

ANNUAL REPORTS OF THE TOWN OF

SEABROOK

NEW HAMPSHIRE

2022



INCORPORATED 1768

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	

ANNUAL REPORTS OF THE
TOWN OF SEABROOK

NEW HAMPSHIRE

For year ending December 31st

2022

As Compiled by the Town Officers

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Seabrook
Annual Report 2022
In memoriam

Elliot L. Eaton

September 9, 1928 – May 3, 2020



- Recreation Commission 1989 – 1993
- Town Constable 1975-1993
- Recreation Commission
- Police Officer
- Korean Veteran

James C. Falconer

January 28, 1923 – June 12, 2020



- Selectmen 1958-1964 & 1978-1980
- Welfare Agent 1986-1994
- Board of Adjustment 1986 – 1995
- Cable Committee
- Clerk to Hampton District Court
- WW II Veteran- Purple Heart

Evelyn A. Fowler

September 16, 1934 – August 10, 2021



- Library Trustee 1986-1990
- Archeological Field Technician for the American Indian Excavation Site at Rocks Road in 1970's.
- She spent countless hours creating genealogies of old Seabrook families.
- Charter Member & Curator – Historical Society 1965-2021

Dr. Edmond F. Gauron Jr.

August 4, 1925 – January 1, 2019



- Raised in Seabrook, Dr. Gauron tended to hundreds of Seabrook residents during his long career.
- WW II Veteran

Seabrook
Annual Report 2022
In memoriam

Edward J. Hess Jr.

July 30, 1949 – December 2, 2021



-Selectman 2012-2015
-Call Fireman

Brendan F. Kelly

Sept. 20, 1940 – Jan. 13, 2021



-Selectman 2007-2013
-Military Police Officer 1958-1964

Warner B. Knowles

February 22, 1945 – February 2, 2022



-Water Employee, Superintendent 1972-2012
-Fence Viewer

Burwell E. Pike Sr.

May 11, 1928 – July 23, 2022



-Selectman 1998-2010
-WW II Veteran

Carroll B. Pineo

April 6, 1930 - April 25, 2018



-Town Moderator 1968-1976
-School Board 1963-1965

Philip M. Reed Jr.

December 14, 1940 – October 10, 2022



-Assistant Town Moderator
-Seabrook Housing Authority
-Vietnam Veteran

Seabrook
Annual Report 2022
In memoriam

E. Albert “Al” Weare

August 10, 1936 – October 5, 2020



- State Representative 1994-2013
- Budget Committee 1983-1990
- Veteran – Korea and Vietnam Conflicts

Edmund “Ted” F. Xavier

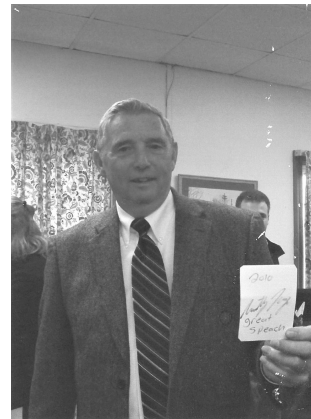
April 16, 1944 – October 23, 2022



- Seabrook Beach Village District Commissioner 20 years.
- Seabrook Beach Village Board of Adjustment
- Seabrook Beach Village District Planning Board
- 250th Town Anniversary Celebration Committee

Robert S. “Bob” Moore

November 21, 1937 - November 13, 2022



Bob Moore was a life long resident of Seabrook, he worked at Welpro for a number of years before becoming the Code Enforcement Officer for the Town of Seabrook for almost 20 years, retiring in 2003. He was also an active and respected member of the Seabrook Community and served as Town Selectmen from 2006-2012.

TOWN OFFICIALS – 2022			
Officials – Appointed		Planning Board Members	Three Year Term
Town Manager	William M. Manzi III	James W. Sanborn - Chair	Expire 2023 Elected
Police Chief	Brett Walker	John Kelley	Expire 2023 Elected
Fire Chief	William Edwards	Dennis Sweeney	Expire 2025 Elected
Building Inspector/ Health Officer	Lacey Fowler	Forrest Dow	Expire 2024 Elected
Emergency Management Director	Joseph Titone	George W. Dow	Expire 2025 Elected
Welfare Agent	Bonnie Armentrout	Gilbert Nevarez	Alternate
Sewer Superintendent	Curtis Slayton	Dean Savastano	Alternate
Water Superinendent/Sewer Dept. of Public Works	Curtis Slayton	Tom Morgan	Town Planner
Appraiser	John M. Starkey	Kelsey Johnson	Secretary
Recreation Director	Angela Silva	Aboul B. Khan	BOS Representative
		Budget Committee Members	Three Year Term
	Cassandra Carter	Christopher Le Claire - Chair	Expire 2023 Elected
Officials - Elected/Appointed		Michael O'Connor	Expire 2023 Elected
Rep. to General Court	Two Year Term	Rebecca Knott	Expire 2020 Elected
Jason A. Janvrin	Expire 2024 Elected	Steven Mower	Expire 2025 Elected
Tina Harley	Expire 2024 Elected	Barbara Mower	Expire 2025 Elected
Aboul B. Khan	Expire 2024 Elected	James Di Burro	Expire 2024 Elected
Erica R de Vries	Expire 2024 Elected	Ravi Ravikumar	BOS Representative
Selectmen & Assessors	Three Year Term	Kelli Hueber	School Board Rep.
Ravi Ravikumar	Expire 2025 Elected	Richard Maguire	Beach Precinct Rep.
Aboul B. Khan - Chair	Expire 2023 Elected	Kelsey Johnson	Secretary
Theresa A. Kyle	Expire 2024 Elected	Zoning Board of Adjustments	Appointed
Tax Collector	Three Year Term	Jeffrey M. Brown - Chair	Appointed
Michelle X. Knowles	Expire 2024 Elected	David Davidson - Vice	Appointed
Town Clerk	Three Year Term	Philip Howshan	Appointed
Cheryl L. Bowen	Expire 2023 Elected	Teresa Rowe-Thurlow	Appointed
Treasurer	Three Year Term	David Davidson	Appointed Alternate
Oliver Carter	Expire 2023 Elected	Robert Lebold	Appointed Alternate
Constables	One Year Term	Judie Walker	Secretary
James S. Sanborn	Expire 2023 Elected	Conservation Commission	Appointed
Dennis Sweeney	Expire 2023 Elected	Michael Colin - Chair	Appointed
William L. Fowler	Expire 2023 Elected	Derek Griggs	Appointed
Trustee of Trust Fund	Three Year Term	James W. Sanborn III	Appointed
Michael Rabideau	Expire 2023 Elected	Helen Latime	Appointed
Carrie Fowler	Expire 2025 Elected	Judie Walker	Secretary
Gary K. Fowler	Expire 2024 Elected	Housing Authority	Appointed
Trustee of Library	Three Year Term	Paul M. Kelley - Chair	Appointed
Laura Litcofsky	Expire 2023 Elected	Richard E. Donahue	Appointed
Eric N. Small	Expire 2024 Elected	Philip Reed	Appointed
Paul M. Kelley	Expire 2025 Elected	Frederick L. Moulton	Appointed
Moderator	Two Year Term	Charles Bagley	Appointed
Rio Tilton	Expire 2023 Elected	Seabrook Beach Commissioners	
Nellie Beckman	Appointed	Peter Harder	Elected by Precinct
		Joseph Giuffre	Elected by Precinct
		Donald Hawkins	Elected by Precinct

Recreation Committee	Appointed	Seabrook Beach Officers	
Barbara J. Ward - Chair	Member	Richard Maguire - Moderator	Elected by Precinct
Paul Knowles - Vice	Member	Mike Rurak - Treasuer	Elected by Precinct
Maria Brown	Member	Act. Sec. Don Hawkins	Elected by Precinct
Claire Knowles	Member	Seabrook Beach Board of Adjustments	
Theresa A. Kyle	Member	Joseph Giuffre	Appointed
James W. Sanborn	Member	Mary Durant	Appointed
Superv of the Checklist	Six Year Term	Robert Weisner	Appointed
Gary K. Fowler	Expire 2025 Elected	Doris Sweet	Appointed
Kaleb Brown	Expire 2027 Elected	Peter Harter	Appointed
Bruce G. Brown	Expire 2028 Elected	Seabrook Beach Planning Board	
Seabrook Library	Appointed	Joe Spiller	Elected by Precinct
Susan Schatvet	Director	Ted Xavier - Vice	Elected by Precinct
Debra L. Hiatt	Assitant	Bob Weisner	Elected by Precinct
Joyce A. Frye	Assistant	Robert Gossett	Elected by Precinct
Sharon Rafferty	Technical Services	John Giarrusso	Elected by Precinct
Jenn Martshorn	Youth Services	Larry Deshler	Alternate
Kelsey Martz	Youth Services Asst.	Bill Howley	Alternate
Shannon Weber	Adult Services	Don Hawkins	Alternate
James King	Maintenance Superv.	Building inspector	Appointed
Scholarship Fund Comm	Appointed	Stephen Keaney	Appointed
Kelly O'Connor - Chair	Appointed		
Cheryl Bowen	Appointed		
Gary K. Fowler - Vice	Appointed		

TOWN OF SEABROOK
FIRST SESSION MINUTES
SEABROOK COMMUNITY CENTER
FEBRUARY 8, 2022

Meeting called to order by Moderator Rio Tilton at 7:00pm.

Mr. Tilton read the warrant.

Salute to the flag was led by Mr. Moderator.

Mr. Tilton asked the head table to announce their name and title. 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.

Supervisors of the checklist that were present were Gary Fowler and Kaleb Brown. There were approximately 40 residents present.

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 Article 24.

Motion by Aboul Khan to Amend Article 24 from:

Reads: This maintenance would be to repair/replace three HVAC systems that provide the building with air conditioning/cooling.

Amended to and read as: This maintenance would be to repair/replace four (4) HVAC systems that provide the building with air conditioning/cooling.

Given to the Town Clerk in writing.

Article placed on ballot as amended.

Deliberative Session ended 9:00 PM

Minutes prepared by Cheryl L. Bowen, Seabrook Town Clerk

**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;

SRINIVASAN "RAVI" RAVIKUMAR 525

DONNY SCHREMPH 71

ELLA BOWN 488

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

GILBERT NEVAREZ 234

DENNIS SWEENEY 467

GEORGE DOW 484

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;

PAUL KELLEY 813

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

CARRIE FOWLER 696

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

DENNIS SWEENEY 181

JAMES SANBORN 397

WILLIAM FOWLER 203

**One (1) Supervisor of the Checklist for a term of six (6) years;
BRUCE BROWN 769**

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.

**YES 485
NO 535**

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.”

**YES 636
NO 366**

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.

YES 442
NO 605

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.

YES 363
NO 673

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.

YES 378
NO 668

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.

YES 601
NO 455

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.

YES 656
NO 427

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.

YES 460
NO 614

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.

YES 462
NO 614

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.

YES 528
NO 546

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.

YES 576
NO 502

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.

YES 348
NO 726

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

YES 566
NO 482

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.

YES 383
NO 663

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.

YES 417
NO 631

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.

YES 571
NO 481

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.

YES 505
NO 535

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.

YES 439
NO 599

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.

YES 394
NO 674

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.

YES 490
NO 581

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.

YES 505
NO 568

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.

YES 381
NO 692

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.

YES 473
NO 632

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).

YES 285
NO 749

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.

YES 502
NO 541

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)

YES 476
NO 564

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.

YES 209
NO 832

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).

YES 526
NO 513

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).

YES 601
NO 444

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).

YES 511
NO 545

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).

YES 573
NO 488

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).

YES 558
NO 502

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).

YES 640
NO 420

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)

YES 662
NO 357

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).

YES 568
NO 487

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).

YES 547
NO 508

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).

YES 605
NO 455

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).

YES 515
NO 535

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).

YES 473
NO 549

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).

YES 601
NO 430

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).

YES 510
NO 513

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).

YES 486
NO 532

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).

YES 500
NO 519

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).

YES 460
NO 548

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).

YES 665
NO 384

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).

YES 286
NO 747

REPORT OF THE TAX COLLECTOR
Seabrook, New Hampshire
December 31, 2022

Uncollected Taxes – Beg. Of Year*:	DEBITS Levy for Year of this Report	Year 2021
Property Taxes	XXXXXXXXXX	3,102,878.00
Supplemental Taxes	XXXXXXXXXX	1,860.00
Resident Taxes	XXXXXXXXXX	
Land Use Change	XXXXXXXXXX	
Yield Taxes	XXXXXXXXXX	
Utilities	XXXXXXXXXX	
Taxes Committed This Year		
Property Taxes	45,515,836.00	
Resident Taxes		
Land Use Change		
Yield Taxes	1,138.35	
Excavation Taxes	148.80	
Check Fees		
Conv of Int & Cost to Liens		16,347.25
OVERPAYMENT:		
Property Taxes	39,449.57	49,847.15
Taxes Refunded	61,514.50	42,563.84
Yield Tax Refunded		
Land Use Change Refunded		
Collect Interest-Late Taxes	7,296.94	15,114.55
Interest Yield Taxes		
Interest Excavation Taxes		
Land Use Change Interest		
TOTAL DEBITS	45,625,384.16	3,228,610.79

Michele X. Knowles, CTC
Tax Collector, Town of Seabrook

Remitted To Treasurer	Credits Levy for Year Of this Report	Year 2021
Property Taxes	41,648,845.53	2,861,388.77
Def Rev Collected 2021		49,315.32
Resident Taxes		
Land Use Change		
Yield Taxes	1,138.35	
Excavation Taxes	148.80	
Utilities		
Interest Property	7,296.94	15,114.55
Interest Yield		
Interest Excavation		
Land Use Change Int.		
Penalties		
Conversion to Lien		286,437.90
Conv Int & Cost to Lien		16,347.25
Check Fees		
Abatements Made:		
Property Taxes	206,610.46	
Resident Taxes		
Land Use Change		
Yield Taxes		
Utilities		
Current Levy Deeded		7.00
Uncollected Taxes End of Year:		
Property Taxes	3,761,344.08	
Land Use Change		
Yield Taxes		
Excavation Tax		
TOTAL CREDITS	45,625,384.16	3,228,610.79

DEBITS					
	2021	2020	2019	2018	2017-2007
Outstanding Liens 12/31/21:		188,766.96	109,626.44	29,576.97	41,668.42
Liens Exceed During Year	302,785.15				
Overpayment Credits					
Interest Costs	3,875.46	11,214.60	23,822.34	6,189.54	8,613.00
TOTAL DEBITS	306,660.61	199,981.56	133,448.78	35,766.51	50,281.42
CREDITS					
	2021	2020	2019	2018	2017-2007
Redemptions	97,088.27	67,915.34	75,819.01	10,768.09	10,501.80
Interest & Costs	3,875.46	11,214.60	23,822.34	6,189.54	8,613.00
Abatement of Liens	132.43				
Liens Deed		45.39	45.39	40.88	
Outstanding Liens	205,564.45	120,806.23	33,762.04	18,768.00	31,166.62
TOTAL CREDITS	306,660.61	199,981.56	133,448.78	35,766.51	50,281.42
DEBITS					
	Water			Sewer	
Outstanding Bills 12/31/21	179,255.76			96,400.67	
Outstanding Ser Charge 12/31/21	19,301.45			17,832.02	
Warrants Water & Sewer	2,038,702.24			1,127,660.10	
Warrants Service Charge					
Warrants Water & Sewer Service Charge	294,066.89			293,313.64	
Late Fees					
Interest	4,723.89			2,848.04	
Install Fees	25,092.47			2,204.16	
Inst/Misc Interest	61.78				
Electric - Sewer				299.72	
Returned Check Fees	100.00				
Certified Mail Fees	1,426.88				
Overpayment Water & Sewer	2,408.15			1,302.89	
Overpayment Refund Water& Sewer					
Overpayment Refund Service Charge					
Overpayment Water & Sewer Service Charge	1,069.83			989.40	
TOTAL DEBITS	2,585,456.70			1,543,054.02	
CREDITS					
	Water			Sewer	
Cash Receipts	1,970,460.81			1,088,631.62	
Water & Sewer Service Charge	293,010.49			292,274.32	
Other Water & Sewer	19,247.36			2,204.16	
Interest	4,723.89			2,848.04	
Install Fee	25,092.47			203.38	
Inst/Misc Interest	61.78			0	
Electric - Sewer				299.72	
Returned Check Fees	100.00				
Certified Mail Fees	1,426.88				
Def Rev Water/Sewer Collected 2021	2,503.08			1,622.17	
Def Rev Service Charge Collected 2021	1,506.92			1,484.82	
Abatements Water & Sewer	22.71			2,730.13	
Abatements Service Charge	62.95			62.95	
Uncollected Water & Sewer	247,379.55			132,379.74	
Uncollected Service Charge	19,857.81			18,312.97	
TOTAL CREDITS	2,585,456.70			1,543,054.02	

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

The Town of Seabrook, thanks to the taxpayers of Seabrook, have embarked on several major projects that will be tremendously beneficial to the community. The Board of Selectmen have also dedicated many hours to budgets, negotiations, and capital planning.

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

Work was completed on the major maintenance project of replacing the Wastewater Outfall Pipe, a project vitally important to the continued operations of the Wastewater Plant. The project to repair/replace the sheet pilings at the Town Pier at Harborside Park, fifty percent funded by a federal grant, has gotten started, with an anticipated completion date of April 2023. Federal funding of close to a million dollars supplemented funding provided by Seabrook taxpayers to enable this project to move forward. The voters approved a warrant article in 2020 for police communication equipment. That project, secured through bond finance, and paid for through a dedicated transportation fund set up by the Board of Selectmen, will greatly enhance the communications of the Police Department, especially within our schools and was also completed 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 Board of Selectmen have continued the vitally important search for new sources of water, completing the purchase of the Fogg parcel, and accepting the donation of a twenty acre parcel that not only has water on it but will provide enhanced recreational opportunities for the Town. The existing wells on these properties will begin the process of permitting through the State, with the goal of providing water security to the Town of Seabrook for the next twenty years. All of these accomplishments would not have been possible without the dedication of our elected officials, board members, commissions and committees and especially the Board of Selectmen. A sincere thank you to all! Certainly, many of these accomplishments and the day-to-day operation of the Town Manager's office would not efficiently function without the assistance and

guidance of Kelly O'Connor. I congratulate her for her dedication and hard work.



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

Respectfully Submitted,
William M. Manzi, III Town Manager

Aboul B. Khan, Chairman
Theresa A. Kyle, Vice-Chairman
Srinivasan "Ravi" Ravikumar, Clerk
Board of Selectme

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 full statistical revaluation to 100% of market value occurred in 2021. At that time residential assessed values increased roughly 30%. The residential real estate market continued to increase in the last half of 2021 and first half of 2022 another 10-15%. This year to keep a ratio near 90% I did make some adjustments to some neighborhoods. We had 109 valid sales this year, 137 valid sales last year and 129 the year before that. This shows a slowing of the number of market sales but the prices really have not turned down as yet. Forecasts state that the market has settled some, and most likely should stabilize in 2023 and remain stable for the next few years. With the interest rate near 7%, we may see some lowering of sales prices, but this is yet to be seen as of the writing of this report.

Our tax rate went down \$0.48 this year to \$13.25. This was primarily due to an increase in the assessment on the Power Plant this year. Also, in March 2022, the taxpayers denied most all of the special warrant articles. The total increase of monies to be raised by taxes in 2022 was about \$2.5 Million. Elderly Exemptions were at approx. 38 Million in assessed value, or \$497,844. of tax dollars forgiven and Disabled Exemptions were at approx. 4 Million in assessed value, or \$53,841. of tax dollars forgiven. Veterans Tax credits totaled \$418,188.

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, 2023.

Thank You’s

Thank you to my assistants Genessa Carrillo and Marj Fotino 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 have

not come to an agreement in time for the 2022 tax rate setting. They have appealed their 2021 assessment to Superior Court. We are keeping discussions open and hope to come to an agreement in 2023. The Plant has an operating license until 2050.

VALUATION BREAKDOWNS:

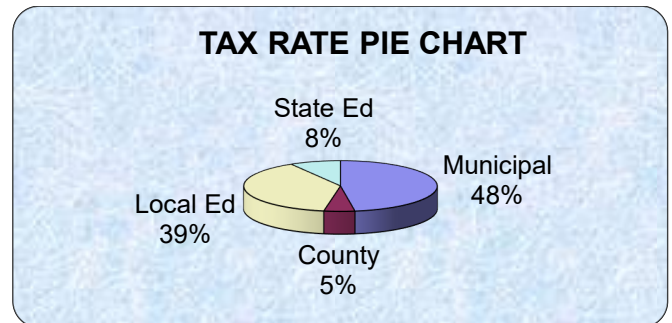
Land	1,273,982,700
Buildings	1,071,727,800
Public Utilities	<u>1,573,719,250</u>
Total Valuation before Exemptions	\$3,765,282,800
Blind Exemptions	45,000
Elderly Exemptions	37,573,400
Disabled Exempt ions	4,063,500
Exempt Properties	154,146,950
Water/Air Poll Contr Exmpt	<u>137,317,300</u>

TOTAL VALUATION after allowed Exemptions
\$ 3,586,283,600

2022 – TAX RATE

Appropriation – Tax Per

		\$1,000	%
Municipal	\$22,254,433	\$6.31	47.62%
County	\$2,428,735	\$0.68	5.13%
Local School	\$18,408,152	\$5.13	38.72%
State Ed	\$2,418,784	\$1.13	8.53%
Total Tax Rate	\$45,513,104	\$13.25	



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

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

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

Property Which the Town Purchased

Bagley, Charles H Sr	1.00	acres
Chase Homestead, Lafayette Rd	11.80	acres
Chase, Ortrude E Revoc Trust	5.20	acres
Chase, Thomas & Eaton Anne Heirs	2.00	acres
Crovetti Well Field, True Rd	18.50	acres
Downs, Helen & Ruhp, Grace & Nancy, Map 6-37-0	0.09	acres
Dobson, Dorothy marshland 26-40, 26-41, 26-42	5.50	acres
Eaton, Clinton hrs	4.00	acres
Eaton, Mavis	0.54	acres
Eaton, R.C.V. est	1.00	acres
Felch, Sadie hrs	1.70	acres
Fogg Stard Road Trust (gift)	16.00	acrea
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
Schwanhausser, Merriman & Shenberger (gift)	21.40	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
Greene, Sharon	1/2 acre of Gove Flatts map 26-60-0
Gynan, Andrew hrs	16.37 acres off Stard Rd
Gynan, Herbert hrs	3.5 acres of rock marsh
Hodgekins, Julie	Land on River Street
Janvrin, Chester Hrs/Alfred	7 acres of land
Janvrin, Charles hrs	land and bldgs at 202 South Main St
Janvrin, John	2.5 acres of Joy March
Joy, Benjamin	2 acres of flats
Knowles, Wallace hrs	Land off Rte 286
Lamprey, Charles W A hrs	Folly Mill Woods lots
Larnard, Dennis	marsh land
Locke, George hrs	1.5 acres marsh land
Mahar, Almena hrs	7 acres of Collins wood land (3-30-2, 3-30-3, 3-30-4)
Merrill, Albert	4.5 acres of sprout land (3-30-1)
Moody, John	0.5 acre of stump land
Morrill, Walter hrs	Marsh land, Map 26-68
Nedean, Errol & Alicia	3 acres of land
O'Connor, Ellen est	0.5 acres of marsh land
Pearson, Edmund	12 acres of marsh land
Perkins Charles hrs	Mobile Home, no land
Perkins, Ed hrs	3.5 acres of Stump & Wood land
Pike, George D hrs	Land south side of Rocks Rd
Randall, Chester L Heirs	5.7 acres off South Main St
Robinson, Carrie	4 acres of marsh land
Rowell, Charles hrs	4 acres of Gove Marsh land
	.39 acres at 202 So. Main St.
	0.50 acres of marshland Map 26-112
	12 acres of Cross Beach land Map 26-113

Town Acquired Land - Continued

Sanborn, Theophilus Jr	8 acres of marshland Map 26-73-0, 6 acres of marshland Map 27-74-0, 4 acres of marshland Map 26-75-0, and 10 acres of marshland Map 26-76-0
Shattler, Berry	2 acres of marshland, 4 acres of marshland
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
Wears, George O	Marshland
Willis, Denise A	4 acres of Marshland, Map 26-58-0

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 7:30 am to 4:00 pm, Wednesday 7:30 am to 5:30 pm and Friday 7:30 am to 12:00 noon. 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	144	8,424,868.80
Commercial	72	6,503,439
Demolition	16	550.00
Electrical Permits	182	2,062,979
Family Apartment	2	160,000
Fence	14	95,037
Mechanical Permit	116	1,190,652
Miscellaneous	4	111,318
Mobile Home	8	1,066,592
Plumbing Permit	58	542,380
Residential Garage	7	356,365
Remodel/Replace	78	1,247,243
Residential Shed	15	131,412
Sign Permit	36	249,299
Single Family	12	3,011,000
Solar	23	786,603
Swimming Pool	8	145,095
Two Family	1	385,000
Use/Change of use	1	20,000
Total	797	26,489,832

2018 – 2022 Comparison

YEAR	# PERMITS	TOTAL COST
2018	634	14,469,648
2019	794	25,948,563
2020	689	24,509,128
2021	632	22,733,354
2022	797	26,489,832

2022 Business Licenses- 419

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 products 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	56
Hair/Nail Salons	14
Convenience Stores	26
Hotel/Motel	8
Supermarket	3
Mobile Vendor	3
Farm Stand/Flowers/Food Processors	3
Cafeteria	1
Gym	2
Food Warehouse/Food Service	2
Catering	1
Concession Stands	2
Ice Cream Stands	2
Bait shops	1
Tattoo Establishments	4
Tattoo Artists	11
Day Care/Foster Homes	5
Amusement Device License	3

REPORT OF THE 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

Seabrook Hamptons Estuary Alliance wanted to give us a brief update on Shea's Estuary Management Plan.

First the Vision Statement:

The Hampton – Seabrook Estuary (HSE) is a thriving and resilient estuarine environment, home to healthy, diverse populations of fish, shellfish, birds, plants, and other native species and sustainably used by surrounding communities for its aesthetic, recreational, and economic benefits. Local governments, residents and visitors recognize, respect, and enjoy the watershed's connective habitats, litter free beaches, and clean waters which form the bedrock of their community. Development occurs in a manner that protects both natural resources and infrastructure and allows the estuary and its watershed to naturally adapt to the effects of climate change, including, but not limited to, groundwater and sea level rise, coastal storm surges and flooding.

Visioning Process:

A vision statement provides a brief and compelling mental image of the estuary and its watershed as the community envisions it and serves as the aspirational pinnacle for the more detailed goals, objectives, and strategies that follow in this plan. The vision statement reflects input from a broad spectrum of residents, visitors, municipal officials, business owners, water related professionals and high school students in the watershed. This input was collected over two years through workshops, surveys, and interviews.

The Members of the Conservation Commission are:

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

The Conservation Commission is in need of volunteers if you are interested in joining the team

please contact the Judie at the Conservation Commission.

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 BOARD OF ADJUSTMENT

The Board of Adjustment has been very busy in 2022. They heard 20 cases for variances, as well as reconsiderations and request for re-hearings.

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

Respectfully Submitted,
Members of the Zoning Board of Adjustment

REPORT OF THE 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. We met with each department head to ascertain their needs and recommended funding that provides first rate services while protecting our taxpayers in FY2023.

We will continue to meet throughout 2023 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 PUBLIC WORKS
DEPARTMENT

2022 The year of Inflation & Supply Chain
Issues:

As I ponder this year 2022, I am amazed at the speed and seriousness of the economic downturn witnessed. Whether we needed parts for vehicles or equipment we were forced to wait. Gasoline, diesel fuel, salt, sand, hot top, electricity we were forced to pay more. The challenges of budgeting were and are extreme, exacerbated by unfunded Federal mandates and State and Federal Oversight. The task of “getting it done” and staying within budget continue to be daunting. Nevertheless I am gratified to document here, that your Department of Public Works; “continued to do their job & do it well.”

Effective August 6, 2022, our Governor Chris Sununu signed into law that Public Works Employees are First Responders! Having been in municipal public works 40 years in 2022, I was happy that this recognition and acknowledgement though long overdue had finally come to fruition. The Public Works Professionals on a daily basis touches everyone’s life repeatedly, snow gets plowed, beaches get raked, trash gets picked up, bathrooms get cleaned, athletic fields and facilities are made playable, war memorials are respectfully cared for, flags when worn get replaced and we are all laid to rest and perpetually cared for by the Public Works Professional. I certainly want to add that potable water coming out the tap and toilets flushing are paramount and brought to you by Public Works Professionals.

	2022 DPW Highlights	
• Recycling		\$46,942
• Transfer Station Charges User Fees		\$20,608
• Cemetery		\$2,400
• Parks		\$1,350
• St. Excavation Permits		\$1,700
• Driveway Permits		\$850
• Insurance Reimb. Town float		<u>\$57,000</u>
• Total		\$130,850

“Revenue Estimated”

“Highway”

- Resident Requests / Service Requests 195 met with a timely & Professional response
- Snow & Ice evolutions 27 events townwide met with a timely emergency response
- Extended 6” under-drain on Lower Collins Street and added 1 catch basin
- T.V. Camera sent down pipes on Alison Dr., Ayer Cir. & Violette Ln. to determine cause of problems
- Successfully Jacked pipe under N.H. Route 1A to provide positive outfall for Nashua St.
- Townwide Paving Dow’s Ln., Alison Dr., Eisenhower St., Lakeshore Dr., Amesbury St.
- Assisted with voting assembly / disassembly
- Cleaned/Vacuumed approximately 1,000 catch basins
- Sidewalk maintenance townwide
- Pavement markings townwide
- Summer traffic flow / pattern beach streets change over

“Cemetery Department”

- Burials 2022 111
- All cemeteries made ready for the proper observance of Memorial Day
- Huge Tree in Wildwood Cemetery of Historical importance saved after a storm damaged major limbs
- Water leaks in the Wildwood Cemetery & Hillside Cemetery excavated and repaired

“Parks/Recreation Dept. Facility Assistance”

- Cleaned & maintained Welcome Center
- Bathrooms & Concession stands cleaned
- Base Paths & Foul lines painted
- Football field line markers & goals painted
- Constructed three pitching safety nets
- War memorials maintained
- Installed & Serviced all DPW safety eye wash stations
- Installed equipment & established a new “Pickle ball court”

- Athletic fields, Recreation Facility mow & trim grass & shrubs
- Replaced cable on zip-line Gov. Weare Park
- Planted flowers in town whisky barrels Harborside Park
- Paint picnic tables, mow & general maintenance Harborside Park
- Veterans Park installed foul ball netting to stop damage to nearby houses
- Scheduling of park athletic fields done by Foreman
- Decorating Recreation & DPW Facility for major holidays
- Old Home Day setup & breakdown

“DPW Admin”

- All staffing challenges worked out & documented daily here
- All training scheduled
- Accounts payable (more than any other department)
- Accounts receivable (along with weekly bank deposits)
- Time sheet & Payroll
- Telephone Inquires & Walk-ins: Residents, vendors, contractors, utility companies, other public relations
- Driveway & Street Excavation Permits
- Burial Deeds created
- Work with staff, public and other outside parties to coordinate funeral services and burials along with taking pictures and notes to accurately update cemetery records
- Dig-safe
- Purchasing (no other department has more)
- Technical review of new Planning Board items
- Coordination of State & Federal mandated submittals & reports
- Construction inspections scheduled & implemented
- CIP & 2023 Budget reviews
- Maintain foul weather and clothing allowance records (33 spreadsheets)

- Update and maintain vehicle and equipment database with hours and miles along with individual vehicle and equipment books to track service and repairs
- Crate and submit capital asses addition and deletion forms
- Participate in Emergence Management Drills

“Beaches”

- Sand berms created at boardwalks on Ashland, Tilton, Hooksett & New Hampshire Street each winter & bulldozed away each summer
- Winter fence established & removed each summer North Beach
- Ashland St. boardwalk repaired
- Tilton St. boardwalk extended
- Beach raked recorded at 30 occasions on the Atlantic about a dozen times in the harbor
- Boardwalks measured & prioritized by condition recommendation for 2023 action formulated
- Bulkhead repairs harbor started Dec. estimated cost \$1.7 million

“Rubbish Department”

- Remained ever vigilant and always completed the trash and recycling routes daily, regardless of what the weather was.
- Stayed in compliance with both State and Federal regulation.
- Continued participation in the regional Household Hazardous Waste Day in Exeter
- Stormwater Federal & State requirements met this year.

