

ANNUAL REPORTS OF THE
TOWN OF SEABROOK

NEW HAMPSHIRE

For year ending December 31st

2023

As Complied by the Town Officers

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TOWN OFFICIALS – 2023			
Officials – Appointed		Planning Board Members	Three Year Term
Town Manager	William M. Manzi III	Jason Janvrin - Chairman	Expire 2024 Elected
Police Chief	Brett Walker	Michael Lowry	Expire 2026 Elected
Fire Chief	William Edwards	Dennis Sweeney	Expire 2025 Elected
Building Inspector/ Health Officer	Lacey Fowler	Paul Knowles	Expire 2026 Elected
		George W. Dow	Expire 2025 Elected
Emergency Management Director	Joseph Titone	Jill Gordon	Alternate
		Bill Howley	Alternate
Welfare Agent	Bonnie Armentrout	Tom Morgan	Town Planner
Sewer Superintendent	Curtis Slayton	Kelsey Johnson	Secretary
Water Superinendent/Sewer	Curtis Slayton	Ravi Ravikumar	BOS Representative
Dept. of Public Works	John M. Starkey	Budget Committee Members	Three Year Term
Appraiser	Angela Silva	Christopher Le Claire - Chair	Expire 2026 Elected
Recreation Director	Cassandra Carter	James Di Burro - Vice Chair	Expire 2024 Elected
Officials - Elected/Appointed		Justin Packard	Expire 2024 Elected
Rep. to General Court	Two Year Term	Steven Mower	Expire 2025 Elected
Jason A. Janvrin	Expire 2024 Elected	Barbara Mower	Expire 2025 Elected
Tina Harley	Expire 2024 Elected	Vacant	
About B. Khan	Expire 2024 Elected	Harold Eaton	BOS Representative
Erica R de Vries	Expire 2024 Elected	Kelli Hueber	School Board Rep.
Selectmen & Assessors	Three Year Term	Ed David	Beach Precinct Rep.
Ravi Ravikumar	Expire 2025 Elected	Kelsey Johnson	Secretary
Harold F. Eaton	Expire 2026 Elected	Zoning Board of Adjustments	Appointed
Theresa A. Kyle	Expire 2024 Elected	Jeffrey M. Brown - Chair	Appointed
Tax Collector	Three Year Term	David Davidson - Vice	Appointed
Michelle X. Knowles	Expire 2024 Elected	Philip Howshan	Appointed
Town Clerk	Three Year Term	Teresa Rowe-Thurlow	Appointed
Shayna Merrill	Expire 2026 Elected	David Davidson	Appointed Alternate
Treasurer	Three Year Term	Robert Lebold	Appointed Alternate
Oliver Carter	Expire 2026 Elected	Judie Walker	Secretary
Constables	One Year Term	Conservation Commission	Appointed
James S. Sanborn	Expire 2024 Elected	Michael Colin - Chair	Appointed
Dennis Sweeney	Expire 2024 Elected	Derek Griggs	Appointed
Jason A. Janvrin	Expire 2024 Elected	James W. Sanborn III	Appointed
Trustee of Trust Fund	Three Year Term	Helen Latime	Appointed
Cheryl Bowen	Expire 2026 Elected	Judie Walker	Secretary
Carrie Fowler	Expire 2025 Elected	Housing Authority	Appointed
Gary K. Fowler	Expire 2024 Elected	Paul M. Kelley - Chair	Appointed
Trustee of Library	Three Year Term	Richard E. Donahue	Appointed
Laura Litcofsky	Expire 2026 Elected	Philip Reed	Appointed
Eric N. Small	Expire 2024 Elected	Frederick L. Moulton	Appointed
Paul M. Kelley	Expire 2025 Elected	Charles Bagley	Appointed
Moderator	Two Year Term	Seabrook Beach Commissioners	
Rio Tilton	Expire 2025 Elected	Ed David	Elected by Precinct
Nellie Beckman	Appointed	John Giarrusso	Elected by Precinct
		Donald Hawkins	Elected by Precinct

Recreation Committee	Appointed	Seabrook Beach Officers	
Barbara J. Ward - Chair	Member	Theresa Kyle - Moderator	Elected by Precinct
Paul Knowles - Vice	Member	Vacant - Treasurer	Elected by Precinct
Maria Brown	Member	Vacant - Clerk/Secretary	Elected by Precinct
Claire Knowles	Member	Seabrook Beach Board of Adjustments	
Theresa A. Kyle	Member	Peter Harter	Appointed
James W. Sanborn	Member	Mary Durant	Appointed
Superv of the Checklist	Six Year Term	Robert Weisner	Appointed
Gary K. Fowler	Expire 2025 Elected	Ted Sheehan	Appointed
Kaleb Brown	Expire 2027 Elected	Bill Devaney	Appointed
Bruce G. Brown	Expire 2028 Elected	Seabrook Beach Planning Board	
Seabrook Library	Appointed	Joe Spiller - Chair	Elected by Precinct
Susan Schatvet	Director	Robert Gossett - Vice	Elected by Precinct
Debra L. Hiatt	Assitant	Peter Dunn	Elected by Precinct
Joyce A. Frye	Assistant	Robert Weisner	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	Secretary
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
Deliberative Session
February 7, 2023**

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

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

Salute to the flag was led by Mr. Moderator.

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,
- 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;

MODERATOR DECLARED ARTICLE 1 WILL APPEAR ON BALLOT AS READ

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 devices 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 regard 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.

MODERATOR DECLARED ARTICLE 2 WILL APPEAR ON BALLOT AS READ

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.

NOTE: Recommended by the Planning Board.

MODERATOR DECLARED ARTICLE 3 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 4 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 5 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 6 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 7 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 8 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 9 WILL APPEAR ON BALLOT AS READ

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 replacing 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.

MODERATOR DECLARED ARTICLE 10 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 11 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 12 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 13 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 14 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 15 WILL APPEAR ON BALLOT AS READ

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 is 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.

MODERATOR DECLARED ARTICLE 16 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 17 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 18 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 19 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 20 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 21 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 22 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 23 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 24 WILL APPEAR ON BALLOT AS READ

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 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.

MODERATOR DECLARED ARTICLE 25 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 26 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 27 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 28 WILL APPEAR ON BALLOT AS READ

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.

MODERATOR DECLARED ARTICLE 29 WILL APPEAR ON BALLOT AS READ

ARTICLE 30

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 Five Hundred Thirty-Two Thousand Two Hundred Sixteen Dollars (\$532,216.00) 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 \$0.148 impact per \$1,000 on the tax rate).

Note: The hiring of these four (4) firefighters in 2023 would be for nine (9) months. In subsequent years, it will be for 12 months at a cost of \$617,292.00. The last addition of firefighters occurred in 2003.

AMENDED TO:

ARTICLE 30

To see if the Town will vote to create four (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 was amended by the Deliberative Session.

MODERATOR DECLARED ARTICLE 30 AMENDED PASSED BY SHOW OF HANDS

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).

MODERATOR DECLARED ARTICLE 31 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 32 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 33 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 34 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 35 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 36 WILL APPEAR ON BALLOT AS READ

ARTICLE 37

To see if the Town will vote to raise and appropriate the sum of Seven Thousand Dollars (\$7,000) 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).

MODERATOR DECLARED ARTICLE 37 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 38 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 39 WILL APPEAR ON BALLOT AS READ

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

MODERATOR DECLARED ARTICLE 40 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 41 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 42 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 43 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 44 WILL APPEAR ON BALLOT AS READ

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).

MODERATOR DECLARED ARTICLE 45 WILL APPEAR ON BALLOT AS READ

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 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.

MODERATOR DECLARED ARTICLE 46 WILL APPEAR ON BALLOT AS READ

ARTICLE 47

Shall the Town vote to re-adopt the provisions of RSA 72:28-b, the All Veterans’ Tax Credit, at \$750 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 46, 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.

MODERATOR DECLARED ARTICLE 47 WILL APPEAR ON BALLOT AS READ

Seabrook School Deliberative Session
Seabrook Middle School, 256 Walton Road, Seabrook NH. 03874
Monday, February 6, 2023 at 7:00 P.M.

Present:		
Moderator – Paul Kelley	School Board – Forrest Carter	SAU 21 Superintendent – Meredith
School Clerk – Cheryl Bowen	School Board - Kelli Hueber	SAU 21 Asst. Superintendent – David
Checklist Supervisor - Bruce Brown	School Board – Christina	SAU 21 Asst Superintendent –
Checklist Supervisor – Gary Fowler	School Board – Patrick Knott	Middle Principal – Jamie Parsons
Checklist Supervisor – Kaleb		Elementary Principal- Bryan Belanger
	Business Admin – Matthew	SAU 21 Attorney – Robert Casassa
44 Members of the Public		

Moderator, Paul Kelley, opened the meeting at 7:00 pm to an audience of approximately 44 legal voters. Moderator Kelley led the audience in the Pledge of Allegiance.

Moderator Kelley proceeded with the meeting and read the Seabrook School District Warrant: Business Administrator, Matthew Ferreira showed a Power Point on all articles and the budget.

Article 01 Operating Budget

Shall the School District 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 \$16,892,885? Should this article be defeated, the default budget shall be \$16,832,969 which is the same as last year, with certain adjustments required by previous action of the School District 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.)

NOTE: Warrant Article #1 (operating budget) does not include appropriations in any other warrant articles. (Should this article be approved, it is estimated it will constitute \$4.7104 per thousand of the tax rate.) The School Board and the Budget Committee recommend this article.

Several voters had questions about the budget as far as the SAZ Program. There were questions about the Special Education Program and the default budget. Mr. Ferreira and Ms. Nadeau answered all questions.

Moderator Passed as read

Article 02 Seacoast Education Association Collective Bargaining Agreement

To see if the School District will vote to approve the cost items included in the collective bargaining agreement reached between the Seabrook School Board and the Seacoast Education Association for the following increases and reductions in salaries and benefits at the current staffing levels:

Year	Estimated Salary Increase	Estimated Health/ Dental Insurance Costs	Estimated Salary Driven Benefits Increase	TOTAL Estimated Costs
2023-24	\$383,581	\$4,129	\$106,137	\$493,848
2024-25	\$273,778	\$1,350	\$75,754	\$350,882
2025-26	\$236,131	\$1,350	\$65,337	\$302,818
2026-27	\$241,052	\$1,350	\$66,699	\$309,101

and further to raise and appropriate the sum of \$493,848 for the 2023-24 school year, 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 in accordance with the current collective bargaining agreement. (Majority vote required.) The School Board and the Budget Committee recommend this article.

NOTE: In order for this article to be adopted, it must be approved by the voters of the school districts of Hampton Falls, North Hampton, Seabrook, South Hampton and the voters of the Winnacunnet Cooperative School District (which includes Hampton voters
(Should this article be approved, it is estimated it will constitute \$0.1377 per thousand of the tax rate.

Moderator passed as read

Article 03 Petition Article – Child Benefit Services

To see if the School District will vote to raise and appropriate the sum of \$16,274 to provide child benefit services, in accordance with RSA 189:49, for students who are residents of the Seabrook School District and attending Sacred Heart School located in Hampton, New Hampshire. CITIZEN’S PETITION by 25 or more registered voters of the Town of Seabrook. (Majority vote required.)

The School Board does not recommend this article. The Budget Committee recommends this article.
(Should this article be approved, it is estimated it will constitute \$0.0045 per thousand of the tax rate.)

A voter asked how many Seabrook Students go to Sacred Heart School. Mr. Ferreira stated 15. Asked if and petitioners were in attendance and there were not.

Moderator passed as read

Article 04 Other

To transact any other business that may legally come before this meeting. None

Moderator, Paul Kelley adjourned the meeting at 8:35 pm.

School District Clerk
Cheryl Bowen

TOWN OF SEABROOK
TOWN ELECTION
SEABROOK COMMUNITY CENTER
MARCH 14th, 2023

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 2134
Total registered Democrat Voters 1364
Total registered Undeclared Voters 2069
Total number of names on the checklist 5568
Total number of ballots cast by voters 1244

Supervisors of the Checklist
Bruce Brown
Gary Fowler
Kaleb Brown

Election Workers
Dale Beckman Nellie Beckman
Bruce Brown II Diana Cerasi
Morgan Cogdill Cathy Cronin
Laura Currier Jayne Dobbins
Steve Early Joyce Filippone
Rose Flanagan June Fowler
Donna Hashem Kelsey Johnson
Kelly McDonald Sherri Mcginley
Shayna Merrill Marcee Souther
Barbara Ward

Absentee ballots were processed at 1:00pm.
The polls closed at 7:00pm.

**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;

HAROLD F. EATON 556

ABOUL B. KHAN 409

JOHN MOUNSEY 220

one (1) Town Clerk for a term of three (3) years,

SHAYNA MERRILL 1050

one (1) Treasurer for a term of three (3) years,

OLIVER CARTER 933.

one (1) Moderator for a term of two (2) years,

RIO TILTON 920

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

PAUL KNOWLES 533

MICHAEL LOWRY 506

JAMES W. SANBORN III 508

two (2) member of the Planning Board for a term of one (1) year;

JASON A. JANVRIN 774

MAX ABRAMSON 509

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

CHRISTOPHER LECLAIRE 851

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

JUSTIN PACKARD 822

one (1) Trustee of the Library for a term of three (3) years;
LAURA LITCOFSKY 921

one (1) Trustee of the Trust Funds for a term of three (3) years;
CHERYL BOWEN 927

three (3) Constables for a term of one (1) year;
JASON A. JANVRIN 598
JAMES S. SANBORN 544
DENNIS SWEENEY 490
WILLIAM FOWLER 416

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.

YES 838
NO 298

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.

YES 691
NO 390

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.

YES 441
NO 659

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.

YES 648
NO 480

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.

YES 529
NO 613

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).

YES 543
NO 608

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

YES 465
NO 626

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.

YES 777
NO 380

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.

YES 643
NO 517

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.

YES 661
NO 469

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.

YES 826
NO 291

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.

YES 765
NO 347

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.

YES 577
NO 526

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 WonderWare 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.

YES 717
NO 397

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.

YES 604
NO 532

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.

YES 660
NO 466

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.

YES 468
NO 656

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.

YES 533
NO 607

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.

YES 518
NO 618

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.

YES 624
NO 481

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

YES 424
NO 676

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.

YES 503
NO 608

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.

YES 512
NO 609

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.

YES 552
NO 490

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.

YES 388
NO 732

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.

YES 732
NO 423

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.

YES 532
NO 620

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.

YES 635
NO 506

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.

YES 419
NO 746

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).

YES 803
NO 342

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).

YES 737
NO 406

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).

YES 672
NO 443

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).

YES 750
NO 365

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).

YES 717
NO 390

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).

YES 620
NO 483

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).

YES 764
NO 348

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).

YES 691
NO 504

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).

YES 569
NO 528

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).

YES 619
NO 487

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).

YES 682
NO 405

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).

YES 734
NO 374

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).

YES 636
NO 501

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).

**YES 746
NO 385**

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).

**YES 634
NO 493**

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.

**YES 917
NO 231**

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.

YES 910
NO 231

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

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

The Town of Seabrook, thanks to the taxpayers of Seabrook, have commenced work on several major projects, and completed work on the major project at the pier. The Board of Selectmen worked diligently on budgets, the capital plan, and on collective bargaining through the course of the year.

Work was completed on the major maintenance project at the Town Pier adjacent to the Yankee Fishing Co-operative. This project, to repair/replace the sheet pilings at the Town Pier at Harborside Park, was fifty percent funded by a federal grant of close to a million dollars. The Board of Selectmen worked throughout the year to study our water and sewer system, moving those departments to enterprise status, which will decrease the burden on taxpayers in the years to come. That change will help to fund the ongoing phase one upgrade to our Wastewater plant, which is ongoing.



The Board of Selectmen have continued the vitally important search for new sources of water. They have started the process of bringing water from the new sources at the Fogg parcel and the Weare parcel to our water plant. During the course of this past year DES permitting has been secured for the Weare wells, a major step forward in this process. 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
Theresa A. Kyle, Chairman
Harold Eaton Vice-Chairman
Srinivasan "Ravi" Ravikumar, Clerk

REPORT OF THE ASSESSOR

Seabrook Valuation Trends

In mid 2023 the Board of Selectmen unanimously voted to do another town -wide revaluation to increase equity in properties closer to 100% of market value. Vision Appraisal won the bid to handle the revaluation and will be inspecting properties until the end of July 2024. Due to the real estate market increase in 2023, our town ratio dropped to approximately 79%. (mostly residential properties) Unfortunately, our town Assessor left the Office in June 2023.

Our tax rate went up this year to \$15.09. This increase was driven by the need to finance an increase in the overall tax levy, which was made up of 58% from the schools, with Town and County increases making up the balance. Additionally, the Town needed to recognize an overpayment by NextEra in 2021 in 2023, reducing that tax payment by over \$2 million. Elderly Exemptions were at approx. 36 Million in assessed value and Disabled Exemptions were at approx. 3.6 Million in assessed value. Veterans Tax credits totaled \$407,438.

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 May 1, 2024.

Thank You’s

Our past Town Assessor, Angela Silva and Julesiya Carrillo for their hard work during the year. And thank you to the Tax Collector’s Office and Building Department Office who work closely with us throughout the year.

Seabrook Nuclear Power Plant

The Town and the joint owners of the Seabrook Nuclear Power Plant finally reached a new three-year agreement covering FY 2021, 2022, and 2023. This agreement was for \$40 million over the three years, a full \$4 million over the last three-year tax agreement. The Board of Selectmen will enter tax negotiations in 2024 for a new agreement. The Plant has an operating license until 2050.

VALUATION BREAKDOWNS:

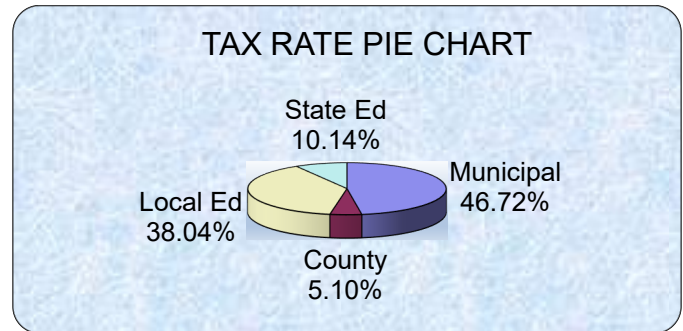
Land	1,180,531,950
Buildings	1,030,069,600
Public Utilities	<u>1,427,183,850</u>
Total Valuation before Exemptions	\$3,637,785,400
Blind Exemptions	30,000
Elderly Exemptions	35,543,300
Disabled Exemptions	3,647,400
Exempt Properties	154,491,850
Water/Air Poll Contr Exmpt	<u>122,524,500</u>

TOTAL VALUATION after allowed Exemptions
\$ 3,476,040,200

2023 – TAX RATE

Appropriation – Tax Per

		\$1,000	%
Municipal	\$24,497,911	\$7.05	46.72%
County	\$2,668,606	\$0.77	5.10%
Local School	\$19,964,262	\$5.74	38.04%
State Ed	\$3,326,539	\$1.53	10.14%
Total Tax Rate	\$50,457,318	\$15.09	



Respectfully submitted,
 Genessa Carrillo, Assessing Secretary

REPORT OF THE TAX COLLECTOR
Seabrook, New Hampshire
December 31, 2023

Uncollected Taxes – Beg. Of Year*:	Debits Levy for Year of this Report	Year 2022
Property Taxes	XXXXXXXXXX	3,761,344.08
Supplemental Taxes	XXXXXXXXXX	
Resident Taxes	XXXXXXXXXX	
Land Use Change	XXXXXXXXXX	
Yield Taxes	XXXXXXXXXX	
Utilities	XXXXXXXXXX	
Taxes Committed This Year		
Property Taxes	50,079,125.00	
Resident Taxes		
Land Use Change	105,000.00	17,500.00
Yield Taxes		
Excavation Taxes	487.95	87.86
Check Fees		
Conv of Int & Cost to Liens		14,976.61
OVERPAYMENT:		
Property Taxes	8,700.91	54,451.56
Taxes Refunded	10,514.50	18,472.00
Yield Tax Refunded		
Land Use Change Refunded		
Collect Interest-Late Taxes	9,249.15	14,119.41
Interest Yield Taxes		
Interest Excavation Taxes		
Land Use Change Interest		
Total Debits	50,213,077.51	3,880,951.52

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

Remitted To Treasurer	Credits Levy for Year of this Report	Year 2022
Property Taxes	32,016,106.22	3,527,763.47
Def Rev Collected 2022		39,449.57
Resident Taxes		
Land Use Change	105,000.00	17,500.00
Yield Taxes		
Excavation Taxes		87.86
Utilities		
Interest Property	9,249.15	14,119.41
Interest Yield		
Interest Excavation		
Land Use Change Int.		
Penalties		
Conversion to Lien		264,248.60
Conv Int & Cost to Lien		14,976.61
Check Fees		
Abatements Made:		
Property Taxes		5.00
Resident Taxes		
Land Use Change		
Yield Taxes		
Utilities		
Current Levy Deeded		2,801.00
Uncollected Taxes End of Year:		
Property Taxes	18,082,234.19	
Land Use Change		
Yield Taxes		
Excavation Tax	487.95	
Total Credits	50,213,077.51	3,880,951.52

DEBITS					
	2022	2021	2020	2019	2018-2007
Outstanding Liens 12/31/22:		205,564.45	120,806.23	33,762.04	49,934.62
Liens Exceed During Year	279,225.21				
Overpayment Credits					
Interest Costs	3,920.42	13,515.01	26,568.09	5,214.15	3,382.35
TOTAL DEBITS	283,145.63	219,079.46	147,374.32	38,976.19	53,316.97
CREDITS					
	2022	2021	2020	2019	2018-2007
Remitted to Treasurer					
Redemptions	93,056.36	79,217.01	84,381.10	11,919.07	4,945.96
Interest & Costs	3,920.42	13,515.01	26,568.09	5,214.15	3,382.35
Abatement of Liens					
Liens Deed		3,100.54	2,745.46	2,725.19	2,188.60
Outstanding Liens	186,168.85	123,246.90	33,679.67	19,117.78	42,800.06
TOTAL CREDITS	283,145.63	219,079.46	147,374.32	38,976.19	53,316.97
DEBITS					
	Water			Sewer	
Outstanding Bills 12/31/22	247,379.55			132,379.74	
Outstanding Ser Charge 12/31/22	19,857.81			18,312.97	
Outstanding Other Water & Sewer 12/31/22	4,082.81			155.00	
Warrants Water & Sewer	2,414,991.18			1,337,883.78	
Warrants Service Charge	301,194.35			300,427.17	
Warrants Water & Sewer Service Charge	52,766.47			3,672.20	
Interest	4,804.82			2,635.80	
Overpayment Water & Sewer	4,543.84			1,808.66	
Overpayment Refund Water& Sewer					
Overpayment Refund Service Charge					
Overpayment Water & Sewer Service Charge	892.65			824.00	
*Adj of OW	1.21				
TOTAL DEBITS	3,050,514.69			1,798,099.32	
CREDITS					
	Water			Sewer	
Cash Receipts	2,118,612.03			1,170,871.25	
Water & Sewer Service Charge	300,275.27			299,316.42	
Other Water & Sewer	52,832.57			3,527.20	
Interest	4,804.82			2,635.80	
Def Rev Water/Sewer Collected 2022	2,408.15			1,302.89	
Def Rev Service Charge Collected 2022	1,069.83			989.40	
Abatements Water & Sewer	380,508.57			213,807.94	
Abatements Service Charge	548.54			368.54	
Abatements Other Water & Sewer	1,165.72				
Uncollected Water & Sewer	165,410.82			86,090.10	
Uncollected Service Charge	20,051.17			18,889.78	
Uncollected Other Water & Sewer	2,827.20			300.00	
*Adj of OW					
TOTAL CREDITS	3,050,514.69			1,798,099.32	



SEABROOK LIBRARY-ANNUAL REPORT 2023

MISSION STATEMENT: The Seabrook Library’s mission is to empower individuals of all ages to learn, explore, and grow through our collections, programs, and services.

Vision Statement: Growing a welcoming, engaged, connected community.

LIBRARY STAFF

Susan Schatvet, Director
 Michelle Sprague, Adult Services Librarian
 Jessica Hanson, Adult Services Librarian
 Suzanne Tomaszewski, Children’s Librarian
 Diane Cira, Assistant
 Anne Powell, Assistant
 Laura Hastings, Assistant
 Patricia Begley, 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.
 2023 Volunteers were Julie Morris, Leslie Bateman, and Frances Dumont.

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



This year's programs offered a diverse range of experiences for all. Programs featured mesmerizing magic performances, and storytelling that came to life through the world of puppetry. There were creative and interactive art sessions for participants of all ages. A variety of musical performances and a lively and entertaining circus dedicated to showcasing the amazing abilities of dogs.



Appropriation from Town \$523710

EXPENSES

Dept. Head-Schatvet, S	\$67933.88
FT-King, J.	\$47915.20
FT-Sprague, M	\$43347.72
FT-Tomaszewski, S	\$14904.00
FT-Hanson, J	\$4520.00
PT-Rafferty, S	\$25720.25
Cira, D	\$17983.30
Powell, A	\$18756.49
Hasting, L	\$20519.73
Begley, P	\$10371.14
Personnel Expenses	\$86430.00
Utilities	\$42945
Building Maintenance	\$11662
Equipment Maintenance	\$11434
Equipment Lease	\$2432
Other Contract Services	\$11538.00
Books & Subscriptions	\$38441
Dues and Membership	\$535
Office Supplies	\$6556
New Equipment	\$3548
Programming	\$10648
Encumbered Funds	\$6025.82
Total Expenses	\$ 504,166.53

Other Expenses

NH Charitable Grant Expenditure	\$949
Fogg Acct Expend	1476
Miscellaneous	\$947
Pavers	62
Copier supplies	359
Museum Pass	\$1598
Total Non-Appropriated Funds Expenditure	\$5391

Other Income

Non-appropriated Income	
Book sales	\$528
Conscience fines	\$52
Fax cash card	\$154
Lost/Damaged Replacement	\$289
Printer/Copier	\$1447
Misc. gifts & donations	\$1705
Non-resident fees	\$430
Interest Income	441
Total Non-Appropriated Income	\$5046

Other Funds

Seabrook Library Trust Fund	\$484020.47
Grace Fogg Mem. Fund	\$4579.56
Non-Appropriated Fund	8954.31

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

Respectfully Submitted by
Susan Schatvet, Director Seabrook Library

REPORT OF THE WELFARE
DEPARTMENT

In 2023 the cost of most basic living items has increased, food, household essentials, electric cost, home heating cost, gasoline as well as rent increase.

Homelessness is a challenge. And trying to coordinate with homeless shelters. For those in need of housing

Currently Crossroad House has a warming center activated during extreme weather conditions to help get those inside, out of the extreme weather conditions.

The Welfare Department also has some local donations from Fill- A- Cruiser provided 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 the 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.

As the Welfare Director, I pride myself with helping our residents with a variety of resources to utilize to reduce or eliminate the cost to the taxpayers.

2023 Welfare Department Expenditures for clients was approximately \$56,675.

Electricity	\$11,071
Food/ Meals	\$6,953
Gasoline	\$2,056
Fuel Oil	\$1619
Natural Gas	\$0
Prescription	\$613
Building Rents	\$25,914

Clothing	\$190
Burials/ Cremations	\$5,000
Transportation	\$320

Respectably submitted,
Bonnie Armentrout
Welfare Director

REPORT OF THE PLANNING BOARD

The Planning board acted on 22 applications in 2023, down from 25 applications in 2022. The board reviewed and approved a 2-lot subdivision, six lot line adjustments, two condominium conversions, eight commercial developments, three industrial facilities, and two solar farms. The applications are detailed below.

Applicant	Proposal	Location
Rigz Enterprises	Butcher shop	167 Lafayette Rd
Bulbman Holdings	Warehouse expansion	24 London Lane
Stard Road Realty Trust	RV housing	32 Stard Road
Knowles Family Trust	Condominium conversion	121 Farm Lane
Sweet Management	Expansion of self-storage	72 New Zealand
DG NH Seabrook	4.5 MW solar farm	Seabrook Station
DG NH Seabrook	2.75 MW solar farm	Seabrook Station
107 Seabrook LLC	Condominium conversion	241 New Zealand
Quest Diagnostics	Mobile Medical Trailer	570 Lafayette
Michael Teheen	Lot line adjustment	28-30 Mill Lane
Town of Seabrook	Disk golf	121 Weare Road
Wilder Companies	Starbucks at Sea Crossings	570 Lafayette
Leo & Amy Fowler	Lot line adjustment	Fowler Brook Road
ZJBV Properties, LLC	Doggy Daycare	158 Lafayette
Raymond Mace	Paving as Home Occupation	19 Rocks Road
Bill Edwards	Lot line adjustment	65 & 67 Dows Lane
Aroma Joes	Coffee shop	270 Lafayette
Sicard Family Trust	Lot line adjustment	37-38 Cross Beach
Caitlin Realty	2-lot subdivision	30 Centennial

Twin Brooks & Franciosa	Lot line adjustment	211-219 L. Collins
McLaughlin & Viola Realty	Lot line adjustment	223-227 L. Collins
Steve Harvey	Establish industrial six bays	32 London Lane

We are looking forward to a great 2024, and continue to enjoy working with our community.

Respectfully Submitted,
Jason Janvrin, Chairman



Seabrook Water Department clearing brush on Weare Road for the new Disk Golf Park and 2 New Water Resources.



Aroma Joes

REPORT OF THE WATER AND SEWER DEPARTMENT

Another year is in the books and like always we have been busy doing what we do best. I would like to thank the water & wastewater operators, office staff, and field crews for their continued dedication to the Seabrook Water & Sewer Department and its customers. The department's employees are continually attending training classes to increase their skill level, while applying their new skills to our water & wastewater system, keeping the utilities current and safe as they continue their hard work and dedication to provide the residents and businesses the best customer service possible. This year Ryan Eaton joined the Sewer Department filling an open grade II Wastewater Treatment Facility Operator position.

There were 264,423,000 gallons of water treated and pumped from the Ground Water Treatment Facility, and 111,485,000 gallons pumped from the town's gravel packed wells 1, 3 and 7 for a total of 375,908,000 gallons of water pumped to the distribution system for the year. This was a 5,374,000 gallon or 1.4% decrease from last year. 16,000 gallons of sludge was removed from the water treatment facility's holding tanks and trucked to Berwick Maine Sewer District by the Seabrook Water Department using the Sewer Department's pump truck

On the wastewater side 314,100,000 gallons was treated and discharged 2,100 feet out into the Atlantic Ocean, with 1,752 wet tons of bio solids that were trucked to Unity Maine for composting.

We have secured 4 American Rescue Plan Act (ARPA) grants in the Water and Sewer departments over the last few years and here is the status of each. A non-matching water planning grant of \$50,000 that was used to study the infrastructure needed to connect the future well fields at Weare and Stard Road to the water treatment facility. This completed report was used to develop the 2024 warrant article you will see on the ballot at the March town meeting. This article will increase our water supply for the first time since the mid 1990's. The next ARPA grant is a planning grant for the Sewer Department for \$100,000 to create a sewer pump station master plan. This completed plan has been a valuable tool in creating the capital improvement plan for the next 10 years that will keep the town's 17 major pump stations reliable and up to date as

these stations have been online for 28 years. The Sewer Department is still working on the 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. This project is currently in the design phase and is scheduled to go out for bids for construction in 2024. The \$2.6 million upgrade of the Wastewater Treatment Facility has finished the design phase, and the construction phase is expected to start in 2024. The expected bid opening for construction services will be in February 2024. 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 newest grant acquired early in 2023 is for \$50,000 to create a spreadsheet of all the water service lines public and private over the next 2 years to identify the material these lines are made of. The goal of the grant is to identify lead services in every water system in the United States as this is a nationwide effort to comply with this federal mandate. We do not expect to find any in our town, but it will be a good opportunity to add the information to the GIS system.

This year the state experienced historically wet conditions with 68 inches of precipitation that was recorded at the Water Department. Groundwater levels have returned to normal, and we are starting 2024 with an ample supply of water. The Chief Operator had cleaning and maintenance activities completed on Bedrock Well #5. Bedrock well #5 was redeveloped using AquaFreed Injection process and then a pump and surging method. A new pump and motor was installed as part of this project. The work resulted in a real world 20 gallons per minute increase and a consistent 200 gallons per minute from this well. This will ensure that this well will stay at peak water production. Work continues on 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. The Water Department staff spent most of the summer constructing a disk golf course as a prerequisite to developing new sources on the Weare property. This March the residents will have an

opportunity to vote on a warrant article that will allow us to finish the design and construction of connection of these new sources to the Water Treatment Facility to include new water lines, well houses and necessary upgrades to the treatment facility.

The Sewer Department finished upgrading the programmable logic controllers (PLC's) and radios at 17 sewer pump stations and 2 drainage stations.

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 in 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. We have also seen a significant increase in flow during wet weather, please do not connect sump pumps and roof drains to the town sewer. These flows do not need treatment, and only drive-up costs and cause operational problems.

Respectfully Submitted,
Curtis Slayton, Water and Sewer Superintendent

REPORT OF THE BOARD OF ADJUSTMENT

The Board of Adjustment has been very busy in 2023. They heard 15 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 FY2024

We will continue to meet throughout 2024 to address policies and procedures for future budgets and to work with our board of Selectmen to ensure that we meet the needs of residents while keeping the town affordable.

Respectfully Submitted,
Members of the Budget Committee

REPORT OF THE CONSERVATION COMMISSION

The Conservation Commission reviewed 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 PUBLIC WORK
DEPARTMENT

2023

The year it just kept raining:

As I think about fiscal year 2023, I recall numerous citizens complaints with regards to street flooding, yards flooding, sink holes, grass too long in Cemeteries and Athletic Fields too soggy. The common denominator of course is too much rain! I bet if you had a garden, it didn't end well in 2023. I called my counterpart in the Water Department recently and he said, there is nothing wrong with my memory as "68 inches" of rain was recorded at his Facility. "A record breaker!" My research concluded that an average year on the N.H. Seacoast only 42 inches of rain should fall. The extra 28 inches in Seabrook in 2023 was not soon to be forgotten by your D.P.W.