In conclusion, a hardy thank you to the Town Manager, B.O.S. and residents of the Town of Seabrook with your continued support, tax dollars, and with your patience through these difficult times.

Respectfully Submitted

John Starkey, Public Works Manager

**REPORT OF THE WELFARE
DEPARTMENT**

In 2022 the cost of most basic living items has increased, food, household essentials, electric cost, home heating cost, gasoline as well as rent increase.

The residents of Seabrook are feeling the struggle with the rising prices.

People are having financial hardship following the pandemic.

Keeping a roof over their head and food on the table. Running water, electricity, heating their home and even internet/ mobile cost are all challenges during these times.

With the cost rising and rents increasing there were some additional programs available to those in need;

NH Emergency Rental Assistance Program & Rockingham County Emergency Rental Assistance Program: assist with past-due rent, future rent and utility payments such as electricity, home heating cost, water & sewer.

Homeowners Assistance Fund: assist with mortgage, property taxes, association fees, lot rent, and /or utilities.

Supplement Nutrition Assistance Program (SNAP) allowed the maximum amount of Snap benefits you can receive, all households increased by 15%.

Medicaid temporarily waived certain Medicaid program requirements and conditions to prevent people with Medicaid from losing their health coverage.

Homelessness is a challenge. Trying to coordinate with homeless shelters, outreach workers and utilizing the states hotel/motel voucher program along with Crossroads House which provides transitional and emergency shelter to those who need it.

Currently Crossroad House has a warming center activated during extreme weather conditions to helps get those in need out of the weather.

The Welfare Department also has some local donations from the Lions Club and Fill- A- Cruiser provide by Seabrook PD with gift cards to help those in need.

Community Table located in Seabrook gives out meals To-Go twice a week for those in need of hot food, Southern NH Services (CAP) has a food pantry for those in need of food as well as Gather which comes to town to give to those who are also struggling with food at two location on Thursdays at Seabrook Recreation Department parking lot and Rockingham Village Apartments, times and locations may vary so please check the schedule.

All these programs worked together to assist those in their time of need always willing to help in one way or another. There are many more programs to assist it may be a long-term need or something temporary.

As the Welfare Director, I pride myself with helping our residents with a variety of needs while trying to utilize other available programs to help reduce or eliminate the cost to the taxpayers.

2022 Welfare Department Expenditures for clients was approximately \$33,447.44.

Electricity	\$4,970.92
Food/ Meals	\$8,316.64
Gasoline	\$3,094.64
Fuel Oil	\$1,997.56
Natural Gas	\$0.00
Prescription	\$210.81
Building Rents	\$7,926.82
Clothing	\$0.00
Burials/Cremations	\$6,000.00
Transportation	\$220.39

2022 Revenue \$6,089.97

Respectably submitted,
Bonnie Armentrout
Welfare Director

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.

Yvette Wasson secretary for the water department retired this year, Evie started for the water department in 2004 and retired at the end of April. We thank you for your hard work and wish you a long and happy retirement. Malisa Smith moved from a part time position in water to full time filling the opening that was created when Evie retired. Merle Branconnier accepted the Mechanic 1 position at the Sewer Department. Syllas Slayton transferred from the Water Department to the Sewer Department as a Grade II Operator. Marcee Souther moved to a full time Grade II Water Operator position from part time filling the position that Syllas left.

There were 250,421,000 gallons of water treated and pumped from the Ground Water Treatment Facility, and 130,861,000 gallons pumped from the town's gravel packed wells 1, 3 and 7 for a total of 381,282,000 gallons of water pumped to the distribution system for the year. This was a 15,335,000 gallon or 4% increase from last year. 22,000 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. The Seabrook Water Department performed a full system flush of the distribution system this year. 67 miles of watermain were flushed April 21st through May 12th using a combination of straight and overtime. 246 hours of overtime and 2.9 million gallons of water were used. This was the first time that we used the GIS system to complete the task. It took a large effort to set up the program for the first time. Tablets were used by every employee recording flushing and gate valve operation.

We have secured 3 American Rescue Plan Act (ARPA) grants in the Water and Sewer departments.

A non-matching water planning grant for \$50,000 that is being used to study the infrastructure needed to connect the future well fields at Weare and Stard Road to the water treatment facility. This will be used as a bases to understand which pipeline route is most efficient and the amount of funds that will be needed to design and construct the necessary infrastructure. The next ARPA grant is a planning grant for the Sewer Department for \$100,000 to create a sewer pump station master plan. This plan will be a valuable tool in creating capital improvement projects to keep the towns 17 major pump stations reliable and up to date as these stations have been online for 28 years. The Sewer Department also secured a Critical Flood Risk Infrastructure Grant (CFRING) also of the ARPA family of grants in the amount of \$1,050,200 for the purpose of implementing the recommendations of the 2021 climate resilience assessment of the wastewater treatment facility. The \$2.6 million upgrade of the Wastewater Treatment Facility is in the design phase and the construction phase is expected to start in 2023. The town applied for funding from the Clean Water State Revolving Fund (CWSRF) and received a low interest loan of 2% for 20 years with \$671,104 in grants and loan forgiveness.

The Blackwater Bridge pipe replacement was started this November. This had been discussed a lot over the years and 2022 was the year the outfall pipe under the bridge was replaced. This required a bypass pipe over the top of the bridge to allow the continuous discharge of the wastewater treatment facility to the Atlantic Ocean. The forcemain from the 286-pump station and the underground vaults were also repaired. The new HDPE pipe under the bridge was put into service December 30th, 2022. Clean up will continue for 2 weeks into the new year.

Once again, our part of the state experienced drought conditions by mid to late summer. On August 15th the Board of Selectmen implemented voluntary water restriction based on the ground water monitoring plan and staff recommendations. Even as the rain fall returned this fall the ground water levels are struggling to recover to pre drought levels. Throughout 2022 the Chief Operator had cleaning and maintenance activities completed on Bedrock Wells #2, #5 and Gravel Pack Well #3. This is to ensure that these wells stay at peak water production. To expand the towns water availability the Town Mangers office closed on two new properties, the Stard Road property of 16 acres which will be combined with the Mill Lane property and the Weare

property comprised of 21 acres donated to the town by the Weare family for recreational purposes. Now that acquisition is complete, we are working to obtain a large water withdrawal permits for both locations.

On the wastewater side 257,640,000 gallons was treated and discharged 2,100 feet out into the Atlantic Ocean, with 1747 wet tons of bio solids that were trucked to Unity Maine for composting.

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 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. The role of Emergency Management is vital to other public safety organizations, since it provides and maintains an Emergency Operations Center (EOC), which is located at the Seabrook Fire Department. During emergency situations, the EOC provides public safety agencies a location which staff, communications, and local officials can have immediate information sharing with their safety partners at the local, state, and federal levels.

2022 was a year in which Seabrook's Emergency Management Department was still monitoring the COVID situation. Through weekly and monthly conference calls with a variety of Health agencies, State and Federal who provides this office with up-to-date information regarding and related to the COVID pandemic.

Currently, Emergency Management is involved with an ongoing project to recover costs which incurred by the Town of Seabrook during the COVID pandemic. During the 2022 year the Town has been reimbursed \$265,764.76. This makes the grand total since 2020 reimbursed \$667,376.50. We are currently awaiting on an additional \$1,947,729.02 to be reimbursed to our town. Most of this accounting and correspondence has been assigned to the Emergency Management and primarily on the desk of Kelly McDonald. Kelly has been honored by the Town Manager and the Board of Selectmen for the recovery of these funds. She has gone 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.

The beginning part of 2022 found this office preparing to participate in FEMA and NRC drills and exercises. These drills occur approximately every two years and test our ability to respond to any emergency at the Seabrook Nuclear Plant. All Seabrook's town departments, Town Manager and

Board of Selectmen are present during these drills. We were the first in the state to hold our CFE 2 as a hybrid drill on February 9th, and then had our in person graded exercise on April 6th. In Addition to these drills, we had 3 storms in 2022 which led to use opening our EOC and our Warming Shelter.

As we enter 2023; Emergency Management will continue to monitor and provide support to our town during these, what are certainly, unusual times.

A special thank you to the Fire Chief Bill Edwards, Deputy Chief Koko Perkins and the men and women of his department for their continued support.

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 and guidance.

Respectfully Submitted,
Joseph Titone
Emergency Management Director

REPORT OF THE FIRE DEPARTMENT

In 2022 we were able to get back to what will be a new normal after a few years of ups and downs dealing with COVID 19 related challenges. Although there are still risks that we are taking precautions concerning COVID-19, we have been able to manage the Fire Department through all of this and continue providing a very high level of service, without any breaks or gaps in service.

In getting back to this new normal our department has worked to get back into the community and give back as we had in previous years. 2022 saw the return of our Touch-a-Truck open house event, Operation Warm Coat give-a-way (130 coats given out), Senior Event at the Recreation Department, Old Home Days, etc. along with continuing bridging the Easter Bunny and Santa through town and this year the Seabrook Toy Bank was able assisted 91 Families, almost 200 children this holiday season.

Our department has seen a steady increase in calls for service, it's been the trend the last decade with an increase of 10% in our calls for service just from 2021 to 2022. We've seen an increase in calls for service of nearly 50% from 2015 to 2022. We hope our residents come out and support our department articles this year and continue helping us make improvements in our department and the services that we proudly provide.

We cannot express enough how much we appreciate the support from our residents and the community we serve. We know at the core that it's this support that keeps this department running, we cannot Thank You enough.

Fire Department Calls for Service

2022 Total Calls for Service: 3,680
 2022 Total Medical Aid Calls: 1,938

Respectfully Submitted,
 William J Edwards Fire Chief

REPORT OF THE PLANNING BOARD

The Planning board received 25 applications in 2022, up from 18 in 2021. The board approved three 2-lot subdivisions, three lot line adjustments, five condominium conversions, and nine site plans for commercial/industrial development. An application for a storage trailer was withdrawn (Tripoli Pizza), and an application for outdoor restaurant seating was withdrawn (Bar 17 Grill). Recently submitted to the board were applications for a 6-lot subdivision, a 2-lot subdivision, two lot line adjustments, and an expansion of an industrial facility. The applications are detailed below.

Applicant	Proposal	Location
G&D Realty	New industrial building	142 Batchelder
Lorraine Fogg & Town	Lot line adjustment	47 Stard
Jessica & William Eaton, Jr.	Condominium conversion	40 Worthley
David Hersey	Motor vehicle sales	134 Lafayette
Brixmor Property	Zoo Health Club	270 Lafayette
Pavia & Goudreau	Lot line adjustment	4 Whittier
Bryan & Michelle Fleming	2-lot subdivision	30 Parkersville
Dan Dunn	Plumbing & heating	191 Lafayette
Bar 17 Grill	Outdoor seating (withdrawn)	15 Pine
Arthur & Gail Frasca	Condominium conversion	448 New Zealand
Jarrold Patten	Condominium conversion	56 Ledge

Jeff Frazier	Pet store	380 Lafayette
John Guertin	Self-storage	920 Lafayette
John Guertin	Self-storage	920 Lafayette
Tripoli Pizza	Storage containers (withdrawn)	418 Route 286
Tractor Supply	Change of use & greenhouse	270 Lafayette
Jawed Shaikh	Vape shop	158 Lafayette
Michael & Amy McLaughlin	2-lot subdivision	227 Lower Collins
Messuri Family	Condominium conversion	18-20 Violette
Messuri Family	Condominium conversion	19-21 Violette
Ray Lawler	2-lot subdivision	30 Mill
Bruce Brown	Lot line adjustment	38 Washington
Michael & Amy McLaughlin	6-lot subdivision	227 Lower Collins
Daniel Penniman	2-lot subdivision	81 Stard
Greenhead Lobster	7,465 square foot expansion	25 London



We are looking forward to a great 2023, and continue to enjoy working with our community.

Respectfully Submitted,
 George Dow, Chairman

REPORT OF THE SEABROOK RECREATION DEPARTMENT

The Recreation Department offered various Adult & Youth Programs, Special Events, Sports Leagues, Camps, After-school Programs, Senior Activities and Community Outreach Events 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 Nutrition Program and the Annual Senior Day Celebration.

Adult classes offered included Latin Cardio Dance, Zumba, Dance Movement and Toning, Yoga for Diverse Abilities, Strength Circuit and Pickle Ball Lessons.

Highlighted youth programs include the Basketball League, Annual Basketball Tournament, After-school programs throughout the school year, Summer Camp including an off-site camp, Extra Summer Excursions, Vacation Camps and Friday Night Specials. Our Summer Camp Program was a success this year with over 168 different children registered. Once again the Basketball Program was one of the largest programs offered with over 200 participants. The total number of individuals who volunteered this year was 82. The community has shown a tremendous amount of support for the Recreation Department this year by providing their time as volunteers, by providing both monetary and non-monetary donations and by attending our programs and community events. The Seabrook Rec. couldn't be more thankful to have a community like ours!

Community Outreach Events consisted of our Annual Egg Hunt & Bunny Breakfast, the Memorial Day Parade, the Flying High Frisbee Dog Show, four (4) Kona Ice Days, our Annual Lights on Halloween Event, Trick or Treat Walk-Thru, our Annual Holiday Event featuring a Festival of Trees including a "New This Year"; Sneak Peek Night, Holiday House Decorating Contest and more!

TOTAL ACTIVE MEMBERSHIPS ISSUED IN 2022:
335 (1,045 grand total)

NUMBER OF DAYS CENTER WAS OPEN IN 2022:
290

Number of Programs that Operated Successfully

22 Adult Classes/Programs
 75 youth Classes/Programs
 45+ Special Events

Total SCC Attendance for the year

Approximately 16,100+



Photos taken by Brittney Gentile: 2022 Fall Session Programs!

<u>Number held & Event Name</u>	<u>#'s</u>
6 Roller-skating Nights	120
5 Youth Dances/Mixer for 3 rd -4 th	233
4 Youth Dances/Mixer for 5 th -6 th	476
3 Youth Dance/Mixers for 7th-8th	226
In House Basketball (2021-2022)	192
Travel Basketball (2021-2022)	17 Teams
Pre-K Basketball (2021-2022)	24
In-House Cheer Program (2021-2022)	24
Basketball Tournament	6,304
Girls Travel Softball	60
Travel Soccer Program	31
Flag Football Program	40
Little Kickers Soccer Program	46
Seabrook Cal Ripken Baseball	88
Summer Camp	2,923
Summer Camp Trips	401
Teen Trips	41
Fall After School Program	693
Winter After School Program	455
Spring After School Program	591
Mini Session After School Program	222
Vacation Camps; Feb., Apr., Dec.	304
Easter Egg Hunt	196
Senior Citizen Day	161
Halloween Event	473+
Annual Holiday Event; Festival of Trees	224+
Holiday House Decorating Contest	5
Pageant Committee Craft Fair	160
Town Election (March)	1,150
Deliberative Session	65
NH State Primaries (September)	1,150
NH State Election (November)	3,200

2022 SEABROOK OLD HOME DAYS

The 2022 Seabrook Old Home Days ran from August 15th -August 21st. The 18th Annual Baby Pageant was held during the Old Home Days. The overall winners were Jackson Atkinson (boy) and Olivia Rodriguez (girl). Natalee Perkins was crowned Miss Seabrook. Emmalyn Emerson took the crown for the 26th Annual Little Miss Seabrook. Mackenzie Goldberg was crowned the 37th Annual Jr. Miss Seabrook.

On Saturday, August 20th 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 21st.

In regards to some of our Events, Jack Schlichte won the Diaper Derby in the 24 Month Old Division. Our Pie Eating Contest Champions were Mark Corbotti, Caroline Bragg & Kenny Leighton. Our Corn Husking Champions were Briella Ludwig, Daniel Leblanc & Joyce Filippone. During our Egg Toss Contest, the top three champions from each age division were partners Aiden Emerson & Nolen Souther and Dwight Souther Jr. & Anthony Emerson. Saturday's events ended with an amazing show of Fireworks displayed by American Thunder.



Photo taken by Peter Moura: 2022 Festival of Trees Sneak Peek Night

2021 Volunteer of the Year Award

Rachael Turcotte was awarded the 2021 Volunteer of the Year Award. Rachael has volunteered for numerous years in various sports programs. She has become a very valuable role model to the youth of the Seabrook Community and we are so thankful to have her as a part of our Seabrook Rec. Programs. The 2021 award will be announced during the 2022 sports banquet.

SPONSORS IN 2022

A big thanks and appreciation goes to all the sponsors who helped make things happen in 2022.

KW Precision Machine, Rosatone and Bell, Revolution Scientific, The City Beverages, Aero Dynamics, Advantage Truck Group, Five Guys, Utility Trailers of New England, Port City Lighting, Hampton Physical Therapy, A.L. Prime Energy Consultant, EZ Mart Foods, Seabrook Truck Center, Wing Shing, Powerhouse Sports, Service Credit Union, Seabrook Lions Club, Seabrook Firefighters, Dick's Sporting Goods, Seabrook Police Association, O'Brien's General Store, Yankee Fisherman Co-Op, T-Bones Restaurant, BJ's Wholesale Club-Seabrook, Walmart-Seabrook, Foss Performance Materials, Pinz, The Common Man Restaurant, Clementos Pizza, Bar & Grill 17, Moe's Italian Sandwiches, Cheesecake Factory, Cardi's Furniture, Gametime Lanes & Entertainment, Vision Max Cinema, SeaKetch, Ninety-Nine Restaurant, Santa's Village, Tripoli's Pizza, Community Oven, Markey's Lobster Pool, Brown's Lobster Pound, Las Olas, Lowe's, Planet Fitness-Seabrook, Seabrook Middle School, Michelle Heywood, Seabrook School's PTO, Seabrook Library, FOOSC, Gather, Hannaford's, NH Food Bank, Children's Museum of NH, Boston Swan Boats, McDonald's, Dunkins, Copper Door, Market Basket, Letsroom.com & any and all other Sponsors.

THANK YOU ALL FOR YOUR SUPPORT!



Photo taken by Cassandra Carter: New Indoor Pickleball Courts

Community Center Full-time Staff included:

Director of Recreation, Cassandra Carter; Assistant Director, Patrick Collins; Program Director, Brittney Gentile; Office Supervisor, Jo-Anne Page and Custodian, Jonathan Belanger.

WEB INFO

Web Site: www.seabrookrec.com
Facebook: Seabrook Recreation
Department and Community Center.
Twitter: @SeabrookRec
Instagram: Seabrook Community Center

REPORT OF THE POLICE DEPARTMENT

The Seabrook PD family welcomed several new employees in 2022. Officers Alfonso Ruiz and Tom Butcher began serving the Town in 2022 as did Dispatcher Teya Mazalowski. Officer John Mounsey retired after approximately nineteen years of service to the Town. We wish him a long and healthy retirement.

Seabrook officers and staff participated in social events such as Trunk-or-Treat, the Festival of Trees at the Recreation Department, and the 8th Annual Seabrook Police Stuff-A-Cruiser. Stuff-A-Cruiser was held on Saturday December 10th and Detectives Diethofer and Brown collected almost \$5,400 in gift cards (and cash that was converted to gift cards) along with some non-perishables. This was more than double the amount collected in 2021!!! The proceeds from this event were distributed to the Seabrook Church of Christ, the Town of Seabrook Welfare Office, and the Seabrook Community Table. We are grateful to work in such a generous community that supports those in need year after year.

2022 also marked our return to Coffee with a Cop. We celebrated National Coffee with a Cop Day Wednesday October 5th with both Market Basket and Dick's Sporting Goods hosting. It was great to resume this popular event and we look forward to several more in 2023.

Seabrook officers and staff utilized online training resources as well as traditional in-person training covering a broad range of topics. In 2022 employees attended training in a variety of areas to include anti-bias training, de-escalation, ethics, Intoxilyzer re-certifications, active shooter, organized retail crime, defensive tactics, Right-to-Know laws, drug interdiction, crime scene photography and vehicle processing, and more. Some staff members also attended conferences hosted by the FBI, the International Association of Chiefs of Police, and the NH Law Enforcement Administrative Professionals. Training allows us to provide the Town with exceptional police services and administrative training helps with succession planning to ensure that the leadership of the Police Department continues to provide the level of service and quality of life you've come to expect.

Seabrook officers attended several training sessions at The Brook related to Mental & Career Survival

for Public Safety Professionals presented by Dr. Nicole Sawyer, an Exeter-based clinical psychologist. This training was hosted by the Seabrook PD and focused on the mental health and wellness of our staff. We learned about a variety of topics to include officer suicide. This training was supported by a donation from the Crimeline for the Hamptons.

Twenty-five members of the Seabrook PD raised several thousand dollars during the October Beards for Bucks fundraiser to benefit the Child Advocacy Center of Rockingham County. Once again, Officer John Giarrusso was the top fundraiser for the Seabrook PD in this annual event that funds a vital law enforcement partner in prosecuting those who prey on the youngest victims.

Officer Michael Titone was recognized by the Child Advocacy Center as one of their Champions for Children in 2022 for his work as a detective on a case that saw the arrest and conviction of an adult male for crimes against children. This case and recognition further exemplifies the cooperative efforts of the CAC and law enforcement and was a tremendous honor for Officer Titone.

Seabrook Police statistics for 2022 are as follows:

Total Calls for Service:.....	13,099
Total Offenses Committed:.....	1,492
Total Felonies:.....	300
Total Misdemeanors.....	793
Total Violations.....	208
Total Arrests:.....	518
Shoplifting:.....	134
All Other Theft/Fraud:.....	141
Motor Vehicle Accident Responses:.....	372

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

The support from our residents and businesses throughout the year make the women and men of the Seabrook Police Department proud to serve this wonderful community. 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
 Michelle Sprague, Adult 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.
 2022 Volunteers were: Kacey Morris, Julie Morris, Leslie Bateman, Patricia Begley.

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.

The Year in Photos



Holiday open house, author talk with Haley Sanborn, fun in the Children's department, Granite State Library Card Sign up challenge winning Trophy.



Appropriation from Town \$508,648
EXPENSES

Dept. Head-Schatvet, S	\$67,750
FT-King, J.	\$47,488
FT-Sprague, Michelle	\$41,106
FT-Hartshorn, J	\$41,827
PT-Rafferty, S	\$25,156
Cira, D	\$18,635
Powell, A	\$17,749
Hasting, L	\$12,944
Personnel Expenses	\$85,474
Utilities	\$39,603
Building Maintenance	\$10,638
Equipment Maintenance	\$4,779
Equipment Lease	\$2,312
Other Contract Services	\$12,169
Books & Subscriptions	\$45,710
Dues and Membership	\$429
Office Supplies	\$6,232
New Equipment	\$902
Programming	\$5,307
Encumbered Funds	\$9,379
Total Expenses	\$495,589

Other Expenses

NH Charitable Grant	\$3,575
Expend	
Miscellaneous	\$1,268
Museum Pass	\$1,202
Total Non-Appropriated	\$6,045
Funds Expenditure	

Other Income

Non-appropriated Income	
Book sales	\$690
Conscience fines	\$46
Fax cash card	\$328
Lost/Damaged Replacement	\$258
Printer/Copier	\$1,741
NH Charitable Foundation	\$507
Misc. gifts & donations	\$2,042
Non-resident fees	\$295
Total Non-Appropriated	\$5,907
Income	

Other Funds

Seabrook Library Trust	
Fund	\$447,920
Grace Fogg Mem. Fund	\$5,793

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

Respectfully Submitted by,
 Susan Schatvet, Seabrook Library Director

TOWN OF SEABROOK
 PRIMARY ELECTION
 SEABROOK COMMUNITY CENTER
 MARCH 8, 2022

The Moderator, Rio Tilton, read the warrant at 7:00am to open the polls.
 All the Ballot Clerks were sworn in by the Town Clerk, Cheryl Bowen.
 Absentee ballots were opened at 11:00am. The polls closed at 7:00pm.

Ballot Clerks

Dale Beckman	June Fowler	Morgan Cogdill	Sherry McGinley
Nellie Beckman	Jennifer Hubbard	Cathy Cronin	Shayna Merrill
Bruce Brown II	Kelli Hueber	Jayne Dobbins	Sabi Randalll
Laura Currier	Kelsey Johnson	Joyce Filippone	Marcee Souther
Diana Cerasi	Kelly McDonald	Rose Flanagan	Barbara Ward

TOWN OF SEABROOK
 PRIMARY ELECTION
 SEABROOK COMMUNITY CENTER
 SEPTEMBER 13, 2022

The Moderator, Rio Tilton, read the warrant at 7:00am to open the polls.
 All the Ballot Clerks were sworn in by the Town Clerk, Cheryl Bowen.

Ballot Clerks

Total registered Republican Voters 2021
 Total registered Democrat Voters 1462
 Total registered Undeclared Voters 1998
 Total number of names on the checklist 5483
 Total number of ballots cast by voters 1539
 Absentee ballots were opened at 1:00pm.
 The polls closed at 7:00pm.

Nellie Beckman	Karen Mayer
June Fowler	Kelsey Johnson
Rose Flanagan	Bruce Brown III
Barbara Ward	Marcee Souther
Jo Anne Page	Laura Currier
Morgan Cogdill	Kelli Hueber
Jayne Dobbins	Dale Beckman
Jennifer Hubbard	Sherry McGinley
Kelly Mc Donald	Diana Cerasi

TOWN OF SEABROOK
GENERAL ELECTION
SEABROOK COMMUNITY CENTER
NOVEMBER 8, 2022

The Moderator, Rio Tilton, read the warrant at 7:00am to open the polls.

All the Ballot Clerks were sworn in by the Town Clerk, Cheryl Bowen.

Total registered Republican Voters	2021	Nellie Beckman	Karen Mayer
Total registered Democrat Voters	1363	June Fowler	Kelsey Johnson
Total registered Undeclared Voters	1969	Rose Flanagan	Bruce Brown II
Total number of names on the checklist	5353	Barbara Ward	Marcee Souther
Total number of ballots cast by voters	3591	Diana Pietrowski	Joyce Filippone
Absentee ballots were opened at 11:00am.		Morgan Cogdill	Kelli Hueber
The polls closed at 7:00pm.		Cathy Cronin	Jayne Dobbins
		Dale Beckman	Laura Currier
		Kimberly Bradford	Richard Bradford
		Steve Early	Kelly McDonald
		Diana Cerasi	

TOWN OF SEABROOK
TOWN CLERKS OFFICE
YEAR ENDING DECEMBER 31, 2022

	TOTAL COLLECTED	PAID TO THE STATE	HWY FUND	TOWN REVENUE
MOTOR VEHICLE, TITLE, DECALS	\$2,740,799.29	\$ 653,564.46	\$ 61,172.00	\$2,026,062.83
BOATS	\$ 68,345.40	\$ 47,260.50		\$ 21,084.90
FISH AND GAME	\$ 18,702.50	\$ 18,005.50		\$ 697.00
MARRIAGE LICENSE FEES	\$ 5450.00	\$ 4,687.00		\$ 763.00
VITAL FEES	\$ 16,455.00	\$ 7,921.00		\$ 8,534.00
ANIMAL FEES	\$ 10,476.50	\$ 2,735.00		\$ 7,741.50
BAD CHECK FEES COLLECTED	\$ 600.00			\$ 600.00
MISC FEES COLLECTED	\$ 3,422.00			\$ 4,333.75
TOTAL TOWN REVENUE	\$ 2,864,250.69	\$ 734,173.46	\$61,172.00	\$ 2,069,816.98
VEHICLE REGISTRATIONS PROCESSED IN	2022	12,450		
	2021	12,976		

RESPECTFULLY SUBMITTED,
CHERYL L. BOWEN
TOWN CLERK

PRELIMINARY COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
Fiscal Year Ending December 31, 2022

Title of Appropriation	Appropriation	Expenditure	Balance
Executive	784,642.00	686,241.42	98,400.58
Election, Regist. & Vital Statistics	349,696.00	345,597.27	4,098.73
Financial Administration	1,058,416.00	1,083,400.56	(24,984.56)
Legal Expense	230,000.00	177,627.94	52,372.06
Planning & Zoning	72,512.00	58,874.92	13,637.08
General Government Buildings	140,473.00	155,562.53	(15,089.53)
Cemeteries	150,258.00	131,526.67	18,731.33
Insurance	690,340.00	674,827.18	15,512.82
Police Department	5,485,263.00	5,213,932.91	271,330.09
Fire Department	5,008,532.00	5,047,957.10	(39,425.10)
Building Inspection	109,171.00	93,913.35	15,257.65
Emergency Management	142,976.00	130,741.04	12,234.96
Highway Department	1,328,155.00	1,267,368.63	60,786.37
Street Lights	110,000.00	103,867.49	6,132.51
Solid Waste Building	25,100.00	30,183.94	(5,083.94)
Rubbish Department	1,384,022.00	1,485,906.82	(101,884.82)
Water Treatment, Conserv., & Other	140,000.00	132,656.35	7,343.65
Health Department	95,405.00	76,390.74	19,014.26
Animal Control/Mosquito Control	146,730.00	121,505.38	25,224.62
Welfare Administration & Direct Assistance	165,754.00	106,258.81	59,495.19
Parks & Recreation	1,108,894.00	986,022.34	122,871.66
Library	508,648.00	509,930.45	(1,282.45)
Patriotic Purposes (Memorial & Old Home)	40,951.00	37,258.53	3,692.47
Conservation Commission	3,618.00	1,337.15	2,280.85
Health Insurance	4,138,505.00	3,552,947.67	585,557.33
Principal on Long Term Note	516,518.00	485,018.00	31,500.00
Interest on Long Term Note	335,806.00	314,332.46	21,473.54
Interest on TAN	4,000.00	10,145.00	(6,145.00)
Sewer Department	2,081,520.00	2,141,057.80	(59,537.80)
Water Department	1,815,102.00	1,793,759.80	21,342.20
Total Operating Budget	28,171,007.00	26,956,150.25	1,214,856.75
2022 Warrant Articles			
#29 Waypoint	2,000.00	2,000.00	0.00
#30 Child Advocacy Center	2,000.00	2,000.00	0.00
#32 Haven	7,517.00	7,517.00	0.00
#33 Richie McFarland	4,129.00	4,129.00	0.00
#34 Rockingham Nutrition Program	7,656.00	7,656.00	0.00
#35 Seabrook Community Table	5,000.00	5,000.00	0.00
#36 Lions Club	5,000.00	5,000.00	0.00
#37 Seacoast Mental Health	3,622.00	3,622.00	0.00
#38 Seacoast Visiting Nurses	7,600.00	7,600.00	0.00
#41 Transportation Assistance for Seacoast Citizens	3,200.00	3,200.00	0.00
#12 FD - Purchase fire hose	50,000.00	31,800.00	18,200.00
#14 SWR - Stormwater pump stations	35,000.00	0.00	35,000.00
#7 DPW - Town Road Improvements	399,000.00	389,246.96	9,753.04
#8 WTR - Rehab bedrock wells	55,000.00	28,855.76	26,144.24
#17 WTR - New Wells	335,000.00	208,165.85	126,834.15
Total 2022 Warrant Articles	921,724.00	705,792.57	215,931.43