When it rains all weekend and sometimes Mondays too, I don't know about you, but my attitude goes down a notch or maybe two. If your Park, or your Cemetery, or your Street wasn't up to par in this past year I'm most inclined to include the weather as not being cooperative.

Speaking of the weather I respectfully request your attention to the 2024 N.H. Legislation HB1700 which, if passed will make N.H. the second State in the Nation (following Texas) to "Prohibit the intentional release of polluting emissions, **including cloud seeding, weather modification**, excessive electromagnetic radio frequency and microwave radiation and making penalties for violation of such prohibition." Sponsors – Representative Gerhard, Merrimack and Representative Potenza, Strafford.

Seems the contrails which were extremely prevalent this year, turning a blue-sky day into a cloudy day in a matter of hours, were actually in many cases chemtrails! More to ponder! This Bill talks to Stratospheric Aerosol Injections! Is this why it just kept raining?

"Highway"

- Resident Requests estimated exceeds 200 in 2023. DPW responded ASAP.
- Snow & Ice evolutions 23 events townwide met with a timely emergency response.
- Townwide Paving – Forest Drive, Evergreen Drive, Forest Court, Ayer Circle, Pine Cone Drive, Timber Court, Riley Road.
- Reconstruction of the Harbor Bulkhead complete.
- Assisted with voting assembly / disassembly.
- Cleaned/Vacuumed approximately 1,000 catch basins.
- Pavement markings townwide
- Summer traffic flow/pattern beach streets change over.

"Cemetery Department"

- Burials 2023 - 102.
- All cemeteries made ready for the proper observance of Memorial Day

"Parks/Recreation Dept. Facility Assistance"

- Cleaned & maintained Welcome Center
- Bathrooms cleaned.
- Rehabilitated Concession stand at Governor Weare Park
- Base Paths & Foul lines painted.
- Football field line markers & goals painted.
- War memorials maintained.
- Athletic fields, Recreation Facility mow & trim grass & shrubs.
- 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.

“Beaches”

- Sand berms created at boardwalks on Ashland, Tilton, Hooksett & New Hampshire Street each winter & bulldozed away each summer.
- Winter fences established & removed each summer on the North Beach.

“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 regulations.
- Continued participation in the regional Household Hazardous Waste Day in Exeter
- Stormwater Federal & State requirements met this year.
- Due to equipment failure, a rental garbage truck was used during the Summer months.
- Major and difficult repair to underground leachate tank.
- Emergency repairs to Transfer Station scale.

Once again, a hardy thank you to the Town Manager, B.O.S. and residents of the Town of Seabrook with your patience through these changing times.

Respectfully submitted
John Starkey, Public Works Manager

**REPORT OF THE FIRE
DEPARTMENT**

2023 was another fast paced year for our department. Aside from the increase in calls for services, our department continued its participation in many community events such as Touch-a-Truck, Operation Warm (Seabrook School Coat Giveaway, 120 coats), Seabrook Toy Bank (88 Families and almost 200 children), multiple senior events, Old Home Days, and of course the trips through town with the Easter Bunny and Santa Claus.

Once again, our department has seen a steady increase in calls for service, seeing an overall increase in total calls of 4% and an increase in ambulance runs of 10%. Since 2015 our ambulance calls have just about doubled, total calls for service will be doubled next year at the pace we’ve seen the last 8 years. On the ballot again this year will be a request to increase the firefighter staffing, something that has not increased since 2001. We hope that voters will consider the increase in calls, the burden this places on our town’s emergency services and employees and look to support the warrant article to increase firefighter staffing at the fire dept.

We truly value and appreciate the support this community shows our department. We are extremely proud to serve this community and especially the residents. With our department also being all residents, we share the connection to the town and community and truly want to see the best outcomes of all emergencies we are tasked with handling. We want to thank the residents again for your support.

Fire Department Calls for Service:
2023 Total Calls for Service: 3,815
2023 Total Medical Aid Calls: 2,132

Respectfully Submitted,
William J Edwards, Fire Chief

**REPORT OF THE RECREATION
DEPARTMENT**

The Recreation Department offers a variety of programs for adults and children, special events, sports leagues, camps, after-school programs, senior activities, and community outreach events. Senior Citizen classes and events include Chair Yoga, Pilates, SSS (Strength, Stretch and Sculpt) two days per week, Zumba Gold, Sr. Nintendo Wii Bowling, Bingo, Rockingham Meals on Wheels Nutrition Program and the Annual Senior Day Celebration.

The adult programs we offer include Latin Cardio Dance, Zumba, Dance Movement and Toning, Yoga for Diverse Abilities, Beach Yoga, Strength Circuit, Pick-up Basketball, and Pickleball.

Featured youth programs include basketball leagues, annual basketball tournaments, after-school programs throughout the school year, summer camps including off-site camps, additional summer trips, school vacation camps, and Friday night specials. This year's summer camp program was a success with over 218 individual children registered. The basketball program once again became one of his largest programs with over 200 participants. The total number of people who volunteered this year was 84. This year, our community has shown tremendous support for our recreation department by volunteering their time, providing monetary and in-kind donations, and participating in our programs and community engagement events. We couldn't be more grateful to have a community like ours!

Community support events include the Annual Egg Hunt & Bunny Breakfast, Memorial Day Parade, Flying High Frisbee Dog Show, four Kona Ice Days, the Annual Lights on Halloween Event, Trick-or-Treat Walkthrough, and the Annual Holiday Event featuring a Festival of Trees including a Sneak Peek Night. We invited the community to partake in a cookie baking contest, a Holiday House Decorating Contest and more!



2023 "Steppin' it up" Afterschool Program & Kona Ice Day!

<u>Number held & Event Name</u>	<u>#'s</u>
6 Roller-skating Nights	231
6 Youth Dances/Mixer for 3 rd -4 th	351
5 Youth Dances/Mixer for 5 th -6 th	217
3 Youth Dance/Mixers for 7th-8th	368
In House Basketball (2023-2024)	168
Travel Basketball (2023-2024)	8 Teams
Pre-K Basketball (2023-2024)	26
In-House Cheer Program (2023-2024)	36
Basketball Tournament	6,091
Girls Travel Softball	60
Flag Football Program	39
Little Kickers Soccer Program	26
Seabrook Cal Ripken Baseball	102
Summer Camp	3,642
Summer Camp; After Camp	558
Disc Golf	60
Swim Lessons	47
Summer Camp Trips	393
Year Round Trips	90
Fall After School Program	748
Winter After School Program	684
Spring After School Program	624
Mini Session After School Program	148
Vacation Camps; Feb., Apr., Dec.	311
Easter Egg Hunt	277
Bunny Breakfast	87
Senior Citizen Day	121
Historical Society Slideshow	80
Halloween Event	539+
Annual Holiday Event; Festival of Trees	501+
Holiday House Decorating Contest	10
Town Election (March)	1,012
Deliberative Session	110
Seabrook Pageants (Baby, Little, Jr., Miss)	240

TOTAL ACTIVE MEMBERSHIPS ISSUED IN

2023:

275 (1,063 grand total)

NUMBER OF DAYS CENTER WAS OPEN

IN 2023: 287

Number of Programs that Operated Successfully

40 Adult Classes/Programs

68+ Youth Classes/Programs

46+ Special Events/Trips

Total SCC Attendance for the year: Approx. 22,574+

2023 SEABROOK OLD HOME DAYS

The 2023 Seabrook Old Home Days ran from August 13-20. The 19th Annual Baby Pageant overall

winner were Rogan Rogers (boy) and Luna Goudreau (girl). Marley Eaton was crowned Miss Seabrook. Harlem Lee Ryder took the crown for the 27th Annual Little Miss Seabrook and Promise Holland-Willwerth was crowned the 38th Annual Jr. Miss Seabrook.

The main event at Seabrook Elementary School on Saturday, Aug. 19, featured food, crafts, contests, entertainment and more from local nonprofits, community members, town departments and others.

The Musket Shoot and the Turkey Shoot took place at the Seabrook Wells, Rt. 107. Both events were conducted by Hunter Education Instructors.

A few of our Main Event winners include Diaper Derby (walker division); Stella Schlichte, Diaper Derby (early walker division); Annabelle Braley, Egg Toss (13+); Forrest Carter & Jayden Souther, Pie Eating Contest (5-8 year olds); Zion Mackenzie, 25 Yard Dash (3 & 4 year olds); Tucker Frodyma, Corn Husking (5-8 year olds); Cameron Bilodeau, Bubble Wrap Contest (9-12 year olds); Promise Holland-Willwerth, Hula Hoop Contest (13+); Jason Felch, Arm Wrestling (18+ women’s division); Lyndsey Hamblet, Arm Wrestling (18+ men’s division); Robert Watts, the Best Homemade Pie champion was the “Not So Secret Ice Cream Pie” created by Kayla Middlemiss and our Pickleball Champions; Gail Moulton & Meg Corde. A spectacular display of fireworks by American Thunder concluded Saturday's main event.



2023 Old Home Day Event; Pageant Winners & Homemade Pie Judges

2022 Volunteer of the Year Award

The 2022 Volunteer of the Year Award was presented to Matt Eaton. Matt has volunteered in a variety of sports programs for many years. We are grateful to Matt as a member of our Seabrook Recreation Department, as he has become an invaluable role model for the youth of the Seabrook Community programs. A presentation of the award

for 2022 will take place during the 2023 sports banquet.

SPONSORS IN 2023

A big thanks and appreciation goes to all the sponsors who helped make things happen in 2023. Pat’s Towing, AL Prime Energy, Tortolano & Company LLC, Rosatone & Bell, Aero Dynamics, EZ Mart Foods of NH, Salon 15, Radiation Safety & Control Services, Dick’s Sporting Goods, Panera Bread-Seabrook, Spirit Halloween, Ladies Civic Association, Apothecary, Rick Andrade “Elvis”, Grill 17, Dunkins, Walmart-Seabrook, Gather, NH Food Bank, BJ’s Wholesale Club-Seabrook, Community Oven, McDonald’s, Museum of Science, Seabrook Fire Union, O'Brien's General Store, Elite Image, Open Play Pickleball, Sea Ketch, Red’s Kitchen & Tavern, Las Olas, Bowl-O-Rama, Children’s Museum of NH, Margaritas Restaurant, Jin Hui, Seabrook’s School Maintenance Department, Moe’s Italian Sandwiches, Seacoast Art Spot, Seabrook PTO, Hampton Physical Therapy, Yankee Fisherman Co-op, KMPK Studios Photography, Kayla at Wicked Mouse Travels, Seabrook Lion’s Club, Lowe’s, Little Miss Seabrook; Harlem Ryder, Seabrook Library, Ocean State Job Lot, Letsroam.com, Seabrook Police, Seabrook Firemen, Seabrook Home Depot, Seabrook Adventure Zone, Brook of Hope, Gately’s Towing, Souther Fishing and other members of the community.

The 2023 Community Center Full-time Staff

included: Director of Recreation; Cassandra Carter, Assistant Director; Patrick Collins, Interim Athletic Director; Matt McDonald, Program Director; Brittney Gentile, Office Supervisor; Jo-Anne Page and Custodian; Jonathan Belanger & Jason Bowley.

WEB INFO –For more information regarding the

Seabrook Recreation Department please visit www.seabrookrec.com , Facebook: Seabrook Recreation Department and Community Center.

Twitter: @SeabrookRec

Instagram: Seabrook_Community_Center

**Respectfully submitted by,
The Seabrook Recreation Department**

REPORT OF THE 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	80	7,043,312
Commercial	72	6,503,439
Demolition	14	475.00
Electrical Permits	185	8,357,712
Family Apartment	6	431,002
Fence	12	97,059
Mechanical Permit	123	916,648
Mobile Home	14	1,538,301
Plumbing Permit	66	500,527
Residential Garage	7	306,046
Remodel/Replace	76	1,419,139
Residential Shed	27	168,521
Sign Permit	17	146,649
Single Family	16	3,345,453
Solar	39	1,184,124
Swimming Pool	6	274,500
Two Family	1	450,000
Use/Change of use	1	9,999
Total	762	32,692,906

2018 – 2022 Comparison

YEAR	# PERMITS	TOTAL COST
2019	794	25,948,563
2020	689	24,509,128
2021	632	22,733,354
2022	797	26,489,832
2023	701	29,831,323

2023 Business Licenses- 417

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	13
Convenience Stores	25
Hotel/Motel	7
Supermarket	3
Mobile Vendor	4
Farm Stand/Flowers/Food Processors	2
Cafeteria	1
Gym	2
Food Warehouse/Food Service	2
Catering	0
Concession Stands	2
Ice Cream Stands	1
Bait shops	1
Tattoo Establishments	4
Tattoo Artists	11
Day Care/Foster Homes	5
Amusement Device License	3

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 our town. 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 with a location which staff, communications, and local officials can have immediate information sharing with their safety partners at the local, state, and federal levels. The Town of Seabrook's Emergency Management Department consists of one full-time employee, the Director, other personnel which include a part-time EM Coordinator, and any remaining staffing requirements are filled with volunteers.

2023 brought us our final reimbursements from FEMA regarding our COVID costs. Emergency Management was involved with an ongoing project to recover costs which were incurred by the Town of Seabrook during the COVID pandemic. During the 2023 year the Town was reimbursed \$1,947,729.02. This makes the grand total since 2020 reimbursed \$2,539,076.18. Most of this accounting and correspondence has been assigned to 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.

We started our 2023 year with below freezing temperatures on multiple occasions, which led us to help facilitate the opening of Warming Shelters hosted by Seabrook Elementary School. The shelters would not have been possible without the dedication from one of Seabrook's residents Bridget Shaheen.

Bridget coordinated a facility, donations, and supplies throughout those freezing temperatures. Emergency Management also applied for a grant to help us update our Local Emergency Operating Plan (LEOP) which we were awarded and have completed.

The latter part of 2023 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 completed our fire CFE on October 18, 2023. We look forward to CFE 2 being held on February 7, 2024, and our graded drill on April 3, 2024.

As we enter this new year 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
Kelly McDonald
Emergency Management Coordinator

REPORT OF THE POLICE DEPARTMENT

The Seabrook PD family welcomed several new employees in 2023. Officers James Mascioli, Tim Scott, and Marc Smick began serving the Town in 2023 as did Dispatcher Josh Heiseler.

Seabrook officers and staff participated in social events such as Trunk-or-Treat, the Festival of Trees at the Recreation Department, and the 9th Annual Seabrook Police Stuff-A-Cruiser. Stuff-A-Cruiser was held on Saturday December 9th and Detective Dietenhofer collected approximately \$3,000.00 in gift cards (and cash that was converted to gift cards) along with some non-perishables. 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.

Seabrook officers and staff utilized online training resources as well as traditional in-person training covering a broad range of topics. In 2023 employees attended training in a variety of areas to include anti-bias training, de-escalation, ethics, Intoxilyzer recertifications, active shooter, organized retail crime, defensive tactics, 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 our residents and business owners have come to expect.

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.

Animal Control Officer Jeff Baillargeon made headlines in May when he, Sergeant Smart, and Officer Smick rescued six ducklings from a storm drain off of Lafayette Road.

Officer Mascioli, Det. Butcher, Officers Hines, Storms, Couch, Glowacki and police/Special Olympics supporter Kaiden participated in the Special Olympics Torch run.

Officers joined McDonald’s for the New Hampshire Chiefs of Police Association fundraiser in October. Chief Walker, Lieutenant Mone, Detectives Bunszell and Butcher, and Officer Glowacki helped customers in the lobby and at the drive-thru. This fundraiser helps to provide training for law enforcement throughout the state.

We received significant donations to the Police Department from the Crimeline for the Hamptons and O’Brien’s General Store. These donations will go toward training and equipment to enhance our abilities to provide top notch police services to our community.

In 2023 we began working with Dr. Kathryn Godshall, a professor at the University of New Hampshire School of Health and Human Services. This relationship resulted in a grant award for \$955,424 from the Opioid Abatement Trust that will help the Police Department address opioid issues, educate the public, and implement needed services.

Seabrook Police statistics for 2023 are as follows:

Total Calls for Service:.....	11,913
Total Offenses Committed:.....	1,480
Total Felonies:.....	319
Total Misdemeanors.....	808
Total Violations.....	138
Total Arrests:.....	551
Shoplifting:.....	166
All Other Theft/Fraud:.....	94
Motor Vehicle Accident Responses:.....	511

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

The women and men of the Seabrook Police Department are grateful to be a part of this exceptional community. It sounds cliché but we are proud to be part of the greatest community on the Seacoast.

Respectfully submitted,

Brett J. Walker
Chief of Police

TOWN OF SEABROOK
TOWN CLERK'S OFFICE
YEAR ENDING DECEMBER 31, 2023

	TOTAL COLLECTED	PAID TO THE STATE	HWY FUND	TOWN REVENUE
MOTOR VEHICLES	\$2,823,236.36	\$ 668,546.52	\$ 61,585.00	\$2,154,689.84
BOATS	\$ 84,995.55	\$ 56,647.50		\$ 28,348.05
FISH AND GAME	\$ 16,625.50	\$ 15,950.50		\$ 675.00
MARRIAGE LICENSE FEES	\$ 5,700.00	\$ 4,902.00		\$ 798.00
VITAL FEES	\$ 16,250.00	\$ 7,810.00		\$ 8,440.00
ANIMAL FEES	\$ 12,290.50	\$ 3,252.50		\$ 9,038.00
BAD CHECK FEES	\$ 725.00			\$ 725.00
MISC FEES	\$ 3,412.50			\$ 3,412.50
TOTAL REVENUE	\$2,963,235.41	\$757,109.00	\$61,585.00	\$ 2,206,126.39

VEHICLE REGISTRATIONS PROCESSED IN:	2023	12,572
	2022	12,450
	2021	12,976

An increase of \$98,984.72 was collected in revenue for the Town Clerk's Office in comparison to 2022.

An increase of \$82,437.07 was collected in motor vehicle fees in comparison to 2022.

An increase of \$16,650.15 was collected in boat registration fees in comparison to 2022.

An increase of \$1,814 was collected in animal fees in comparison to 2022.

Full-time staff included newly elected town clerk, Shayna Merrill; new deputy town clerk, Kelly Brown; Brittany Phaneuf; Diana Cerasi; and the previous town clerk, Cheryl Bowen, who retired in March.

Respectfully submitted,
Shayna Merrill
Town Clerk

PRELIMINARY COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES
Fiscal Year Ending December 31, 2023

<u>Title of Appropriation</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Balance</u>
Executive	806,843.00	765,400.46	41,442.54
Election, Regist. & Vital Statistics	362,142.00	331,457.88	30,684.12
Financial Administration	1,091,604.00	1,031,137.08	60,466.92
Legal Expense	230,000.00	172,764.92	57,235.08
Planning & Zoning	72,512.00	68,749.73	3,762.27
General Government Buildings	162,422.00	164,717.18	(2,295.18)
Cemeteries	150,275.00	126,513.84	23,761.16
Insurance	702,941.00	676,520.41	26,420.59
Police Department	5,740,978.00	5,877,591.57	(136,613.57)
Fire Department	5,762,114.00	5,617,249.48	144,864.52
Building Inspection	121,449.00	105,275.09	16,173.91
Emergency Management	143,762.00	139,226.96	4,535.04
Highway Department	1,440,594.00	1,325,073.43	115,520.57
Street Lights	125,000.00	86,562.77	38,437.23
Solid Waste Building	30,600.00	32,188.11	(1,588.11)
Rubbish Department	1,397,676.00	1,528,076.05	(130,400.05)
Water Treatment, Conserv., & Other	140,000.00	158,667.41	(18,667.41)
Health Department	97,270.00	86,079.38	11,190.62
Animal Control/Mosquito Control	147,413.00	144,541.53	2,871.47
Welfare Administration & Direct Assistance	166,975.00	131,277.17	35,697.83
Parks & Recreation	1,181,361.00	999,576.13	181,784.87
Library	527,054.00	523,710.00	3,344.00
Patriotic Purposes (Memorial & Old Home)	40,951.00	42,527.34	(1,576.34)
Conservation Commission	3,618.00	1,126.05	2,491.95
Health Insurance	4,186,198.00	3,966,845.92	219,352.08
Principal on Long Term Note	523,742.00	523,742.00	0.00
Interest on Long Term Note	305,317.00	308,661.24	(3,344.24)
Interest on TAN	4,000.00	668.33	3,331.67
Sewer Department	2,291,115.00	2,259,281.27	31,833.73
Water Department	1,995,783.00	1,998,018.27	(2,235.27)
Total Operating Budget	29,951,709.00	29,193,227.00	758,482.00
2023 Warrant Articles			
#5 PB - Master Plan	31,000.00	0.00	31,000.00
#31 Rockingham County Nutrition Program	10,885.00	10,885.00	0.00
#32 Seacoast Mental Health Center	3,622.00	3,622.00	0.00
#33 Greater Seacoas Community Health	6,000.00	6,000.00	0.00
#34 Child Advocacy Center	2,000.00	2,000.00	0.00
#35 Haven	6,014.00	6,014.00	0.00
#36 Waypoint	7,500.00	7,500.00	0.00
#37 Seabrook Community Table	7,000.00	7,000.00	0.00
#38 Chucky's Fight	8,000.00	8,000.00	0.00
#39 Southern NH Services	14,669.00	14,669.00	0.00
#40 American Red Cross	1,200.00	1,200.00	0.00
#41 Seabrook Lions Club	5,000.00	5,000.00	0.00
#42 Seacoast Visiting Nurses Center	7,600.00	7,600.00	0.00
#43 Seacoast Youth Services	18,000.00	18,000.00	0.00
#44 Transportation Assistance	3,200.00	3,200.00	0.00
#45 Cross Roads	2,800.00	2,800.00	0.00
#10 FD - Building Maintenance	50,000.00	0.00	50,000.00
#25 PD - HVAC	38,500.00	0.00	38,500.00
#27 REC - Community Center	12,000.00	3,934.77	8,065.23
#9 DPW - Town Streets	410,000.00	356,777.24	53,222.76
#11 FD - SCBA Funding	90,000.00	0.00	90,000.00
#12 WTR - Clean/rehab wells	55,000.00	3,413.42	51,586.58
#13 WTR - Construct New Wells	400,000.00	227,140.02	172,859.98
#14 WTR - Water CRF funding	75,000.00	0.00	75,000.00
#15 SWR - SCADA System	126,000.00	70,399.80	55,600.20
#16 SWR - Purchase of septic hauler	158,000.00	0.00	158,000.00
#17 SWR - Grit conveyor	85,000.00	0.00	85,000.00
#21 DPW - Stormwater pump stations	35,000.00	0.00	35,000.00
#29 TH - Boiler replacement	50,000.00	0.00	50,000.00
Total 2023 Warrant Articles	1,718,990.00	765,155.25	953,834.75
2023 Grand Total	<u>31,670,699.00</u>	<u>29,958,382.25</u>	<u>1,712,316.75</u>

Town of Seabrook
General Fund Budget Report
Fiscal Year Ending December 31, 2023

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
EXECUTIVE			
Board of Selectmen			
Personnel	33,142.00	27,967.76	5,174.24
Food/Meals	200.00	1,074.89	(874.89)
Other Professional Services	0.00	0.00	0.00
Meetings and Conferences	150.00	310.00	(160.00)
Mileage and Tolls	100.00	0.00	100.00
Town Manager/Admin.Assistant			
Personnel	703,998.00	635,878.83	68,119.17
Audit Services	0.00	0.00	0.00
Advertising	5,000.00	1,825.82	3,174.18
Engineering Services	0.00	0.00	0.00
Phone and Communication	6,000.00	15,269.79	(9,269.79)
Other Professional Services	5,000.00	3,344.46	1,655.54
Equipment Rental	5,000.00	5,070.45	(70.45)
Food/Meals	0.00	0.00	0.00
Other Contract Services	5,500.00	31,380.81	(25,880.81)
Printing and Binding	8,000.00	4,494.38	3,505.62
Dues and Memberships	22,500.00	30,426.00	(7,926.00)
Meetings and Conferences	1,000.00	0.00	1,000.00
Office Supplies	5,500.00	4,977.51	522.49
Postage	2,500.00	859.32	1,640.68
Copier Supplies	1,500.00	1,260.75	239.25
Books and Subscriptions	1,000.00	1,224.69	(224.69)
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	35.00	(35.00)
Finance Charges & Late Fees	0.00	0.00	0.00
Finance Charges and Late Fees	100.00	0.00	100.00
Trustee of Trust Funds			
Personnel	653.00	0.00	653.00
	806,843.00	765,400.46	41,442.54
ELECTION, REGIST., & VITAL STATISTICS			
Town Clerk			
Personnel	282,353.00	280,079.14	2,273.86
Phone and Communication	400.00	597.23	(197.23)
Programmers	0.00	0.00	0.00
Other Professional Services	5,000.00	5,291.00	(291.00)
Equipment Maintenance	1,400.00	1,300.00	100.00
Food/Meals	100.00	86.26	13.74
Printing and Binding	18,000.00	17,806.68	193.32
Dues and Memberships	60.00	70.00	(10.00)
Meetings and Conferences	1,210.00	2,118.18	(908.18)
Stationery/Paper	2,700.00	2,577.29	122.71
Postage	10,000.00	6,059.23	3,940.77
Books and Subscriptions	60.00	0.00	60.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Dog Licenses & Tags	800.00	587.73	212.27
Red Book/Motor Vehicles	0.00	0.00	0.00
New Equipment	2,636.00	1,652.96	983.04
Mileage and Tolls	600.00	701.45	(101.45)
Finance Charge & Late Fee	0.00	26.00	(26.00)
Elections & Registrations			
Personnel	34,573.00	11,495.86	23,077.14
Advertising	500.00	0.00	500.00
Food/Meals	750.00	719.37	30.63
Other Contract Services	0.00	0.00	0.00
Office Supplies	600.00	0.00	600.00
Postage	400.00	289.50	110.50
Mileage and Tolls	0.00	0.00	0.00
	362,142.00	331,457.88	30,684.12

FINANCIAL ADMINISTRATION

Budget Committee

Personnel	1,292.00	414.56	877.44
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	0.00	0.00
Postage	0.00	0.00	0.00
Books and Subscriptions	165.00	304.39	(139.39)
Mileage & Tolls Reimbursements	0.00	0.00	0.00

Finance Department

Personnel	160,556.00	179,412.84	(18,856.84)
Annual Audit Services	33,000.00	28,547.43	4,452.57
Advertising	0.00	0.00	0.00
Phone and Communication	372.00	842.16	(470.16)
Other Professional Services	6,000.00	30,318.02	(24,318.02)
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	2,063.61	(1,413.61)
Postage	2,635.00	684.18	1,950.82
Books and Subscriptions	200.00	0.00	200.00
New Equipment	1,500.00	1,199.48	300.52
Mileage and Tolls	0.00	0.00	0.00
Finance Charges & Late Fees	0.00	1,000.00	(1,000.00)

Treasurer

Personnel	68,606.00	66,218.53	2,387.47
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	154,666.00	152,247.63	2,418.37
Phone and Communication	400.00	60.00	340.00
Other Professional Services	1,200.00	653.27	546.73
Food/Meals	0.00	0.00	0.00
Printing and Binding	1,500.00	1,200.00	300.00
Dues and Memberships	100.00	40.00	60.00
Meetings and Conferences	700.00	729.00	(29.00)
Postage	6,000.00	4,462.23	1,537.77
Books and Subscriptions	10.00	0.00	10.00
New Equipment	500.00	153.97	346.03
Mileage and Tolls	500.00	0.00	500.00
Assessing Department			
Personnel	182,234.00	139,808.49	42,425.51
Phone and Communication	400.00	59.36	340.64
Programmers	9,755.00	13,859.00	(4,104.00)
Other Professional Services	10,000.00	390.00	9,610.00
Equipment Rental	0.00	0.00	0.00
Food/Meals	100.00	0.00	100.00
Other Contract Services	44,784.00	27,502.50	17,281.50
Printing and Binding	1,300.00	0.00	1,300.00
Dues and Memberships	763.00	335.00	428.00
Meetings and Conferences	100.00	0.00	100.00
Photography Supplies	0.00	0.00	0.00
Stationery/Paper	150.00	220.87	(70.87)
Postage	1,000.00	307.17	692.83
Computer Supplies	0.00	0.00	0.00
Books and Subscriptions	1,030.00	1,060.15	(30.15)
New Equipment	0.00	0.00	0.00
Mileage and Tolls	300.00	73.36	226.64
Computer Technology			
Personnel	95,857.00	90,404.04	5,452.96
Phone and Communication	7,300.00	3,176.43	4,123.57
Programmers	6,000.00	0.00	6,000.00
Software & Licensing	66,000.00	52,227.70	13,772.30
Hosted Services	55,000.00	46,432.76	8,567.24
Other Professional Services	1,000.00	0.00	1,000.00
Equipment Maintenance	2,000.00	2,085.35	(85.35)
Other Contract Services	12,500.00	7,420.56	5,079.44
Meetings and Conferences	1,000.00	0.00	1,000.00
Computer Supplies	1,000.00	880.00	120.00
New Equipment	32,000.00	46,361.11	(14,361.11)
Finance Charges & Late Fee	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Channel 22			
Personnel	66,729.00	74,756.10	(8,027.10)
Programmers/Tech Advisors	0.00	36,500.00	(36,500.00)
Software & Licensing	1,600.00	4,677.00	(3,077.00)
Hosted Services	7,300.00	7,487.42	(187.42)
Other Professional Services	15,000.00	1,950.00	13,050.00
Equipment Maintenance	1,000.00	1,200.00	(200.00)
Meetings and Conferences	0.00	0.00	0.00
Office Supplies	250.00	0.00	250.00
New Equipment	25,000.00	1,411.41	23,588.59
Training	2,000.00	0.00	2,000.00
	1,091,604.00	1,031,137.08	34,878.33
LEGAL EXPENSE	230,000.00	172,764.92	57,235.08
	230,000.00	172,764.92	57,235.08
PLANNING & ZONING			
Planning Board			
Personnel	25,862.00	8,875.06	16,986.94
Advertising	2,000.00	1,503.45	496.55
Engineering Service	0.00	0.00	0.00
Legal Services	4,000.00	1,602.64	2,397.36
Phone and Communication	400.00	576.75	(176.75)
Other Professional Services	8,400.00	4,278.00	4,122.00
Billable Services	20,000.00	42,301.83	(22,301.83)
Food/Meals	450.00	0.00	450.00
Printing and Binding	75.00	624.96	(549.96)
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	92.43	207.57
Postage	1,700.00	1,709.58	(9.58)
Computer Supplies	25.00	127.50	(102.50)
Copier Supplies	500.00	0.00	500.00
Books & Subscriptions	350.00	256.76	93.24
New Equipment	0.00	0.00	0.00
Mileage and Tolls	0.00	0.00	0.00
Board of Adjustment			
Personnel	4,075.00	3,892.07	182.93
Advertising	1,200.00	1,849.68	(649.68)
Legal Services	1,000.00	0.00	1,000.00
Other Professional Services	100.00	300.00	(200.00)
Food/Meals	280.00	0.00	280.00
Meetings and Conferences	120.00	0.00	120.00
Postage	1,400.00	759.02	640.98
Books and Subscriptions	75.00	0.00	75.00
	72,512.00	68,749.73	3,762.27

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
GENERAL GOVERNMENT BUILDINGS			
Town Hall			
Personnel	74,022.00	104,386.13	(30,364.13)
Electricity	24,750.00	7,547.24	17,202.76
Equipment Maintenance	2,000.00	7,250.80	(5,250.80)
Building Maintenance	25,000.00	19,856.76	5,143.24
Contract Painting	500.00	105.97	394.03
Carpentry Supplies	300.00	0.00	300.00
Food/Meals	0.00	170.82	(170.82)
Other Contract Services	8,200.00	7,825.79	374.21
Medical Supplies	450.00	1,066.81	(616.81)
Safety Equipment	0.00	21.60	(21.60)
Electrical Supplies	500.00	5,725.39	(5,225.39)
Gasoline	500.00	800.54	(300.54)
Natural Gas	15,000.00	3,706.34	11,293.66
Custodial Supplies	5,000.00	2,338.50	2,661.50
Landscaping Materials	2,000.00	603.82	1,396.18
Hand Tools	200.00	490.15	(290.15)
New Equipment	2,500.00	0.00	2,500.00
Mileage and Tolls	600.00	2,820.52	(2,220.52)
Deeded Tax Property Fees	900.00	0.00	900.00
	162,422.00	164,717.18	(2,295.18)
CEMETERIES			
Personnel	136,747.00	122,506.86	14,240.14
Advertising	100.00	0.00	100.00
Other Professional Services	2,700.00	1,650.00	1,050.00
Electricity	800.00	370.67	429.33
Equipment Maintenance	827.00	448.54	378.46
Printing and Binding	0.00	0.00	0.00
Dues and Memberships	60.00	60.00	0.00
Meetings and Conferences	150.00	90.00	60.00
Safety Equipment	200.00	487.72	(287.72)
Chemicals	250.00	0.00	250.00
Office Supplies	441.00	0.00	441.00
Plumbing Supplies	200.00	126.27	73.73
Gasoline	200.00	0.00	200.00
Custodial Supplies	300.00	0.00	300.00
Landscaping Materials	1,000.00	746.14	253.86
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	0.00	0.00
Mileage and Tolls	200.00	27.64	172.36
Real Estate Taxes	0.00	0.00	0.00
	150,275.00	126,513.84	23,761.16