Town of Seabrook
General Fund Budget Report
Fiscal Year Ending December 31, 2022

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
EXECUTIVE			
Board of Selectmen			
Personnel	27,968.00	27,967.92	0.08
Food/Meals	200.00	1,174.57	(974.57)
Other Professional Services	0.00	0.00	0.00
Meetings and Conferences	150.00	142.65	7.35
Mileage and Tolls	100.00	0.00	100.00
Town Manager/Admin.Assistant			
Personnel	686,971.00	596,412.84	90,558.16
Audit Services	0.00	0.00	0.00
Advertising	5,000.00	238.50	4,761.50
Engineering Services	0.00	0.00	0.00
Phone and Communication	6,000.00	1,369.77	4,630.23
Other Professional Services	5,000.00	7,955.54	(2,955.54)
Equipment Rental	5,000.00	2,883.49	2,116.51
Food/Meals	0.00	30.05	(30.05)
Other Contract Services	5,500.00	8,247.93	(2,747.93)
Printing and Binding	8,000.00	3,966.00	4,034.00
Dues and Memberships	22,500.00	22,232.20	267.80
Meetings and Conferences	1,000.00	0.00	1,000.00
Office Supplies	5,500.00	3,231.79	2,268.21
Postage	2,500.00	7,771.22	(5,271.22)
Copier Supplies	1,500.00	0.00	1,500.00
Books and Subscriptions	1,000.00	1,573.39	(573.39)
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	935.79	(935.79)
Finance Charges & Late Fees	0.00	78.67	(78.67)
Finance Charges and Late Fees	100.00	29.10	70.90
Trustee of Trust Funds			
Personnel	653.00	0.00	653.00
	784,642.00	686,241.42	98,400.58
ELECTION, REGIST., & VITAL STATISTICS			
Town Clerk			
Personnel	273,473.00	283,541.00	(10,068.00)
Phone and Communication	400.00	0.00	400.00
Programmers	0.00	1,593.00	(1,593.00)
Other Professional Services	5,000.00	11,508.63	(6,508.63)
Equipment Maintenance	1,400.00	1,323.49	76.51
Food/Meals	100.00	74.65	25.35
Printing and Binding	18,000.00	3,986.30	14,013.70
Dues and Memberships	60.00	35.00	25.00
Meetings and Conferences	1,210.00	2,435.15	(1,225.15)
Stationery/Paper	2,700.00	1,524.25	1,175.75
Postage	6,620.00	3,983.13	2,636.87
Books and Subscriptions	60.00	0.00	60.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Dog Licenses & Tags	800.00	572.73	227.27
Red Book/Motor Vehicles	0.00	0.00	0.00
New Equipment	2,450.00	1,488.20	961.80
Mileage and Tolls	600.00	89.16	510.84
Elections & Registrations			
Personnel	34,573.00	31,242.10	3,330.90
Advertising	500.00	0.00	500.00
Food/Meals	750.00	1,975.22	(1,225.22)
Other Contract Services	0.00	118.40	(118.40)
Office Supplies	600.00	89.31	510.69
Postage	400.00	0.00	400.00
Mileage and Tolls	0.00	17.55	(17.55)
	349,696.00	345,597.27	4,116.28
FINANCIAL ADMINISTRATION			
Budget Committee			
Personnel	1,292.00	0.00	1,292.00
Advertising	0.00	0.00	0.00
Food/Meals	350.00	0.00	350.00
Meetings and Conferences	0.00	0.00	0.00
Office Supplies	0.00	68.58	(68.58)
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	158,973.00	180,866.63	(21,893.63)
Annual Audit Services	33,000.00	32,062.52	937.48
Advertising	0.00	0.00	0.00
Phone and Communication	372.00	0.00	372.00
Other Professional Services	6,000.00	51,881.34	(45,881.34)
Equipment Maintenance	0.00	0.00	0.00
Food/Meals	0.00	0.00	0.00
Dues and Memberships	100.00	0.00	100.00
Meetings and Conferences	0.00	0.00	0.00
Stationery/Paper	650.00	1,774.46	(1,124.46)
Postage	2,635.00	850.42	1,784.58
Books and Subscriptions	200.00	0.00	200.00
New Equipment	1,500.00	384.52	1,115.48
Mileage and Tolls	0.00	656.16	(656.16)
Finance Charges & Late Fees	0.00	1,025.00	(1,025.00)
Treasurer			
Personnel	68,606.00	63,525.96	5,080.04
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	148,596.00	144,391.16	4,204.84
Phone and Communication	400.00	60.00	340.00
Other Professional Services	1,200.00	515.15	684.85
Food/Meals	0.00	0.00	0.00
Printing and Binding	1,500.00	239.84	1,260.16
Dues and Memberships	100.00	40.00	60.00
Meetings and Conferences	700.00	796.00	(96.00)
Postage	6,000.00	5,020.97	979.03
Books and Subscriptions	10.00	0.00	10.00
New Equipment	500.00	0.00	500.00
Mileage and Tolls	500.00	0.00	500.00
Assessing Department			
Personnel	178,435.00	173,014.07	5,420.93
Phone and Communication	400.00	0.00	400.00
Programmers	9,755.00	12,599.00	(2,844.00)
Other Professional Services	10,000.00	7,492.00	2,508.00
Equipment Rental	0.00	0.00	0.00
Food/Meals	100.00	45.00	55.00
Other Contract Services	44,784.00	59,739.71	(14,955.71)
Printing and Binding	1,300.00	418.07	881.93
Dues and Memberships	763.00	836.00	(73.00)
Meetings and Conferences	100.00	895.00	(795.00)
Photography Supplies	0.00	0.00	0.00
Stationery/Paper	150.00	113.19	36.81
Postage	1,000.00	1,188.14	(188.14)
Computer Supplies	0.00	0.00	0.00
Books and Subscriptions	1,030.00	1,044.15	(14.15)
New Equipment	0.00	0.00	0.00
Mileage and Tolls	300.00	0.00	300.00
Computer Technology			
Personnel	94,901.00	86,102.06	8,798.94
Phone and Communication	7,300.00	1,593.40	5,706.60
Programmers	6,000.00	0.00	6,000.00
Software & Licensing	60,000.00	55,077.95	4,922.05
Hosted Services	50,000.00	32,344.39	17,655.61
Other Professional Services	1,000.00	176.77	823.23
Equipment Maintenance	2,000.00	4,707.63	(2,707.63)
Other Contract Services	11,000.00	4,641.95	6,358.05
Meetings and Conferences	1,000.00	0.00	1,000.00
Computer Supplies	1,000.00	327.19	672.81
New Equipment	32,000.00	26,795.70	5,204.30
Finance Charges & Late Fee	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Channel 22			
Personnel	64,849.00	79,039.02	(14,190.02)
Programmers/Tech Advisors	0.00	32,560.00	(32,560.00)
Software & Licensing	1,200.00	3,772.04	(2,572.04)
Hosted Services	2,800.00	10,179.42	(7,379.42)
Other Professional Services	13,500.00	0.00	13,500.00
Equipment Maintenance	1,000.00	0.00	1,000.00
Meetings and Conferences	0.00	0.00	0.00
Office Supplies	250.00	0.00	250.00
New Equipment	25,000.00	4,540.00	20,460.00
Training	2,000.00	0.00	2,000.00
	1,058,416.00	1,083,400.56	(47,444.56)
LEGAL EXPENSE	230,000.00	177,627.94	52,372.06
	230,000.00	177,627.94	52,372.06
PLANNING & ZONING			
Planning Board			
Personnel	25,862.00	16,037.70	9,824.30
Advertising	2,000.00	954.00	1,046.00
Engineering Service	0.00	0.00	0.00
Legal Services	4,000.00	3,478.82	521.18
Phone and Communication	400.00	0.00	400.00
Other Professional Services	8,400.00	5,272.00	3,128.00
Billable Services	20,000.00	22,844.64	(2,844.64)
Food/Meals	450.00	500.00	(50.00)
Printing and Binding	75.00	0.00	75.00
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	366.63	1,333.37
Computer Supplies	25.00	0.00	25.00
Copier Supplies	500.00	0.00	500.00
Books & Subscriptions	350.00	198.80	151.20
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	0.00	0.00
Board of Adjustment			
Personnel	4,075.00	3,921.47	153.53
Advertising	1,200.00	2,428.72	(1,228.72)
Legal Services	1,000.00	0.00	1,000.00
Other Professional Services	100.00	0.00	100.00
Food/Meals	280.00	300.00	(20.00)
Meetings and Conferences	120.00	0.00	120.00
Postage	1,400.00	2,572.14	(1,172.14)
Books and Subscriptions	75.00	0.00	75.00
	72,512.00	58,874.92	13,637.08

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
GENERAL GOVERNMENT BUILDINGS			
Town Hall			
Personnel	72,723.00	95,566.65	(22,843.65)
Electricity	16,500.00	9,008.64	7,491.36
Equipment Maintenance	2,000.00	3,549.87	(1,549.87)
Building Maintenance	23,000.00	25,434.85	(2,434.85)
Contract Painting	500.00	170.52	329.48
Carpentry Supplies	300.00	818.78	(518.78)
Food/Meals	0.00	183.54	(183.54)
Other Contract Services	8,200.00	6,808.69	1,391.31
Medical Supplies	450.00	579.52	(129.52)
Safety Equipment	0.00	7.19	(7.19)
Electrical Supplies	500.00	4,344.95	(3,844.95)
Gasoline	100.00	1,419.56	(1,319.56)
Natural Gas	10,000.00	2,115.33	7,884.67
Custodial Supplies	2,000.00	1,898.78	101.22
Landscaping Materials	1,000.00	477.72	522.28
Hand Tools	200.00	0.00	200.00
New Equipment	1,500.00	641.66	858.34
Mileage and Tolls	600.00	2,536.28	(1,936.28)
Deeded Tax Property Fees	900.00	0.00	900.00
	140,473.00	155,562.53	(15,089.53)
CEMETERIES			
Personnel	137,030.00	103,678.74	33,351.26
Advertising	100.00	0.00	100.00
Other Professional Services	2,700.00	10,900.28	(8,200.28)
Electricity	500.00	11,935.61	(11,435.61)
Equipment Maintenance	827.00	1,160.54	(333.54)
Printing and Binding	0.00	0.00	0.00
Dues and Memberships	60.00	150.00	(90.00)
Meetings and Conferences	150.00	60.00	90.00
Safety Equipment	200.00	315.98	(115.98)
Chemicals	250.00	89.70	160.30
Office Supplies	441.00	89.99	351.01
Plumbing Supplies	200.00	182.94	17.06
Gasoline	200.00	0.00	200.00
Custodial Supplies	300.00	0.00	300.00
Landscaping Materials	1,000.00	2,363.49	(1,363.49)
Trees/Shrubs	900.00	0.00	900.00
Hand Tools	0.00	0.00	0.00
Water Pipe	100.00	0.00	100.00
Fencing	5,000.00	0.00	5,000.00
Concrete	100.00	0.00	100.00
New Equipment	0.00	549.77	(549.77)
Mileage and Tolls	200.00	20.83	179.17
Real Estate Taxes	0.00	28.80	(28.80)
	150,258.00	131,526.67	18,731.33

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
INSURANCE			
Unemployment Compensation	8,599.00	302.61	8,296.39
Workers' Compensation	420,000.00	434,537.00	(14,537.00)
HRA Account Fees	6,400.00	0.00	6,400.00
IRS 720 PCORI Fees	341.00	0.00	341.00
General Property	255,000.00	239,987.57	15,012.43
	690,340.00	674,827.18	15,512.82
POLICE DEPARTMENT			
Personnel	4,924,611.00	4,585,999.33	338,611.67
Advertising	500.00	0.00	500.00
Phone and Communication	30,000.00	16,292.21	13,707.79
Programmers	0.00	0.00	0.00
Other Professional Services	10,000.00	30,317.22	(20,317.22)
Equipment Maintenance	0.00	1,950.00	(1,950.00)
Radio Maintenance	3,500.00	3,087.00	413.00
Vehicle Maintenance	20,000.00	35,695.28	(15,695.28)
Equipment Lease	6,500.00	7,921.45	(1,421.45)
Patrol Fleet Units	135,000.00	154,180.01	(19,180.01)
Food/Meals	1,000.00	1,009.18	(9.18)
Other Contract Services	75,000.00	121,409.95	(46,409.95)
Printing and Binding	1,500.00	2,397.88	(897.88)
Dues and Memberships	5,100.00	6,108.65	(1,008.65)
Meetings and Conferences	5,000.00	443.61	4,556.39
Medical Supplies	800.00	3,832.63	(3,032.63)
Batteries	1,000.00	93.32	906.68
Photography Supplies	0.00	0.00	0.00
Office Supplies	4,000.00	6,188.72	(2,188.72)
Public Relations/Ed Supplies	2,500.00	2,354.06	145.94
Postage	1,500.00	1,660.91	(160.91)
Gasoline	34,848.00	12,484.44	22,363.56
Diesel Fuel	0.00	0.00	0.00
Computer Supplies	2,500.00	1,533.23	966.77
Copier Supplies	1,200.00	0.06	1,199.94
Books and Subscriptions	2,000.00	119.88	1,880.12
Traffic Signs	0.00	0.00	0.00
New Equipment	10,000.00	85,497.87	(75,497.87)
K9 New Equipment	4,000.00	4,435.81	(435.81)
Mileage and Tolls	1,500.00	363.92	1,136.08
Training	45,000.00	17,792.44	27,207.56
Finance Charges & Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	0.00	0.00	0.00
Police Station			
Personnel	73,246.00	0.00	73,246.00
Electricity	20,000.00	15,827.59	4,172.41
Equipment Maintenance	2,000.00	13,639.19	(11,639.19)
Building Maintenance	16,000.00	9,540.64	6,459.36
Painting	300.00	12.13	287.87
Carpentry Supplies	300.00	461.64	(161.64)
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	2,656.10	(1,156.10)
Food/Meals	300.00	79.80	220.20
Other Contract Services	30,358.00	57,803.93	(27,445.93)
Medical Supplies	0.00	0.00	0.00
Plumbing Supplies	300.00	0.00	300.00
Electrical Supplies	300.00	1,050.64	(750.64)
Natural Gas	8,000.00	4,684.46	3,315.54
Custodial Supplies	1,500.00	1,119.84	380.16
Landscaping Materials	0.00	0.00	0.00
Hand Tools	100.00	0.00	100.00
New Equipment	0.00	3,887.89	(3,887.89)
Finance Charges and Late Fees	0.00	0.00	0.00
	5,485,263.00	5,213,932.91	271,330.09
FIRE DEPARTMENT			
Personnel	4,752,968.00	4,765,260.37	(12,292.37)
Phone and Communication	27,000.00	36,911.79	(9,911.79)
Other Professional Services	500.00	2,061.31	(1,561.31)
Equipment Maintenance	3,500.00	17,575.06	(14,075.06)
Vehicle Maintenance	50,000.00	36,419.60	13,580.40
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	113.32	(113.32)
Other Contract Services	40,000.00	35,069.88	4,930.12
Dues and Memberships	800.00	4,024.49	(3,224.49)
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	317.52	182.48
Public Relations/Ed Supplies	0.00	0.00	0.00
Postage	100.00	29.36	70.64
Gasoline	5,000.00	2,167.80	2,832.20
Diesel Fuel	7,500.00	6,490.26	1,009.74
Computer Supplies	0.00	0.00	0.00
Copier Supplies	200.00	715.56	(515.56)
Books and Subscriptions	1,000.00	159.00	841.00
New Equipment	4,000.00	14,410.75	(10,410.75)
Infectious Disease Control	20,000.00	0.00	20,000.00
Mileage and Tolls	250.00	2,067.80	(1,817.80)
Fire Alarms System	7,000.00	11,253.25	(4,253.25)
Regional Hazmat	4,400.00	5,294.72	(894.72)
Fire Station			
Other Professional Services	300.00	7,711.44	(7,411.44)
Electricity	17,000.00	18,384.77	(1,384.77)
Building Maintenance	7,000.00	36,681.65	(29,681.65)
Carpentry Supplies	100.00	0.00	100.00
Ground Maintenance	200.00	0.00	200.00
Other Contract Services	12,500.00	11,928.05	571.95
Chemicals	250.00	0.00	250.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Plumbing Supplies	0.00	1,684.00	(1,684.00)
Electrical Supplies	0.00	425.00	(425.00)
Natural Gas	17,000.00	17,216.88	(216.88)
Custodial Supplies	1,800.00	2,234.98	(434.98)
Landscaping Materials	1.00	850.00	(849.00)
Hand Tools	1.00	0.00	1.00
New Equipment	3,000.00	709.99	2,290.01
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	0.00	13,061.00
	5,008,532.00	5,047,957.10	(39,425.10)
BUILDING INSPECTION			
Personnel	86,296.00	74,985.63	11,310.37
Legal Services	0.00	0.00	0.00
Phone and Communication	625.00	0.00	625.00
Other Professional Services	19,000.00	15,564.85	3,435.15
Vehicle Maintenance	0.00	0.00	0.00
Food/Meals	0.00	114.92	(114.92)
Printing and Binding	0.00	0.00	0.00
Dues and Memberships	250.00	165.00	85.00
Meetings and Conferences	300.00	375.00	(75.00)
Photography Supplies	100.00	0.00	100.00
Stationery/Paper	250.00	53.67	196.33
Postage	300.00	570.28	(270.28)
Postage	0.00	0.00	0.00
Books & Subscriptions	1,600.00	1,564.83	35.17
New Equipment	400.00	519.17	(119.17)
Mileage and Tolls	50.00	0.00	50.00
	109,171.00	93,913.35	15,257.65
EMERGENCY MANAGEMENT			
Personnel	107,966.00	104,567.94	3,398.06
Phone and Communication	3,000.00	0.00	3,000.00
Other Professional Services	0.00	122.96	(122.96)
Equipment Maintenance	50.00	105.99	(55.99)
Vehicle Maintenance	500.00	1,165.28	(665.28)
Food/Meals	900.00	596.19	303.81
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	0.00	250.00
Gasoline	1,800.00	559.08	1,240.92
Copier Supplies	0.00	0.00	0.00
Books and Subscriptions	0.00	0.00	0.00
New Equipment	1,500.00	417.99	1,082.01
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	25,760.00	23,205.61	0.00
Equipment Maintenance	0.00	0.00	0.00
	142,976.00	130,741.04	9,680.57
HIGHWAY DEPARTMENT			
Personnel	868,853.00	811,416.73	57,436.27
Advertising	75.00	0.00	75.00
Phone and Communication	6,000.00	2,479.38	3,520.62
Programmers/Tech Advisors	0.00	0.00	0.00
Other Professional Services	4,000.00	8,279.72	(4,279.72)
Electricity	5,975.00	7,903.33	(1,928.33)
Equipment Maintenance	55,000.00	60,494.06	(5,494.06)
Radio Maintenance	300.00	0.00	300.00
Vehicle Maintenance	45,000.00	49,258.50	(4,258.50)
Carpentry Supplies	1,700.00	260.90	1,439.10
Vehicle Lease	11,666.00	11,666.62	(0.62)
Equipment Rental	10,000.00	1,921.74	8,078.26
Food/Meals	0.00	710.30	(710.30)
Other Contract Services	60,000.00	71,411.31	(11,411.31)
Printing and Binding	50.00	975.45	(925.45)
Dues and Memberships	1,675.00	1,527.00	148.00
Meetings and Conferences	700.00	0.00	700.00
Safety Equipment	2,392.00	3,510.81	(1,118.81)
Photography Supplies	50.00	0.00	50.00
Chemicals	500.00	2,433.81	(1,933.81)
Office Supplies	1,200.00	4,703.87	(3,503.87)
Postage	300.00	0.53	299.47
Plumbing Supplies	100.00	115.42	(15.42)
Electrical Supplies	100.00	28.96	71.04
Gasoline	25,000.00	9,132.43	15,867.57
Diesel Fuel	30,000.00	719.72	29,280.28
Custodial Supplies	2,800.00	1,690.87	1,109.13
Computer Supplies	0.00	0.00	0.00
Landscaping Materials	1,500.00	3,273.44	(1,773.44)
Hand Tools	4,000.00	2,057.22	1,942.78
Books and Subscriptions	0.00	0.00	0.00
Traffic Signs	9,763.00	12,116.31	(2,353.31)
Asphalt/Road Materials	10,000.00	9,155.00	845.00
Crushed Stone	2,800.00	3,849.00	(1,049.00)
Drainage Pipe	2,000.00	1,511.88	488.12
Sand	6,000.00	2,969.11	3,030.89
Road Salt	92,000.00	125,082.48	(33,082.48)
New Equipment	23,000.00	19,971.47	3,028.53
Mileage and Tolls	1,000.00	465.25	534.75
Cold Patch	2,100.00	4,250.94	(2,150.94)
Finance Charges and Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	1,500.00	1,771.37	(271.37)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Public Works Garage			
Electricity	6,456.00	5,450.30	1,005.70
Building Maintenance	6,400.00	3,773.28	2,626.72
Carpentry Supplies	3,700.00	2,280.02	1,419.98
Other Contract Services	4,500.00	585.66	3,914.34
Natural Gas	18,000.00	18,164.44	(164.44)
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
	1,328,155.00	1,267,368.63	60,786.37
STREET LIGHTS			
Electricity	110,000.00	103,867.49	6,132.51
	110,000.00	103,867.49	6,132.51
SOLID WASTE BUILDING			
Other Professional Services	1,100.00	1,556.00	(456.00)
Electricity	10,000.00	12,616.08	(2,616.08)
Building Maintenance	3,000.00	3,058.63	(58.63)
Carpentry Supplies	0.00	0.00	0.00
Natural Gas	11,000.00	12,953.23	(1,953.23)
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
	25,100.00	30,183.94	(5,083.94)
RUBBISH DEPARTMENT			
Personnel	803,173.00	858,681.94	(55,508.94)
Advertising	100.00	0.00	100.00
Engineering Services	39,000.00	70,515.36	(31,515.36)
Phone and Communication	950.00	1,555.09	(605.09)
Other Professional Services	1,000.00	950.00	50.00
Equipment Maintenance	37,000.00	36,038.21	961.79
Vehicle Maintenance	16,000.00	30,356.99	(14,356.99)
Carpentry Supplies	1,500.00	0.00	1,500.00
Equipment Rental	2,500.00	6,616.50	(4,116.50)
Food/Meals	0.00	177.60	(177.60)
Other Contract Services	2,000.00	3,975.30	(1,975.30)
Printing and Binding	300.00	561.28	(261.28)
Dues and Memberships	2,887.00	180.00	2,707.00
Meetings and Conferences	250.00	295.00	(45.00)
Safety Equipment	1,722.00	3,347.93	(1,625.93)
Chemicals	300.00	791.51	(491.51)
Office Supplies	400.00	317.51	82.49
Gasoline	0.00	0.00	0.00
Diesel Fuel	33,000.00	24,340.05	8,659.95
Natural Gas	0.00	0.00	0.00
Custodial Supplies	1,500.00	1,563.54	(63.54)
Computer Supplies	100.00	0.00	100.00
Hand Tools	100.00	126.09	(26.09)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
New Equipment	2,000.00	8,389.92	(6,389.92)
Mileage and Tolls	500.00	967.51	(467.51)
Finance Charges & Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	0.00	0.00	0.00
Rubbish Disposal	377,740.00	359,609.39	18,130.61
Recycling	60,000.00	76,550.10	(16,550.10)
	1,384,022.00	1,485,906.82	(101,884.82)

WATER TREATMENT, CONSERV., & OTHER

Stormwater Management

Personnel	8,000.00	4,610.00	3,390.00
Other Contract Services	132,000.00	128,046.35	3,953.65
New Equipment	0.00	0.00	0.00
	140,000.00	132,656.35	7,343.65

HEALTH DEPARTMENT

Personnel	86,230.00	74,258.04	11,971.96
Phone and Communication	625.00	0.00	625.00
Other Professional Services	7,500.00	1,668.45	5,831.55
Dues and Memberships	75.00	0.00	75.00
Meetings and Conferences	200.00	36.38	163.62
Photography Supplies	50.00	0.00	50.00
Stationery/Paper	200.00	45.09	154.91
Books and Subscriptions	50.00	0.00	50.00
New Equipment	425.00	382.78	42.22
Mileage and Tolls	50.00	0.00	50.00
	95,405.00	76,390.74	19,014.26

ANIMAL CONTROL

Personnel	75,127.00	71,951.26	3,175.74
Radio Maintenance	200.00	0.00	200.00
Vehicle Maintenance	1,500.00	335.33	1,164.67
Vehicle Lease	9353	0.00	9,353.00
Printing and Binding	100.00	0.00	100.00
Office Supplies	0.00	0.00	0.00
New Equipment	500.00	19.09	480.91
New Equipment	300.00	0.00	300.00
Prescription Drugs	0.00	0.00	0.00
Animal Care/Disposal	1,200.00	249.70	950.30

MOSQUITO CONTROL

Advertising	50.00	0.00	50.00
Other Professional Services	56,900.00	48,950.00	7,950.00
Carpentry Supplies	1,500.00	0.00	1,500.00
Meetings and Conferences	0.00	0.00	0.00
	146,730.00	121,505.38	25,224.62

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
WELFARE ADMINISTRATION & DIRECT ASSISTANCE			
Welfare Administration			
Personnel	77,224.00	70,808.67	6,415.33
Phone and Communication	0.00	0.00	0.00
Other Professional Services	0.00	0.00	0.00
Dues and Memberships	30.00	0.00	30.00
Meetings and Conferences	0.00	55.00	(55.00)
Postage	0.00	11.21	(11.21)
New Equipment	0.00	0.00	0.00
Direct Assistance			
Other Professional Services	1,000.00	709.66	290.34
Electricity for Clients	7,000.00	6,117.24	882.76
Food/Meals for Clients	9,250.00	8,633.07	616.93
Gasoline for Clients	2,650.00	3,176.57	(526.57)
Fuel Oil for Clients	4,000.00	2,251.91	1,748.09
Natural Gas for Clients	1,300.00	0.00	1,300.00
Prescription Drugs for Clients	2,200.00	348.27	1,851.73
Building Rental for Clients	53,500.00	7,926.82	45,573.18
Clothing for Clients	600.00	0.00	600.00
Funerals for Clients	6,000.00	6,000.00	0.00
Transportation for Clients	1,000.00	220.39	779.61
	165,754.00	106,258.81	59,495.19
PARKS & RECREATION			
Parks			
Personnel	203,742.00	280,586.19	(76,844.19)
Phone and Communication	660.00	0.00	660.00
Other Professional Services	1,000.00	633.16	366.84
Electricity	4,500.00	5,390.94	(890.94)
Equipment Maintenance	1,900.00	6,239.12	(4,339.12)
Radio Maintenance	50.00	0.00	50.00
Vehicle Maintenance	2,000.00	5,980.32	(3,980.32)
Building Maintenance	22,000.00	7,321.80	14,678.20
Painting	6,000.00	7,187.40	(1,187.40)
Carpentry Supplies	800.00	681.92	118.08
Ground Maintenance	1,000.00	272.66	727.34
Equipment Rental	0.00	4,940.00	(4,940.00)
Other Contract Services	10,800.00	10.28	10,789.72
Dues and Memberships	0.00	95.00	(95.00)
Meetings and Conferences	0.00	0.00	0.00
Safety Equipment	100.00	680.17	(580.17)
Plumbing Supplies	500.00	123.03	376.97
Electrical Supplies	200.00	75.42	124.58
Gasoline	351.00	0.00	351.00
Custodial Supplies	1,400.00	569.08	830.92
Landscaping Materials	3,000.00	1,395.34	1,604.66
Vehicle Supplies	0.00	0.00	0.00
Hand Tools	428.00	1,542.70	(1,114.70)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Recreational Supplies	300.00	23.98	276.02
Fencing	3,000.00	721.53	2,278.47
Concrete	200.00	0.00	200.00
Infield Mix	4,000.00	5,794.00	(1,794.00)
New Equipment	1,000.00	3,195.87	(2,195.87)
Mileage and Tolls	55.00	30.55	24.45
Finance Charges & Late Fees	0.00	0.00	0.00
Memorial Day	2,000.00	2,789.32	(789.32)
Recreation Department			
Personnel	587,701.00	484,421.00	103,280.00
Advertising	664.00	0.00	664.00
Phone and Communication	7,795.00	4,009.31	3,785.69
Programmers	0.00	0.00	0.00
Other Professional Services	1,900.00	2,867.32	(967.32)
Equipment Maintenance	3,125.00	1,440.00	1,685.00
Vehicle Maintenance	850.00	0.00	850.00
Equipment Lease	3,121.00	3,876.14	(755.14)
Equipment Rental	14,500.00	10,380.68	4,119.32
Food/Meals	360.00	42.53	317.47
Other Contract Services	12,410.00	5,029.68	7,380.32
Printing and Binding	300.00	188.40	111.60
Dues and Memberships	1,650.00	120.00	1,530.00
Meetings and Conferences	875.00	0.00	875.00
Medical Supplies	600.00	618.63	(18.63)
Photography Supplies	200.00	0.00	200.00
Office Supplies	2,321.00	2,035.35	285.65
Postage	500.00	341.81	158.19
Gasoline	650.00	2,650.87	(2,000.87)
Computer Supplies	200.00	0.00	200.00
Books and Subscriptions	200.00	0.00	200.00
Recreational Supplies	12,500.00	10,935.23	1,564.77
New Equipment	5,900.00	615.33	5,284.67
Mileage and Tolls	100.00	61.60	38.40
Finance Charges and Late Fees	0.00	0.00	0.00
Admission Fees	1,900.00	407.25	1,492.75
Grants and Donations	0.00	0.00	0.00
Community Center			
Personnel	51,170.00	17,230.96	33,939.04
Advertising	0.00	0.00	0.00
Other Professional Services	0.00	0.00	0.00
Electricity	23,500.00	17,734.11	5,765.89
Equipment Maintenance	3,500.00	3,397.32	102.68
Building Maintenance	30,000.00	9,391.80	20,608.20
Carpentry Supplies	350.00	95.94	254.06
Ground Maintenance	7,000.00	2,664.96	4,335.04
Food/Meals	0.00	0.00	0.00
Other Contract Services	3,600.00	7,048.61	(3,448.61)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Chemicals	1,600.00	23.88	1,576.12
Plumbing Supplies	50.00	44.16	5.84
Electrical Supplies	450.00	598.72	(148.72)
Gasoline	85.00	35.34	49.66
Natural Gas	14,000.00	8,614.73	5,385.27
Propane Gas	0.00	0.00	0.00
Custodial Supplies	4,030.00	2,457.30	1,572.70
Landscaping Materials	1,200.00	1,123.63	76.37
Hand Tools	150.00	109.92	40.08
New Equipment	3,000.00	750.62	2,249.38
Mileage and Tolls	0.00	0.00	0.00
Welcome Center			
Personnel	12,201.00	6,013.59	6,187.41
Electricity	300.00	4,597.48	(4,297.48)
Building Maintenance	550.00	902.42	(352.42)
Painting	700.00	0.00	700.00
Carpentry Supplies	300.00	18.66	281.34
Other Contract Services	0.00	0.00	0.00
Custodial Supplies	700.00	580.52	119.48
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	6,864.96	(1,864.96)
Beach Maintenance	6,000.00	29,401.80	(23,401.80)
	1,108,894.00	986,022.34	122,871.66
LIBRARY			
Other Professional Services	508,648.00	509,930.45	(1,282.45)
	508,648.00	509,930.45	(1,282.45)
PATRIOTIC PURPOSES			
Memorial Day			
Food/Meals	900.00	858.32	41.68
Other Contract Services	4,800.00	5,475.00	(675.00)
Memorial Supplies	3,600.00	71.23	3,528.77

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Old Home Day			
Other Professional Services	4,950.00	1,735.00	3,215.00
Carpentry Supplies	500.00	23.04	476.96
Equipment Rental	7,275.00	7,195.59	79.41
Other Contract Services	13,421.00	16,673.70	(3,252.70)
Printing and Binding	1,350.00	1,425.00	(75.00)
Photography Supplies	30.00	0.00	30.00
Office Supplies	0.00	0.00	0.00
Postage	600.00	795.14	(195.14)
Electrical Supplies	100.00	42.29	57.71
Recreational Supplies	2,600.00	2,964.22	(364.22)
New Equipment	825.00	0.00	825.00
Finance Charge & Late Fee	0.00	0.00	0.00
	40,951.00	37,258.53	3,692.47
CONSERVATION COMMISSION			
Personnel	2,217.00	957.15	1,259.85
Advertising	150.00	0.00	150.00
Other Professional Services	0.00	100.00	(100.00)
Food/Meals	250.00	250.00	0.00
Printing and Binding	100.00	0.00	100.00
Dues and Memberships	300.00	0.00	300.00
Meetings and Conferences	50.00	30.00	20.00
Photography Supplies	50.00	0.00	50.00
Stationery/Paper	50.00	0.00	50.00
Office Supplies	25.00	0.00	25.00
Postage	25.00	0.00	25.00
Computer Supplies	1.00	0.00	1.00
Books and Subscriptions	50.00	0.00	50.00
Maps	100.00	0.00	100.00
New Equipment	0.00	0.00	0.00
Mileage and Tolls	250.00	0.00	250.00
	3,618.00	1,337.15	2,280.85
HEALTH INSURANCE			
Health Insurance	3,488,540.00	3,128,959.76	359,580.24
HRA Debit Card Expense	337,100.00	181,541.06	155,558.94
Life Insurance	131,107.00	81,948.35	49,158.65
Dental Insurance	181,758.00	160,498.50	21,259.50
	4,138,505.00	3,552,947.67	585,557.33
PRINCIPAL ON LONG TERM NOTE	516,518.00	485,018.00	31,500.00
INTEREST ON LONG TERM NOTE	335,806.00	314,332.46	21,473.54
TAX ANTICIPATION NOTE	4,000.00	10,145.00	(6,145.00)
WATER DEPARTMENT	1,815,102.00	1,793,759.80	21,342.20
SEWER DEPARTMENT	2,081,520.00	2,141,057.80	(59,537.80)
TOTAL OPERATING BUDGET	28,171,007.00	26,956,150.25	1,214,856.75

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
2022 Warrant Articles			
#29 Waypoint	2,000.00	2,000.00	0.00
#30 Child Advocacy Center	2,000.00	2,000.00	0.00
#32 Haven	7,517.00	7,517.00	0.00
#33 Richie McFarland	4,129.00	4,129.00	0.00
#34 Rockingham Nutrition Program	7,656.00	7,656.00	0.00
#35 Seabrook Community Table	5,000.00	5,000.00	0.00
#36 Lions Club	5,000.00	5,000.00	0.00
#37 Seacoast Mental Health	3,622.00	3,622.00	0.00
#38 Seacoast Visiting Nurses	7,600.00	7,600.00	0.00
#41 Transportation Assistance for Seacoast Citizens	3,200.00	3,200.00	0.00
#12 FD - Purchase fire hose	50,000.00	31,800.00	18,200.00
#14 SWR - Stormwater pump stations	35,000.00	0.00	35,000.00
#7 DPW - Town Road Improvements	399,000.00	389,246.96	9,753.04
#8 WTR - Rehab bedrock wells	55,000.00	28,855.76	26,144.24
#17 WTR - New Wells	335,000.00	208,165.85	126,834.15
Total 2022 Warrant Articles	921,724.00	705,792.57	215,931.43
SELECTMEN'S ENCUMBRANCES			
2021 Warrant Articles			
#7 WTR - Rehab/clean wells	0.00	17,287.75	(17,287.75)
#11 SWR - Rte 286 bridge outfall pipe	0.00	240,790.00	(240,790.00)
#12 SWR - Retrofitting WWTP	0.00	8,157.90	(8,157.90)
Total 2021 Warrant Articles	0.00	266,235.65	-266,235.65
2020 Warrant Articles			
#13 DPW - Road Improvements	0.00	1,900.00	(1,900.00)
#14 WTR - Rehab/clean wells	0.00	50,000.00	(50,000.00)
#16 SWR - Repair/replace Centennial St PS	0.00	72,536.44	(72,536.44)
#17 SWR - SCADA	0.00	65,900.00	(65,900.00)
Total 2020 Warrant Articles	0.00	190,336.44	-190,336.44
2019 Warrant Articles			
#14 WTR - Purchase Fogg Property	0.00	6,995.00	(6,995.00)
Total 2019 Warrant Articles	-	6,995.00	(6,995.00)
2018 Warrant Articles			
#38 Council On Aging	-	1,131.00	(1,131.00)
Total 2018 Warrant Articles	-	1,131.00	(1,131.00)
Grants with no matching Town Funds			
LFRF Grant	0.00	42,251.87	(42,251.87)
Total Grants	0.00	42,251.87	(42,251.87)
ABATEMENTS & REFUNDS	0.00	226,420.55	(226,420.55)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
SEABROOK ELEMENTARY SCHOOL			
Budget 2021-2022 Balance	6,150,631.00	6,150,631.00	0.00
Budget 2021 - 2022	13,319,277.00	8,400,000.00	4,919,277.00
WINNACUNNET HIGH SCHOOL			
Budget 2021-2022 Balance	3,004,242.00	3,004,242.00	0.00
Budget 2021 - 2022	7,507,659.00	4,800,000.00	2,707,659.00
COUNTY TAX 2022	2,428,735.00	2,428,735.00	0.00

**THE STATE OF NEW HAMPSHIRE
TOWN OF SEABROOK
TOWN WARRANT FOR 2023**

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 7, 2023, at 7:00 o'clock in the evening to participate in the first session of the 2023 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 14, 2023, 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 14, 2023, pursuant to RSA 659:49.

ARTICLE 1

To select by non-partisan ballot:

one (1) Selectman and Assessor for a term of three (3) years;
one (1) Town Clerk for a term of three (3) years,
one (1) Treasurer for a term of three (3) years,
one (1) Moderator for a term of two (2) years,
two (2) members of the Planning Board for a term of three (3) years;
two (2) 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 one (1) year;
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;

ARTICLE 2

Are you in favor of amending the Zoning Ordinance as proposed by the Planning Board to prohibit new vape shops by adding the following to Sections 2 & 6:

Add the following definitions to Section 2:

Vaping Device: A product composed of a mouthpiece, a heating element, a battery, and electronic circuits designed or used to deliver any aerosolized or vaporized substance including, but not limited to, nicotine or cannabis. Vaping device may include, but is not limited to hookah, e-cigarette, e-cigar, e-pipe, vape pen, or e-hookah.

E-cigarette: An electronic smoking device composed of a mouthpiece, a heating element, a battery, and electronic circuits that may or may not contain nicotine or e-liquid. This term shall include such devices whether they are manufactured as e-cigarettes, e-cigars, or e-pipes, or under any other product name.

E-liquid: A liquid, oil, or wax product containing, but not limited to, nicotine intended for use in devices used for inhalation.

Add a row to Section 6, Table 1 that designates “shops that sell vaping devices” as *Not Permitted* in all zoning districts.

In regards to vaping devices, the Planning Board adopted the following Findings of Fact on November 7, 2022:

“The US Food & Drug Administration has repeatedly warned of the negative health impacts of vaping. See <https://www.fda.gov/tobacco-products/public-health-education/think-e-cigs-cant-harm-teens-health>.

The Seabrook Planning Board is concerned about some of the health impacts that vaping has on the community’s teenagers. The problem is exacerbated by the recent proliferation of vaping retail operations in Seabrook, owing in part to the community’s proximity to Massachusetts where vaping products are more stringently regulated.

The science that documents these impacts on public health is well established. The American Journal of Preventative Medicine has made much of this research available online: <https://www.sciencedirect.com/journal/american-journal-of-preventive-medicine/vol/56/issue/2/suppl/S1>

NOTE: Accordingly, the Planning Board finds that the establishment of more retail vaping establishments in Seabrook would likely exacerbate the harm to the community’s young people, and for that reason, we believe that further expansion of this industry in Seabrook should be curtailed. Recommended by the Planning Board.

ARTICLE 3

Are you in favor of amending the Zoning Ordinance, as proposed by the Planning Board, by amending Section 2 of the Zoning Ordinance as follows:

The Zoning Ordinance permits the floor area of an Accessory Dwelling Unit (ADU) to be no more than 750 square feet. The Planning Board proposes to raise this limit to 900 square feet.

ARTICLE 4

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 Thirty Million One Hundred Forty-Three Thousand Five Hundred Seventy-Four Dollars (\$30,143,574.00)? Should this article be defeated, the default budget shall be Twenty-Nine Million Nine Hundred Fifty-One Thousand Seven Hundred Nine Dollars (\$29,951,709.00) 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 \$8.405 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 5

To see if the Town will vote to raise and appropriate the sum of Thirty-One Thousand Dollars (\$31,000.00) for the funding of two new chapters of the Master Plan as recommended by the Planning Board. These chapters would be “Existing Land Use” and “Town Facilities and Services.” Master Plan updates should be undertaken every ten years. This sum will come from the unassigned fund balance. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in four (4) 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: 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). This article is recommended by the Planning Board.

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, 2023 through March 31, 2026; and furthermore to raise and appropriate the sum of Zero Dollars (\$0) for fiscal year 2023, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0 impact on the tax rate).

NOTE: The increases in salaries and benefits for fiscal year 2024 would be \$96,574.00. The increases in salaries and benefits for fiscal year 2025 would be \$109,682.00. The increases in salaries and benefits for fiscal year 2026 would be \$32,428.00 through March 31, 2026.

ARTICLE 7

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Professional Firefighters Association for the period April 1, 2023 through March 31, 2026; and furthermore to raise and appropriate the sum of Zero Dollars (\$0) for fiscal year 2023, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

NOTE: The increases in salaries and benefits for fiscal year 2024 would be \$104,215.00. The increases in salaries and benefits for fiscal year 2025 would be \$154,195.00. The increases in salaries and benefits for fiscal year 2026 would be \$18,430.00 through March 31, 2026. (Majority vote required) (No impact on the tax rate).

ARTICLE 8

Shall the Town, if Articles 6 and/or 7 are defeated, authorize the governing body to call one special meeting, at its option, to address those Articles' cost items only? (Majority vote).

NOTE: If the cost items are amended or rejected, RSA 31:5, III (RSA 197:3 for schools) allows one authorized special meeting without petitioning superior court.

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of Four Hundred Ten Thousand Dollars (\$410,000.00) 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 an anticipated One Hundred Sixty-Thousand Eight Hundred Dollars (\$160,800.00) from the Highway Block Grant; Eighty Thousand Dollars (\$80,000.00) from the Transportation Improvement Special Revenue Fund and the remainder to come from general 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, 2025), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.047 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 funds the annual maintenance of town roads.

ARTICLE 10

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 projects are completed or in two (2) 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) (Estimated \$0.014 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. Building maintenance is needed for updates and upgrades of HVAC system, sprinkler system, and shower renovations. Building maintenance has not been requested through a warrant article since 2016.

ARTICLE 11

To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars (\$90,000.00) 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 \$0.025 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 \$280,000.00. The current balance of this fund is \$81,482.84.00. 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-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, 2025), 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 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 13

To see if the Town will vote to raise and appropriate the sum of Four Hundred Thousand Dollars (\$400,000.00) to construct new wells including well design, construction, and infrastructure to connect the water treatment plant, and to authorize the withdrawal of Four Hundred Thousand Dollars (\$400,000.00) 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, 2028), 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. 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 Reserve Fund created for this purpose. \$725,000.00 was appropriated for this purpose via Article 14 in 2019, with \$325,000.00 remaining, which would be re-allocated towards this article.

ARTICLE 14

To see if the Town will vote to raise and appropriate the sum of Seventy-Five Thousand Dollars (\$75,000.00) to be added to the existing Water Capital Reserve Fund previously established and to designate the Board of Selectmen as agents for the fund. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.021 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. The Water Capital Reserve Fund has been used to fund water exploration and land acquisition to ensure that Seabrook has adequate water resources for the future. With the successful identification of a new water supply, future costs will include the piping of the water to the Seabrook water facility. The contribution to the Water Capital Reserve Fund is a down payment on those costs.

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty-Six Thousand Dollars (\$126,000.00) 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, 2025), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.035 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. 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.

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of One Hundred Fifty-Eight Thousand Dollars (\$158,000.00) for the acquisition and equipping of a Septic Hauler for the Wastewater Department, and to authorize the sale or trade of the existing 1999 Septic Hauler, which it will replace. 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, 2025), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.044 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. 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. The current vehicle is a 1999 Septic Hauler that will require extensive maintenance to keep in service.

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of Eighty-Five Thousand Dollars (\$85,000.00) for the replacement of the grit conveyor at the 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, 2025), 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 27-year-old equipment removes grit in the early stages of wastewater treatment and has failed. Without this equipment functioning, grit is accumulating at the bottom of the oxidation tanks.

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of Eighty-Five Thousand Dollars (\$85,000.00) 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, 2025), 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 19

To see if the Town will vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) to replace insulation in the apparatus bay at the Fire 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, 2025), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.028 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. This work is necessary to prevent the freezing of water pipe that would be protected by the insulation. Pipe freeze has occurred, and maintenance costs to repair are extensive.

ARTICLE 20

To see if the Town will vote to raise and appropriate the sum of One Hundred Ten Thousand Dollars (\$110,000.00) 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 Ford F350 dump truck, which it will replace. 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, 2025), 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 Ford F350 (Truck 56) 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 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, 2025), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.010 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. 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.

ARTICLE 22

To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000.00) to resurface the recycle center 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, 2025), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.008 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. Paving at the transfer station around the recycling center is needed with the facility being open six days a week and existing pavement beyond its useful life.

ARTICLE 23

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 \$0.010 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 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 \$205,000.00. The current balance in this fund is \$35,649.00.

ARTICLE 24

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, 2025), 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 article is included in the Capital Improvement Plan approved by the Planning Board. 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 25

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 three (3) 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, 2025), 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 article is included in the Capital Improvement Plan approved by the Planning Board. This work is to replace three HVAC systems that require constant maintenance to prevent failure. During the summer of 2020, almost all of 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 26

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Dollars (\$11,000.00) to do building maintenance at the Police Department. This maintenance would be to restore the weight room, which is original to 1986 and has multiple maintenance needs. 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, 2025), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. This work would be to renovate the weight room at the Police Department by replacing flooring, fixtures, and other items in need of repair or replacement. This room has not been updated since 1986 and has multiple maintenance needs.

ARTICLE 27

To see if the Town will vote to raise and appropriate the sum of Twelve Thousand Dollars (\$12,000.00) to do building maintenance at the Recreation/Community Center. This maintenance includes repair and replacement 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 Center. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or in two (2) years (December 31, 2025), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. This work would be to renovate the restrooms at the Recreation Center by replacing flooring, fixtures, and other necessary repairs. These restrooms are over 20 years old, with fixtures in poor condition.

ARTICLE 28

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 article is included in the Capital Improvement Plan approved by the Planning Board. 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 29

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, 2025), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.014 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan approved by the Planning Board. 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 30

To see if the Town will vote to create eight (8) new full-time firefighter positions within the Fire Department, and to raise and appropriate the sum of One Million Sixty-Four Thousand Four Hundred Thirty Two Dollars (\$1,064,432.00) 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 \$0.296 impact per \$1,000 on the tax rate).

NOTE: The hiring of these eight (8) firefighters in 2023 would be for nine (9) months. In subsequent years, it will be for 12 months at a cost of \$1,419,243. The additional firefighters would reduce overtime costs by an estimated \$400,000 annually. The last addition of firefighters occurred in 2003. This article amended by Deliberative Session.

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of Ten Thousand Eight Hundred Eighty-Five Dollars (\$10,885.00) for Rockingham County Nutrition Program (Meals on Wheels), a human services organization for the purpose of providing a ready hot meal and safety services for those in need, on an ongoing basis to elderly residents. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.003 impact per \$1,000 on the tax rate).

ARTICLE 32

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 services 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 33

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 services 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 34

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) for the Child Advocacy Center, a human services 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 35

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 services 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 36

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Five Hundred Dollars (\$7,500.00) for Waypoint (formerly Child & Family Services), a human services 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. Waypoint has merged with Richie McFarland. 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 Seven Thousand Dollars (\$7,000.00) for Seabrook Community Table, a human services 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) (Recommend by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.002 impact per \$1,000 on the tax rate).

ARTICLE 38

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000.00) for Chucky's Fight, a human services 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 39

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 services 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 40

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

ARTICLE 41

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 services organization for the purpose of serving the elderly and children, the blind and deaf and/or the impoverished to help make their lives easier. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

ARTICLE 42

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 services 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 43

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 services 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 44

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 services 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 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 services 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

Shall the Town vote to re-adopt the provisions of RSA 72:28, II, the Optional Veterans' Tax Credit in the amount of \$750.00 per year, in accordance with RSA 72:27? If re-adopted, the following individuals will be eligible for the Veteran's Tax Credit: (a) every resident of this state who served not less than 90 days on active service in the armed forces of the United States in any qualifying war or armed conflict listed in RSA 72:28, V and was honorably discharged or an officer honorably separated from service; or the spouse or surviving spouse of such resident, (b) every resident of this state who was terminated from the armed forces because of service-connected disability; or the surviving spouse of such resident; and (c) the surviving spouse of any resident who suffered a service-connected death. This tax credit shall replace and shall not be in addition to the standard veteran's tax credit and shall be subtracted in accordance with RSA 72:28, III. If readopted and approved, this article shall take effect for the 2023 property tax year. (Recommended by the Board of Selectmen) (No impact on the tax rate).

NOTE: The State Legislature has expanded eligibility for these tax credits for veterans. This legislation requires Towns to reauthorize these veteran's credits in order to maintain the current level of benefit.

ARTICLE 47

Shall the Town vote to re-adopt the provisions of RSA 72:28-b, the All Veterans' Tax Credit, at \$750.00 per year? If adopted, the credit will be available to any resident of the State of New Hampshire, or the spouse or surviving spouse of any such resident, who (1) served not less than 90 days on active service in the armed forces of the United States and (2) was honorably discharged or an officer honorably separated from services and (3) is not eligible for or receiving a credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$750, the same amount as the standard or optional veterans' tax credit voted by the Town under RSA 72:28. This tax credit shall be subtracted in accordance with RSA 72:28-b, III. This article shall be contingent on the passage of Article 46. If the Town Meeting votes "no" on Article 45, this Article shall be null and void. If readopted and approved, this article shall take effect for the 2023 property tax year. (Recommended by the Board of Selectmen) (No impact on the tax rate).

NOTE: The State Legislature has expanded eligibility for these tax credits for veterans. This legislation requires Towns to reauthorize these veteran's credits in order to maintain the current level of benefit.

Given under our hands and seals the ____ day of January, 2023.

BOARD OF SELECTMEN:

Aboul B. Khan, Chairman

Theresa A. Kyle, Vice Chairman

Srinivasan Ravikumar, Clerk

A true copy of warrant, ATTEST:

Aboul B. Khan Chairman

Theresa A. Kyle, Vice Chairman

Srinivasan Ravikumar, 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, 2023.

STATE OF NEW HAMPSHIRE
Rockingham, ss

January ____, 2023

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 REVENUE REPORT
January 1, 2022 through December 31, 2022

Current year Taxes	
Property Tax	41,648,845.53
Property Tax Interest	7,296.94
Yield Tax	1,138.35
Excavation Tax	148.80
Total Current Year Taxes	<u><u>\$ 41,657,429.62</u></u>
Prior Years Taxes	
Property Tax	2,861,388.77
Property Tax Interest	49,315.32
Redemption	286,437.90
Interest and Cost	16,347.25
Interest on Delinquent Taxes	15,114.55
Total Prior Year Taxes	<u><u>\$ 3,228,603.79</u></u>
Code Enforcement Office	
Amusement Device	300.00
Building Permit Fees	125,940.98
Demo Permit	450.00
Certificate of Occupancy Inspection	1,350.00
Health License Fees	16,962.75
Board of Adjustment	7,235.00
Tattoo License Fees	1,875.00
Total Code Enforcement Office	<u><u>\$ 154,113.73</u></u>
Department of Public Works	
Transfer Station Fees	23,340.67
Driveway Permit	880.00
Street Excavation Permits	2,100.00
Miscellaneous Income	68.45
Total Department of Public Works	<u><u>\$ 26,389.12</u></u>
Fire Department	
Fire Fees	15,392.05
Donations	500.00
Total Fire Department	<u><u>\$ 15,892.05</u></u>
Miscellaneous	
P Card Revenue Share	41,988.92
The Brook - Racing Permit Fees	114,600.00
Interest on Deposits	26,184.30
Bad Check Fees	700.00
Insurance Reimbursements	56,634.14
Copies/Misc Revenue	253,950.97
Transfer in From Transportation	80,000.00
Sale Municipal Property	31,942.01
Due to DMV	485,772.62
Due to Trust Funds Comcast	53,193.57
Comcast Franchise Fees	144,010.60
Total Miscellaneous	<u><u>\$ 1,288,977.13</u></u>

TOWN OF SEABROOK REVENUE REPORT

January 1, 2022 through December 31, 2022

Cemetery Department

Sale of Cemetery Lots	1,250.00
Total Cemetery	<u>\$ 1,250.00</u>

Payroll Department

Short Term Insurance Reimbursements	76,505.29
State Retirement Withheld	14,767.00
Deferred Annuity	1,798.65
Total Payroll	<u>\$ 93,070.94</u>

Planning Board

Application Fees	23,587.65
Engineering Fees	6,460.00
Miscellaneous Income	18,075.26
Total Planning Board	<u>\$ 48,122.91</u>

Police Department

Pistol Permit Fees	480.00
Fingerprinting Fees	1,120.00
Insurance Report Fees	9,500.00
Dog Fines	100.00
Parking Fines	21,466.00
Donations Police	9,225.00
Miscellaneous Income	4,361.45
Police Restitution Payable	650.00
Reimbursement SES	50,000.00
Total Police Department	<u>\$ 96,902.45</u>

Recreation Department

Program & Registration Fees	56,184.25
Membership ID's	1,835.00
Special Events	1,480.00
Roller Skating	3,636.10
Parks Rental	1,300.00
Old Home Day	2,522.00
Equipment Lease	3,061.60
Facility Rental	365.00
Total Recreation Department	<u>\$ 70,383.95</u>

Reimbursements

Reimbursement/Elected Officials	403.70
Department Head (BI)	1,166.41
Department Head (HD)	1,166.41
Overtime(PD)	1,349.29
EM RERP Reimbursement	9,368.00
HRA Debit Card	5,350.05
Total Reimbursements	<u>\$ 18,803.86</u>

State

Highway Block Grant	326,989.08
Rooms and Meals	739,833.44
Total State	<u>\$ 1,066,822.52</u>

TOWN OF SEABROOK REVENUE REPORT

January 1, 2022 through December 31, 2022

Town Clerk	
Motor Vehicle Permit Fees	2,026,062.83
Motor Vehicle Permit Fees for State	653,564.46
Certificates Birth and Deaths	16,455.00
Marriage Licenses	5,450.00
Animal Licenses	10,476.50
Commercial Refuse License	19.00
Boat fees	68,345.40
Fish & Game Fees	18,702.50
Other Fees	3,422.00
Uniform Commercial Code	3,311.50
Total Town Clerk	<u><u>\$ 2,805,809.19</u></u>
Town Hall	
Business Licenses	9,550.00
Fireworks Licenses	100.00
Hawkers & Vendors License	100.00
Total Town Hall	<u><u>\$ 9,750.00</u></u>
Welfare	
PY Reimbursements (WEL)	<u><u>\$ 6,089.97</u></u>
Agency Fund	
Interest Agency Fund	11,125.05
Total	<u><u>\$ 11,125.05</u></u>
Police Radios	
Interest Earned	527.70
Total	<u><u>\$ 527.70</u></u>
Town Pier Fund	
Interest Earned	8,631.49
Total	<u><u>\$ 8,631.49</u></u>
Water Tower Fund	
Interest Earned	6,734.99
Total	<u><u>\$ 6,734.99</u></u>
Water Department	
Water Department Receipts	
A/R Water Use	1,973,940.83
A/R Service Charges (WTR)	294,066.89
Install/Inspect/Misc Rev	33,156.94
Late fees	15,548.01
Certified Fees	1,441.88
Interest Income Delinquent WTR	5,339.16
Interest Install/Inspect/Misc	321.94
Bad Checks	100.00
Total Receipts	<u><u>\$ 2,323,915.65</u></u>
Sewer Department Receipts	
A/R Sewer Use	1,088,631.62
A/R Sewer Other	46,458.95
A/R Sewer Service Charges	292,305.53
Install/Inspect/Misc Rev	7,598.79
Interest Income Delinquent SWR	2,849.08
Electricity (SWR)	299.72
Total Receipts	<u><u>\$ 1,438,143.69</u></u>

TOWN OF SEABROOK REVENUE REPORT
January 1, 2022 through December 31, 2022

Grants

EM PW 11 FEMA 4370-DR-NH	462,832.94
FEMA Reimbursements	265,764.76
LFRF GRANT	462,832.94
Fogg/Gove Cemetery Grant	2,000.00
WTR -CWSRF Grant	41,735.25
Total	\$ 1,235,165.89

Communication Fund

Interest Income	2,265.11
Lease Payment -Verizon	39,718.23
Lease Payment -T-Mobile	38,164.59
Total Receipts	\$ 80,147.93

Transportation Fund

Transportation Improvement Fees	61,172.00
Interest	649.77
Total Receipts	\$ 61,821.77

Conservation Fund

Interest	1,823.15
Total Receipts	\$ 1,823.15

Ambulance Revolving Fund

A/R Ambulance Rev Fund	524,977.84
Interest	8,470.56
Total Receipts	\$ 533,448.40

Recreation Revolving Fund

Admission Fees(RRF)	28,196.13
Interest Income(RRF)	261.42
Program Service Fee(RRF)	15,264.00
Donations(RRF)	14,194.58
Total Receipts	\$ 57,916.13

Recycled Materials Fund

Recycled Materials Income	45,558.77
Interest	1,770.26
Total Receipts	\$ 47,329.03

Respectfully Submitted,
 Oliver L. Carter Jr., Treasurer

NHMBB New Hampshire Municipal Bond Bank

2021 SERIES A NON GUARANTEED

20 YEAR DEBT SCHEDULE FOR

TOWN OF SEABROOK

DATE PREPARED:	01/07/21	Total Proceeds	\$685,307.00
BONDS DATED: 01/6/21	02/15/21	Premium to Reduce Loan	\$83,807.00
INTEREST START DATE: 184 days	02/11/21	Amount of Loan to be Paid	\$601,500.00
FIRST INTEREST PAYMENT:	08/15/21		
TRUE INTEREST COST:	1.59%		

DEBT YEAR	PERIOD ENDING	PRINCIPAL		RATE	INTEREST	TOTAL PAYMENT*	CALENDAR YEAR TOTAL PAYMENT	OUTSTANDING INTEREST
		OUTSTANDING	PRINCIPAL					
	08/15/21				\$11,385.77	\$11,385.77	\$11,385.77	\$179,738.25
1	02/15/22	\$601,500.00	\$31,500.00	5.100%	11,138.25	42,638.25		168,600.00
	08/15/22				10,335.00	10,335.00	52,973.25	158,265.00
2	02/15/23	570,000.00	30,000.00	5.100%	10,335.00	40,335.00		147,930.00
	08/15/23				9,570.00	9,570.00	49,905.00	138,360.00
3	02/15/24	540,000.00	30,000.00	5.100%	9,570.00	39,570.00		128,790.00
	08/15/24				8,805.00	8,805.00	48,375.00	119,985.00
4	02/15/25	510,000.00	30,000.00	5.100%	8,805.00	38,805.00		111,180.00
	08/15/25				8,040.00	8,040.00	46,845.00	103,140.00
5	02/15/26	480,000.00	30,000.00	5.100%	8,040.00	38,040.00		95,100.00
	08/15/26				7,275.00	7,275.00	45,315.00	87,825.00
6	02/15/27	450,000.00	30,000.00	5.100%	7,275.00	37,275.00		80,550.00
	08/15/27				6,510.00	6,510.00	43,785.00	74,040.00
7	02/15/28	420,000.00	30,000.00	5.100%	6,510.00	36,510.00		67,530.00
	08/15/28				5,745.00	5,745.00	42,255.00	61,785.00
8	02/15/29	390,000.00	30,000.00	5.100%	5,745.00	35,745.00		56,040.00
	08/15/29				4,980.00	4,980.00	40,725.00	51,060.00
9	02/15/30	360,000.00	30,000.00	5.100%	4,980.00	34,980.00		46,080.00
	08/15/30				4,215.00	4,215.00	39,195.00	41,865.00
10	02/15/31	330,000.00	30,000.00	3.100%	4,215.00	34,215.00		37,650.00
	08/15/31				3,750.00	3,750.00	37,965.00	33,900.00
11	02/15/32	300,000.00	30,000.00	3.100%	3,750.00	33,750.00		30,150.00
	08/15/32				3,285.00	3,285.00	37,035.00	26,865.00
12	02/15/33	270,000.00	30,000.00	3.100%	3,285.00	33,285.00		23,580.00
	08/15/33				2,820.00	2,820.00	36,105.00	20,760.00
13	02/15/34	240,000.00	30,000.00	3.100%	2,820.00	32,820.00		17,940.00
	08/15/34				2,355.00	2,355.00	35,175.00	15,585.00
14	02/15/35	210,000.00	30,000.00	3.100%	2,355.00	32,355.00		13,230.00
	08/15/35				1,890.00	1,890.00	34,245.00	11,340.00
15	02/15/36	180,000.00	30,000.00	2.100%	1,890.00	31,890.00		9,450.00
	08/15/36				1,575.00	1,575.00	33,465.00	7,875.00
16	02/15/37	150,000.00	30,000.00	2.100%	1,575.00	31,575.00		6,300.00
	08/15/37				1,260.00	1,260.00	32,835.00	5,040.00
17	02/15/38	120,000.00	30,000.00	2.100%	1,260.00	31,260.00		3,780.00
	08/15/38				945.00	945.00	32,205.00	2,835.00
18	02/15/39	90,000.00	30,000.00	2.100%	945.00	30,945.00		1,890.00
	08/15/39				630.00	630.00	31,575.00	1,260.00
19	02/15/40	60,000.00	30,000.00	2.100%	630.00	30,630.00		630.00
	08/15/40				315.00	315.00	30,945.00	315.00
20	02/15/41	30,000.00	30,000.00	2.100%	315.00	30,315.00	30,315.00	0.00
TOTALS			\$601,500.00		\$191,124.02	\$792,624.02	\$792,624.02	

***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

2020 SERIES A NON GUARANTEED

20 YEAR DEBT SCHEDULE FOR

TOWN OF SEABROOK

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

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

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

NHMBB New Hampshire Municipal Bond Bank

2012 SERIES B NON GUARANTEED - AFTER 2019 SERIES C and 2020 SERIES D REFUNDINGS

20 YEAR DEBT SCHEDULE FOR

TOWN OF SEABROOK

DATE PREPARED: 11/23/20
 BONDS DATED: 07/19/12 08/15/12
 INTEREST START DATE: 206 days 07/19/12
 FIRST INTEREST PAYMENT: 02/15/13
 TRUE INTEREST COST: 3.1796%

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	Less 2019 C Refunding	Less 2020 D Refunding	INTEREST after refunding	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/13				\$19,317.51			\$19,317.51	\$19,317.51	
1	08/15/13	\$971,000.00	\$51,000.00	3.000%	16,879.38			\$16,879.38	67,879.38	\$87,196.89
	02/15/14				16,114.38			\$16,114.38	16,114.38	
2	08/15/14	920,000.00	50,000.00	4.000%	16,114.38			\$16,114.38	66,114.38	82,228.76
	02/15/15				15,114.38			\$15,114.38	15,114.38	
3	08/15/15	870,000.00	50,000.00	3.000%	15,114.38			\$15,114.38	65,114.38	80,228.76
	02/15/16				14,364.38			\$14,364.38	14,364.38	
4	08/15/16	820,000.00	50,000.00	3.000%	14,364.38			\$14,364.38	64,364.38	76,728.76
	02/15/17				13,614.38			\$13,614.38	13,614.38	
5	08/15/17	770,000.00	50,000.00	2.000%	13,614.38			\$13,614.38	63,614.38	77,228.76
	02/15/18				13,114.38			\$13,114.38	13,114.38	
6	08/15/18	720,000.00	50,000.00	4.000%	13,114.38			\$13,114.38	63,114.38	76,228.76
	02/15/19				12,114.38			\$12,114.38	12,114.38	
7	08/15/19	670,000.00	50,000.00	2.750%	12,114.38			\$12,114.38	62,114.38	74,228.76
	02/15/20				11,426.88			\$11,426.88	11,426.88	
8	08/15/20	620,000.00	50,000.00	4.000%	11,426.88			\$11,426.88	61,426.88	72,853.76
	02/15/21				10,426.88			\$10,426.88	10,426.88	
9	08/15/21	570,000.00	50,000.00	4.000%	10,426.88			\$10,426.88	60,426.88	70,853.76
	02/15/22				9,426.88			\$9,426.88	9,426.88	
10	08/15/22	520,000.00	50,000.00	4.000%	9,426.88			\$9,426.88	59,426.88	68,853.76
	02/15/23				8,426.88			\$8,426.88	8,426.88	
11	08/15/23	470,000.00	50,000.00	4.000%	8,426.88		(5,070.00)	\$3,356.88	53,356.88	61,783.76
	02/15/24				7,426.88			\$7,426.88	7,426.88	
12	08/15/24	420,000.00	50,000.00	4.000%	7,426.88		(5,000.00)	\$2,426.88	52,426.88	59,853.76
	02/15/25				6,426.88			\$6,426.88	6,426.88	
13	08/15/25	370,000.00	50,000.00	3.000%	6,426.88		(4,614.00)	\$1,812.88	51,812.88	58,239.76
	02/15/26				5,676.88			\$5,676.88	5,676.88	
14	08/15/26	320,000.00	50,000.00	5.000%	5,676.88	(1,626.00)	(3,614.00)	\$436.88	50,436.88	56,113.76
	02/15/27				4,426.88			\$4,426.88	4,426.88	
15	08/15/27	270,000.00	45,000.00	3.125%	4,426.88		(3,614.00)	\$812.88	45,812.88	50,239.76
	02/15/28				3,723.75			\$3,723.75	3,723.75	
16	08/15/28	225,000.00	45,000.00	3.125%	3,723.75		(3,614.00)	\$109.75	45,109.75	48,833.50
	02/15/29				3,020.63			\$3,020.63	3,020.63	
17	08/15/29	180,000.00	45,000.00	3.250%	3,020.63		(3,000.00)	\$20.63	45,020.63	48,041.26
	02/15/30				2,289.38			\$2,289.38	2,289.38	
18	08/15/30	135,000.00	45,000.00	3.300%	2,289.38		(2,000.00)	\$289.38	45,289.38	47,578.76
	02/15/31				1,546.88			\$1,546.88	1,546.88	
19	08/15/31	90,000.00	45,000.00	3.375%	1,546.88		(1,500.00)	\$46.88	45,046.88	46,593.76
	02/15/32				787.50			\$787.50	787.50	
20	08/15/32	45,000.00	45,000.00	3.500%	787.50		(500.00)	\$287.50	45,287.50	46,075.00
TOTALS			\$971,000.00		\$355,135.81	(\$1,626.00)	(\$32,526.00)	\$320,983.81	\$1,291,983.81	\$1,291,983.81