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
INSURANCE			
Unemployment Compensation	6,200.00	2,796.75	3,403.25
Workers' Compensation	435,000.00	403,034.66	31,965.34
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	270,689.00	(15,689.00)
	702,941.00	676,520.41	26,420.59
POLICE DEPARTMENT			
Personnel	5,148,663.00	5,271,562.81	(122,899.81)
Advertising	500.00	0.00	500.00
Phone and Communication	30,000.00	31,844.38	(1,844.38)
Programmers	0.00	0.00	0.00
Other Professional Services	10,000.00	31,759.03	(21,759.03)
Equipment Maintenance	0.00	121.00	(121.00)
Radio Maintenance	3,500.00	12,127.39	(8,627.39)
Vehicle Maintenance	20,000.00	34,304.31	(14,304.31)
Equipment Lease	6,500.00	8,781.00	(2,281.00)
Patrol Fleet Units	135,000.00	167,121.40	(32,121.40)
Food/Meals	1,000.00	1,477.69	(477.69)
Other Contract Services	75,000.00	103,943.83	(28,943.83)
Printing and Binding	1,500.00	634.33	865.67
Dues and Memberships	5,100.00	8,109.10	(3,009.10)
Meetings and Conferences	5,000.00	553.80	4,446.20
Medical Supplies	800.00	1,355.23	(555.23)
Batteries	1,000.00	677.64	322.36
Photography Supplies	0.00	0.00	0.00
Office Supplies	4,000.00	4,058.50	(58.50)
Public Relations/Ed Supplies	2,500.00	591.10	1,908.90
Postage	1,500.00	1,965.38	(465.38)
Gasoline	58,545.00	46,435.17	12,109.83
Diesel Fuel	0.00	0.00	0.00
Computer Supplies	2,500.00	0.00	2,500.00
Copier Supplies	1,200.00	0.00	1,200.00
Books and Subscriptions	2,000.00	839.81	1,160.19
Traffic Signs	0.00	0.00	0.00
New Equipment	20,000.00	41,912.73	(21,912.73)
K9 New Equipment	4,000.00	2,649.50	1,350.50
Mileage and Tolls	1,500.00	373.02	1,126.98
Training	45,000.00	13,476.68	31,523.32
Finance Charges & Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	0.00	0.00	0.00
Police Station			
Personnel	59,212.00	0.00	59,212.00
Electricity	28,000.00	18,482.15	9,517.85
Equipment Maintenance	2,000.00	1,314.85	685.15
Building Maintenance	16,000.00	22,687.64	(6,687.64)
Painting	300.00	169.99	130.01
Carpentry Supplies	300.00	0.00	300.00
Equipment Lease	2,500.00	422.86	2,077.14

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Ground Maintenance	1,500.00	3,634.26	(2,134.26)
Food/Meals	300.00	0.00	300.00
Other Contract Services	30,358.00	35,771.86	(5,413.86)
Medical Supplies	0.00	0.00	0.00
Plumbing Supplies	300.00	850.24	(550.24)
Electrical Supplies	300.00	200.00	100.00
Natural Gas	12,000.00	2,362.26	9,637.74
Custodial Supplies	1,500.00	1,973.22	(473.22)
Landscaping Materials	0.00	0.00	0.00
Hand Tools	100.00	0.00	100.00
New Equipment	0.00	3,047.41	(3,047.41)
Finance Charges and Late Fees	0.00	0.00	0.00
	5,740,978.00	5,877,591.57	(136,613.57)
FIRE DEPARTMENT			
Personnel	5,501,050.00	5,403,682.34	97,367.66
Phone and Communication	27,000.00	40,793.97	(13,793.97)
Other Professional Services	500.00	1,317.33	(817.33)
Equipment Maintenance	3,500.00	16,886.93	(13,386.93)
Vehicle Maintenance	50,000.00	19,775.76	30,224.24
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	639.86	(639.86)
Other Contract Services	40,000.00	6,275.82	33,724.18
Dues and Memberships	800.00	8,867.94	(8,067.94)
Meetings and Conferences	500.00	7,881.50	(7,381.50)
Medical Supplies	0.00	707.07	(707.07)
Photography Supplies	1.00	0.00	1.00
Stationery/Paper	100.00	0.00	100.00
Office Supplies	500.00	241.36	258.64
Public Relations/Ed Supplies	0.00	0.00	0.00
Postage	100.00	9.81	90.19
Gasoline	8,000.00	15,717.08	(7,717.08)
Diesel Fuel	10,000.00	8,358.56	1,641.44
Computer Supplies	0.00	0.00	0.00
Copier Supplies	200.00	0.00	200.00
Books and Subscriptions	1,000.00	0.00	1,000.00
New Equipment	4,000.00	5,509.38	(1,509.38)
Infectious Disease Control	20,000.00	0.00	20,000.00
Mileage and Tolls	250.00	2,761.67	(2,511.67)
Fire Alarms System	7,000.00	2,804.12	4,195.88
Regional Hazmat	4,400.00	0.00	4,400.00
Fire Station			
Other Professional Services	300.00	6,180.60	(5,880.60)
Electricity	17,000.00	22,956.48	(5,956.48)
Building Maintenance	7,000.00	18,059.43	(11,059.43)
Carpentry Supplies	100.00	0.00	100.00
Ground Maintenance	200.00	0.00	200.00
Other Contract Services	12,500.00	157.27	12,342.73

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Chemicals	250.00	0.00	250.00
Plumbing Supplies	0.00	598.00	(598.00)
Electrical Supplies	0.00	180.00	(180.00)
Natural Gas	17,000.00	12,643.94	4,356.06
Custodial Supplies	1,800.00	2,573.76	(773.76)
Landscaping Materials	1.00	0.00	1.00
Hand Tools	1.00	0.00	1.00
New Equipment	3,000.00	881.32	2,118.68
Finance Charges and Late Fees	0.00	0.00	0.00
Fire Hire (Fire Hire is 100% reimbursed by persons requiring fire hire)			
Personnel	13,061.00	1,077.56	11,983.44
	5,762,114.00	5,617,249.48	144,864.52
BUILDING INSPECTION			
Personnel	98,574.00	87,058.32	11,515.68
Legal Services	0.00	0.00	0.00
Phone and Communication	625.00	1,178.34	(553.34)
Other Professional Services	19,000.00	14,743.11	4,256.89
Vehicle Maintenance	0.00	0.00	0.00
Food/Meals	0.00	0.00	0.00
Printing and Binding	0.00	0.00	0.00
Dues and Memberships	250.00	0.00	250.00
Meetings and Conferences	300.00	260.00	40.00
Photography Supplies	100.00	0.00	100.00
Stationery/Paper	250.00	209.84	40.16
Postage	300.00	377.34	(77.34)
Postage	0.00	0.00	0.00
Books & Subscriptions	1,600.00	0.00	1,600.00
New Equipment	400.00	806.45	(406.45)
Mileage and Tolls	50.00	641.69	(591.69)
	121,449.00	105,275.09	16,173.91
EMERGENCY MANAGEMENT			
Personnel	108,752.00	103,725.51	5,026.49
Phone and Communication	3,000.00	0.00	3,000.00
Other Professional Services	0.00	0.00	0.00
Equipment Maintenance	50.00	51.99	(1.99)
Vehicle Maintenance	500.00	7,838.08	(7,338.08)
Food/Meals	900.00	62.38	837.62
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	10.55	239.45
Gasoline	1,800.00	0.00	1,800.00
Copier Supplies	0.00	0.00	0.00
Books and Subscriptions	0.00	0.00	0.00
New Equipment	1,500.00	0.00	1,500.00
Finance Charges and Late Fees	0.00	0.00	0.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Emergency Management RERP			
Personnel	25,760.00	27,538.45	0.00
Equipment Maintenance	0.00	0.00	0.00
	143,762.00	139,226.96	6,313.49
HIGHWAY DEPARTMENT			
Personnel	953,498.00	829,539.25	123,958.75
Advertising	75.00	0.00	75.00
Phone and Communication	6,000.00	12,564.34	(6,564.34)
Programmers/Tech Advisors	0.00	0.00	0.00
Other Professional Services	4,000.00	3,290.20	709.80
Electricity	8,500.00	17,601.19	(9,101.19)
Equipment Maintenance	55,000.00	47,931.47	7,068.53
Radio Maintenance	300.00	0.00	300.00
Vehicle Maintenance	45,000.00	53,061.15	(8,061.15)
Carpentry Supplies	1,700.00	161.92	1,538.08
Vehicle Lease	11,666.00	10,195.19	1,470.81
Equipment Rental	10,000.00	986.78	9,013.22
Food/Meals	0.00	229.31	(229.31)
Other Contract Services	60,000.00	49,205.54	10,794.46
Printing and Binding	50.00	799.33	(749.33)
Dues and Memberships	1,675.00	1,280.00	395.00
Meetings and Conferences	700.00	288.00	412.00
Safety Equipment	2,392.00	4,642.66	(2,250.66)
Photography Supplies	50.00	0.00	50.00
Chemicals	500.00	1,965.21	(1,465.21)
Office Supplies	1,200.00	1,242.28	(42.28)
Postage	300.00	1.92	298.08
Plumbing Supplies	100.00	0.00	100.00
Electrical Supplies	100.00	0.00	100.00
Gasoline	35,000.00	1,207.04	33,792.96
Diesel Fuel	40,000.00	4,318.54	35,681.46
Custodial Supplies	2,800.00	749.98	2,050.02
Computer Supplies	0.00	0.00	0.00
Landscaping Materials	1,500.00	2,058.46	(558.46)
Hand Tools	4,000.00	3,714.79	285.21
Books and Subscriptions	0.00	0.00	0.00
Traffic Signs	9,763.00	3,944.51	5,818.49
Asphalt/Road Materials	10,000.00	11,798.77	(1,798.77)
Crushed Stone	2,800.00	968.00	1,832.00
Drainage Pipe	2,000.00	2,490.00	(490.00)
Sand	6,000.00	0.00	6,000.00
Road Salt	92,000.00	129,628.06	(37,628.06)
New Equipment	23,000.00	18,480.38	4,519.62
Mileage and Tolls	1,000.00	113.84	886.16
Cold Patch	2,100.00	0.00	2,100.00
Finance Charges and Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	1,500.00	2,019.47	(519.47)
ARPA Expense	0.00	84,670.00	(84,670.00)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Public Works Garage			
Electricity	7,500.00	5,818.14	1,681.86
Building Maintenance	6,400.00	3,692.97	2,707.03
Carpentry Supplies	3,700.00	0.00	3,700.00
Other Contract Services	4,725.00	0.00	4,725.00
Natural Gas	22,000.00	14,414.74	7,585.26
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
	1,440,594.00	1,325,073.43	115,520.57
STREET LIGHTS			
Electricity	125,000.00	86,562.77	38,437.23
	125,000.00	86,562.77	38,437.23
SOLID WASTE BUILDING			
Other Professional Services	1,100.00	1,932.00	(832.00)
Electricity	13,000.00	11,086.76	1,913.24
Building Maintenance	3,000.00	10,395.76	(7,395.76)
Carpentry Supplies	0.00	0.00	0.00
Natural Gas	13,500.00	8,773.59	4,726.41
New Equipment	0.00	0.00	0.00
Finance Charges and Late Fees	0.00	0.00	0.00
	30,600.00	32,188.11	(1,588.11)
RUBBISH DEPARTMENT			
Personnel	800,535.00	893,236.59	(92,701.59)
Advertising	100.00	240.24	(140.24)
Engineering Services	39,000.00	69,620.02	(30,620.02)
Phone and Communication	950.00	2,783.04	(1,833.04)
Other Professional Services	1,000.00	3,957.91	(2,957.91)
Equipment Maintenance	37,000.00	51,340.62	(14,340.62)
Vehicle Maintenance	16,000.00	39,773.07	(23,773.07)
Carpentry Supplies	1,500.00	56.98	1,443.02
Equipment Rental	2,500.00	17,182.36	(14,682.36)
Food/Meals	0.00	216.00	(216.00)
Other Contract Services	2,000.00	961.90	1,038.10
Printing and Binding	300.00	762.29	(462.29)
Dues and Memberships	2,887.00	1,332.00	1,555.00
Meetings and Conferences	250.00	385.00	(135.00)
Safety Equipment	1,722.00	4,542.00	(2,820.00)
Chemicals	300.00	88.95	211.05
Office Supplies	400.00	544.34	(144.34)
Gasoline	0.00	11,400.04	(11,400.04)
Diesel Fuel	43,000.00	27,242.88	15,757.12
Natural Gas	0.00	0.00	0.00
Custodial Supplies	1,500.00	628.26	871.74
Computer Supplies	100.00	0.00	100.00
Hand Tools	100.00	36.00	64.00

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
New Equipment	2,000.00	955.90	1,044.10
Mileage and Tolls	500.00	1,244.86	(744.86)
Finance Charges & Late Fees	0.00	0.00	0.00
Damages to Non-Town Property	0.00	0.00	0.00
Rubbish Disposal	384,032.00	326,382.89	57,649.11
Recycling	60,000.00	73,161.91	(13,161.91)
	1,397,676.00	1,528,076.05	(130,400.05)

WATER TREATMENT, CONSERV., & OTHER

Stormwater Management

Personnel	8,000.00	7,884.96	115.04
Other Contract Services	132,000.00	150,782.45	(18,782.45)
New Equipment	0.00	0.00	0.00
	140,000.00	158,667.41	(18,667.41)

HEALTH DEPARTMENT

Personnel	88,095.00	85,167.17	2,927.83
Phone and Communication	625.00	0.00	625.00
Other Professional Services	7,500.00	540.00	6,960.00
Dues and Memberships	75.00	45.00	30.00
Meetings and Conferences	200.00	103.50	96.50
Photography Supplies	50.00	0.00	50.00
Stationery/Paper	200.00	0.00	200.00
Postage	0.00	112.72	(112.72)
Books and Subscriptions	50.00	0.00	50.00
New Equipment	425.00	110.99	314.01
Mileage and Tolls	50.00	0.00	50.00
	97,270.00	86,079.38	11,190.62

ANIMAL CONTROL

Personnel	75,810.00	79,726.33	(3,916.33)
Radio Maintenance	200.00	0.00	200.00
Vehicle Maintenance	1,500.00	1,000.00	500.00
Equipment Lease	0.00	4,676.03	(4,676.03)
Vehicle Lease	9353	5,211.17	4,141.83
Printing and Binding	100.00	0.00	100.00
Office Supplies	0.00	0.00	0.00
New Equipment	500.00	0.00	500.00
New Equipment	300.00	0.00	300.00
Prescription Drugs	0.00	0.00	0.00
Animal Care/Disposal	1,200.00	48.00	1,152.00

MOSQUITO CONTROL

Advertising	50.00	0.00	50.00
Other Professional Services	56,900.00	53,880.00	3,020.00
Carpentry Supplies	1,500.00	0.00	1,500.00
Meetings and Conferences	0.00	0.00	0.00
	147,413.00	144,541.53	2,871.47