NEW HAMPSHIRE MUNICIPAL BOND BANK

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

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	Less 2016 E Refunding	INTEREST after refunding	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/09				\$160,225.03		\$160,225.03	\$160,225.03	
1	08/15/09	\$5,987,345.00	\$162,345.00	4.000%	138,656.28		138,656.28	301,001.28	\$461,226.31
	02/15/10				135,409.38		135,409.38	135,409.38	
2	08/15/10	5,835,000.00	170,000.00	4.000%	135,409.38		135,409.38	305,409.38	440,818.76
	02/15/11				132,009.38		132,009.38	132,009.38	
3	08/15/11	5,665,000.00	175,000.00	5.000%	132,009.38		132,009.38	307,009.38	439,018.76
	02/15/12				127,634.38		127,634.38	127,634.38	
4	08/15/12	5,490,000.00	180,000.00	5.000%	127,634.38		127,634.38	307,634.38	435,268.76
	02/15/13				123,134.38		123,134.38	123,134.38	
5	08/15/13	5,310,000.00	185,000.00	5.250%	123,134.38		123,134.38	308,134.38	431,268.76
	02/15/14				118,278.13		118,278.13	118,278.13	
6	08/15/14	5,125,000.00	195,000.00	5.250%	118,278.13		118,278.13	313,278.13	431,556.26
	02/15/15				113,159.38		113,159.38	113,159.38	
7	08/15/15	4,930,000.00	200,000.00	5.250%	113,159.38		113,159.38	313,159.38	426,318.76
	02/15/16				107,909.38		107,909.38	107,909.38	
8	08/15/16	4,730,000.00	195,000.00	5.250%	107,909.38		107,909.38	302,909.38	410,818.76
	02/15/17				102,790.63		102,790.63	102,790.63	
9	08/15/17	4,535,000.00	205,000.00	5.250%	102,790.63	(5,396.00)	97,394.63	302,394.63	405,185.26
	02/15/18				97,409.38	(5,396.00)	92,013.38	92,013.38	
10	08/15/18	4,330,000.00	215,000.00	5.250%	97,409.38	(5,396.00)	92,013.38	307,013.38	399,026.76
	02/15/19				91,765.63	(5,396.00)	86,369.63	86,369.63	
11	08/15/19	4,115,000.00	220,000.00	5.000%	91,765.63	(6,885.00)	84,880.63	304,880.63	391,250.26
	02/15/20				86,265.63	(6,885.00)	79,380.63	79,380.63	
12	08/15/20	3,895,000.00	140,000.00	4.125%	86,265.63	(5,822.00)	80,443.63	220,443.63	299,824.26
	02/15/21				83,378.13	(5,822.00)	77,556.13	77,556.13	
13	08/15/21	3,755,000.00	145,000.00	4.125%	83,378.13	(5,272.00)	78,106.13	223,106.13	300,662.26
	02/15/22				80,387.50	(5,272.00)	75,115.50	75,115.50	
14	08/15/22	3,610,000.00	155,000.00	4.250%	80,387.50	(5,635.00)	74,752.50	229,752.50	304,868.00
	02/15/23				77,093.75	(5,635.00)	71,458.75	71,458.75	
15	08/15/23	3,465,000.00	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				70,081.25	(6,180.00)	63,901.25	63,901.25	
17	08/15/25	3,125,000.00	180,000.00	4.375%	70,081.25	(6,544.00)	63,537.25	243,537.25	307,438.50
	02/15/26				66,143.75	(6,544.00)	59,599.75	59,599.75	
18	08/15/26	2,945,000.00	190,000.00	4.375%	66,143.75	(6,908.00)	59,235.75	249,235.75	308,835.50
	02/15/27				61,987.50	(6,908.00)	55,079.50	55,079.50	
19	08/15/27	2,755,000.00	200,000.00	4.500%	61,987.50	(7,271.00)	54,716.50	254,716.50	309,796.00
	02/15/28				57,487.50	(7,271.00)	50,216.50	50,216.50	
20	08/15/28	2,555,000.00	210,000.00	4.500%	57,487.50	(7,635.00)	49,852.50	259,852.50	310,069.00
	02/15/29				52,762.50	(7,635.00)	45,127.50	45,127.50	
21	08/15/29	2,345,000.00	220,000.00	4.500%	52,762.50	(7,998.00)	44,764.50	264,764.50	309,892.00
	02/15/30				47,812.50	(7,998.00)	39,814.50	39,814.50	
22	08/15/30	2,125,000.00	230,000.00	4.500%	47,812.50	(8,362.00)	39,450.50	269,450.50	309,265.00
	02/15/31				42,637.50	(8,362.00)	34,275.50	34,275.50	
23	08/15/31	1,895,000.00	240,000.00	4.500%	42,637.50	(8,725.00)	33,912.50	273,912.50	308,188.00
	02/15/32				37,237.50	(8,725.00)	28,512.50	28,512.50	
24	08/15/32	1,655,000.00	255,000.00	4.500%	37,237.50	(13,771.00)	23,466.50	278,466.50	306,979.00
	02/15/33				31,500.00	(13,771.00)	17,729.00	17,729.00	
25	08/15/33	1,400,000.00	265,000.00	4.500%	31,500.00	(12,234.00)	19,266.00	284,266.00	301,995.00
	02/15/34				25,537.50	(12,234.00)	13,303.50	13,303.50	
26	08/15/34	1,135,000.00	260,000.00	4.500%	25,537.50	(11,853.00)	13,684.50	273,684.50	286,988.00
	02/15/35				19,687.50	(11,853.00)	7,834.50	7,834.50	
27	08/15/35	875,000.00	275,000.00	4.500%	19,687.50	(7,998.00)	11,689.50	286,689.50	294,524.00
	02/15/36				13,500.00	(7,998.00)	5,502.00	5,502.00	
28	08/15/36	600,000.00	290,000.00	4.500%	13,500.00	(3,901.00)	9,599.00	299,599.00	305,101.00
	02/15/37				6,975.00	(3,900.00)	3,075.00	3,075.00	
29	08/15/37	310,000.00	310,000.00	4.500%	6,975.00		6,975.00	316,975.00	320,050.00
TOTALS		\$5,997,345.00			\$4,466,218.93	(\$299,205.00)	\$4,167,013.93	\$10,164,358.93	\$10,164,358.93

Town of Seabrook - Debt Schedule

New Hampshire Department of Environmental Services
 Drinking Water SRF Loan Schedule

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

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

Town Of Seabrook
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2022

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	Net Income	Expended During Year	Balance End of Year		Principal & Income
CEMETERY TRUSTS											
1900-1983	Perpetual Care	Lot Maintenance	Common TF	14,382.74	230.72	14,613.46	2,047.91	517.97	0.00	2,565.88	17,179.34
	Total Cemetery Trusts			14,382.74	230.72	14,613.46	2,047.91	517.97	0.00	2,565.88	17,179.34
SCHOLARSHIP TRUSTS											
1988	Viola B. Brown Scholarship	Scholarships	Common TF	16,127.11	220.72	16,347.83	622.67	511.94	992.18	142.43	16,490.26
1998	Cablevision Scholarship	Scholarships	Common TF	1,106,245.71	16,711.82	1,122,957.53	129,866.47	37,128.40	60,000.00	106,994.87	1,229,952.40
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	14,885.76	54,152.41	69,038.17	4,017.63	2,470.44	0.00	6,488.07	75,526.24
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	40,792.33	764.27	41,556.60	14,158.47	1,717.49	500.00	15,375.96	56,932.56
	Total Scholarship Trusts			1,178,050.91	71,849.22	1,249,900.13	148,665.24	41,828.27	61,492.18	129,001.33	1,378,901.46
SCHOLARSHIP TRUSTS - OPERATING ACCT											
2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	24,339.75	28,279.00	52,618.75	0.00	0.00	0.00	0.00	52,618.75
	Total Scholarship Trusts - Operating Acct			24,339.75	28,279.00	52,618.75	0.00	0.00	0.00	0.00	52,618.75
CAPITAL RESERVE FUNDS											
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	5,192.96	115.90	5,308.86	775.06	71.76	0.00	846.82	6,155.68
2002	Tax Stabilization	Stabilize Taxes	Common CRF	223,144.67	4,890.20	228,034.87	28,664.92	3,028.29	0.00	31,693.21	259,728.08
2003	Water Resources	Water	Common CRF	1,110,520.48	26,399.53	1,136,920.01	248,863.07	16,348.17	0.00	265,211.24	1,402,131.25
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	5,987.06	134.28	6,121.34	927.62	83.16	0.00	1,010.78	7,132.12
2007	Special Education Fund	Special Education	Common CRF	283,486.25	5,865.60	289,351.85	18,549.36	3,632.32	0.00	22,181.68	311,533.53
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	5,196.83	118.17	5,315.00	888.09	73.17	0.00	961.26	6,276.26
2010	School Building Maintenance	School Maintenance	Common CRF	159,510.75	3,334.31	162,845.06	12,181.98	2,064.78	0.00	14,246.76	177,091.82
2019	Police Equipment	Police Department	Common CRF	35,456.44	35,695.35	71,151.79	349.25	602.48	0.00	951.73	72,103.52
2018	SCBA Equipment & Turnout Gear	Fire Department	Common CRF	81,043.30	51,589.38	132,632.68	798.27	1,229.78	0.00	2,028.05	134,660.73
	Total Capital Reserve Funds			1,909,538.74	128,142.72	2,037,681.46	311,997.62	27,133.91	0.00	339,131.53	2,376,812.99
	GRAND TOTALS:			3,126,312.14	228,501.66	3,354,813.80	462,710.77	69,480.15	61,492.18	470,698.74	3,825,512.54

Town Of Seabrook
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2022

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	
				Balance Beginning of Year	Additions- Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year		Balance End of Year
CEMETERY TRUSTS											
1900-1983	Perpetual Care	Lot Maintenance	Common TF	14,382.74	230.72	14,613.46	2,047.91	517.97	0.00	2,565.88	17,179.34
	Total Cemetery Trusts			14,382.74	230.72	14,613.46	2,047.91	517.97	0.00	2,565.88	17,179.34
SCHOLARSHIP TRUSTS											
1988	Viola B. Brown Scholarship	Scholarships	Common TF	16,127.11	220.72	16,347.83	622.67	511.94	992.18	142.43	16,490.26
1988	Cablevision Scholarship	Scholarships	Common TF	1,106,245.71	16,711.82	1,122,957.53	129,866.47	37,128.40	60,000.00	106,994.87	1,229,952.40
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	14,885.76	54,152.41	69,038.17	4,017.63	2,470.44	0.00	6,488.07	75,526.24
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	40,792.33	764.27	41,556.60	14,158.47	1,717.49	500.00	15,375.96	56,932.56
	Total Scholarship Trusts			1,178,050.91	71,849.22	1,249,900.13	148,665.24	41,828.27	61,492.18	129,001.33	1,378,901.46
SCHOLARSHIP TRUSTS - OPERATING ACCT											
2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	24,339.75	28,279.00	52,618.75	0.00	0.00	0.00	0.00	52,618.75
	Total Scholarship Trusts - Operating Acct			24,339.75	28,279.00	52,618.75	0.00	0.00	0.00	0.00	52,618.75
CAPITAL RESERVE FUNDS											
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	5,192.96	115.90	5,308.86	775.06	71.76	0.00	846.82	6,155.68
2002	Tax Stabilization	Stabilize Taxes	Common CRF	223,144.67	4,890.20	228,034.87	28,664.92	3,028.29	0.00	31,693.21	259,728.08
2003	Water Resources	Water	Common CRF	1,110,520.48	26,399.53	1,136,920.01	248,863.07	16,346.17	0.00	265,211.24	1,402,131.25
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	5,987.06	134.28	6,121.34	927.62	83.16	0.00	1,010.78	7,132.12
2007	Special Education Fund	Special Education	Common CRF	283,486.25	5,865.60	289,351.85	18,549.36	3,632.32	0.00	22,181.68	311,533.53
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	5,196.83	118.17	5,315.00	888.09	73.17	0.00	961.26	6,276.26
2010	School Building Maintenance	School Maintenance	Common CRF	159,510.75	3,334.31	162,845.06	12,181.98	2,064.78	0.00	14,246.76	177,091.82
2019	Police Equipment	Police Department	Common CRF	35,456.44	35,695.35	71,151.79	349.25	602.48	0.00	951.73	72,103.52
2018	SCBA Equipment & Turnout Gear	Fire Department	Common CRF	81,043.30	51,589.38	132,632.68	798.27	1,229.78	0.00	2,028.05	134,660.73
	Total Capital Reserve Funds			1,909,538.74	128,142.72	2,037,681.46	311,997.62	27,133.91	0.00	339,131.53	2,376,812.99
	GRAND TOTALS:			3,126,312.14	228,501.66	3,354,813.80	462,710.77	69,480.15	61,492.18	470,698.74	3,825,512.54

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2022

TRUST FUNDS				PRINCIPAL				INCOME				TOTAL		MARKET VALUE		
Date Cre-ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	With-drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery Trusts																
Perpetual Care																
1900	William H. & C. H. Sanborn	Lot Maintenance	Common TF	1.48	212.58	0.00	0.00	0.00	215.99	30.23	7.67	0.00	37.90	253.89	-3.75	250.14
1910	Sally A. Fowler	Lot Maintenance	Common TF	0.48	89.09	0.00	1.10	0.00	70.19	9.84	2.49	0.00	12.33	82.52	-1.22	81.30
1912	George F. Dow	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1912	Edward D. Gove	Lot Maintenance	Common TF	1.48	212.58	0.00	3.41	0.00	215.99	30.23	7.67	0.00	37.90	253.89	-3.75	250.14
1912	Emily Locke	Lot Maintenance	Common TF	1.48	212.58	0.00	3.41	0.00	215.99	30.23	7.67	0.00	37.90	253.89	-3.75	250.14
1914	Reuben & Annie Eaton	Lot Maintenance	Common TF	1.48	212.58	0.00	3.41	0.00	215.99	30.23	7.67	0.00	37.90	253.89	-3.75	250.14
1915	Mary A. Smith	Lot Maintenance	Common TF	0.37	53.18	0.00	0.85	0.00	54.03	7.57	1.91	0.00	9.48	63.51	-0.94	62.57
1916	Maple Grove Cemetery	Lot Maintenance	Common TF	1.73	248.37	0.00	3.99	0.00	252.36	35.39	8.95	0.00	44.34	296.70	-4.39	292.31
1918	William H. Walton	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1920	Arthur Rowe	Lot Maintenance	Common TF	0.37	53.18	0.00	0.85	0.00	54.03	7.57	1.91	0.00	9.48	63.51	-0.94	62.57
1920	Benjamin Perkins	Lot Maintenance	Common TF	0.55	79.72	0.00	1.27	0.00	80.99	11.34	2.88	0.00	14.22	95.21	-1.41	93.80
1920	Benjamin F. Gove	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1920	Augustus S. Brown	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1922	Emily P. Sanborn	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1924	Abbott A. Locke	Lot Maintenance	Common TF	1.48	212.58	0.00	3.41	0.00	215.99	30.23	7.67	0.00	37.90	253.89	-3.75	250.14
1924	John L. Chase	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1924	Tappan Chase	Lot Maintenance	Common TF	0.37	53.18	0.00	0.85	0.00	54.03	7.57	1.91	0.00	9.48	63.51	-0.94	62.57
1925	Cable Eaton	Lot Maintenance	Common TF	0.22	31.89	0.00	0.52	0.00	32.41	4.53	1.16	0.00	5.69	38.10	-0.56	37.54
1925	Nancy F. Carey	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1926	Alfred N. Dow	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1926	Albert L. Brown	Lot Maintenance	Common TF	0.49	70.32	0.00	1.13	0.00	71.45	10.02	2.54	0.00	12.56	84.01	-1.24	82.77
1929	J. Chase & C. Brown	Lot Maintenance	Common TF	0.37	53.18	0.00	0.85	0.00	54.03	7.57	1.91	0.00	9.48	63.51	-0.94	62.57
1930	John Philbrick	Lot Maintenance	Common TF	1.48	212.58	0.00	3.41	0.00	215.99	30.23	7.67	0.00	37.90	253.89	-3.75	250.14
1931	George P. Locke	Lot Maintenance	Common TF	2.96	425.19	0.00	6.82	0.00	432.01	60.56	15.31	0.00	75.87	507.88	-7.51	500.37
1933	William H. Smith, Jr.	Lot Maintenance	Common TF	3.70	531.43	0.00	8.51	0.00	539.94	75.73	19.15	0.00	94.88	634.82	-9.39	625.43
1933	William Albert Rand	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1935	Cynthia H. Moore	Lot Maintenance	Common TF	0.37	53.18	0.00	0.85	0.00	54.03	7.57	1.91	0.00	9.48	63.51	-0.94	62.57
1936	Adin F. Smith	Lot Maintenance	Common TF	1.48	212.58	0.00	3.41	0.00	215.99	30.23	7.67	0.00	37.90	253.89	-3.75	250.14
1937	Gove Rowe & Ellen P. Bragg	Lot Maintenance	Common TF	0.37	53.18	0.00	0.85	0.00	54.03	7.57	1.91	0.00	9.48	63.51	-0.94	62.57
1939	David B. Collins	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1941	Geroge L. & Mary A. Brown	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1944	Lillian S. Cavanaugh	Lot Maintenance	Common TF	1.48	212.58	0.00	3.41	0.00	215.99	30.23	7.67	0.00	37.90	253.89	-3.75	250.14
1944	Winifred Hickman	Lot Maintenance	Common TF	1.48	212.58	0.00	3.41	0.00	215.99	30.23	7.67	0.00	37.90	253.89	-3.75	250.14
1944	Richard B. Brown	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04
1945	Alice Gynan Chase	Lot Maintenance	Common TF	0.74	106.27	0.00	1.71	0.00	107.98	15.13	3.81	0.00	18.94	126.92	-1.88	125.04

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2022

TRUST FUNDS				PRINCIPAL				INCOME			TOTAL		MARKET VALUE			
Date Cre-ated	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	With-drawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery Trusts																
Perpetual Care																
1974	Roy S. Brown	Lot Maintenance	Common TF	2.22	318.90	0.00	5.12	0.00	324.02	45.44	11.48	0.00	56.92	380.94	-5.63	375.31
1975	Albert E. Cobb	Lot Maintenance	Common TF	1.85	265.77	0.00	4.25	0.00	270.02	37.83	9.57	0.00	47.40	317.42	-4.89	312.53
1975	Memorial Fund	Lot Maintenance	Common TF	7.39	1,062.98	0.00	17.03	0.00	1,080.01	151.57	38.32	0.00	189.89	1,269.90	-18.78	1,251.12
1976	Other	Lot Maintenance	Common TF	0.96	138.19	0.00	2.22	0.00	140.41	19.71	4.98	0.00	24.89	165.10	-2.44	162.66
1983	William & Lydia Eaton	Lot Maintenance	Common TF	1.70	245.14	0.00	3.94	0.00	249.08	34.88	8.86	0.00	43.74	292.82	-4.33	288.49
	Total Perpetual Care			100	14,382.74	0.00	230.72	0.00	14,613.46	2,047.91	517.97	0.00	2,565.88	17,179.34	-254.03	16,925.31
	Total Cemetery Trusts			100	14,382.74	0.00	230.72	0.00	14,613.46	2,047.91	517.97	0.00	2,565.88	17,179.34	-254.03	16,925.31

Scholarship Trusts																
1988	Viola B. Brown Scholarship	Scholarships	Common TF	1.20	16,127.11	0.00	228.54	7.82	16,347.83	622.67	511.94	992.18	142.43	16,490.26	-243.81	16,246.45
1988	Cablevision Scholarship	Scholarships	Common TF	89.20	1,106,245.71	0.00	16,711.82	0.00	1,122,957.53	129,866.47	37,128.40	60,000.00	106,964.87	1,229,952.40	-16,185.06	1,211,767.34
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	5.48	14,885.76	113,300.00	852.41	60,000.00	69,038.17	4,017.63	2,470.44	0.00	6,488.07	75,526.24	-1,116.67	74,409.57
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	4.13	40,792.33	0.00	764.27	0.00	41,556.60	14,158.47	1,717.49	500.00	15,375.96	56,932.56	-841.76	56,090.80
	Total Scholarship Trusts			100	1,178,050.91	113,300.00	18,557.04	60,007.82	1,249,900.13	148,665.24	41,828.27	61,492.18	129,004.33	1,378,901.46	-20,387.30	1,358,514.16

Scholarship Trusts - Operating Acct																
2012	Yankee Greyhound Scholarship - TD Bank	Scholarships	TD Bank Biz+ Ops	100.00	24,338.75	303,429.00	0.00	275,150.00	52,618.75	0.00	0.00	0.00	0.00	52,618.75	0.00	52,618.75
	Total Scholarship Trusts - Operating Acct			100	24,338.75	303,429.00	0.00	275,150.00	52,618.75	0.00	0.00	0.00	0.00	52,618.75	0.00	52,618.75
	GRAND TOTAL: TRUST FUNDS				1,216,773.40	416,729.00	18,787.76	335,157.82	1,317,132.34	150,713.15	42,346.24	61,492.18	131,567.21	1,448,659.55	-20,641.33	1,428,018.22

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2022

CUSTODIAN SUMMARY

CUSTODIANS	PRINCIPAL				INCOME			TOTAL		MARKET VALUE	
	Beginning Balance	Additions	Capital Gains/-Losses	With-drawals	Ending Balance	Beginning Balance	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Common CRF	1,909,538.74	85,000.00	43,142.72	0.00	2,037,681.46	311,597.62	27,133.91	0.00	2,376,812.99	-18,838.55	2,357,974.44
Common TF	1,192,433.65	113,300.00	18,787.76	60,007.82	1,264,513.59	150,713.15	42,346.24	61,492.18	1,396,080.80	-20,641.33	1,375,439.47
TD Bank Biz+ Ops	24,339.75	303,429.00	0.00	275,150.00	52,618.75	0.00	0.00	0.00	52,618.75	0.00	52,618.75
GRAND TOTAL: All Custodians	3,126,312.14	501,729.00	61,930.48	335,157.82	3,354,813.80	462,710.77	69,480.15	61,492.18	3,825,512.54	-39,479.88	3,786,032.66

TOWN OF SEABROOK, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

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**TOWN OF SEABROOK,
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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 and Town Manager
 Town of Seabrook
 Seabrook, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and aggregate remaining fund information of the Town of Seabrook as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and aggregate remaining fund information of the Town of Seabrook, as of December 31, 2021, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Seabrook and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Town of Seabrook's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Seabrook's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Seabrook's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Seabrook's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

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

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the 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 obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide assurance.

Supplementary Information – Our audit was conducted for the purpose of forming opinions on the financial statements collectively comprise the Town of Seabrook's basic financial statements. The combining and individual fund schedules 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 audited in accordance with 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 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 25, 2022

Phedrick Sanderson
Professional Association

**Town of Seabrook
Management's Discussion and Analysis
For the Fiscal Year 2021**

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 \$43,897,279 (*net position*).
- The Town's change in net position was a decrease of \$418,703.
- At the close of the current year, the Town's governmental funds reported a combined ending fund balance of \$17,897,672. Approximately 23% (\$4,179,460) 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 \$4,179,460, which is a decrease of 46% (\$3,627,873) 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.

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.

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.

Government-wide Financial Statement Analysis:
The following table reflects a condensed summary of Net Position compared to the prior year.

Town of Seabrook			
Net Position as of December 31, 2021 and 2020			
	2021		2020
		AS RESTATED	
Governmental Activities			
Current and other assets	\$ 30,064,958	\$ 19,934,567	
Capital assets, net	54,920,636	55,859,546	
Total assets	84,985,594	75,794,113	
Related to OPEB	174,224	190,987	
Related to Pensions	4,006,607	4,371,757	
Total Deferred outflow or resources	4,180,831	4,562,744	
Current liabilities	11,172,271	1,654,712	
Long-term liabilities	28,985,979	33,587,069	
Total liabilities	40,158,250	35,241,781	
Related to OPEB	70,506	78,750	
Related to pensions	4,344,958	460,766	
Unavailable Revenue - Prop Tax	-	26,305	
Unavailable Revenue - Wrr/Swr	-	4,006	
Unavailable Revenue - State Aid	-	227,405	
Unavailable Revenue - grants	-	1,862	
Unavailable Revenue	695,432		
Total Deferred outflow or resources	5,110,896	799,094	
Net assets:			
Invested in capital assets, net of related debt	45,040,413	46,648,313	
Restricted	6,048,511	5,621,432	
Unrestricted	(7,191,645)	(7,953,763)	
Total net assets	\$ 43,897,279	\$ 44,315,982	

Net position

Net investment in Capital Assets: The largest portion of the Town's net position 102.6% reflects its net investment in capital assets.

Restricted Net Position: Only 13.77% 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 -16.37% 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 \$43,897,279 as of December 31, 2021.

The Town's capital assets, net of related debt, at the end of 2021 were \$45,040,413. Capital assets are items such as land, buildings, equipment, and infrastructure (roads and bridges). This portion of the Town's net position (102.6%) reflects its investment in capital assets, less any related debt used to acquire those assets. The Town uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending.

Long-term liabilities decreased by \$4,601,090. This was due to the following factors: an increase in bond debt of \$128,902, an increase in bond premium of \$66,462, an increase in capital leases of \$115,238; an increase in compensated absences (vested sick leave and accrued vacation leave) of \$137,591, a decrease in other post-employment benefits of \$60,781; and a decrease of \$4,758,026 in net pension liability.

The Town reported \$18,922 in net position restricted for perpetual care, representing the permanent trust funds. And the Town also reported \$6,029,589 which is restricted for the road improvements, donations, drug forfeiture, library, and capital project. Total restricted net position is \$6,048,511.

The balance of unrestricted net position totaling a deficit -\$7,191,645. The unrestricted net position represents negative 16.3% of the Town's total net position.

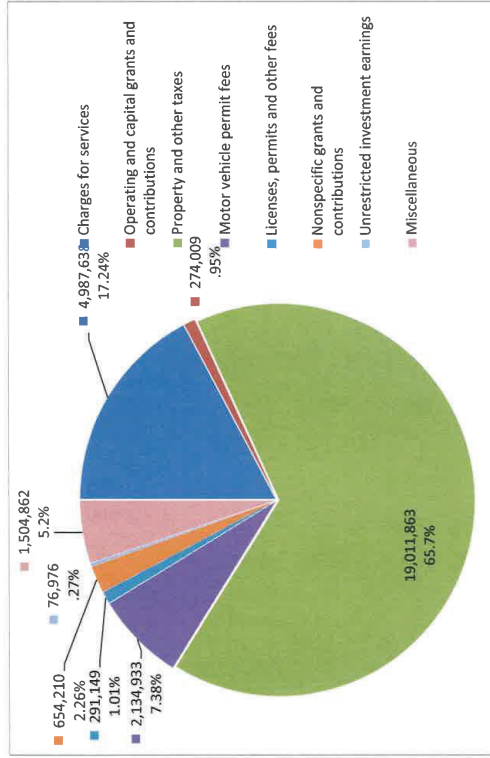
The following is a summary of the information presented in the Statement of Activities found on page 13.

Town of Seabrook				
Changes in Net Position for year ended December 31, 2021 and 2020				
	2021		2020	
	\$		\$	
Governmental Activities				
Revenues				
Program revenues:				
Charges for services		4,987,638		4,381,496
Operating and capital grants and contributions		274,009		506,195
Capital grants and contributions		-		-
General revenues:				
Property and other taxes		19,011,863		17,289,887
Motor vehicle permit fees		2,134,933		2,083,876
Licenses, permits and other fees		291,149		319,415
Grants and contributions not restricted to specific programs		654,210		525,727
Unrestricted investment earnings		76,976		218,568
Miscellaneous		1,504,862		1,214,328
Total revenues		\$ 28,935,640		\$ 26,539,492
Expenses				
General government		6,996,078		6,510,738
Public safety		11,347,189		10,928,664
Highways and streets		3,512,782		3,143,003
Sanitation		4,011,973		3,837,338
Water distributions and treatments		1,027,179		2,224,211
Health		219,432		283,477
Welfare		215,736		109,199
Culture and recreation		1,677,827		1,476,204
Conservation		10,805		10,524
Interest on long-term debt		335,342		417,452
Total expenses		\$ 29,354,343		\$ 28,940,810
Increase (Decrease) in net assets		(418,703)		(2,401,318)
Net effect of restatements				(1,136,799)
Net assets, beginning of year as restated		44,315,982		47,854,099
Net assets, end of year		\$ 43,897,279		\$ 44,315,982

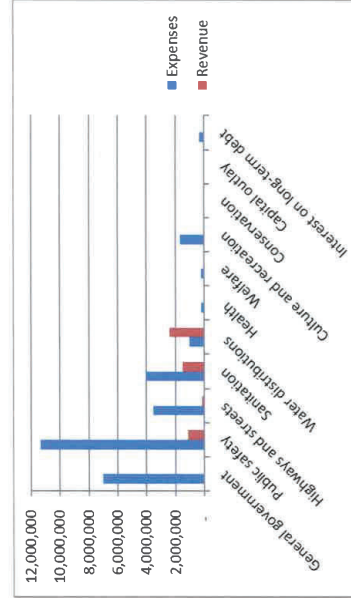
Governmental Activities

Net position decreased in 2021 by \$418,703. This decrease was due mainly to expenses increase.

The total cost of Governmental activities this year was \$29,354,343. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through Town property taxes was only \$19,011,863. The overall tax rate in 2021 decreased to (\$13.73/\$1000) compared to the 2020 rate of (\$15.97/\$1000). Those who directly benefited from the programs paid \$4,987,638, and other governments and organizations subsidized certain programs in the amount of \$274,009. The Town paid for the remaining governmental activities with \$5,354,841 in revenues not specifically targeted for specific programs. These revenues are known as general revenues, such as: other taxes, interest, miscellaneous, motor vehicle permit fees, and other licenses and permits.



Expense and Program Revenues – Governmental Activities



The Town's expenses cover a range of services. The largest expenses were for public safety, which accounts for 38.66% 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 and 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 \$17,897,672, which increased \$73,029 from the prior year. Of the \$17,897,672 in combined ending fund balance, \$13,718,212 has been designated for specific uses. The remaining fund balance of \$4,179,460 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 \$4,179,460. 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 14.2% of total General Fund expenditures, while total fund balance represents 47.9% of that same amount.

The unassigned fund balance of the Town's General Fund decreased by \$3,516,050, or 43.2%, from the prior year. Key factors in this change are as follows:

Unassigned fund balance used to offset tax rate	(4,000,000)
Excess of revenues over budget estimates and unexpended balance of appropriations	3,709,916
Increase in fund balance non-spendable	(189,836)
Increase in fund balance restricted	(8,229)
Increase in fund balance committed	(3,027,901)
Total	(3,516,050)

Capital Assets and Long-Term Liabilities:

Capital assets

The Town's capital assets for its governmental activities as of December 31, 2021 are \$54,920,636 net of accumulated depreciation. This investment in capital assets includes land, construction in progress, buildings and building improvements, improvements other than buildings, equipment and vehicles, and infrastructure.