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
WELFARE ADMINISTRATION & DIRECT ASSISTANCE			
Welfare Administration			
Personnel	78,445.00	73,945.77	4,499.23
Phone and Communication	0.00	563.19	(563.19)
Other Professional Services	0.00	0.00	0.00
Dues and Memberships	30.00	0.00	30.00
Meetings and Conferences	0.00	70.00	(70.00)
Postage	0.00	23.19	(23.19)
New Equipment	0.00	0.00	0.00
Direct Assistance			
Other Professional Services	1,000.00	2,936.04	(1,936.04)
Electricity for Clients	7,000.00	11,071.34	(4,071.34)
Food/Meals for Clients	9,250.00	6,953.37	2,296.63
Gasoline for Clients	2,650.00	2,056.41	593.59
Fuel Oil for Clients	4,000.00	1,619.75	2,380.25
Natural Gas for Clients	1,300.00	0.00	1,300.00
Prescription Drugs for Clients	2,200.00	613.27	1,586.73
Building Rental for Clients	53,500.00	25,914.23	27,585.77
Clothing for Clients	600.00	190.16	409.84
Funerals for Clients	6,000.00	5,000.00	1,000.00
Transportation for Clients	1,000.00	320.45	679.55
	166,975.00	131,277.17	35,697.83
PARKS & RECREATION			
Parks			
Personnel	200,727.00	260,559.75	(59,832.75)
Phone and Communication	660.00	0.00	660.00
Other Professional Services	1,000.00	829.97	170.03
Electricity	4,500.00	3,464.62	1,035.38
Equipment Maintenance	1,900.00	3,207.33	(1,307.33)
Radio Maintenance	50.00	0.00	50.00
Vehicle Maintenance	2,000.00	4,777.56	(2,777.56)
Building Maintenance	22,000.00	7,935.98	14,064.02
Painting	6,000.00	6,170.19	(170.19)
Carpentry Supplies	800.00	555.42	244.58
Ground Maintenance	1,000.00	1,209.00	(209.00)
Equipment Rental	0.00	0.00	0.00
Other Contract Services	10,800.00	1,352.00	9,448.00
Dues and Memberships	0.00	0.00	0.00
Meetings and Conferences	0.00	0.00	0.00
Safety Equipment	100.00	1,716.38	(1,616.38)
Plumbing Supplies	500.00	261.80	238.20
Electrical Supplies	200.00	35.05	164.95
Gasoline	1,000.00	47.96	952.04
Custodial Supplies	1,400.00	695.26	704.74
Landscaping Materials	3,000.00	1,413.91	1,586.09
Vehicle Supplies	0.00	0.00	0.00
Hand Tools	428.00	1,228.68	(800.68)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Recreational Supplies	300.00	121.98	178.02
Fencing	3,000.00	80.73	2,919.27
Concrete	200.00	0.00	200.00
Infield Mix	4,000.00	2,400.34	1,599.66
New Equipment	1,000.00	1,673.13	(673.13)
Mileage and Tolls	55.00	0.00	55.00
Finance Charges & Late Fees	0.00	0.00	0.00
Memorial Day	2,000.00	801.49	1,198.51
Recreation Department			
Personnel	646,246.00	570,449.02	75,796.98
Advertising	664.00	0.00	664.00
Phone and Communication	7,795.00	9,772.07	(1,977.07)
Programmers	0.00	0.00	0.00
Other Professional Services	1,900.00	2,711.75	(811.75)
Equipment Maintenance	3,125.00	326.24	2,798.76
Vehicle Maintenance	850.00	0.00	850.00
Equipment Lease	3,121.00	4,480.33	(1,359.33)
Equipment Rental	14,500.00	13,831.65	668.35
Food/Meals	360.00	0.00	360.00
Other Contract Services	12,410.00	13,224.17	(814.17)
Printing and Binding	300.00	0.00	300.00
Dues and Memberships	1,650.00	130.00	1,520.00
Meetings and Conferences	875.00	532.97	342.03
Medical Supplies	600.00	229.03	370.97
Photography Supplies	200.00	0.00	200.00
Office Supplies	2,321.00	931.76	1,389.24
Postage	500.00	345.69	154.31
Gasoline	650.00	754.48	(104.48)
Computer Supplies	200.00	0.00	200.00
Books and Subscriptions	200.00	0.00	200.00
Recreational Supplies	12,500.00	9,066.84	3,433.16
New Equipment	5,900.00	1,731.27	4,168.73
Mileage and Tolls	100.00	106.77	(6.77)
Finance Charges and Late Fees	0.00	0.00	0.00
Admission Fees	1,900.00	0.00	1,900.00
Grants and Donations	0.00	0.00	0.00
Community Center			
Personnel	51,170.00	22,749.61	28,420.39
Advertising	0.00	0.00	0.00
Other Professional Services	0.00	0.00	0.00
Electricity	30,000.00	2,822.40	27,177.60
Equipment Maintenance	3,500.00	3,993.03	(493.03)
Building Maintenance	30,000.00	15,359.57	14,640.43
Carpentry Supplies	350.00	0.00	350.00
Ground Maintenance	7,000.00	712.31	6,287.69
Food/Meals	0.00	0.00	0.00
Other Contract Services	3,600.00	5,843.00	(2,243.00)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Chemicals	1,600.00	20.50	1,579.50
Plumbing Supplies	50.00	0.00	50.00
Electrical Supplies	450.00	77.88	372.12
Gasoline	85.00	0.00	85.00
Natural Gas	20,000.00	3,114.25	16,885.75
Propane Gas	0.00	0.00	0.00
Custodial Supplies	4,030.00	2,526.31	1,503.69
Landscaping Materials	1,200.00	268.49	931.51
Hand Tools	150.00	54.99	95.01
New Equipment	3,000.00	605.53	2,394.47
Mileage and Tolls	0.00	0.00	0.00
Welcome Center			
Personnel	15,789.00	6,257.81	9,531.19
Electricity	500.00	764.69	(264.69)
Building Maintenance	550.00	1,294.31	(744.31)
Painting	700.00	0.00	700.00
Carpentry Supplies	300.00	194.00	106.00
Other Contract Services	0.00	0.00	0.00
Custodial Supplies	700.00	0.00	700.00
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	0.00	5,000.00
Beach Maintenance	6,000.00	3,754.88	2,245.12
	1,181,361.00	999,576.13	181,784.87
LIBRARY			
Other Professional Services	527,054.00	523,710.00	3,344.00
	527,054.00	523,710.00	3,344.00
PATRIOTIC PURPOSES			
Memorial Day			
Food/Meals	900.00	0.00	900.00
Other Contract Services	4,800.00	5,675.00	(875.00)
Memorial Supplies	3,600.00	3,903.00	(303.00)

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
Old Home Day			
Other Professional Services	4,950.00	4,570.00	380.00
Carpentry Supplies	500.00	0.00	500.00
Equipment Rental	7,275.00	7,303.10	(28.10)
Other Contract Services	13,421.00	14,622.65	(1,201.65)
Printing and Binding	1,350.00	1,470.39	(120.39)
Photography Supplies	30.00	0.00	30.00
Office Supplies	0.00	0.00	0.00
Postage	600.00	1,181.02	(581.02)
Electrical Supplies	100.00	0.00	100.00
Recreational Supplies	2,600.00	3,802.18	(1,202.18)
New Equipment	825.00	0.00	825.00
Finance Charge & Late Fee	0.00	0.00	0.00
	40,951.00	42,527.34	(1,576.34)
CONSERVATION COMMISSION			
Personnel	2,217.00	876.05	1,340.95
Advertising	150.00	0.00	150.00
Other Professional Services	0.00	250.00	(250.00)
Food/Meals	250.00	0.00	250.00
Printing and Binding	100.00	0.00	100.00
Dues and Memberships	300.00	0.00	300.00
Meetings and Conferences	50.00	0.00	50.00
Photography Supplies	50.00	0.00	50.00
Stationery/Paper	50.00	0.00	50.00
Office Supplies	25.00	0.00	25.00
Postage	25.00	0.00	25.00
Computer Supplies	1.00	0.00	1.00
Books and Subscriptions	50.00	0.00	50.00
Maps	100.00	0.00	100.00
New Equipment	0.00	0.00	0.00
Mileage and Tolls	250.00	0.00	250.00
	3,618.00	1,126.05	2,491.95
HEALTH INSURANCE			
Health Insurance	3,552,036.00	3,448,857.27	103,178.73
HRA Debit Card Expense	314,000.00	260,806.72	53,193.28
Life Insurance	135,178.00	90,418.36	44,759.64
Dental Insurance	184,984.00	166,763.57	18,220.43
	4,186,198.00	3,966,845.92	219,352.08
PRINCIPAL ON LONG TERM NOTE	523,742.00	523,742.00	0.00
INTEREST ON LONG TERM NOTE	305,317.00	308,661.24	(3,344.24)
TAX ANTICIPATION NOTE	4,000.00	668.33	3,331.67
WATER DEPARTMENT	1,995,783.00	1,998,018.27	(2,235.27)
SEWER DEPARTMENT	2,291,115.00	2,259,281.27	31,833.73
TOTAL OPERATING BUDGET	29,951,709.00	29,193,227.00	758,482.00

<u>Account Title</u>	<u>Total Appropriation</u>	<u>Year to Date Expenditures</u>	<u>Unexpended Balance</u>
2023 Warrant Articles			
#5 PB - Master Plan	31,000.00	0.00	31,000.00
#31 Rockingham County Nutrition Program	10,885.00	10,885.00	0.00
#32 Seacoast Mental Health Center	3,622.00	3,622.00	0.00
#33 Greater Seacoas Community Health	6,000.00	6,000.00	0.00
#34 Child Advocacy Center	2,000.00	2,000.00	0.00
#35 Haven	6,014.00	6,014.00	0.00
#36 Waypoint	7,500.00	7,500.00	0.00
#37 Seabrook Community Table	7,000.00	7,000.00	0.00
#38 Chucky's Fight	8,000.00	8,000.00	0.00
#39 Southern NH Services	14,669.00	14,669.00	0.00
#40 American Red Cross	1,200.00	1,200.00	0.00
#41 Seabrook Lions Club	5,000.00	5,000.00	0.00
#42 Seacoast Visiting Nurses Center	7,600.00	7,600.00	0.00
#43 Seacoast Youth Services	18,000.00	18,000.00	0.00
#44 Transportation Assistance	3,200.00	3,200.00	0.00
#45 Cross Roads	2,800.00	2,800.00	0.00
#10 FD - Building Maintenance	50,000.00	0.00	50,000.00
#25 PD - HVAC	38,500.00	0.00	38,500.00
#27 REC - Community Center	12,000.00	3,934.77	8,065.23
#9 DPW - Town Streets	410,000.00	356,777.24	53,222.76
#11 FD - SCBA Funding	90,000.00	0.00	90,000.00
#12 WTR - Clean/rehab wells	55,000.00	3,413.42	51,586.58
#13 WTR - Construct New Wells	400,000.00	227,140.02	172,859.98
#14 WTR - Water CRF funding	75,000.00	0.00	75,000.00
#15 SWR - SCADA System	126,000.00	70,399.80	55,600.20
#16 SWR - Purchase of septic hauler	158,000.00	0.00	158,000.00
#17 SWR - Grit conveyor	85,000.00	0.00	85,000.00
#21 DPW - Stormwater pump stations	35,000.00	0.00	35,000.00
#29 TH - Boiler replacement	50,000.00	0.00	50,000.00
Total 2023 Warrant Articles	1,718,990.00	765,155.25	953,834.75

SELECTMEN'S ENCUMBRANCES

2022 Warrant Articles			
#29 Waypoint	0.00	1,000.00	-1,000.00
#30 Child Advocacy Center	0.00	1,000.00	-1,000.00
#32 Haven	0.00	3,758.50	-3,758.50
#33 Richie McFarland	0.00	2,064.50	-2,064.50
#34 Rockingham Nutrition Program	0.00	3,828.00	-3,828.00
#36 Lions Club	0.00	2,500.00	-2,500.00
#37 Seacoast Mental Health	0.00	1,811.00	-1,811.00
#38 Seacoast Visiting Nurses	0.00	3,800.00	-3,800.00
#41 Transportation Assistance for Seacoast Citizens	0.00	1,600.00	-1,600.00
#8 WTR - Rehab bedrock wells	0.00	21,526.93	-21,526.93
Total 2022 Warrant Articles	0.00	42,888.93	-42,888.93

Account Title	Total Appropriation	Year to Date Expenditures	Unexpended Balance
2021 Warrant Articles			
#11 SWR - Rte 286 bridge outfall pipe	0.00	378,672.00	(378,672.00)
#12 SWR - Retrofitting WWTP	0.00	-25,113.15	25,113.15
#13 SWR - SCADA system upgrade	0.00	12,460.20	(12,460.20)
Total 2021 Warrant Articles	0.00	353,558.85	-353,558.85
Grants with no matching Town Funds			
LFRR Grant	0.00	(12,701.43)	12,701.43
EM - 2023 Performance Grant	0.00	4,000.00	(4,000.00)
WTR - Strategic Planning Grant	0.00	23,673.60	(23,673.60)
Lead Service Line Inventory	0.00	28,350.00	(28,350.00)
Client Resilience Grant	0.00	58,686.17	(58,686.17)
Total Grants	0.00	102,008.34	(102,008.34)
ABATEMENTS & REFUNDS	0.00	2,483.54	(2,483.54)
SEABROOK ELEMENTARY SCHOOL			
Budget 2022-2023 Balance	4,919,277.00	4,919,277.00	0.00
Budget 2022 - 2023	16,735,562.00	10,400,000.00	6,335,562.00
WINNACUNNET HIGH SCHOOL			
Budget 2022-2023 Balance	2,707,659.00	2,707,659.00	0.00
Budget 2022 - 2023	8,570,711.00	4,200,000.00	4,370,711.00
COUNTY TAX 2023	2,668,606.00	2,668,606.00	0.00

**THE STATE OF NEW HAMPSHIRE
TOWN OF SEABROOK
TOWN WARRANT FOR 2024**

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 6, 2024, at 7:00 o'clock in the evening to participate in the first session of the 2024 Annual Town Meeting. The snow date will be February 13, 2024 or determined by the Town Moderator if necessary.

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 12, 2024, 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 12, 2024, 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) Tax Collector for a term of three (3) years,
- two (2) members of the Planning Board for a term of three (3) years;
- two (2) members of the Budget Committee for a term of three (3) years;
- one (1) member of the Budget Committee for a term of two (2) years;
- one (1) Trustee of the Library for a term of three (3) years;
- one (1) Trustee of the Trust Funds for a term of three (3) years;
- three (3) Constables for a term of one (1) year;

ARTICLE 2

Are you in favor of amending the Zoning Ordinance as proposed by the Planning Board to prohibit the sale of cannabis by adding the following to Sections 2 and 6:

Add the following definition to Section 2:

Cannabis Shop: A facility, building, or place where cannabis is offered in any amount, either individually or in any combination, for sale. This definition does not include Alternative Treatment Centers as defined by RSA chapter 126-X.

Add a row to Section 6, Table 1 that designates “Cannabis Shops” as *Not Permitted* in all zoning districts.

ARTICLE 3

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

Add the following definition to Section 2: **Alternative Treatment Center:** An "alternative treatment center" as defined in RSA 126-X:1 as a not-for-profit entity registered under RSA 126-X:7 that acquires, possesses, cultivates, manufactures, delivers, transfers, transports, sells, supplies, and dispenses cannabis, and related supplies and educational materials, to qualifying patients, designated caregivers, other alternative treatment centers, and visiting qualifying patients.

Add a row to Section 6, Table 1 that designates “Alternative Treatment Centers” as *Conditional Use – only permitted if granted by Planning Board* in Zone 3 (Industrial) and *Not Permitted* in all other zoning districts.

Add a new subsection to Section 8 - Special Exceptions & Conditional Use Permits:

8.200 Alternative treatment centers. Pursuant to the authority provided in RSA 674:21, the Planning Board may grant a conditional use permit for an alternative treatment center (including for a separate cultivation location or non-cultivation location) in the Industrial District (Zone 3).

8.210 Purpose and intent: The purpose of this subsection is to implement NH RSA 126-X, authorizing the use of therapeutic cannabis, and to regulate the location and operations of alternative treatment centers, so as to promote and protect the public health, safety and welfare of the residents of the Town of Seabrook. The intent of this Subsection is to:

- Provide for the safe sale and distribution of therapeutic cannabis to patients who qualify to obtain, possess and use cannabis for medical purposes under RSA 126-X and as managed by the New Hampshire Department of Health and Human Services; and
- Protect public health and safety through reasonable limitations on business operations as they relate to location, noise, air, building, neighborhood and patient safety, security for the business and its personnel, and other health safety concerns.

8.220 Criteria: In addition to the criteria listed in subsection 8.100, the following criteria must be satisfied in order for the Planning Board to grant

a conditional use permit for an alternative treatment center:

8.221 An alternative treatment center shall not be located within 1,000 feet of the property line of a public or private elementary or secondary school or designated drug-free zone.

8.222 An alternative treatment center shall not be located within 1,000 feet of a residential district (Zone 1, Zone 2R, Zone 6R, Zone 6M).

8.223 The alternative treatment center shall be located in a permanent building and may not be located within a trailer, manufactured home, cargo container, or any structure that has axles with wheels. Drive-through services at an alternative treatment center are prohibited.

8.224 Hours of operation shall be approved by the Planning Board.

8.225 The alternative treatment center shall provide for the proper disposal of cannabis remnants or byproducts, which remnants or byproducts shall not be placed in the facility's exterior refuse containers.

8.226 A security plan shall be reviewed and approved by the Seabrook Police Department. The security plan must take into account the measures that will be taken to ensure the safe delivery of any product to the facility (including permitted times for delivery), how the product will be secured onsite, and how patient transactions will be facilitated in order to ensure safety. The applicant shall provide to the Police Department a detailed narrative and floor plan, as well as any other relevant documentation, describing how the alternative treatment center shall be secured.

8.227 The use of cannabis is prohibited on the property.

8.228 The alternative treatment center shall emit no cannabis-related fumes, vapors, or odors which can be smelled or otherwise perceived from beyond the lot lines or the property where the facility is located.

8.229 Signage. In addition to the requirements of Section 13, signage must comply the applicable requirements of the NH Health & Human Services Department (DHHS) Administrative Rules (He-C 400, as most recently published or amended by DHHS) pertaining to Advertising Restrictions.

ARTICLE 4

To see if the Town will vote to raise and appropriate the sum of Eight Million Two Hundred Thousand Dollars (\$8,200,000.00) for the purpose of developing existing water sources, and infrastructure for connecting municipal water sources to the water treatment facility and upgrade the water treatment facility controls and treatment systems, and to authorize the issuance of not more than Eight Million Two Hundred Thousand Dollars (\$8,200,000.00) 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 aid or funds, including, but not limited to, from the State Revolving Fund, toward the project that may be available, according to the terms under which they are received, and to borrow in anticipation of the receipt of such aid or the issuance of such bonds or notes as provided by the Municipal Finance Act, (RSA 33), as amended; and to authorize the Board of Selectmen to take any and all actions as may be necessary to carry out the project in the best interests of the Town of Seabrook. Notwithstanding the general obligation nature of the bonds or notes, it is the intention of the Town of Seabrook that debt service will be repaid through the Water Enterprise (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

NOTE: This project will provide funds to permit 5 new wells on Stard and Weare Road, design and build infrastructure to connect sources to the water treatment facility, upgrade controls and treatment systems to treat new sources. The Bond will be a general obligation of the Town but it is intended that Bond payments would come from water rates.