	2021	2020
Land	\$ 3,847,749	\$ 3,847,749
Buildings and improvements	41,124,619	39,862,397
Improvements other than buildings	1,576,304	1,056,573
Equipment and vehicles	11,143,508	10,966,097
Construction in progress	843,434	864,040
Infrastructure	74,988,293	74,896,422
Total	133,523,907	131,493,278
Accumulated Depreciation	-78,603,271	-75,633,732
Total Capital Assets	\$ 54,920,636	\$ 55,859,546

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, 2021

Long-term Liabilities Payable as of 2020	\$33,587,069
Reductions to Long-term liabilities	-\$5,457,838
Increases to Long-term liabilities	\$856,748
Long-term Liabilities Payable as of 2021	\$28,985,979

Economic Factors and the Future:

New Hampshire Employment Security reports Seabrook's unemployment rate for September 2021 at 3.6%, the State's unemployment rate at 3.4%. The National unemployment rate is at 4.7%. These same rates for September 2020 were 8.5%, 5.5%, and 7.9% 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, 2021

ASSETS		Governmental Activities
Cash and cash equivalents	\$ 23,103,689	
Investments	1,952,894	
Taxes receivables (net)	3,452,517	
Account receivables (net)	1,260,608	
Prepaid items	274,909	
Tax decayed property, subject to resale	20,341	
Capital assets:		
Land and construction in progress	4,691,183	
Other capital assets, net of depreciation	50,229,453	
Total assets	84,985,594	
DEFERRED OUTFLOWS OF RESOURCES		
Amounts related to pensions	4,006,607	
Amounts related to other postemployment benefits	174,224	
Total deferred outflows of resources	4,180,831	
LIABILITIES		
Accounts payable	776,278	
Accrued salaries and benefits	406,537	
Accrued interest payable	132,267	
Intergovernmental payable	9,857,389	
Long-term liabilities:		
Due within one year	1,072,448	
Due in more than one year	27,913,531	
Total liabilities	40,158,250	
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue	695,432	
Amounts related to pensions	4,344,958	
Amounts related to other postemployment benefits	70,506	
Total deferred inflows of resources	5,110,896	
NET POSITION		
Net investment in capital assets	45,040,413	
Restricted	6,048,511	
Unrestricted	(7,191,645)	
Total net position	\$ 43,897,279	

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, 2021

	Program Revenues		Net (Expense) Revenue and Change In Net Position
	Expenses	Operating Charges for Services and Contributions	
General government	\$ 6,996,078	\$ 15,817	\$ (6,980,261)
Public safety	11,347,189	1,012,084	(10,234,713)
Highways and streets	3,512,782	-	(3,339,165)
Sanitation	4,011,973	1,482,404	(2,529,569)
Water distribution and treatment	1,027,179	2,412,410	1,385,231
Health	219,432	-	(211,832)
Welfare	215,736	3,904	(1,616,808)
Culture and recreation	1,677,827	61,019	(335,342)
Conservation	10,805	-	-
Interest on long-term debt	335,342	-	-
Total governmental activities	\$ 29,354,343	\$ 4,987,638	\$ (24,092,696)
General revenues:			
Taxes:			
Property			18,910,987
Other			100,876
Motor vehicle permit fees			2,134,933
Licenses and other fees			291,149
Grants and contributions not restricted to specific programs			654,210
Unrestricted investment earnings			76,976
Miscellaneous			1,504,862
Total general revenues			23,673,993
Change in net position			(418,703)
Net position, beginning, as restated (see Note 20)			44,315,982
Net position, ending			\$ 43,897,279

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, 2021

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 16,396,169	\$ 4,469,685	\$ 20,865,854
Investments	5,252	18,785	24,037
Receivables, net of allowance for uncollectible:			
Taxes	3,472,517	-	3,472,517
Accounts	893,691	366,917	1,260,608
Interfund receivable	539,028	-	539,028
Prepaid items	265,431	9,478	274,909
Tax-deeded property, subject to resale	20,341	-	20,341
Restricted assets:			
Cash and cash equivalents	2,237,835	-	2,237,835
Investments	1,928,857	-	1,928,857
Total assets	\$ 25,759,121	\$ 4,864,865	\$ 30,623,986
LIABILITIES			
Accounts payable	\$ 755,064	\$ 21,214	\$ 776,278
Accrued salaries and benefits	400,381	5,956	406,337
Intergovernmental payable	9,857,389	-	9,857,389
Interfund payable	-	539,028	539,028
Total liabilities	11,012,834	566,198	11,579,032
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	682,287	464,695	1,147,282
FUND BALANCES			
Nonspendable	285,772	25,725	311,497
Restricted	3,639,198	2,350,911	5,990,109
Committed	5,825,270	1,457,336	7,282,606
Assigned	134,000	-	134,000
Unassigned	4,179,460	-	4,179,460
Total fund balances	14,063,700	3,833,972	17,897,672
Total liabilities, deferred inflows of resources, and fund balances	\$ 25,759,121	\$ 4,864,865	\$ 30,623,986

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, 2021

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)	\$ 17,897,672	
Capital assets used in governmental activities are not current financial resources; therefore, are not reported in the governmental funds.		
Cost	\$ 133,523,907	
Less accumulated depreciation	(78,603,271)	54,920,636
Differences between expected and actual experiences; assumption changes and net differences between projected and actual earnings and contributions subsequent to the measurement date for the post-retirement benefits (pension and OPEB) are recognized as deferred outflows of resources and deferred inflows of resources on the Statement of Net Position.		
Deferred outflows of resources related to pensions	\$ 4,006,607	
Deferred inflows of resources related to pensions	(4,344,958)	
Deferred outflows of resources related to OPEB	174,224	
Deferred inflows of resources related to OPEB	(70,506)	(234,633)
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (539,028)	
Payables	539,028	
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	\$ 451,850	
Allowance for uncollectible taxes	(20,000)	431,850
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(132,267)
Long-term liabilities are not due and payable in the current period; therefore, are not reported in the governmental funds.		
Bonds	\$ 8,982,713	
Unamortized bond premium	403,186	
Capital leases	494,324	
Compensated absences	2,036,028	
Net pension liability	14,368,357	
Other postemployment benefits	2,701,371	
Net position of governmental activities (Exhibit A)	(28,985,979)	
	\$ 43,897,279	

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

EXHIBIT C-3
TOWN OF SEABROOK, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2021

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 18,900,040	-	\$ 18,900,040
Licenses and permits	2,426,082	63,760	2,489,842
Intergovernmental receivable	1,024,944	-	1,024,944
Charges for services	3,935,520	1,032,118	4,967,638
Miscellaneous	1,339,965	81,388	1,421,353
Total revenues	27,626,551	1,197,266	28,823,817
EXPENDITURES			
Current:			
General government	6,944,076	-	6,944,076
Public safety	10,044,060	1,515,377	11,559,437
Highways and streets	1,416,251	-	1,416,251
Water distribution and treatment	1,990,539	-	1,990,539
Sanitation	3,415,284	65,992	3,481,276
Health	218,295	-	218,295
Welfare	212,907	-	212,907
Culture and recreation	1,547,748	34,391	1,582,139
Conservation	3,207	-	3,207
Debt service:			
Principal	472,598	-	472,598
Interest	344,813	-	344,813
Capital outlay	830,065	414,342	1,244,407
Total expenditures	27,439,843	2,030,102	29,469,945
Excess (deficiency) of revenues over (under) expenditures	186,708	(832,836)	(646,128)
OTHER FINANCING SOURCES			
Transfers in	80,000	-	80,000
Transfers out	-	(80,000)	(80,000)
Bond proceeds	-	685,307	685,307
Capital lease	33,850	-	33,850
Total other financing sources	113,850	605,307	719,157
Net change in fund balances	300,558	(227,529)	73,029
Fund balances, beginning	13,763,142	4,061,501	17,824,643
Fund balances, ending	\$ 14,063,700	\$ 3,833,972	\$ 17,897,672

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

EXHIBIT C-4
TOWN OF SEABROOK, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2021

Net change in fund balances of governmental funds (Exhibit C-3)	\$ 73,029
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:	
Capitalized capital outlay	\$ 2,082,564
Disposal of capital assets	(7,438)
Depreciation expense	(3,014,056)
	(938,910)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.	
Transfers in	\$ (80,000)
Transfers out	80,000
	-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.	
Change in deferred tax revenue	111,823
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 note	\$ (601,500)
Inception of capital leases	(33,850)
Bond premium on new issuance	(83,807)
Repayment of bond principal	472,598
Repayment of capital leases	149,088
Amortization of bond premium	17,345
	(80,126)
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	\$ (7,874)
Increase in compensated absences	(137,591)
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	508,684
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	52,262
Changes in net position of governmental activities (Exhibit B)	415,481
	<u>\$ (418,703)</u>

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

EXHIBIT D
TOWN OF SEABROOK, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 19,038,646	\$ 19,011,863	\$ 19,011,863	\$ (26,783)
Licenses and permits	2,132,685	2,132,685	2,426,082	293,397
Intergovernmental receivable	1,372,871	1,425,971	1,024,944	(401,027)
Charges for services	67,470	67,470	93,982	26,512
Miscellaneous	634,037	634,037	1,217,343	583,306
Total revenues	23,245,709	23,298,809	23,774,214	475,405
EXPENDITURES				
Current:				
General government	4,062,969	7,262,614	6,967,275	295,339
Public safety	11,787,495	9,663,786	10,078,439	(414,653)
Highways and streets	1,811,718	1,440,996	1,420,661	20,335
Water distribution and treatment	135,000	135,000	127,800	7,200
Sanitation	1,693,796	1,356,457	1,490,488	(134,031)
Health	286,571	233,177	218,579	14,598
Welfare	315,219	267,615	212,907	54,708
Culture and recreation	1,817,534	1,603,757	1,577,397	26,360
Conservation	3,618	3,618	4,953	(1,335)
Debt service:				
Principal	472,598	472,598	472,598	-
Interest	348,521	348,521	344,813	3,708
Capital outlay	4,108,000	4,108,000	830,065	3,277,935
Total expenditures	26,843,039	26,896,139	23,745,975	3,150,164
Excess (deficiency) of revenues over (under) expenditures	(3,597,330)	(3,597,330)	28,239	3,625,569
OTHER FINANCING SOURCES (USES)				
Transfers in	280,400	280,400	318,366	37,966
Transfers out	(683,070)	(683,070)	(636,689)	46,381
Total other financing sources (uses)	(402,670)	(402,670)	(318,323)	84,347
Net change in fund balances	\$ (4,000,000)	\$ (4,000,000)	(290,084)	\$ 3,709,916
Increase in nonspendable fund balance			(189,836)	
Increase in restricted fund balance			(8,229)	
Increase in committed fund balance			(3,027,901)	
Unassigned fund balance, beginning			8,127,360	
Unassigned fund balance, ending			\$ 4,611,310	

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

EXHIBIT E-1
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2021

	Private	All	Total
	Purpose Trust Funds	Custodial Funds	
ASSETS			
Cash and cash equivalents	\$ 35,415	\$ 1,191,460	\$ 1,226,875
Investments	1,516,806	500,848	2,017,654
Accounts receivable	88,818	-	88,818
Intergovernmental receivable	-	9,505,935	9,505,935
Total assets	1,641,039	11,198,243	12,839,282
LIABILITIES			
Due to school district	-	9,505,935	9,505,935
NET POSITION			
Restricted	\$ 1,641,039	\$ 1,692,308	\$ 3,333,347

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

EXHIBIT E-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2021

	Private Trust Funds	All Custodial Funds	Total
ADDITIONS			
Contributions	\$ 98,053	\$ 17,072	\$ 115,125
Investment earnings	31,311	6,976	38,287
Change in fair market value	67,242	-	67,242
Tax collections for other governments	-	23,350,211	23,350,211
State fees collected	-	715,774	715,774
Total additions	196,606	24,090,033	24,286,639
DEDUCTIONS			
Scholarships	63,110	-	63,110
Payments of taxes to other governments	-	23,350,211	23,350,211
Payments for escrow purposes	-	20,096	20,096
Payments of State fees	-	715,774	715,774
Total deductions	63,110	24,086,081	24,149,191
Change in net position	133,496	3,952	137,448
Net position, beginning, as restated (see Note 20)	1,507,543	1,688,356	3,195,899
Net position, ending	\$1,641,039	\$ 1,692,308	\$ 3,333,347

Summary of Significant Accounting Policies

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

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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, 2021

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 those qualifications.

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

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

The Town reports the following major governmental fund:

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

Additionally, the Town reports the following fund types:

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

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

Permanent Funds – 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 twelve 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, bond covenants and/or they are earmarked for a specific purpose such as developer’s cash deposits.

1-E Investments

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

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

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- Savings bank deposits.
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

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

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

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

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

Level 3 – Inputs are significant unobservable inputs.

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

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

Investments in Certain External Investment Pools – In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the Town held investments with the New Hampshire Public Deposit Investment Pool (NHDPDP) are categorized as Level 2. The NHDPDP 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 NHDPDP’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 account receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-G Prepaid Items

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

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The Town net assessed valuation as of April 1, 2021 utilized in the setting of the tax rate was as follows:

Total assessment valuation with utilities	\$ 3,275,418,100
Total assessment valuation without utilities	\$ 2,103,042,050

The tax rates and amounts assessed for the year ended December 31, 2021 were as follows:

	Per \$1,000	Property
	of Assessed	Taxes
	Valuation	Assessed
Municipal portion	\$6.01	\$ 19,699,567
School portion:		
State of New Hampshire	\$1.64	3,456,679
Local	\$5.33	17,449,256
County portion	\$0.75	2,444,276
Total	\$13.73	\$43,049,778

I-K Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2021.

I-L Deferred Outflows/Inflows of Resources

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

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

I-M Long-term Obligations

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

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

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt*, including *Direct Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transactions:

Direct Placements – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

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I-H Capital Assets

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

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

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

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

Capital Asset Classes:	Years
Land improvements	20-50
Buildings and building improvements	20-50
Equipment and vehicles	5-20
Infrastructure	20-100

I-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.

I-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 13, 2021 and November 30, 2021, and due on July 1, 2021 and January 5, 2022. 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 2020 on May 7, 2021.

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

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

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory, or tax decreed 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. 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-R Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts, 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.

1-S Material Change in Classification

The accompanying financial statements reflect a change in classification from the prior year. Specifically, the ambulance and town pier & water tank projects funds did not qualify as major funds for the current fiscal year. As such it was reclassified to the nonmajor governmental funds.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

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

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1-N Compensated Absences

General leave for the Town includes vacation, and sick pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the Town's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable available resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

1-O 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 Contributors 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-P 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-Q 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, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

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

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Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered. Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year. State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2021, \$4,000,000 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:	\$ 24,092,580
Per Exhibit D (budgetary basis)	
Adjustments:	
Basis differences:	
Inception of capital leases	33,850
GASB Statement No. 54:	
To record income of the blended funds	3,964,160
To eliminate transfers between blended expendable trust and general funds	(238,366)
Change in deferred tax revenue relating to 60-day revenue recognition	(111,823)
recognized as revenue on the GAAP basis, but not on the budgetary basis	<u>3,274,031</u>
Per Exhibit C-3 (GAAP basis)	
Expenditures and other financing uses:	\$ 24,382,664
Per Exhibit D (budgetary basis)	
Adjustments:	
Basis differences:	
Inception of capital leases	33,850
Encumbrances, beginning	-
Encumbrances, ending	(134,000)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	3,794,018
To eliminate transfers between general and blended expendable trust funds	(875,055)
Per Exhibit C-3 (GAAP basis)	<u>\$ 27,439,843</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At December 31, 2021, the reported amount of the Town's deposits was \$24,330,564 and the bank balance was \$24,508,365. Of the bank balance \$743,554 was covered by federal depository insurance or by collateral held by the pledging bank or pledging bank's trust department in the Town's name. As of August 1, 2021 the State of NH RSA 41:29 was amended, which made changes to the collateral requirements for out of state banks. The Town has significant balances in an out of state bank totaling \$1,103,993 which no longer meet the requirements of RSA 41:29.

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Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 23,103,689
Cash per Statement of Fiduciary Net Position - Fiduciary Fund (Exhibit E-1)	1,226,875
Total cash and cash equivalents	<u>\$ 24,330,564</u>

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

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

NOTE 4 – RESTRICTED ASSETS

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

Cash and cash equivalents:	
General fund:	\$ 582,627
Library	95,412
Expendable trust funds	1,559,796
Escrow accounts	<u>2,237,835</u>
Total restricted cash and cash equivalents	
Investments:	
General fund:	1,928,857
Expendable trust funds	<u>\$ 41,666,692</u>
Total restricted assets	

NOTE 5 – INVESTMENTS

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. 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, 2021:

Investments type:	Valuation	
	Measurement Method	Reported Balance
Equity exchange traded funds	Level 1	\$ 475,416
Equity mutual funds	Level 1	543,700
Fixed income mutual funds	Level 1	2,946,180
Total fair value		<u>3,965,296</u>
Investments carried at amortized cost:		
New Hampshire Public Deposit Investment Pool		5,252
Total investments		<u>\$ 3,970,548</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.

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

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 1,952,894
Investments per Statement of Fiduciary Net Position - Fiduciary Fund (Exhibit E-1)	2,017,654
Total investments	<u>\$ 3,970,548</u>

NOTE 6 — TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2021. 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 2021	\$ 3,102,878	\$ 3,102,878
Unredeemed (under tax lien):		
Levy of 2020	188,767	188,767
Levy of 2019	109,626	109,626
Levies of 2018 and prior	71,246	71,246
Less: allowance for estimated uncollectible taxes (20,000) *	<u>\$ 3,452,517</u>	<u>\$ 3,472,517</u>
Net taxes receivable		

*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 accrual basis of accounting (Exhibits A and B).

NOTE 7 — OTHER RECEIVABLES

Receivables at December 31, 2021, 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, 2021 for the Town's individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	Governmental Funds		
	Governmental Activities	General Fund	Fiduciary Funds
Receivables:			
Accounts	\$ 1,910,834	\$ 893,691	\$ 1,017,143
Intergovernmental	1,910,834	893,691	1,017,143
Gross receivables	<u>(650,226)</u>	<u>(650,226)</u>	<u>9,505,935</u>
Less: allowance for uncollectibles	\$ 1,260,608	\$ 893,691	\$ 366,917
Net total receivables			<u>\$ 9,505,935</u>

1. Fiduciary Funds — Intergovernmental receivable represent property taxes collected on behalf of the Winghamment Cooperative and Seabrook School Districts. These amounts are collected and are part of the Town's general fund cash at year-end. The general fund reports an offsetting intergovernmental payable for this amount at year-end, see Note 11.

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NOTE 8 — PREPAID ITEMS

Prepaid items at December 31, 2021 consisted of the following:

	Governmental Activities	General	Nonmajor
Health insurance	\$ 255,331	\$ 245,853	\$ 9,478
Gas and diesel	13,297	13,297	-
Miscellaneous	6,281	6,281	-
Total	<u>\$ 274,909</u>	<u>\$ 265,431</u>	<u>\$ 9,478</u>

NOTE 9 — CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 3,847,749	-	-	\$ 3,847,749
Construction in progress	864,040	741,145	(761,751)	843,434
Total capital assets not being depreciated	<u>4,711,789</u>	<u>741,145</u>	<u>(761,751)</u>	<u>4,691,183</u>
Being depreciated:				
Land improvements	1,056,573	519,731	-	1,576,304
Buildings and building improvements	39,862,397	1,262,222	-	41,124,619
Equipment and vehicles	10,966,097	223,346	(51,935)	11,143,508
Infrastructure	74,896,422	91,871	-	74,988,293
Total capital assets being depreciated	<u>126,781,489</u>	<u>2,103,170</u>	<u>(51,935)</u>	<u>128,832,724</u>
Total all capital assets	<u>131,493,278</u>	<u>2,844,315</u>	<u>(813,686)</u>	<u>133,523,907</u>
Less accumulated depreciation:				
Land improvements	(791,623)	(29,683)	-	(821,306)
Buildings and building improvements	(21,403,023)	(850,349)	-	(22,253,372)
Equipment and vehicles	(8,070,343)	(626,988)	44,497	(8,652,834)
Infrastructure	(45,368,743)	(1,507,016)	-	(46,875,759)
Total accumulated depreciation	<u>(75,633,732)</u>	<u>(3,014,036)</u>	<u>44,497</u>	<u>(78,603,271)</u>
Net book value, capital assets being depreciated	<u>51,147,757</u>	<u>(910,866)</u>	<u>(7,438)</u>	<u>50,229,453</u>
Net book value, all governmental activities capital assets	<u>\$ 55,859,546</u>	<u>\$ (169,721)</u>	<u>\$ (769,189)</u>	<u>\$ 54,920,636</u>

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	\$ 68,591
Public safety	366,553
Highways and streets	1,609,627
Sanitation	565,805
Water treatment	285,503
Culture and recreation	110,359
Conservation	7,598
Total depreciation expense	<u>\$ 3,014,036</u>

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NOTE 10 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2021 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 539,028

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, 2021 is as follows:

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

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

NOTE 11 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments at December 31, 2021 consist of the following:

	Governmental Activities	General Fund	Fiduciary Funds
Property taxes due to the Winnicomet Cooperative School District	\$ 6,316,814	\$ 6,316,814	2
Property taxes due to the Seabrook School District	3,189,121	3,189,121	2
Fees due to the State of New Hampshire	351,454	351,454	-
Total intergovernmental payables due	<u>\$ 9,857,389</u>	<u>\$ 9,857,389</u>	<u>\$ 9,505,935</u>

2. Property taxes due to the custodial funds represent amounts collected by the Town on behalf of Seabrook and Winnacomet Cooperative School Districts and are reported as a component of general fund cash at year-end.

NOTE 12 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at December 31, 2021 consist of amounts related to pensions totaling \$4,006,607 and amounts related to OPEB totaling \$174,224. For further discussion on these amounts, see Note 15 and 16, respectively.

Deferred inflows of resources are as follows:

	Exhibit A	Exhibit C-1
Property taxes levied prior to their due date	\$ 49,315	\$ 451,850
Property taxes collected in advance	7,117	49,215
Sewer & Water Overpayments	174,305	7,117
Deferred state aid	464,695	174,305
Unspent American Rescue Plan Act (ARPA) grant funds (also see Note 23)	4,344,958	464,695
Amounts related to pensions (see Note 15)	70,506	-
Amounts related to other postemployment benefits (see Note 16)	\$5,110,896	\$ 1,147,382
Total governmental activities	<u>\$ 11,147,382</u>	<u>\$ 1,147,382</u>

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NOTE 13 – CAPITAL LEASE OBLIGATIONS

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

Capital lease obligations:	Standard Interest Rate	Present Value of Remaining Payments as of December 31, 2021
2018 Ford F150	2.40%	\$ 14,872
2018 Tahoe	2.40%	18,310
2018 Ford F250	2.40%	18,843
2019 Wheel Loader	2.98%	129,922
2020 Chevy Silverado	2.01%	32,680
2021 Chevy Silverado	2.00%	39,090
2021 Ford F150	2.28%	29,944
Sewer Vehicles	2.40%	38,597
Rubbish Truck	1.25%	172,066
Total capital lease obligations		<u>\$ 494,324</u>

The annual requirements to amortize the capital leases payable as of December 31, 2021, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Activities
2022	\$ 149,024
2023	149,024
2024	100,965
2025	70,668
2026	31,053
2027	31,053
Total requirements	<u>\$ 531,787</u>
Less: interest	<u>(37,463)</u>
Present value of remaining payments	<u>\$ 494,324</u>

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

NOTE 14 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2021:

	Balance January 1, 2021 (as restated)	Additions	Reductions	Balance December 31, 2021	Due Within One Year	Due In More Than One Year
Bonds payable:						
Direct placements	\$ 8,853,811	\$ 601,500	\$ (472,598)	\$ 8,982,713	\$ 516,518	\$ 8,466,195
Premium	336,724	83,807	(17,345)	403,186	21,624	381,562
Total bonds payable	9,190,535	685,307	(489,943)	9,385,899	538,142	8,847,757
Capital leases	609,562	33,850	(149,988)	494,324	133,296	361,028
Compensated absences	1,898,437	137,591	-	2,036,028	401,010	1,635,018
Net pension liability	19,126,383	-	(4,758,026)	14,368,357	-	14,368,357
Net other postemployment benefits	2,762,152	-	(60,781)	2,701,371	-	2,701,371
Total long-term liabilities	<u>\$ 33,587,069</u>	<u>\$ 856,748</u>	<u>\$ (5,457,838)</u>	<u>\$ 28,985,979</u>	<u>\$ 1,072,448</u>	<u>\$ 27,913,531</u>

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Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2021	Current Portion
Bonds payable						
Direct placement:						
Water treatment facility	\$ 5,997,345	2008	2037	1.00-5.25%	\$ 3,610,000	\$ 155,000
Drinking water state revolving loan	\$ 5,000,000	2011	2031	2.86%	1,481,213	130,018
Water treatment facility	\$ 971,000	2012	2032	2.75-4.00%	520,000	50,000
Town pier and water tank	\$ 2,921,200	2020	2040	2.15%	2,770,000	150,000
Radio equipment	\$ 601,500	2021	2041	1.59%	601,500	31,500
Total direct placements					8,982,713	516,518
Bond premium					403,186	21,624
Total governmental activities					\$ 9,385,899	\$ 538,142

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2021, including interest payments, are as follows:

Fiscal Year Ending December 31,	Bonds Payable - Direct Placement		Total
	Principal	Interest	
2022	\$ 516,518	\$ 306,181	\$ 822,699
2023	523,742	286,707	810,449
2024	537,573	267,027	804,600
2025	546,513	246,834	793,347
2026	560,565	226,583	787,148
2027-2031	2,992,802	806,742	3,799,544
2032-2036	2,265,000	293,553	2,558,553
2037-2041	1,040,000	46,635	1,086,635
Totals	\$ 8,982,713	\$ 2,480,262	\$ 11,462,975

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, 2021 were as follows:

Per Town Meeting Vote of	Purpose	Unissued Amount
March 2017	Asset management plan for town water and sewer	\$ 60,000

NOTE 15 – DEFINED BENEFIT PENSION PLAN

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

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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 to 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 the period of January 1, 2021 to June 30, 2021, the Town contributed 24.77% for police, 26.43% for fire and 10.88% for other employees. For the period of July 1, 2021 to December 31, 2021 the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2021 was \$1,838,616, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2021 the Town reported a liability of \$14,368,357 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the Town's proportion was 0.32% which was an increase of 0.02% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized pension expense of \$1,330,460. At December 31, 2021 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 1,052,579	\$ 176,031
Changes in assumptions	1,500,694	-
Net difference between projected and actual investment earnings on pension plan investments	-	4,018,500
Differences between expected and actual experience	402,335	150,427
Contributions subsequent to the measurement date	1,050,999	-
Total	\$ 4,006,607	\$ 4,344,958

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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	1% Decrease	Current Single Rate Assumption	1% Increase
Date	5.75%	6.75%	7.75%
June 30, 2021	\$ 20,548,395	\$ 14,368,337	\$ 9,213,197

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

NOTE 16 — POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

16-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 2021 Annual Comprehensive Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provided — Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group 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 2021 were as follows:

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

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The \$1,050,999 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, 2022. 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,	
2022	\$ (148,250)
2023	(59,695)
2024	(110,003)
2025	(1,071,402)
Thereafter	—
Totals	\$ (1,389,350)

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 Healthy Retirees 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. Those 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	
		2021	
Large Cap Equities	22.50%	6.46%	
Small/Mid Cap Equities	7.50%	1.14%	
Total domestic equity	30.00%		
Int'l Equities (unhedged)	14.00%	5.53%	
Emerging Int'l Equities	6.00%	2.37%	
Total international equity	20.00%		
Core US Fixed Income	25.00%	3.60%	
Total fixed income	25.00%		
Private equity	10.00%	8.85%	
Private debt	5.00%	7.23%	
Total alternative investments	15.00%		
Real estate	10.00%	6.60%	
Total	100.00%		

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Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:33-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 the period of January 1, 2021 to June 30, 2021, the Town contributed 3.66% for police and fire, and 0.29% for other employees. For the period of July 1, 2021 to December 31, 2021, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2021 was \$223,997 which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At December 31, 2021, the Town reported a liability of \$1,771,247 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021, the Town's proportion was 0.44% which was an increase of 0.03% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2021, the Town recognized OPEB expense of \$210,342. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred	Deferred
	Outflows of	Inflows of
	Resources	Resources
	\$ 1,244	\$ -
Changes in proportion		
Net difference between projected and actual investment	-	22,126
Earnings on OPEB plan investments	-	370
Differences between expected and actual experience	-	-
Contributions subsequent to the measurement date	111,530	-
Total	<u>\$ 112,774</u>	<u>\$ 22,496</u>

The \$111,530 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, 2022. 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,
	2022
	2023
	2024
	2025
	Thereafter
	Totals
	\$ (4,186)
	(4,649)
	(5,211)
	(7,206)
	-
	<u>\$ (21,252)</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

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Mortality rates were based on the Pub-2010 Healthy 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 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:

	Target	Weighted average long-term
	Allocation	expected real rate of return
	2021	
Asset Class		
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Total fixed income	25.00%	
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2021 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	Current Single	1% Increase
	Valuation	Rate Assumption	
	Date	June 30, 2021	7.75%
	1% Decrease	5.75%	1,771,247
	\$ 1,925,483	\$	\$ 1,637,051

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.

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16-B Town of Seabrook Retiree Health Benefit Program

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

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

Employees Covered by Benefit Terms – At January 1, 2021, 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	147

Total OPEB Liability – The Town's total OPEB liability of \$930,124 was measured as of January 1, 2021 and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$930,124 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:	2.05%
Healthcare Cost Trend Rates:	
Current Year Trend	6.75%
Second Year Trend	6.50%
Decrement	0.25%
Ultimate Trend	4.50%
Year Ultimate Trend is Reached	2032

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

	2020	2021
OPEB liability beginning of year	\$ 1,067,501	\$ 974,849
Changes for the year:		
Service cost	19,610	20,087
Interest	20,829	19,148
Assumption changes and difference between actual and expected experience	(60,360)	(2,314)
Benefit payments	(72,731)	(81,646)
OPEB liability end of year	\$ 974,849	\$ 930,124

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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 2.05%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$861,877. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$1,005,853.

	Discount Rate	1% Increase
1% Decrease	\$ 1,005,853	
Baseline 2.05%	\$ 930,124	
1% Increase		\$ 861,977

Total OPEB Liability

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 6.75%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$1,043,897. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$834,038.

	Healthcare Cost Trend Rates	1% Increase
1% Decrease	\$ 834,038	
6.00% Year 1	7.00% Year 1	8.00% Year 1
Decreasing	Decreasing	Decreasing
to 3.50%	to 4.50%	to 5.50%
Ultimate	\$ 930,124	\$ 1,043,897

Total OPEB Liability

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2021, the Town recognized OPEB expense of \$44,725. At December 31, 2021, 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	\$ 61,450	\$ 48,010

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,	
2022	\$ 3,930
2023	3,930
2024	3,930
2025	3,930
2026	3,930
Thereafter	(6,210)
Totals	\$ 13,440

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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, 2021

NOTE 17 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2021, and are as follows:

General fund:	
General government	\$ 23,199
Public safety	34,379
Highways and streets	38,260
Sanitation	36,091
Health	284
Culture and recreation	41
Conservation	1,716
Total encumbrances	<u>\$ 134,000</u>

NOTE 18 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Net position reported on the governmental activities and fiduciary funds Statements of Net Position at December 31, 2021 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all capital assets	\$ 54,920,616	\$ -
Less:		
General obligation bonds payable	(8,982,713)	-
Unamortized bond premiums	(403,186)	-
Capital leases payable	(494,324)	-
Total net investment in capital assets	<u>45,040,413</u>	<u>-</u>
Restricted net position:		
Perpetual care - nonexpendable	16,247	-
Perpetual care - expendable	2,675	-
Road improvements	1,560,442	-
Donations	49,999	-
Security bonds	10,000	-
Drug forfeiture	8,023	-
Library	576,407	-
Capital projects	1,965,927	-
D'Alessandro trust	108,323	-
Water	1,457,302	-
Sewer	19,380	-
Communications	273,986	-
School trust funds	-	525,623
Escrow accounts	-	1,166,685
Individuals, organizations, and other governments	-	1,641,039
Total restricted net position	<u>6,048,511</u>	<u>3,333,347</u>
Unrestricted	<u>(7,191,645)</u>	<u>-</u>
Total net position	<u>\$ 43,897,279</u>	<u>\$ 3,333,347</u>

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

NOTE 19 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2021 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Prepaid items	\$ 265,431	\$ 9,478	\$ 274,909
Tax delinquent property	20,341	-	20,341
Permanent fund - principal balance	-	16,247	16,247
Total nonspendable fund balance	<u>285,772</u>	<u>25,725</u>	<u>311,497</u>
Restricted:			
Road improvements	1,560,242	-	1,560,242
Library	576,407	-	576,407
Donations	49,999	-	49,999
Security bonds	10,000	-	10,000
Drug forfeiture	8,023	-	8,023
Water	1,434,527	-	1,434,527
Unspent bond proceeds	-	1,965,927	1,965,927
D'Alessandro trust	-	108,323	108,323
Communications	-	273,986	273,986
Permanent - income balance	-	2,675	2,675
Total restricted fund balance	<u>3,639,198</u>	<u>2,350,911</u>	<u>5,990,109</u>
Committed:			
Expendable trust	1,566,782	-	1,566,782
Nonlapsing appropriations	4,258,488	-	4,258,488
Conservation	-	207,806	207,806
Ambulance	-	490,840	490,840
Transportation	-	55,064	55,064
Recreation	-	41,366	41,366
Police detail	-	492,348	492,348
Recycling	-	169,912	169,912
Total committed fund balance	<u>5,825,270</u>	<u>1,457,336</u>	<u>7,282,606</u>
Assigned:			
Encumbrances	134,000	-	134,000
Unassigned	4,179,460	-	4,179,460
Total governmental fund balances	<u>\$ 14,063,700</u>	<u>\$ 3,833,972</u>	<u>\$ 17,897,672</u>

NOTE 20 – PRIOR PERIOD ADJUSTMENTS

Net position at January 1, 2021 was restated to give retroactive effect to the following prior period adjustments:

	Governmental Activities	Fiduciary Funds
To restate for incorrectly recorded balances in the private purpose trusts	\$ -	\$ (115,000)
To record capital leases not previously included	-	(587,440)
To adjust for compensated absences incorrectly calculated	-	(547,935)
To record bond premium not previously recorded	-	(1,424)
Net position as previously reported	45,452,781	1,622,543
Net position as restated	<u>\$ 44,315,982</u>	<u>\$ 1,507,543</u>

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

NOTE 21 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2021, the Town was a member of the New Hampshire Public Risk Management Exchange (PrimeX) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (PrimeX) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2021 to December 31, 2021 by PrimeX, which retained \$1,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits PrimeX to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In 2021 the Town paid \$245,523 and \$421,352 respectively, to PrimeX for property, liability, and worker's compensation. At this time, PrimeX foresees no likelihood of any additional assessment for this or any prior year.

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

NOTE 22 – CONTINGENCIES

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 Town's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town anticipates such amounts, if any, will be immaterial.

The Town is a defendant in various claims and suits. Although the outcome of these claims and suits is not presently determinable in the opinion of the Town's legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the Town of Seabrook.

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.

The Town was allotted a total of \$925,666 in federal funding from the American Rescue Plan Act (ARPA) in 2021. A total of \$462,863 or 50% of the funding was received in 2021. The remainder is expected to be received in 2022. Eligible uses of these funds include pandemic response or its negative impacts, workforce/personnel, including payroll and hazard/premium pay, provision of government services to the extent of reduced revenue and necessary water, sewer, and broadband investment. For the year ended December 31, 2021 the Town spent none of the funds received. The remaining funds are included in deferred inflows of resources until eligible expenditures have been made.

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 agree to waive taxes to which they are otherwise entitled and (b) the individual or entity provides benefits to the governments or the citizens of those governments.

The Town had no such abatements for 2021.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

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, but arose after the date. Management has evaluated subsequent events through October 25, 2022, the date the December 31, 2021 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability
for its Employees Participating in the Defined Benefit Plan
New Hampshire Retirement System for Employees
Period Ending December 31, 2021
Unaudited

Fiscally year-end	December 31, 2013	December 31, 2014	December 31, 2015	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Proportion of the net pension liability	0.27%	0.28%	0.27%	0.27%	0.30%	0.31%	0.30%	0.30%	0.32%
Proportionate share of the net pension liability	\$11,520,032	\$10,620,509	\$10,666,965	\$15,974,182	\$15,113,057	\$14,745,597	\$14,880,482	\$19,126,383	\$14,268,357
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	\$ 5,803,969
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%	247.56%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.39%	62.66%	64.73%	65.99%	58.72%	72.22%

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, 2021

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

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhhs.org.

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, 2021. 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.

EXHIBIT G
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Contributions
For the Fiscal Year Ended December 31, 2021
Unaudited

Fiscal year-end	December 31,		December 31,		December 31,		December 31,		December 31,	
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2021
Contractually required contributions	\$ 665,576	\$ 917,932	\$ 900,349	\$ 1,075,678	\$ 1,125,778	\$ 1,294,305	\$ 1,318,706	\$ 1,328,415	\$ 1,438,616	\$ 1,438,616
Contributions in relation to the contractually required contributions	(665,576)	(917,932)	(900,349)	(1,075,678)	(1,125,778)	(1,294,305)	(1,318,706)	(1,328,415)	(1,438,616)	(1,438,616)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Towards covered payroll	\$4,033,895	\$3,871,031	\$3,833,600	\$4,300,621	\$4,185,317	\$4,387,923	\$5,024,425	\$5,078,953	\$6,547,125	\$6,547,125
Contributions as a percentage of covered payroll	16.50%	23.71%	23.56%	25.01%	26.90%	29.50%	26.24%	26.16%	28.08%	28.08%

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

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, 2021

Fiscal year-end	December 31, 2016		December 31, 2017		December 31, 2018		December 31, 2019		December 31, 2020		December 31, 2021	
	June 30, 2016	June 30, 2017	June 30, 2017	June 30, 2018	June 30, 2018	June 30, 2019	June 30, 2019	June 30, 2020	June 30, 2020	June 30, 2021	June 30, 2021	
Contractually required contribution	\$ 172,470	\$ 180,529	\$ 199,952	\$ 203,411	\$ 189,536	\$ 223,997						
Contributions in relation to the contractually required contribution	(172,470)	(180,529)	(199,952)	(203,411)	(189,536)	(223,997)						
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
Town's covered payroll	\$ 4,301,631	\$ 4,185,317	\$ 4,387,923	\$ 5,024,735	\$ 5,078,953	\$ 6,547,325						
Contributions as a percentage of covered payroll	4.01%	4.31%	4.56%	4.05%	3.73%	3.42%						

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, 2021

Fiscal year-end	December 31, 2016		December 31, 2017		December 31, 2018		December 31, 2019		December 31, 2020		December 31, 2021	
	June 30, 2016	June 30, 2017	June 30, 2017	June 30, 2018	June 30, 2018	June 30, 2019	June 30, 2019	June 30, 2020	June 30, 2020	June 30, 2021	June 30, 2021	
Town's proportion of the net OPEB liability	0.30%	0.30%	0.45%	0.45%	0.45%	0.41%	0.41%					
Town's proportionate share of the net OPEB liability (asset)	\$1,436,916	\$1,192,675	\$2,069,659	\$1,954,109	\$1,787,303	\$1,771,247						
Town's covered payroll	\$4,301,631	\$4,185,317	\$4,387,923	\$5,024,735	\$5,078,953	\$5,903,969						
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%	30.52%						
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%						

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.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021

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, 2021
Unaudited

	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	-	95,650	(60,360)
Benefit payments	(55,748)	(57,917)	(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%
			12.12%

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

Changes in Benefit Terms - There were no changes in benefit terms for the current period.

Changes in Assumptions - There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates - A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.mhrs.org.

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, 2021. 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.

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

Changes in Benefit Terms - There were no changes in benefit terms for the current period.

Changes in Assumptions - There were no changes in assumptions for the current period.

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, 2021. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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

SCHEDULE I
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2021

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 18,948,046	\$ 18,910,987	\$ (37,059)
Excavation	600	612	12
Interest and penalties on taxes	90,000	100,264	10,264
Total from taxes	<u>19,038,646</u>	<u>19,011,863</u>	<u>(26,783)</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	33,125	49,240	16,115
Motor vehicle permit fees	1,900,000	2,134,933	234,933
Building permits	85,300	96,707	11,407
Other	114,260	145,202	30,942
Total from licenses, permits, and fees	<u>2,132,685</u>	<u>2,426,082</u>	<u>293,397</u>
Intergovernmental:			
State:			
Meals and rooms distribution	654,210	654,210	-
Highway block grant	173,661	173,617	(44)
From other governments	53,100	53,100	-
USDA rural development	495,000	-	(495,000)
Federal:			
FEMA	-	94,017	94,017
Other governments:			
Seabrook Elementary School - School Resource Officer	50,000	50,000	-
Total from intergovernmental	<u>1,425,971</u>	<u>1,024,944</u>	<u>(401,027)</u>
Charges for services:			
Income from departments	67,470	93,982	26,512
Miscellaneous:			
Sale of municipal property	404,437	397,600	(6,837)
Interest on investments	15,000	17,283	2,283
Other	214,600	802,460	587,860
Total from miscellaneous	<u>634,037</u>	<u>1,217,343</u>	<u>583,306</u>
Other financing sources:			
Transfers in	280,400	318,366	37,966
Total revenues and other financing sources	<u>23,579,209</u>	<u>\$ 24,092,580</u>	<u>\$ 513,371</u>
Unassigned fund balance used to reduce tax rate	4,000,000	-	(4,000,000)
Total revenues, other financing sources, and use of fund balance	<u>\$ 27,579,209</u>	<u>\$ 24,092,580</u>	<u>\$ (3,486,629)</u>

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 2 (Continued)
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2021

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:				
Principal of long-term debt	472,598	472,598	-	-
Interest on long-term debt	344,521	344,813	-	(292)
Interest on tax anticipation notes	4,000	-	-	4,000
Total debt service	821,119	817,411	-	3,708
Capital outlay	4,108,000	830,065	-	3,277,935
Other financing uses:				
Transfers out	683,070	636,689	-	46,381
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 27,579,209	\$ 24,248,664	\$ 134,000	\$ 3,196,545

SCHEDULE 2
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2021

	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:				
General government:				
Executive	\$ 726,490	\$ 773,278	\$ 1,541	\$ (48,729)
Election and registration	324,121	322,867	-	1,254
Financial administration	1,110,483	1,040,200	2,512	67,771
Legal	220,000	115,813	-	104,187
Personnel administration	3,859,736	3,557,214	6,881	295,641
Planning and zoning	72,512	123,856	1,329	(52,673)
General government buildings	132,993	224,747	10,936	(102,690)
Cemeteries	147,102	122,302	-	24,800
Insurance; not otherwise allocated	669,177	663,799	-	5,378
Total general government	7,262,614	6,944,076	23,199	295,339
Public safety:				
Police	5,085,207	5,271,070	25,214	(211,077)
Fire	4,335,126	4,537,035	8,060	(209,969)
Building inspection	107,425	95,240	-	12,185
Emergency management	136,028	140,715	1,105	(5,792)
Total public safety	9,663,786	10,044,060	34,379	(414,653)
Highways and streets:				
Administration	1,330,996	1,254,403	38,260	38,333
Street lighting	110,000	127,998	-	(17,998)
Total highways and streets	1,440,996	1,382,401	38,260	20,335
Sanitation:				
Administration	25,100	28,312	1,909	(5,121)
Solid waste collection	1,331,357	1,426,085	34,182	(128,910)
Total sanitation	1,356,457	1,454,397	36,091	(134,031)
Water distribution and treatment	135,000	127,800	-	7,200
Health:				
Administration	97,497	78,323	45	19,129
Pest control	135,680	139,972	239	(4,531)
Total health	233,177	218,295	284	14,598
Welfare:				
Administration and direct assistance	75,585	73,491	-	2,094
Vendor payments and other	192,030	139,416	-	52,614
Total welfare	267,615	212,907	-	54,708
Culture and recreation:				
Parks and recreation	1,066,157	1,046,494	41	19,622
Library	499,149	499,153	-	(4)
Patriotic purposes	38,451	31,709	-	6,742
Total culture and recreation	1,603,757	1,577,356	41	26,360
Conservation	3,618	3,207	1,746	(1,335)

(Continued)

See Independent Auditor's Report.
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See Independent Auditor's Report.
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SCHEDULE 3
TOWN OF SEABROOK, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2021

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)	\$ 8,127,360
Changes:	
Unassigned fund balance used to reduce 2021 tax rate	(4,000,000)
2021 Budget summary:	
Revenue surplus (Schedule 1)	\$ 513,371
Unexpended balance of appropriations (Schedule 2)	3,196,545
2021 Budget surplus	3,709,916
Increase in nonspendable fund balance	(189,836)
Increase in restricted fund balance	(8,229)
Increase in committed fund balance	(3,027,901)
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)	4,611,310
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	(451,850)
Elimination of the allowance for uncollectible taxes	20,000
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)	\$ 4,179,460

SCHEDULE 4
TOWN OF SEABROOK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2021

	Special Revenue Funds					
	Conservation Commission	Ambulance Revolving	Transportation	Recreation Revolving	Police Outside Detail	Grants
ASSETS						
Cash and cash equivalents	\$ 207,935	\$ 487,917	\$ 55,064	\$ 86,708	\$ 454,155	\$ 589,654
Investments	-	-	-	-	-	-
Accounts receivable, net of allowance for uncollectible	-	328,724	-	-	38,193	-
Prepaid items	-	9,478	-	-	-	-
Total assets	\$ 207,935	\$ 826,119	\$ 55,064	\$ 86,708	\$ 492,348	\$ 589,654
LIABILITIES						
Accounts payable	-	\$ 5,079	-	\$ 14,135	-	-
Accrued salaries and benefits	-	5,956	-	-	-	-
Interfund payable	129	314,766	-	31,207	-	124,959
Total liabilities	129	325,801	-	45,342	-	124,959
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - grants	-	-	-	-	-	464,695
FUND BALANCES						
Nonspendable	-	9,478	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	207,806	490,840	55,064	41,366	492,348	-
Total fund balances	207,806	500,318	55,064	41,366	492,348	-
Total liabilities and fund balances	\$ 207,935	\$ 826,119	\$ 55,064	\$ 86,708	\$ 492,348	\$ 589,654

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, 2021

	Special Revenue Funds						Capital Project Funds				
	Conservation Commission	Ambulance Revolving	Transportation	Recreation Revolving	Police Outside Detail	Grants	Recycling Revolving	Town Pier & Water Tank Projects	Water Treatment Plant	Permanent Fund	Total
REVENUES											
Licenses and permits	\$ -	\$ -	\$ 63,760	\$ -	\$ -	\$ -					\$ 4,469,685
Charges for services	-	460,267	-	19,595	-	-			18,785		18,785
Miscellaneous	438	111	-	-	-	13			-	-	366,917
Total revenues	438	460,378	63,773	19,595	-	13			-	-	9,478
EXPENDITURES											
Current:											
Public safety	-	509,656	-	-	-	-					21,214
Sanitation	-	-	-	-	-	-					5,956
Culture and recreation	-	-	-	34,391	-	-					539,028
Capital outlay	-	-	-	-	-	-					566,198
Total expenditures	-	509,656	-	34,391	-	-					464,695
Excess (deficiency) of revenues over (under) expenditures	438	(49,278)	63,773	(14,796)	-	13					25,725
OTHER FINANCING SOURCES (USES):											
Transfers out	-	-	(80,000)	-	-	-				16,247	25,725
Debt proceeds	-	-	(80,000)	-	-	-				2,675	2,350,911
Total other financing sources (uses)	-	-	(80,000)	-	-	-				18,922	1,457,336
Net change in fund balances	438	(49,278)	(16,227)	(14,796)	-	13				-	-
Fund balances, beginning	207,368	549,596	71,291	56,162	-	-					3,833,972
Fund balances, ending	\$ 207,806	\$ 500,318	\$ 55,064	\$ 41,366	\$ -	\$ -					\$ 4,864,865

	Special Revenue Funds						Capital Project Funds				
	Recycling Revolving	D'Alessandro Trust	Town Communications	Town Pier & Water Tank Projects	Water Treatment Plant	Permanent Fund	Total	Recycling Revolving	Town Pier & Water Tank Projects	Water Treatment Plant	Total
\$ 193,619	\$ 110,278	\$ 273,986	\$ 2,010,232	\$ -	\$ 137	\$ 4,469,685					
-	-	-	-	-	18,785	18,785					
-	-	-	-	-	-	366,917					
-	-	-	2,010,232	-	-	9,478					
\$ 193,619	\$ 110,278	\$ 273,986	\$ 2,010,232	\$ -	\$ 18,922	\$ 4,864,865					
\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 21,214					
23,707	1,955	-	42,305	-	-	5,956					
23,707	1,955	-	44,305	-	-	566,198					
-	-	-	-	-	-	464,695					
-	-	-	-	-	16,247	25,725					
169,912	108,323	273,986	1,965,927	-	2,675	2,350,911					
169,912	108,323	273,986	1,965,927	-	-	1,457,336					
\$ 193,619	\$ 110,278	\$ 273,986	\$ 2,010,232	\$ -	\$ 18,922	\$ 4,864,865					

SCHEDULE 6
TOWN OF SEABROOK, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
December 31, 2021

	Custodial Funds				Total
	Taxes	School Trust Funds	Escrows	State Fees	
ASSETS					
Cash and cash equivalents	\$ -	\$ 24,775	\$ 1,166,685	\$ -	\$ 1,191,460
Investments	-	500,848	-	-	500,848
Intergovernmental receivables	9,505,935	-	-	-	9,505,935
Total assets	9,505,935	525,623	1,166,685	-	11,198,243
LIABILITIES					
Due to school district	9,505,935	-	-	-	9,505,935
NET POSITION					
Restricted	\$ -	\$ 525,623	\$ 1,166,685	\$ -	\$ 1,692,308

	Special Revenue Funds				Capital Project Funds			Total
	Recycling Revolving	D'Alessandro Trust	Town Communications	Town & Water Tank Projects	Town Pier & Water Treatment Plant	Permanent Fund		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,760	
36,933	-	-	-	-	-	-	1,052,118	
39	287	78,293	1,303	-	-	904	81,388	
36,972	287	78,293	1,303	-	-	904	1,197,266	
-	13,606	-	588,250	-	-	-	1,515,377	
65,992	-	-	-	-	-	-	65,992	
-	-	-	414,073	269	-	-	34,391	
-	-	-	1,002,323	269	-	-	414,342	
65,992	13,606	-	-	-	-	-	2,030,102	
(29,020)	(13,319)	78,293	(1,001,020)	(269)	904	-	(832,836)	
-	-	-	-	-	-	-	(80,000)	
-	-	-	685,307	-	-	-	685,307	
-	-	-	685,307	-	-	-	605,307	
(29,020)	(13,319)	78,293	(315,713)	(269)	904	-	(227,529)	
198,932	121,642	195,693	2,281,640	269	18,018	-	4,061,501	
\$ 169,912	\$ 108,323	\$ 273,986	\$ 1,965,927	\$ -	\$ 18,922	-	\$ 3,833,972	

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SCHEDULE 7
TOWN OF SEABROOK, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2021

	Custodial Funds				Total
	Taxes	School Trust Funds	Escrows	State Fees	
Additions:					
Contributions	\$ -	\$ 17,072	\$ -	\$ -	\$ 17,072
Investment earnings	-	4,815	2,161	-	6,976
Tax collections for other governments	23,350,211	-	-	-	23,350,211
State fees collected	-	-	-	715,774	715,774
Total additions	23,350,211	21,887	2,161	715,774	24,090,033
Deductions:					
Payments of taxes to other governments:					
Payments for escrow purposes	23,350,211	-	-	-	23,350,211
Payments for escrow purposes	-	-	20,096	-	20,096
Payments of State fees	-	-	-	715,774	715,774
Total deductions	23,350,211	-	20,096	715,774	24,086,081
Change in net position	-	21,887	(17,935)	-	3,952
Net position, beginning	-	503,736	1,184,620	-	1,688,356
Net position, ending	\$ -	\$ 525,623	\$ 1,166,685	\$ -	\$ 1,692,308



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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**INDEPENDENT AUDITOR'S COMMUNICATION OF
MATERIAL WEAKNESSES AND SIGNIFICANT DEFICIENCY**

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

In planning and performing our audit of the basic financial statements of the Town of Seabrook as of and for the year ended December 31, 2021, 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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Seabrook's internal control over financial reporting.

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 significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and another deficiency that we consider to be a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, 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. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible. The chance of the future event or events occurring is more than remote but less than likely.
- Probable. The future event or events are likely to occur.

We consider the following deficiencies in the Town of Seabrook's 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 adjustments and further reconciliation to complete the audit. Additionally, reconciliation of balance sheet accounts was not being done in a timely manner in 2021. We recommend that the Town establish more efficient review and reconciliation policies and procedures as a customary part of the accounting process.

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.

...internal control to be a significant deficiency:

1:29 was amended, which made changes to out of state bank requirements related to 00 FDIC limit. A bank that the Town has significant balances with did not make the State and so any Town funds over the FDIC limit at the non-state-chartered bank are no SA. Funds in banks over the FDIC limit of \$250,000 should be collateralized to reduce the We recommend that the Town research this change and work with the Treasurer to ensure with NH RSA 41:29.

ly for the information and use of management, the Board of Selectmen, and others within need to be, and should not be, used by anyone other than these specified parties.

*Rodrika Sanderson
Professional Association*

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Elected Officials</u>				
Bowen, Cheryl L.	Town Clerk	\$73,718.43		2003
Brown, Bruce G.	Supervisor of the Checklist	\$1,707.55		1967
Brown, Ella	Selectman	\$1,583.36		2016
Carter Jr., Oliver L.	Treasurer	\$60,696.48		1996
Fowler, Gary	Supervisor of the Checklist	\$2,819.41		1988
Khan, Aboul B.	Selectman	\$9,290.16		2008
Knowles, Michele X.	Tax Collector	\$60,955.36		2015
Kyle, Theresa	Selectman	\$8,240.16		2015
Ravikumar, Srinivasan	Selectman	\$6,866.80		2022
<u>TOTAL ELECTED OFFICIALS</u>		<u>\$225,877.71</u>		
<u>Dispatchers</u>				
Carroll, Owen	Police Dispatcher	\$51,476.06		2017
Cody, Tarnya M.	Fire Alarm Operator/Clerk	\$45,384.00		1988
Cote Jr., Clement	Police Dispatcher	\$54,436.67		2009
Eaton, Amanda	Police Dispatcher	\$49,812.62		2019
Gretman, James	Fire Alarm Operator	\$38,916.00		2017
Lee, Kassandra	Fire Alarm Operator	\$39,150.00		2017
Mazalowski, Teya	Police Dispatcher	\$29,952.88		2022
Stenquist, Gretchen	Fire Alarm Operator	\$35,514.00		2021
<u>TOTAL DISPATCHERS</u>		<u>\$344,642.23</u>		

3275.25

\$128,015.00

TOTAL OVERTIME HOURS

TOTAL OVERTIME DISPATCHERS

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Fire Department				
Baker, Robert J.	Fireman	\$67,871.44		2003
Bibaud, Marc P.	Fire Captain	\$75,583.46		2000
Chase Jr., Frank W.	Fireman	\$104,944.90		2003
Coleman, Seth R.	Fire Captain	\$71,769.09		2003
Coleman, Troy	Fireman	\$68,885.19		2011
Curtis, Richard	Fireman	\$61,992.01		2017
Eaton Jr., Russell	Fireman	\$64,512.17		2012
Eaton, Tiah	Fireman	\$57,159.23		2021
Felch, Jabe W.	Fireman	\$66,935.32		2004
Janvrin, Kevin M.	Fire Captain	\$80,451.45		1993
Mawson, Nathan G.	Fireman	\$65,829.96		2008
Mawson, Robert G.	Fireman	\$72,915.69		2000
Millian, Timothy	Fireman	\$59,058.50		2019
Perkins, Rayenold B.	Fireman	\$75,893.06		2001
Perry, Christopher G.	Fireman	\$69,663.01		2003
Potvin, Mark A.	Fireman	\$70,447.51		2002
Saracy, Richard C.	Fireman	\$62,059.11		2008
Tilley, Christopher	Fireman	\$65,416.73		2010
Wittman, Bryan	Fireman	\$56,857.27		2021
Wright, Jeremy R.	Fireman	\$67,962.04		2005
TOTAL FIRE DEPARTMENT		\$1,386,207.14		

20,686
\$1,305,181.09

TOTAL OVERTIME HOURS
TOTAL OVERTIME FIRE DEPARTMENT

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Police Department</u>				
Allen, Jason R.	Police Lieutenant	\$112,268.09		1998
Brown, Frank W. Jr.	Police Officer	\$90,617.56	\$649.06	2000
Buccheri, David J.	Police Sargeant	\$130,958.40	\$20,696.71	2003
Bunszell, Zachary P.	Police Officer	\$62,189.55	\$1,857.29	2016
Butcher, Thomas	Police Officer	\$16,412.75		2022
Couch, Alison	Police Officer	\$67,298.63	\$8,140.00	2021
Dietenhofer, Keith W.	Police Officer	\$82,177.58		2009
Giarusso III, John	Police Officer	\$79,465.27	\$4,069.23	2014
Glowacki, Nicholas	Police Officer	\$76,201.49	\$240.00	2021
Goehle, Matt	Police Officer	\$43,326.93		2020
Hersey, David R.	Police Officer	\$38,938.06		2003
Hines Jr., Richard K.	Police Officer	\$67,757.02		2016
Houldsworth, Tyler C.	Police Officer	\$67,745.23	\$2,400.00	2016
Hurley, Daniel J.	Police Officer	\$40,506.00		2016
Kane, Ryan A.	Police Officer	\$72,559.51		2011
Khalsa, Dev Atma	Police Officer	\$70,874.36		2021
Lawrence, Daniel J.	Police Sargeant	\$128,468.29		1999
Maloney, Michael	Police Officer	\$67,073.69		2013
Mone, Timothy	Police Lieutenant	\$110,154.72	\$17,543.89	2020
Mounsey, John A.	Police Officer	\$72,663.03		2003
Murphy, Justin T.	Police Sargeant	\$113,775.71	\$1,009.73	2007
Robinson, Anthony	Police Officer	\$54,194.81	\$720.00	2019
Ruiz, Alfonso	Police Officer	\$30,783.92		2022
Smart, Patrick E.	Police Sargeant	\$116,943.33		2003
Stewart, Stephen	Police Officer	\$66,370.41	\$4,560.00	2019
Storms, Cassandra	Police Officer	\$66,034.91	\$19,088.50	2021
Titone, Michael D.	Police Officer	\$92,628.27		1994
Tyre, Golden	Police Officer	\$82,424.84	\$1,058.32	2015
<u>TOTAL POLICE DEPARTMENT</u>		<u>\$2,120,812.36</u>	<u>\$82,032.73</u>	

6570.5

\$493,971.45

TOTAL OVERTIME HOURS

TOTAL OVERTIME POLICE DEPARTMENT

PAYROLL - ANNUAL TOWN REPORT 2022

<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	\$62,729.68		2006
Baillargeon, Jeffrey J.	Animal Control/PT Police Officer	\$59,646.08		1986
Carter, Cassandra	Recreation Director	\$64,961.43		2004
Collins, Patrick T.	Assistant Recreation Director	\$56,901.50		2001
Eaton, George M.	Chief Water Treatment Facility Operator	\$99,488.14		1996
Edwards, William J.	Fire Chief	\$140,423.79		2005
Fowler, Carrie L.	Finance Manager	\$87,081.80		2002
Fowler, Lacey	Code Enforcement Officer/Code Clerk	\$66,818.02		2006
Fucile, Daumanic J.	Wastewater Chief Operator	\$77,237.28		2016
Gelineau, Kevin M.	Deputy Police Chief	\$123,255.04	\$10,163.04	2005
Gentile, Brittney	Recreation Program Director	\$16,845.82		2019
Manzi III, William	Town Manager	\$170,181.64		2013
Merrill, Shayna	Deputy Town Clerk	\$56,082.96		2010
Murphy, Brian J.	Computer Systems Administrator	\$77,747.52		2010
O'Connor, Kelly J.	Deputy Town Manager	\$108,087.04		2003
Perkins Jr., Lawrence B.	Deputy Fire Chief/Call Fire	\$112,316.59		1994
Silva, Angela	Assessing Appraiser	\$79,879.93		2007
Slayton, Curtis P.	Water/Sewer Superintendent	\$117,380.61		1995
Starkey, John M.	Public Works Director	\$83,937.73		2001
Titone, Joseph F.	Emergency Management Director	\$67,895.36		1996
Walker, Brett J.	Police Chief	\$140,810.40		2003
Waterman, LeeAnn M.	Deputy Tax Collector	\$52,085.95		2015
Wood, Shaylia	Chief Procurement Officer	\$66,418.27		2004
<u>TOTAL DEPARTMENT HEADS</u>		<u>\$1,988,212.58</u>	<u>\$10,163.04</u>	
<u>TOTAL OVERTIME HOURS</u>	<u>1332.5</u>			
<u>TOTAL OVERTIME DEPARTMENT HEADS</u>	<u>\$69,004.51</u>			
<u>TOTAL SICK/VACATION BUYOUT</u>	<u>\$116,982.53</u>			

PAYROLL - ANNUAL TOWN REPORT 2022

<u>NAME</u>	<u>TITLE</u>	<u>BASE PAY</u>	<u>*WORK DETAIL</u>	<u>YEAR HIRED</u>
<u>Labors/Certified Equipment Operators/Plant Operators/Foremen</u>				
Bowlen, Richard P.	Certified Laborer	\$55,051.41		2009
Bragg, Mitchell	Laborer	\$52,267.54		2009
Branconnier, Merle	Mechanic I	\$47,239.59		2022
Brown, Jason A.	Certified Laborer	\$56,860.05		2006
Carter, Casey B.	Certified Laborer	\$60,249.26		2002
Carter, Forrest E.	Parks/Cemetery Foreman w/CDL	\$68,321.39		1993
Carter, Shauna	Certified Laborer	\$43,712.09		2017
Chagnon, Clement J.	Certified Laborer	\$56,490.16		2004
Colin, Michael R.	Water Operator I w/CDL	\$59,578.57		1995
Eaton, Stephen E.	Certified Laborer	\$58,447.76		2003
Felch, Bruce A.	DPW Working Foreman w/CDL	\$70,936.37		1992
Flanders, Brandon	Wastewater Operator Grade II	\$51,685.57		2017
Gallagher, Jordan	Certified Laborer	\$47,792.02		2019
Janvrin, Justin	Certified Laborer	\$50,926.10		2016
Johnson, Ryan	Laborer	\$49,075.92		2016
Knowles IV, Asa	Equipment Operator w/CDL	\$61,901.32		2001
Knowles V, Asa	Wastewater Operator III w/CDL	\$71,743.14		2013
LeClerc, Mario	Ind. Sewer Pre-Treatment Manager	\$68,611.77		2014
Littlefield, Randy S.	Water Operator Grade I w/CDL	\$61,175.84		1995
Mason, Kevin W.	Mechanic w/CDL	\$64,038.85		2002
McDonald, Matthew J.	Certified Laborer	\$53,648.46		2009
Moore, Branden	Chief Mechanic	\$61,519.51		2009
Moore, Robert A.	Water Operator Grade II	\$65,967.69		2003
Murphy, Garret L.	Sewer Foreman/Wastewtr Oper Gr III w/C	\$74,479.64		2008
Perkins Jr., Harry A.	Laborer/Equip. Operator	\$56,460.47		1994
Pike, Domenic M.	Certified Laborer	\$54,518.50		2006
Randall Sr., Herbert M.	Equipment Operator w/CDL	\$69,878.95		1982
Ross Jr., George L.	Certified Laborer	\$17,562.79		2005
Sanborn, Keith A.	Certified Laborer	\$51,042.77		2005
Slayton, Syllas	Lab Tech/PT Laborer	\$57,330.67		2018
Souther, Marcee	Water Operator Grade II	\$40,626.33		2021
Thurlow, Wayne D.	Scale House Operator	\$61,775.00		1996
VanAmburgh, Gerald	Wastewater Operator Grade II w/CDL	\$58,211.45		2017

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Welch, Ralph F.	Rubbish Working Foreman w/CDL	\$71,287.83		1996
Wood, Robert	Water Operator II w/CDL	\$68,738.32		2008
<u>TOTAL LABORERS/CERT EQUIP OPER</u>		<u>\$2,019,153.10</u>		

<u>TOTAL OVERTIME HOURS</u>	<u>8278.26</u>
<u>TOTAL OVERTIME LABORERS/CERT EQUIP</u>	<u>\$351,632.39</u>

Custodians

Belanger, Jonathan	Laborer/Custodian	\$36,454.08		2020
Stankatis, Robert A.	Town Hall	\$57,074.99		1993
<u>TOTAL CUSTODIANS</u>		<u>\$93,529.07</u>		
<u>TOTAL OVERTIME HOURS</u>	<u>855.5</u>			
<u>TOTAL OVERTIME CUSTODIANS</u>	<u>\$34,714.94</u>			

Clerks/Secretaries

Brown, Kellie	Clerk to Town Clerk	\$50,792.42		2017
Carrillo, Genessa M.	Assessing Dept. Clerk	\$59,422.30		2004
Cogdill, Morgan	Finance Clerk	\$62,443.70		2014
Davis, Amy E.	Water Clerk	\$57,687.75		2005
Griggs, Suzanne M.	Water Clerk	\$57,630.99		1983
Hubbard, Jennifer	Police Detective's Clerk	\$46,788.01		2020
Hueber, Kelli	Benefits Clerk	\$66,241.47		2014
Johnson, Kelsey M	Projects Clerk	\$64,328.89		2019
Knowles, Tia M	Payroll/Benefits Supervisor	\$84,388.16		2002
McDonald, Jamie N.	Wastewater Secretary/Lab Tech	\$56,018.98		2011
McDonald, Kelly	Fire Secretary/Emergency Management	\$66,865.59		2008
Page, Jo-Anne	Rec Secretary/Bookkeeper/Office Super	\$61,910.23		1996
Phaneuf, Brittany	Clerk to Town Clerk	\$50,508.50		2017
Reinhold, Judith	Police Chief's Secretary	\$53,827.00		2008
Schiappa, David	DPW Clerk	\$48,988.67		2019
Smith, Malisa	Water Clerk	\$31,573.18		2021
Walker, Judith E.	Code Enforcement Secretary	\$53,231.78		2008
Wasson, Yvette M.	Water Dept. Clerk	\$53,626.20		2004
Willwerth, Lynn A.	DPW Secretary/Bookkeeper/Office Super	\$63,446.78		1992
<u>TOTAL CLERKS/SECRETARIES</u>		<u>\$1,089,720.60</u>		
<u>TOTAL OVERTIME HOURS</u>	<u>1176.25</u>			
<u>TOTAL OVERTIME CLERKS/SECRETARIES</u>	<u>\$51,601.97</u>			

TOTAL SICK/VACATION BUYOUT _____ \$17,675.80

PAYROLL - ANNUAL TOWN REPORT 2022

NAME

TITLE

BASE PAY

***WORK DETAIL YEAR HIRED**

Part-Time Employees - Clerks/Laborers/Election Workers/Call Firemen/Police Officers, Etc.