ARTICLE 5

To see if the Town will vote to raise and appropriate the sum of Six Million Dollars (\$6,000,000.00) for the purpose of beginning the Wastewater Plant Upgrades Phase Two and to authorize the issuance of not more than Six Million Dollars (\$6,000,000.00) 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 aid or funds, including, but not limited to, from the State Revolving Fund, toward the project that may be available, according to the terms under which they are received, and to borrow in anticipation of the receipt of such aid or the issuance of such bonds or notes as provided by the Municipal Finance Act, (RSA 33), as amended; and to authorize the Board of Selectmen to take any and all actions as may be necessary to carry out the project in the best interests of the Town of Seabrook. Notwithstanding the general obligation nature of the bonds or notes, it is the intention of the Town of Seabrook that debt service will be repaid through the Sewer Enterprise (3/5th vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee).

NOTE: Phase 2 Wastewater Treatment Facility upgrades include, 3 Influent 54-inch screw pump replacements, all 3 Oxidation ditches to be upgraded and repaired to improve energy efficiency, New roofs on 3 buildings and bio solids processes not completed in phase 1. The Bond will be a general obligation of the Town but it is intended that Bond payments would come from sewer rates.

ARTICLE 6

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 One Million Five Hundred Twenty One Thousand Four Hundred One Dollars (\$31,521,401.00)? Should this article be defeated, the default budget shall be Thirty One Million One Hundred Twenty One Thousand Three Hundred Eighty Three Dollars (\$31,121,383.00) 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 \$9.068 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 7

To see if the Town will vote to raise and appropriate the sum of Fifty-Three Thousand-Five Hundred Dollars (\$53,500.00) for the funding of four new chapters of the Master Plan as recommended by the Planning Board. These chapters would be “Transportation,” “Natural & Historical Resources,” “Future Land Use,” and “Implementation.” 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, 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: 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. Two chapters of the new Master Plan were funded and started last year. These four chapters would complete the new Master Plan.

ARTICLE 8

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the Seabrook Professional Firefighters Association for the period April 1, 2024 through March 31, 2026, which calls for the following increases in salaries and benefits at the current staffing level:

<u>Fiscal Year:</u>	<u>Estimated Increase:</u>
2024	\$0.00
2025	\$0.00
01/01/26–03/31/26	\$0.00

This collective bargaining agreement contains an evergreen clause. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (No impact on the tax rate).

NOTE: There would be no cost of living increase, or any other cost increase, for either of the two years covered by this contract. This contract contains an evergreen clause. (Majority vote required) (No impact on the tax rate).

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 and sidewalks 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, 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 \$0.049 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan submitted to 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 Three Hundred Twenty-Five Thousand Dollars (\$325,000.00) for the purchase and equipping of a new trash packer for the Public Works Department Trash Division, and to authorize the sale or trade of the existing packer 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, 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 \$0.093 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan submitted to the Planning Board. This truck would replace the existing 2008 trash packer (Truck 76) vehicle that is beyond its useful life and has increased maintenance costs. The truck is used for curbside trash collection and is essential for maintaining the current high level of curbside trash pickup.

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 \$0.026 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan submitted to 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 \$226,200. 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 Sixty-Five Thousand Dollars (\$65,000.00) 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, 2026), whichever occurs first. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (This amount would be paid for from water rates).

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

ARTICLE 13

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 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) (This amount would be paid for from water rates.)

NOTE: This article is included in the Capital Improvement Plan submitted to 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 14

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, 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 \$0.032 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan submitted to the Planning Board. This truck would replace a 2006 Ford F350 (Truck 49) vehicle that is beyond its useful life and has increased maintenance costs, with mileage in excess of 129,000. The truck is used for plowing, sanding, and other vital tasks performed by the Seabrook DPW. (Add mileage and year of truck)

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000.00) for the upgrading the outdoor lighting at Veterans Park, including the placement of new poles, for the Public Works Department Parks Division. 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, 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 \$0.072 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan submitted to the Planning Board. This lighting and the support poles are well beyond their useful life. A failure to upgrade these support poles and lighting may prevent the outdoor lighting that allows for recreational use of Veterans Park at night.

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of One Hundred Forty Thousand Dollars (\$140,000.00) for the purchase and equipping of a tractor/loader for the Public Works Department Highway Division, and to authorize the sale or trade of the existing 1999 tractor/loader, which is well beyond its useful life, which it will replace. This vehicle is used for snow plowing and beach raking. 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, 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 \$0.04 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan submitted to the Planning Board. The existing 1999 John Deere tractor/loader is beyond its useful life and has begun to incur major costs for repair.

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of Fifty-Thousand Dollars (\$50,000.00) to be added to the existing 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 \$0.014 impact per \$1,000 on the tax rate).

NOTE: This article is included in the Capital Improvement Plan submitted to 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 \$72,896.

ARTICLE 18

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 submitted to 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 19

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 Nine Hundred Fifty-Two Thousand Five Hundred (\$952,500) 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 \$0.274 impact per \$1,000 on the tax rate).

NOTE: The hiring of these eight (8) firefighters in 2024 would be for nine (9) months. In subsequent years it will be for twelve (12) months at a cost of One Million Two Hundred Seventy Thousand Dollars (\$1,270,000) The additional firefighters would reduce overtime costs by an estimated \$400,000 annually. The last addition of firefighters occurred in 2003.

ARTICLE 20

Shall the Town of Seabrook accept a Forty Thousand Dollar (\$40,000) donation from the Friends of Seabrook Community, F.O.S.C., a duly constituted 501-C3 based in Seabrook New Hampshire and authorize the Board of Selectmen to utilize those funds to create a Nature Trail which will be a minimally invasive walking and exercise trail with an observation deck looking over the marsh at 240-248 Lower Collins Street. The donation will fund the creation of the nature trail in full. FOOSC will be responsible for all future maintenance costs. (Majority vote required) (Recommended by the Board of Selectmen) No impact on the tax rate.

NOTE: This donation will allow for the creation of a passive recreation area that will allow Seabrook residents to recreate and enjoy the great outdoors.

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Dollars (\$11,000.00) 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 per \$1,000 on the tax rate).

ARTICLE 22

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 23

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 24

To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000.00) for Seabrook Community Table, a human 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 25

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 26

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 27

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 28

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 a variety of home, school, and community-based behavioral health services focusing on 0–18-year-olds and their family/caregivers. These programs promote well-being and the prevention and treatment of mental health and substance misuse. 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 29

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 30

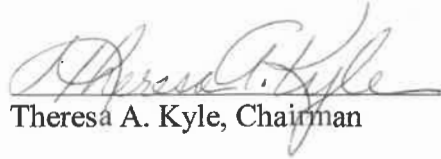
To see if the Town will vote to raise and appropriate the sum of Twenty-Nine Thousand Dollars (\$29,000.00) for Cross-Roads, a human services organization for the purpose of housing homeless individuals. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.008 impact per \$1,000 on the tax rate).

ARTICLE 31

To see if the Town will vote to raise and appropriate the sum of Two Thousand Four Hundred Dollars (\$2,400.00) for One Sky Community Services, a human services organization for the purpose of providing resident services supporting families and children that have developmental disabilities. This is a special warrant article. (Majority vote required) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee) (Estimated \$0.001 impact per \$1,000 on the tax rate).

Given under our hands and seals the 29TH day of January, 2024.

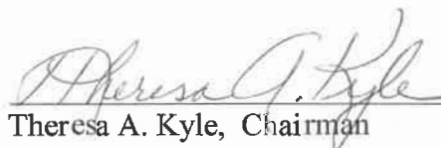
BOARD OF SELECTMEN:


Theresa A. Kyle, Chairman

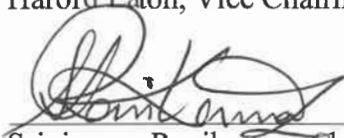

Harold Eaton, Vice Chairman

Srinivasan Ravikumar, Clerk

A true copy of warrant, ATTEST:


Theresa A. Kyle, Chairman


Harold Eaton, Vice Chairman


Srinivasan Ravikumar, Clerk

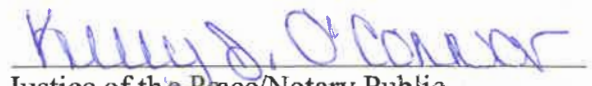
We hereby certify that we gave notice to the inhabitants, within named, to meet at the time and place and for the purposes within named, by posting an attested copy of the within Warrant at the place of meeting within named, and a like attested copy at the Post Office and the Town Hall, being public places in said Town of Seabrook this 29TH day of January, 2024.

STATE OF NEW HAMPSHIRE
Rockingham, ss

January 29, 2024

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: 5/17/2028

TOWN OF SEABROOK REVENUE REPORT

January 1, 2023 through December 31, 2023

Current year Taxes

Property Tax	32,016,106.22
Property Tax Interest	9,249.15
Land use change Tax	1,050.00
Total Current Year Taxes	\$ 32,026,405.37

Prior Years Taxes

Property Tax	3,527,763.47
Property Tax Interest	14,119.41
Interest and Cost	64,932.04
Total Prior Year Taxes	\$ 3,606,814.92

Code Enforcement Office

Amusement Device	1,750.00
Building Permit Fees	222,428.76
Demo Permit	425.00
Certificate of Occupancy Inspection	180,000.00
Health License Fees	9,189.75
Board of Adjustment	5,421.00
Tattoo License Fees	1,000.00
Total Code Enforcement Office	\$ 420,214.51

Department of Public Works

Transfer Station Fees	31,357.74
Driveway Permit	363.80
Street Excavation Permits	1,800.00
Total Department of Public Works	\$ 33,521.54

Fire Department

Fire Fees	8,458.65
Total Fire Department	\$ 8,458.65

Miscellaneous

P Card Revenue Share	37,378.03
The Brook - Racing Permit Fees	114,600.00
Interest on Deposits	332,236.28
Insurance Reimbursements	52,667.69
Copies/Misc Revenue	117,777.57
Transfer in From Transportation	80,000.00
Sale Municipal Property	18,136.66
Comcast Franchise Fees	138,700.98
Total Miscellaneous	\$ 891,497.21

Cemetery Department

Sale of Cemetery Lots	2,200.00
Total Cemetery	\$ 2,200.00

Payroll Department

Short Term Insurance Reimbursements	15,065.15
State Retirement Withheld	3,388,324.20
Deferred Annuity	781,115.40
Total Payroll	\$ 4,184,504.75

TOWN OF SEABROOK REVENUE REPORT
January 1, 2023 through December 31, 2023

Planning Board	
Application Fees	37,410.50
Miscellaneous Income	40,933.83
Total Planning Board	<u>\$ 78,344.33</u>
Police Department	
Pistol Permit Fees	550.00
Fingerprinting Fees	895.00
Insurance Report Fees	11,301.00
Dog Fines	50.00
Parking Fines	28,856.00
Donations Police	7,166.06
Miscellaneous Income	10,197.62
Reimbursement SES	50,000.00
Total Police Department	<u>\$ 109,015.68</u>
Recreation Department	
Program & Registration Fees	76,749.84
Membership ID's	1,255.00
Special Events	41.00
Roller Skating	4,110.00
Parks Rental	725.00
Old Home Day	2,555.00
Facility Rental	780.00
Total Recreation Department	<u>\$ 86,215.84</u>
Reimbursements	
Overtime(PD)	12,682.24
EM RERP Reimbursement	8,500.00
Total Reimbursements	<u>\$ 21,182.24</u>
State	
Highway Block Grant	173,895.92
Rooms and Meals	450,000.00
Total State	<u>\$ 623,895.92</u>
Town Clerk	
Motor Vehicle Permit Fees	2,132,888.19
Certificates Birth and Deaths	8,214.00
Marriage Licenses	841.00
Animal Licenses	8,534.50
Commercial Refuse License	5.00
Fish & Game Fees	5,531.50
Other Fees	90.00
Uniform Commercial Code	3,242.50
Total Town Clerk	<u>\$ 2,159,346.69</u>
Town Hall	
Business Licenses	9,825.00
Fireworks Licenses	100.00
Total Town Hall	<u>\$ 9,925.00</u>

TOWN OF SEABROOK REVENUE REPORT

January 1, 2023 through December 31, 2023

Agency Fund

Interest Agency Fund	47,646.78
Total	\$ 47,646.78

Town Pier Fund

Interest Earned	20,473.19
Total	\$ 20,473.19

Water Department

Water Department Receipts	
A/R Water Use	1,973,817.99
Install/Inspect/Misc Rev	75,559.80
Certified Fees	5,595.00
Interest Income Delinquent WTR	4,774.87
Interest Install/Inspect/Misc	40.04
Bad Checks	250.00
Total Receipts	\$ 2,060,037.70

Sewer Department Receipts

A/R Sewer Use	1,094,514.00
A/R Sewer Service Charges	233,916.19
Install/Inspect/Misc Rev	23,625.29
Interest Income Delinquent SWR	2,617.79
Total Receipts	\$ 1,354,673.27

Grants

FEMA Reimbursements	1,950,475.99
WWTF Pump Station Grant	100,000.00
WWTF-Upgrade Grant	245,461.83
Total	\$ 2,295,937.82

Communication Fund

Interest Income	8,228.05
Lease Payment -Verizon	43,443.77
Lease Payment -T-Mobile	39,309.49
Total Receipts	\$ 90,981.31

Transportation Fund

Transportation Improvement Fees	62,230.00
Interest	1,798.18
Total Receipts	\$ 64,028.18

Conservation Fund

Change of use-Tax 25%	21,875.00
Interest	6,573.01
Total Receipts	\$ 28,448.01

Ambulance Revolving Fund

A/R Ambulance Rev Fund	400,596.00
Interest	8,458.65
Total Receipts	\$ 409,054.65

TOWN OF SEABROOK REVENUE REPORT

January 1, 2023 through December 31, 2023

Recreation Revolving Fund

Admission Fees(RRF)	32,935.71
Interest Income(RRF)	1,811.64
Program Service Fee(RRF)	20,780.00
Donations(RRF)	22,185.51
Total Receipts	\$ 77,712.86

Recycled Materials Fund

Recycled Materials Income	13,451.21
Interest	5,967.96
Total Receipts	\$ 19,419.17

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 OUTSTANDING	PRINCIPAL	RATE	INTEREST	TOTAL PAYMENT*	CALENDAR YEAR TOTAL PAYMENT	OUTSTANDING INTEREST
	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		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	78,728.76
	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

29 YEAR LEVEL DEBT SCHEDULE FOR



TOWN OF SEABROOK

NEW HAMPSHIRE MUNICIPAL BOND BANK

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

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

DEBT YEAR	PERIOD ENDING	PRINCIPAL OUTSTANDING	PRINCIPAL	RATE	INTEREST	Less 2016 E Refunding	INTEREST after refunding	TOTAL PAYMENT	CALENDAR YEAR TOTAL PAYMENT
	02/15/09				\$160,225.03		\$160,225.03	\$160,225.03	
1	08/15/09	\$5,997,345.00	\$162,345.00	4.000%	138,656.28		138,656.28	301,001.28	\$461,226.31
	02/15/10				135,409.38		135,409.38	135,409.38	
2	08/15/10	5,835,000.00	170,000.00	4.000%	135,409.38		135,409.38	305,409.38	440,818.76
	02/15/11				132,009.38		132,009.38	132,009.38	
3	08/15/11	5,665,000.00	175,000.00	5.000%	132,009.38		132,009.38	307,009.38	439,018.76
	02/15/12				127,634.38		127,634.38	127,634.38	
4	08/15/12	5,490,000.00	180,000.00	5.000%	127,634.38		127,634.38	307,634.38	435,268.76
	02/15/13				123,134.38		123,134.38	123,134.38	
5	08/15/13	5,310,000.00	185,000.00	5.250%	123,134.38		123,134.38	308,134.38	431,268.76
	02/15/14				118,278.13		118,278.13	118,278.13	
6	08/15/14	5,125,000.00	195,000.00	5.250%	118,278.13		118,278.13	313,278.13	431,556.26
	02/15/15				113,159.38		113,159.38	113,159.38	
7	08/15/15	4,930,000.00	200,000.00	5.250%	113,159.38		113,159.38	313,159.38	426,318.76
	02/15/16				107,909.38		107,909.38	107,909.38	
8	08/15/16	4,730,000.00	195,000.00	5.250%	107,909.38		107,909.38	302,909.38	410,818.76
	02/15/17				102,790.63		102,790.63	102,790.63	
9	08/15/17	4,535,000.00	205,000.00	5.250%	102,790.63	(5,396.00)	97,394.63	302,394.63	405,185.26
	02/15/18				97,409.38	(5,396.00)	92,013.38	92,013.38	
10	08/15/18	4,330,000.00	215,000.00	5.250%	97,409.38	(5,396.00)	92,013.38	307,013.38	399,026.76
	02/15/19				91,765.63	(5,396.00)	86,369.63	86,369.63	
11	08/15/19	4,115,000.00	220,000.00	5.000%	91,765.63	(6,885.00)	84,880.63	304,880.63	391,250.26
	02/15/20				86,265.63	(6,885.00)	79,380.63	79,380.63	
12	08/15/20	3,895,000.00	140,000.00	4.125%	86,265.63	(5,822.00)	80,443.63	220,443.63	299,824.26
	02/15/21				83,378.13	(5,822.00)	77,556.13	77,556.13	
13	08/15/21	3,755,000.00	145,000.00	4.125%	83,378.13	(5,272.00)	78,106.13	223,106.13	300,662.26
	02/15/22				80,387.50	(5,272.00)	75,115.50	75,115.50	
14	08/15/22	3,610,000.00	155,000.00	4.250%	80,387.50	(5,635.00)	74,752.50	229,752.50	304,868.00
	02/15/23				77,093.75	(5,635.00)	71,458.75	71,458.75	
15	08/15/23	3,455,000.00	160,000.00	4.250%	77,093.75	(5,817.00)	71,276.75	231,276.75	302,735.50
	02/15/24				73,693.75	(5,817.00)	67,876.75	67,876.75	
16	08/15/24	3,295,000.00	170,000.00	4.250%	73,693.75	(6,180.00)	67,513.75	237,513.75	305,390.50
	02/15/25				70,081.25	(6,180.00)	63,901.25	63,901.25	
17	08/15/25	3,125,000.00	180,000.00	4.375%	70,081.25	(6,544.00)	63,537.25	243,537.25	307,438.50
	02/15/26				66,143.75	(6,544.00)	59,599.75	59,599.75	
18	08/15/26	2,945,000.00	190,000.00	4.375%	66,143.75	(6,908.00)	59,235.75	249,235.75	308,835.50
	02/15/27				61,987.50	(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, 2023