Albright, Emily S.	Recreation Worker	\$5,853.41	2016
Albright, Fuller	Recreation Worker	\$12,448.25	2017
Allen Hannah	Recreation Worker	\$9,339.54	2019
Allen, Rhonda	Recreation Worker	\$106.58	2014
Almeida, Ashton	Recreation Worker	\$70.96	2019
Ash, Elizabeth	Supervisor-Recreation	\$4,140.00	2012
Azamor, Lillyana	Recreation Worker	\$3,849.43	2022
Barrett, Matthew	Recreation Worker	\$4,768.63	2021
Batchelder, Courtney	Planning Board Secretary	\$13,265.76	2021
Beaudoin, Sandra L.	Recreation Worker	\$3,262.50	1982
Beckman, Dale	Election Worker	\$915.00	2018
Beckman, Nellie	Election Worker	\$915.00	2002
Bickford, Jasmyne	Seasonal Parking Enforcement	\$4,755.00	2021
Borges, Kyle	Recreation Worker	\$284.90	2021
Bowen, Kathie	Recreation Worker	\$900.00	2014
Bowley, Jason	Recreation Worker	\$21,747.38	2019
Bradford, Kimberly	Election Worker	\$105.00	2022
Bradford, Richard	Election Worker	\$105.00	2022
Brown II, Bruce	Election Worker	\$690.00	2000
Brown, Kaleb	Election Worker	\$1,733.63	2008
Brown, Lita M.	Supervisor-Recreation	\$25,422.01	1987
Brown, Michael III	Laborer	\$20,601.91	2019
Byrne, Marie	Recreation Worker	\$5,568.75	2021
Callahan, Leah	Recreation Worker	\$10,755.38	2016
Carter, Casey Jr	Recreation Worker	\$16,972.00	2019
Carter, Joyce	Part Time Laborer	\$20,265.66	2021
Cerasi, Diana	PT Clerk to Town Clerk/Election Worker	\$25,887.18	2017
Chase III, Frank	Call Fire	\$3,500.00	2022
Cicale, Michael	Recreation Worker	\$700.00	2016
Cronin, Kathleen	Election Worker	\$307.50	2020
Currier, Laura	Election Worker	\$712.50	2022
Deshates, James J	Part Time Police Officer	\$10,700.75	1988
		\$4,584.00	

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Dobbins, Jayne	Election Worker	\$465.00		2012
Donahue, Corina	Recreation Worker	\$17,165.63		2016
Dyer, Emily	Summer Camp Counselor - Recreation	\$205.86		2013
Early, Steven	Election Worker	\$172.50		2022
Eaton, Corri	Recreation Worker	\$55.20		2021
Eaton, Ryan	PT Laborer	\$21,489.37		2022
Emond, Francis E.	Call Fire	\$3,250.00		2017
Falzarano, Wesley	Recreation Worker	\$340.00		2015
Felch, Chester	Part Time Police Officer	\$790.87	\$50,802.75	1994
Filippone, Joyce	Election Worker/Recreation Worker	\$3,856.42		2020
Flanagan, Rose	Election Worker	\$652.50		2022
Follansbee, Raymond	Call Fire	\$3,500.00		1997
Fotino, Marjorie	PT Clerk	\$14,614.70		2021
Fowler, June A.	Election Worker	\$780.00		2000
Gardner, Tammy	Recreation Worker	\$12,946.95		2015
Giarrusso Jr., John	Emergency Management	\$600.00		2021
Giuffre, Joseph	Emergency Management	\$2,520.00		2018
Gonthier, John D.	Election Worker/Recreation Worker	\$616.20		2008
Goucher, Jeffrey	Laborer	\$6,665.85		2018
Harley, Tina	Instructor	\$2,760.00		2012
Harradon, Alyse	Recreation Worker	\$4,082.76		2022
Heiseler, Shay-Nicole	Laborer	\$23,323.56		2021
Hewlett, Harold	Call Fire	\$3,500.00		1984
Hiltz, Maddesen	Recreation Worker	\$7,562.52		2022
Himmer, Paul A.	Emergency Management	\$7,020.00		2009
Janvrin, Chantel	Recreation Worker	\$8,709.77		2017
Janvrin, Jason	Emergency Management	\$390.00		2021
Johnson, Daryl	Recreation Worker	\$124.80		2015

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Johannett, Reilly	Recreation Worker	\$3,147.16		2022
Kelley, Paul	Emergency Management	\$840.00		2019
Keenan, Paul	Emergency Management	\$210.00		2014
Knowles, Harry	PT Laborer	\$13,824.78		2016
Lambert, Jacob	Recreation Worker	\$640.00		2015
Lister, Joseph	PT Police Officer	\$956.45	\$6,820.00	2013
Marquis, Sage	Recreation Worker	\$9,638.64		2019
Mayer, Karen	Election Worker	\$435.00		2022
McDonald, Mason	Recreation Worker	\$1,134.88		2022
McDonald, Stephanie	Recreation Worker	\$23,653.89		2016
McGinley, Sherri	Election Worker	\$457.50		2020
Merrill, Sam	Recreation Worker	\$8,114.52		2021
Miller, Daniel	Seasonal Parking Enforcement	\$4,841.25		2021
Moura, Christina	Recreation Worker	\$6,080.96		2022
Moura, Peter	Recreation Worker	\$915.76		2016
Perkins, Dennis	PT Laborer	\$25,122.44		2004
Pictowski, Diana	Election Worker	\$247.50		2022
Pitts, Gary	Call Fire	\$3,500.00		2003
Powers, William	Seasonal Parking Enforcement	\$5,490.00		2014
Preston, Mark	Emergency Management	\$1,860.00		1981
Randall, Leta	Election Worker	\$255.00		2020
Rath, Connie	Recreation Worker	\$11,647.80		2022
Rignoli, Angelo	Assistant Code Enforcement	\$2,012.20		2022
Robinson, Anthony	PT Police Officer	\$231.49		2019

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Savastano, Barbara	Emergency Management	\$2,400.00		2014
Schiappa, Barbara	PT Clerk	\$18,042.34		2021
Siedzik, Benjamin	Recreation Worker	\$2,946.50		2022
Sigman, Savannah	Recreation Worker	\$4,981.68		2022
Tilton, Rio	Election Worker	\$1,055.75		2018
Titone, Joseph F.	Emergency Management RERP	\$21,330.00		1996
Valcarcel, Tasia	Supervisor/Camp Counselor - Recreation	\$8,248.40		2012
Ward, Barbara J.	Election Worker	\$780.00		2018
Wasson, Douglas	PT Laborer	\$7,377.94		2019
Welch, Ronald	PT Laborer	\$31,317.65		1998
<u>TOTAL PART TIME EMPLOYEES</u>		<u>\$602,547.55</u>	<u>\$62,206.75</u>	

TOTAL OVERTIME HOURS 1.25

TOTAL OVERTIME PART TIME EMPLOYEES \$194.05

TOTAL PAYROLL ALL DEPARTMENTS
TOTAL OVERTIME HOURS ALL DEPT.
TOTAL OVERTIME WAGES ALL DEPT.
TOTAL SICK/VACATION BUYOUT ALL DEPT.

\$9,870,702.34
42,176
\$2,434,315.40
\$134,658.33

2022 RESIDENT BIRTHS

01/01/2022 - 12/31/2022

CHILD'S NAME	BIRTH DATE	BIRTH PLACE	FATHER'S NAME	MOTHER'S NAME
RODRIGUEZ, OLIVIA JEAN (CORRECTION)	12/02/2021	NEWBURYPORT	RODRIGUEZ, JOEL	MORRIS, SYDNEY
BANKWITZ, EVANGELINE ELIZABETH	01/20/2022	SEABROOK		BANKWITZ, RACHEL
LACERDA, PHOEBE ELYSE	03/01/2022	EXETER	LACERDA, ROSS LEONARD	MCGRATH, MEGAN
BIBEAU, BRADLEY DANIEL	03/10/2022	DOVER	BIBEAU, KEVIN PHILLIPE	SEAVEY, SABRINA
BUELL, OLIVIA ROSE	04/28/2022	EXETER	BUELL, JACOB CULLEN	BUELL, BREANN
HUGHES, LANE ROBERT	05/11/2022	PORTSMOUTH	HUGHES, DAVID THOMAS	JANVRIN REEVES, BILLIE-RAE
GREELISH, CADDIE LYNN	05/21/2022	PORTSMOUTH	GREELISH, KEAGAN JAMES	GREELISH, ALEXANDRIA
FOSTER, CARTER JOHN	06/07/2022	EXETER	FOSTER, JAKOB DANIEL	GOUDREAU, MEGAN
ARMENTROUT, NATILEE JEAN	06/29/2022	EXETER		ARMENTROUT, ASHLEY
MOORE, AMELIA GRACE	07/06/2022	PORTSMOUTH	MOORE, MARK ELLIOT	MOORE, BECKY LEE
RYDER, TAKODA-NAV THOMAS	08/23/2022	EXETER		RYDER, WINTER LYNN
FOWLER, MASON KEITH	08/25/2022	EXETER	FOWLER II, GARY KEITH	FOWLER, JENNIFER RUTH
WATTS III, SCOTT JAMES	09/21/2022	EXETER	WATTS II, SCOTT JAMES	SULLIVAN, AMANDA
AUGUSTONOVICH, MALCOLM ROBERT	09/26/2022	EXETER	AUGUSTONOVICH, HUNTER B.	JOHNSON, BAILEY MARIE
HOBEN, NORA MARIE	09/30/2022	EXETER	HOBEN, ADAM EUGENE	HOBEN, SAMANTHA
LOPEZ, SAWYER LINO	10/05/2022	PORTSMOUTH	LOPEZ, ANDRES	LOPEZ, HURLEY JEAN
O'RIORDAN, FIONA MADELINE	10/12/2022	EXETER	O'RIORDAN, KEITH C.	O'RIORDAN, LYNDSEY LARAINE
GARCIA, SAENZ ROSE	11/02/2022	DOVER	GARCIA, CARLOS ALBERTO	CORCORAN GARCIA, KATHRYN
DOWNS, JAMESON EUGENE	11/03/2022	PORTSMOUTH	DOWNS, JOSEPH EUGENE	BROWN, SABRINA ROSE
STEVENS, MAYA ROSE	11/08/2022	EXETER	STEVENS, MATTHEW DANIEL	STEVENS, BETHANY ELLEN
HOMSEY, JOEY AIYANA	11/21/2022	DOVER	HOMSEY, JUSTIN DAVID	SALTALAMACCHIA, ASHLEY
CHASE, AVA LYNN	11/25/2022	LEBANON	CHASE, COREY WINFRED	RAICHE, TAYLOR ALEXIS
MERRILL, RYDER JOSEPH	12/08/2022	EXETER		PERKINS, ASHLEY LYNN
PIANA, LILLIAN JEAN	12/14/2022	EXETER	PIANA, JOSHUA JAMES	LEVESQUE, SARAH ANN

2022 RESIDENT DEATHS

01/01/2022 - 12/31/2022

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
FOWLER, EVELYN (CORRECTION)	08/10/2021	SEABROOK	FRED MOORE	CLARA JONES	N
BROWN JR, CLYDE (CORRECTION)	08/15/2021	SEABROOK	CLYDE BROWN	ALICE GREENMAN	Y
ECKERT, DEBRA	11/28/2021	SEABROOK	MARK ECKERT	SHEILA HURLBURT	N
CARNEY, JOHN	12/28/2021	SEABROOK	JOHN CARNEY	HELEN BODE	N
DEBOISBRIAND, PAULA	01/23/2022	NEWBURYPORT	BERNARD GREANEY	CATHERINE GREANEY	N
KOYOOMJIAN, JOHN	01/23/2022	SEABROOK	AVEDIS KOYOOMJIAN	ALICE HALABIAN	N
JANVRIN JR, WALTER	01/26/2022	SEABROOK	WALTER JANVRIN SR	MARTHA DURANT	N
SEXTON, WILLIAM	01/27/2022	SEABROOK	JOHN SEXTON	ELEANOR SEXTON	N
SHEDDEN, DARLENE	01/28/2022	SEABROOK	RICHARD MUISE SR	DIANE VERNAVA	N
KNOWLES, RICHARD	01/29/2022	FLORIDA	KENNETH KNOWLES	LOIS KNOWLES	Y
DUVALL, DIANA	01/30/2022	SEABROOK	NORMAN MILES	MARION COLE	N
WOODWARD, NORMAN	02/01/2022	SEABROOK	NORMAN WOODWARD	ESTHER SHAY	Y
KNOWLES, WARNER	02/04/2022	SEABROOK	LESTER KNOWLES	LILLIAN BECKMAN	N
LYNCH, TIMOTHY	02/11/2022	SEABROOK	TIMOTHY LYNCH	MARJORIE POWER	N
PRESTON, JAMES	02/13/2022	SEABROOK	ROBERT PRESTON	CHARLOTTE KEEFE	Y
REAVIS, VIRGINIA	02/13/2022	SEABROOK	ERNEST KNOWLES	ELIZABETH KNOWLES	N
THERIAULT, ROBERT	02/04/2022	SEABROOK	MAURICE ANDREASSON	EUNICE SARKIN	N
GILLIS, JOHN	02/19/2022	SEABROOK	DANIEL GILLIS	LORRAINE GILLIS	N
CAIAZZO, FRANK	02/24/2022	SEABROOK	PIETRO CAIAZZO	REGINA CATALDO	Y
RIMAS, JOHN	02/28/2022	SEABROOK	ANTHONY RIMAS	HELEN STACKELIN	Y
VERITY, BARBARA	03/02/2022	SEABROOK	WARREN RICH	ESTELLE ZWICKER	N
ATKINS, ALICE	03/19/2022	SEABROOK	ROY FERRIS	DAPHINE WHEELER	N
PRIEST, SUSAN	03/19/2022	SEABROOK	MARTIN TWOMBLY SR	MARY TWOMBLY	N
MORRISON, JOAN	03/21/2022	SEABROOK	WILLIAM MCGURREN	MINNA GAUDET	N
MARYEA, LYNETTE	03/24/2022	SEABROOK	NORMAN MARYEA	MARLA TIRONE	N

SHEA, ROBERT	04/04/2022	SEABROOK	EDWARD SHEA	MARY BRONSDON	N
BERGERON, MARY	04/08/2022	EXETER	CLIFFORD CREIGHTON	MARTHA PERKINS	N
BURM, PATRICIA	04/80/2022	SEABROOK	PATRICK ALLEN	ANNIE CONNORS	N
REV. KENNETH ATKINS	04/10/2022	SEABROOK	THURMOND ATKINS	ALMA GAY	N
STURGIS, RUTH	04/28/2022	FLORIDA	LAWRENCE PERKINS	ELEANOR SOUTHER	N
HEAP, JILL	05/03/2022	SEABROOK	EDWARD	JUDITH	N
MENIHANE, VIRGINIA	05/06/2022	MASS	T. JAMES COLLINS	ANNA HUNT	N
DONAHUE, PAMELA	05/16/2022	SEABOOK	REYNOLDS DONAHUE	MAE DONAHUE	N
MANNIX III, JOHN	05/16/2022	SEABROOK	DR. JOHN MANNIX	PATRICIA MANNIX	N
RONAL, LORANT	05/17/2022	PORTSMOUTH	RONAL, LORANT	MARIA VAGO	N
SANBORN, AILENE	05/27/2022	SEABROOK	FORREST MARSHALL	PRISCILLA KNOX	N
SMITH, MATTHEW	05/28/2022	SEABROOK	CHARLES SMITH	PATRICIA FARTHING	N
MARCINONIS, EDWARD	06/08/2022	DOVER	PETER MARCINONIS	ANNA MIKELONIS	Y
BERTONE, FLORENCE	06/18/2022	SEABROOK	JOSEPH CLOUTIER	CALRISSIE LABELLE	N
DUQUETTE, MARIE	06/23/2022	SEABROOK	GERMANO RENZI	MARY PELLETIER	N
DOW, KATHY	06/24/2022	SEABROOK	GEORGE ROSS	GLADYS SOUCIE	N
MURPHY, LUCILLE	06/24/2022	SEABROOK	WILLIAM BLAIS	ANNA MORIN	N
JACQUES, ROLAND	07/01/2022	MASS	AMEDEE JACQUES	BRIDGET FOURNIER	Y
STAPLES, PATRICIA	07/08/2022	SEABROOK	JAMES DOW	JEANETTE GAUTHIER	N
WELCH, DENNIS	07/08/2022	MASS	UNKNOWN	CAROL BOWMAN	N
CASASSA, PRISCILLA	07/10/2022	DOVER	CHARLES CHENEY	JENNIE GOODWIN	N
SCHREMPF, BRENDA	07/12/2022	MASS	MR. TERRY	MRS. TERRY	N
CHAGNON, RITA	07/13/2022	SEABROOK	THOMAS EATON	DORIS DOCKUM	N
SIELICKI, SARAH	07/18/2022	EXETER	BURTON EATON SR	BERTHA BROWN	N
PIKE SR, BURWELL	07/23/2022	SEABROOK	JAMES PIKE	ESTHER CHASE	Y
HEATH, JOYCE	08/02/2022	EXETER	JOHN SANTOS	MARIE SANTOS	N
BAROUS, ROGER	08/10/2022	SEABROOK	FRANCIS BAROUS	CONSTANCE RYAN	Y
DUNN, SCOTT	08/10/2022	MASS	CHESTER DUNN JR	BRENDA BROWN	Y

DELORME JR, RAYMOND	08/12/2022	PORTSMOUTH	RAYMOND DELORME	IRENE GARNEAU	N
HART JR, EARL	08/18/2022	SEABROOK	EARL HART SR	MARSHA CHASE	Y
SAVAGE, EDGAR	08/20/2022	SEABROOK	WINTHROP SAVAGE	HELEN WHITEHOUSE	N
KYLE, CHARLES	08/28/2022	MASS	HARRY KYLE	FRANCES CHESTNUT	Y
SCALIA, SALVATORE	09/04/2022	SALEM	GIOVANNI SCALIA	CONCETTA D'AGATA	Y
MALONIS, CHRISTO	09/06/2022	SEABROOK	CHARLES MALONIS	DESPO LIAKOS	Y
HUGHES SR, DONALD	09/09/2022	SEABROOK	LAWRENCE HUGHES	LILLIAN GARDNER	Y
COLE, GERALD	09/17/2022	PORTSMOUTH	GERALD COLE	ELEANOR PORTER	Y
LEWIS, SHIRLEY	09/22/2022	SEABROOK	CHARLES PEEL	ETHEL JANVRIN	N
BUCKLEY, DELORES	09/24/2022	SEABROOK	UNKNOWN	UNKNOWN	U
DOW, KIMBERLY	09/24/2022	PORTSMOUTH	EDWARD LEBLANC	ELMIRA WARNER	N
MORAN, MICHAEL	09/25/2022	MASS	JOHN MORAN	CHARLEEN MAHONEY	N
BAINES, GENEVIEVE	09/28/2022	SEABROOK	PETER YANUKONIS	ROSE MIKALONIS	N
RAY, DAVID	10/06/2022	RYE	EDGAR RAY	CATHERINE FLANAGAN	Y
VLAHOS, JOHN	10/07/2022	SEABROOK	PETER VLAHOS	KATINA VLAHOS	Y
EATON, AUDREY	10/09/2022	PORTSMOUTH	ANDREW HOLTZCLAW	DORIS WOOD	N
REED JR, PHILIP	10/10/2022	HAVERHILL	PHILIP REED	CAROLYN COLBY	Y
BRUNEAU, MATTHEW	10/11/2022	SEABROOK	WILLIAM MUDGE	BARBARA MUDGE	N
LAVIGNE, CHERYL	10/20/2022	SEABROOK	WILLIAM WALSH SR	JANICE PILLING	N
XAVIER, EDMUND	10/23/2022	SEABROOK	EDMUND XAVIER	GRACE OLSEN	N
KLEIN, MICHAEL	10/31/2022	SEABROOK	EMMANUEL KLEIN	SHIRLEY SHAEFETZ	Y
MITCHELL, RONALD	11/04/2022	SEABROOK	KEN MITCHELL	GERRI CRONIN	N
COTTER, FLORENCE	11/05/2022	SEABROOK	LEO COTTER	FLORENCE MURPHY	N
KNOWLES, ROBERT	11/05/2022	PORTSMOUTH	ASA KNOWLES	JOSEPHINE RANDALL	N
MAHONEY, DAVID	11/06/2022	SEABROOK	UNKNOWN	PATRICIA MAHONEY	N
MOORE, ROBERT	11/13/2022	SEABROOK	FRED MOORE	CLARA JONES	N
BAKER SR, ALFRED	11/15/2022	INDIANA	THOMAS BAKER	LILLIAN LANDRY	Y
UPTON, STEPHEN	11/19/2022	SEABROOK	GEORGE UPTON	GRACIE UPTON	N

MONDELLO, MARIETTA	11/19/2022	SEABROOK	UNKNOWN	UNKNOWN	N
LOCKE, EMILY	12/04/2022	BRENTWOOD	CLARENCE BLANCHARD	EMILY EATON	N
WRIGHT, JAMES	12/09/2022	NEWBURYPORT	HARRY WRIGHT	ELIZABETH BARRETT	Y
MALO, DOROTHY	12/10/2022	SEABROOK	FRANCIS HILL	DOROTHY WILLIS	N
BALLERO, ANTONETTA	12/18/2022	SEABROOK	SAVERIO RASPA	ROSINA SQUILLACIOTTI	N
GOMEZ, DONNA	12/18/2022	SEABROOK	BERNARD CALDERWOOD	MURIEL NUGENT	N
JANVRIN, LINDA	12/20/2022	PORTSMOUTH	MYRON FELCH	EMMA ADDISON	N
EATON, ROBIN	12/21/2022	SEABROOK	NORMAN MORRILL	ANNETTE MORRILL	N

2022 RESIDENT MARRIAGES

01/01/2022 - 12/31/2022

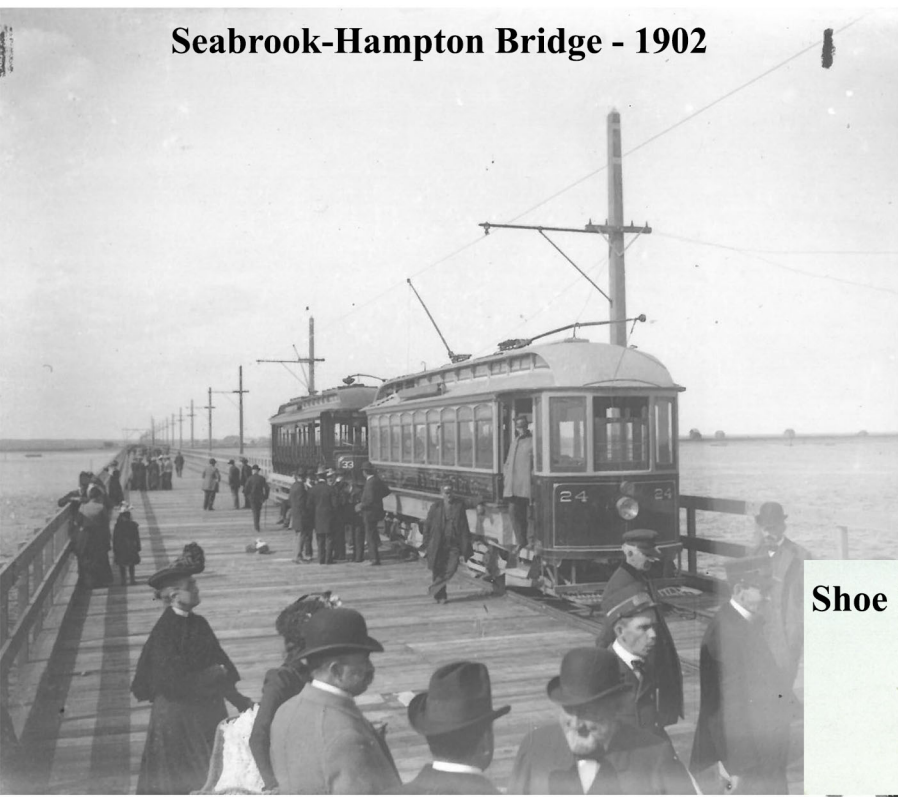
PERSON A	PERSON B	PLACE OF MARRIAGE	DATE OF MARRIAGE
DA ROCHA, WALDINEI D	DOS SANTOS, JOSILENE	SEABROOK	01/31/2022
ALBERT, JEAN M	CAMERON JR, PETER J	JACKSON	02/14/2022
DALEY, MATTHEW W	ROBINSON, LOUISE M	SEABROOK	02/22/2022
HALLINAN, AMY M	GALLANT, RICHARD G	HAMPTON	03/19/2022
SIU, KEVIN K	RICHARDSON, MORGAN A	SEABROOK	03/22/2022
TANZELLA, DANIEL R	KEENAN, CAROLYN A	HAMPSTEAD	04/02/2022
BROWN, DAVID A	GAFFNEY, GINA L	SEABROOK	04/18/2022
SIMMONS, BRIAN J	PYBURN, VIRGINIA E	PORTSMOUTH	04/24/2022
HILL, BECKY L	MOORE JR, MARK E	SEABROOK	05/18/2022
HEAVEY, RYAN B	DRIVAS, CASSANDRA A	RYE	05/20/2022
RACKLIFFE, BRIAN S	DOYLE, HEATHER A	SEABROOK	05/25/2022
THOM, CONNOR C	RAYMOND, SARINA A	SEABROOK	05/30/2022
BOYLE, TAPITHA J	CURTIS, RICHARD W	SEABROOK	05/31/2022
ROBBINS, ROBERT E	BAILEY, TARA S	HAMPTON	07/02/2022
DONAHUE, SABI-LEE L	FERNANDEZ DE CARCAVA, MARIO O	EXETER	07/20/2022
MACLEAN, DANIEL J	DOVEY, KIM M	SEABROOK	08/05/2022
HANNAN, LINDSEY P	BELO, DAVID S	SEABROOK	08/10/2022
DUNHAM, ABBY M	COTE, JORDYN A	SEABROOK	09/03/2022
ROWE, DEMARKUS	LAVIGNE, MEGAN J	SEABROOK	09/06/2022
LAMOTT, CRYSTAL A	HATTERY, IAN T	SEABROOK	09/07/2022
LALIBERTE, MICHELLE R	MARR, JOHN P	SEABROOK	09/17/2022
CROWLEY, CHRISTINE E	LOFARO, CHRISTOPHER A	SEABROOK	09/24/2022
FOGG, RYAN J	GOUDREAU, ASHLEY T	SEABROOK	09/26/2022
FREDETTE, RAYMOND D	DUBE, THERESA R	SEABROOK	10/15/2022

ARASKIEWICZ, MICHAELA	FELCH JR, BRUCE A	MOULTONBOROUGH	10/21/2022
YOUNG, DARRIN W	STEIGER, CATHERINE E	SEABROOK	11/11/2022
FLAHERTY, KEVIN C	GLENN, ALINA S	HAMPSTEAD	12/03/2022
PRESTON, MARCIA A	SHEA, MICHAEL R	MEREDITH	12/03/2022

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	

Seabrook-Hampton Bridge - 1902



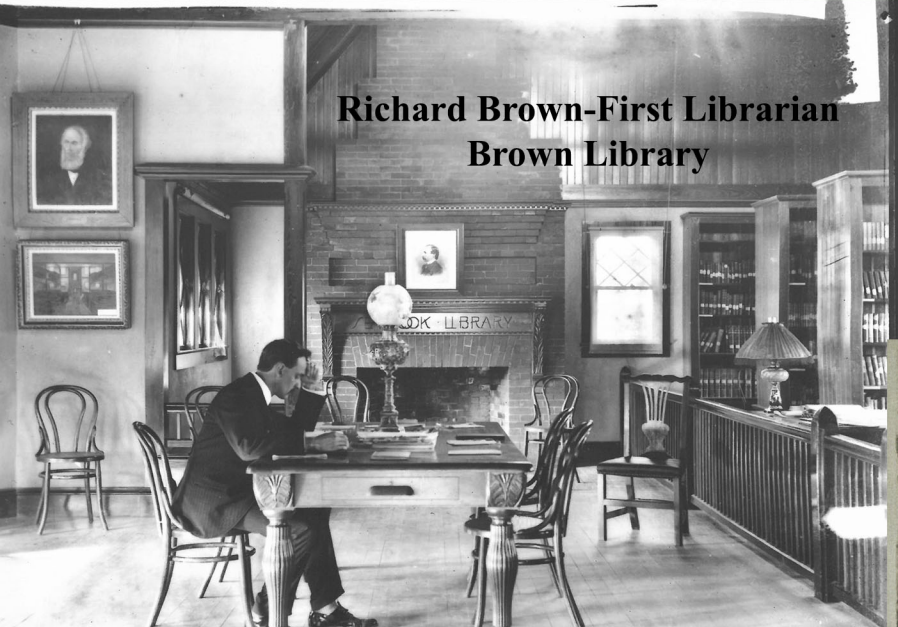
Dearborn Academy 1985



Shoe Shop-South Main St.



**Richard Brown-First Librarian
Brown Library**



**Old Home Day
Parade 1920**



**Shucking Clams
Arthur Bragg
Parker Small
Roland Bragg
Lewis "Bub" Gove**



**Hervey Beckman
1959**