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	14,613.46	-30.71	14,582.75	2,565.88	630.88	0.00	3,196.76	17,779.51
	Total Cemetery Trusts			14,613.46	-30.71	14,582.75	2,565.88	630.88	0.00	3,196.76	17,779.51
SCHOLARSHIP TRUSTS											
1988	Viola B. Brown Scholarship	Scholarships	Common TF	16,347.83	-28.63	16,319.20	142.43	602.09	500.00	244.52	16,563.72
1998	Cablevision Scholarship	Scholarships	Common TF	1,122,957.53	-2,200.00	1,120,757.53	106,994.87	45,179.63	0.00	152,174.50	1,272,932.03
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	69,038.17	-40,196.26	28,841.91	6,488.07	2,874.14	0.00	9,362.21	38,204.12
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	41,556.60	-100.97	41,455.63	15,375.96	2,087.65	500.00	16,963.61	58,419.24
	Total Scholarship Trusts			1,248,900.13	-42,525.86	1,207,374.27	129,001.33	50,743.51	1,000.00	178,744.84	1,386,119.11
CAPITAL RESERVE FUNDS											
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	5,308.86	-15.74	5,293.12	846.82	126.49	0.00	973.31	6,266.43
2002	Tax Stabilization	Stabilize Taxes	Common CRF	228,034.87	-664.08	227,370.79	31,693.21	5,336.70	0.00	37,029.91	264,400.70
2003	Water Resources	Water	Common CRF	1,136,920.01	-469,069.58	667,850.43	265,211.24	21,286.45	0.00	286,497.69	954,348.12
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	6,121.34	-18.24	6,103.10	1,010.78	146.56	0.00	1,157.34	7,260.44
2007	Special Education Fund	Special Education	Common CRF	289,351.85	-796.54	288,555.31	22,181.68	6,401.18	0.00	28,582.86	317,138.17
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	5,315.00	-16.05	5,298.95	961.26	128.95	0.00	1,090.21	6,389.16
2010	School Building Maintenance	School Maintenance	Common CRF	162,845.06	-452.79	162,392.27	14,246.76	3,638.75	0.00	17,885.51	180,277.78
2019	Police Equipment	Police Department	Common CRF	71,151.79	-184.36	70,967.43	951.73	1,481.52	0.00	2,433.25	73,400.68
2018	SCBA Equipment & Turnout Gear	Fire Department	Common CRF	132,632.68	-344.30	132,288.38	2,028.05	2,766.91	0.00	4,794.96	137,083.34
	Total Capital Reserve Funds			2,037,681.46	-471,561.68	1,566,119.78	339,131.53	41,313.51	0.00	380,445.04	1,946,564.82
	GRAND TOTALS:			3,302,195.05	-514,118.25	2,788,076.80	470,698.74	92,687.90	1,000.00	562,386.64	3,350,463.44

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2023

TRUST FUNDS				PRINCIPAL				INCOME				TOTAL		MARKET VALUE		
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery Trusts																
Perpetual Care																
1900	William H. & C. H. Sanborn	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1910	Sally A. Fowler	Lot Maintenance	Common TF	0.48	70.19	0.00	-0.15	0.00	70.04	12.33	3.01	0.00	15.34	85.38	2.52	87.90
1912	George F. Dow	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1912	Edward D. Gove	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1912	Emily Locke	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1914	Reuben & Annie Eaton	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1915	Mary A. Smith	Lot Maintenance	Common TF	0.37	54.03	0.00	-0.11	0.00	53.92	9.48	2.34	0.00	11.82	65.74	1.94	67.68
1916	Maple Grove Cemetery	Lot Maintenance	Common TF	1.73	252.36	0.00	-0.53	0.00	251.83	44.34	10.90	0.00	55.24	307.07	9.07	316.14
1918	William H. Walton	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1920	Arthur Rowe	Lot Maintenance	Common TF	0.37	54.03	0.00	-0.11	0.00	53.92	9.48	2.34	0.00	11.82	65.74	1.94	67.68
1920	Benjamin Perkins	Lot Maintenance	Common TF	0.55	80.99	0.00	-0.17	0.00	80.82	14.22	3.50	0.00	17.72	98.54	2.91	101.45
1920	Benjamin F. Gove	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1920	Augustus S. Brown	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1922	Emily P. Sanborn	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1924	Abbott A. Locke	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1924	John L. Chase	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1924	Tappan Chase	Lot Maintenance	Common TF	0.37	54.03	0.00	-0.11	0.00	53.92	9.48	2.34	0.00	11.82	65.74	1.94	67.68
1925	Cable Eaton	Lot Maintenance	Common TF	0.22	32.41	0.00	-0.07	0.00	32.34	5.69	1.41	0.00	7.10	39.44	1.16	40.60
1925	Nancy F. Carey	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1926	Alfred N. Dow	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1926	Albert L. Brown	Lot Maintenance	Common TF	0.49	71.45	0.00	-0.15	0.00	71.30	12.56	3.10	0.00	15.66	86.96	2.57	89.53
1929	J. Chase & C. Brown	Lot Maintenance	Common TF	0.37	54.03	0.00	-0.11	0.00	53.92	9.48	2.34	0.00	11.82	65.74	1.94	67.68
1930	John Philbrick	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1931	George P. Locke	Lot Maintenance	Common TF	2.96	432.01	0.00	-0.91	0.00	431.10	75.87	18.66	0.00	94.53	525.63	15.52	541.15
1933	William H. Smith, Jr.	Lot Maintenance	Common TF	3.70	539.94	0.00	-1.14	0.00	538.80	94.88	23.33	0.00	118.21	657.01	19.40	676.41
1933	William Albert Rand	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1935	Cynthia H. Moore	Lot Maintenance	Common TF	0.37	54.03	0.00	-0.11	0.00	53.92	9.48	2.34	0.00	11.82	65.74	1.94	67.68
1936	Adin F. Smith	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1937	Gove Rowe & Ellen P. Bragg	Lot Maintenance	Common TF	0.37	54.03	0.00	-0.11	0.00	53.92	9.48	2.34	0.00	11.82	65.74	1.94	67.68
1939	David B. Collins	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1941	George L. & Mary A. Brown	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1944	Lillian S. Cavanaugh	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1944	Winifred Hickman	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1944	Richard B. Brown	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1945	Alice Gynan Chase	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22



MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2023

TRUST FUNDS				PRINCIPAL				INCOME				TOTAL		MARKET VALUE		
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery Trusts																
Perpetual Care																
1945	Capt. John Chase	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1945	Nicholas Gynan	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1945	Joseph C. & Lurana W. Noyes	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1947	Henry Knowles & Sara A. Fogg	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1948	Webster Brown	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1948	John L. Brown & Jere Smith	Lot Maintenance	Common TF	3.70	539.94	0.00	-1.14	0.00	538.80	94.88	23.33	0.00	118.21	657.01	19.40	676.41
1948	Florence A. Small	Lot Maintenance	Common TF	1.11	161.98	0.00	-0.34	0.00	161.64	28.46	7.02	0.00	35.48	197.12	5.82	202.94
1949	Colin C. Butler & Lottie Osborne	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1952	Charles Albert Smith	Lot Maintenance	Common TF	0.89	129.59	0.00	-0.27	0.00	129.32	22.77	5.60	0.00	28.37	157.69	4.66	162.35
1953	William E. McLaughlin	Lot Maintenance	Common TF	2.22	324.02	0.00	-0.68	0.00	323.34	56.92	13.97	0.00	70.89	394.23	11.64	405.87
1953	Joseph & Jennie Wear	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1953	Arthur & Hortense Burnham	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1955	David Whittier & William I. Felch	Lot Maintenance	Common TF	2.22	324.02	0.00	-0.68	0.00	323.34	56.92	13.97	0.00	70.89	394.23	11.64	405.87
1955	George & Josephine Felch	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1956	James Beaumont & Margaret Eaton	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1956	J. A. Varney, George Rebeica & Stillman Dow	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1958	George E. & Emily Knowles	Lot Maintenance	Common TF	2.22	324.02	0.00	-0.68	0.00	323.34	56.92	13.97	0.00	70.89	394.23	11.64	405.87
1958	Samuel J. Smith	Lot Maintenance	Common TF	2.22	324.02	0.00	-0.68	0.00	323.34	56.92	13.97	0.00	70.89	394.23	11.64	405.87
1962	Jerome Hardy	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1963	Barton	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1963	Charles Orzo Smith	Lot Maintenance	Common TF	1.34	195.42	0.00	-0.41	0.00	195.01	34.36	8.44	0.00	42.80	237.81	7.02	244.83
1965	Nicholas A. Gynan	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1965	Charles Janvrin	Lot Maintenance	Common TF	2.96	432.01	0.00	-0.91	0.00	431.10	75.87	18.66	0.00	94.53	525.63	15.52	541.15
1965	William H. & John Fretch	Lot Maintenance	Common TF	0.74	107.98	0.00	-0.23	0.00	107.75	18.94	4.65	0.00	23.59	131.34	3.88	135.22
1966	Anna Maude Dow	Lot Maintenance	Common TF	3.70	539.94	0.00	-1.14	0.00	538.80	94.88	23.33	0.00	118.21	657.01	19.40	676.41
1966	William L. Boyd	Lot Maintenance	Common TF	2.96	432.01	0.00	-0.91	0.00	431.10	75.87	18.66	0.00	94.53	525.63	15.52	541.15
1967	John N. Chase	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1967	John Larrabee	Lot Maintenance	Common TF	1.11	161.98	0.00	-0.34	0.00	161.64	28.46	7.02	0.00	35.48	197.12	5.82	202.94
1967	Joshua & Dorcus Eaton	Lot Maintenance	Common TF	1.48	215.99	0.00	-0.45	0.00	215.54	37.90	9.33	0.00	47.23	262.77	7.76	270.53
1968	Walton - Adams	Lot Maintenance	Common TF	1.11	161.98	0.00	-0.34	0.00	161.64	28.46	7.02	0.00	35.48	197.12	5.82	202.94
1972	George A. Fogg	Lot Maintenance	Common TF	1.85	270.02	0.00	-0.57	0.00	269.45	47.40	11.66	0.00	59.06	328.51	9.70	338.21
1973	Gove - Rowe	Lot Maintenance	Common TF	0.37	54.03	0.00	-0.11	0.00	53.92	9.48	2.34	0.00	11.82	65.74	1.94	67.68
1974	Avery A. Felch	Lot Maintenance	Common TF	2.22	324.02	0.00	-0.68	0.00	323.34	56.92	13.97	0.00	70.89	394.23	11.64	405.87



MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2023

TRUST FUNDS				PRINCIPAL				INCOME			TOTAL		MARKET VALUE			
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
Cemetery Trusts																
Perpetual Care																
1974	Roy S. Brown	Lot Maintenance	Common TF	2.22	324.02	0.00	-0.68	0.00	323.34	56.92	13.97	0.00	70.89	394.23	11.64	405.87
1975	Albert E. Cobb	Lot Maintenance	Common TF	1.85	270.02	0.00	-0.57	0.00	269.45	47.40	11.66	0.00	59.06	328.51	9.70	338.21
1975	Memorial Fund	Lot Maintenance	Common TF	7.39	1,080.01	0.00	-2.27	0.00	1,077.74	189.89	46.64	0.00	236.53	1,314.27	38.80	1,353.07
1976	Other	Lot Maintenance	Common TF	0.96	140.41	0.00	-0.30	0.00	140.11	24.69	6.07	0.00	30.76	170.87	5.04	175.91
1983	William & Lydia Eaton	Lot Maintenance	Common TF	1.70	249.08	0.00	-0.52	0.00	248.56	43.74	10.75	0.00	54.49	303.05	8.95	312.00
Total Perpetual Care				100	14,613.46	0.00	-30.71	0.00	14,582.75	2,565.88	630.88	0.00	3,196.76	17,779.51	525.02	18,304.53
Total Cemetery Trusts				100	14,613.46	0.00	-30.71	0.00	14,582.75	2,565.88	630.88	0.00	3,196.76	17,779.51	525.02	18,304.53
Scholarship Trusts																
1988	Viola B. Brown Scholarship	Scholarships	Common TF	1.19	16,347.63	0.00	-28.63	0.00	16,319.20	142.43	602.09	500.00	244.52	16,563.72	489.01	17,052.73
1988	Cablevision Scholarship	Scholarships	Common TF	91.83	1,122,957.53	0.00	-2,200.00	0.00	1,120,757.53	106,994.87	45,179.63	0.00	152,174.50	1,272,932.03	37,580.77	1,310,512.80
1989	Yankee Greyhound Scholarship	Scholarships	Common TF	2.76	69,038.17	3,936.00	-132.26	44,000.00	28,841.91	6,488.07	2,874.14	0.00	9,362.21	38,204.12	1,127.90	39,332.02
2005	Oscar & Mary Stewart Scholarship	Scholarships	Common TF	4.21	41,556.60	0.00	-100.97	0.00	41,455.63	15,375.96	2,087.65	500.00	16,963.61	58,419.24	1,724.72	60,143.96
Total Scholarship Trusts				100	1,249,900.13	3,936.00	-2,461.86	44,000.00	1,207,374.27	129,001.33	50,743.51	1,000.00	178,744.84	1,386,119.11	40,922.40	1,427,041.51
GRAND TOTAL: TRUST FUNDS					1,264,513.59	3,936.00	-2,492.57	44,000.00	1,221,957.02	131,567.21	51,374.39	1,000.00	181,941.60	1,403,898.62	41,447.42	1,445,346.04

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2023

CAPITAL RESERVE FUNDS				PRINCIPAL			INCOME			TOTAL		MARKET VALUE				
Date Created	Name of Trust Fund	Purpose of Fund	How Invested	%	Beginning Balance	Additions	Capital Gains/-Losses	Withdrawals	Ending Balance	Beginning Balance	Amount	Expended During Year	Ending Balance	Principal & Income	Unrealized Gain/Loss	Ending Market Value
2008	Town Pier Maintenance Fund	Pier Maintenance	Common CRF	0.32	5,308.86	0.00	-15.74	0.00	5,293.12	846.82	126.49	0.00	973.31	6,266.43	349.87	6,616.30
2002	Tax Stabilization	Stabilize Taxes	Common CRF	13.58	228,034.87	0.00	-664.08	0.00	227,370.79	31,693.21	5,336.70	0.00	37,029.91	264,400.70	14,762.17	279,162.87
2003	Water Resources	Water	Common CRF	49.03	1,136,920.01	0.00	-2,872.23	466,197.35	667,850.43	265,211.24	21,286.45	0.00	286,497.69	954,348.12	53,283.72	1,007,631.84
2005	Accrued Sick & Annual Leave	Fund Accrued Sick & Annual Leave	Common CRF	0.37	6,121.34	0.00	-18.24	0.00	6,103.10	1,010.78	146.56	0.00	1,157.34	7,260.44	405.37	7,665.81
2007	Special Education Fund	Special Education	Common CRF	16.29	289,351.85	0.00	-796.54	0.00	288,555.31	22,181.68	6,401.18	0.00	28,582.86	317,138.17	17,706.64	334,844.81
2008	Cemetery Maintenance Fund	Cemetery Maintenance	Common CRF	0.33	5,315.00	0.00	-16.05	0.00	5,298.95	961.26	128.95	0.00	1,090.21	6,389.16	356.72	6,745.88
2010	School Building Maintenance	School Maintenance	Common CRF	9.26	162,845.06	0.00	-452.79	0.00	162,392.27	14,246.76	3,638.75	0.00	17,885.51	180,277.78	10,065.37	190,343.15
2019	Police Equipment	Police Department	Common CRF	3.77	71,151.79	0.00	-184.36	0.00	70,967.43	951.73	1,481.52	0.00	2,433.25	73,400.68	4,098.15	77,498.83
2018	SCBA Equipment & Turnout Gear	Fire Department	Common CRF	7.04	132,632.68	0.00	-344.30	0.00	132,288.38	2,028.05	2,766.91	0.00	4,794.96	137,083.34	7,653.72	144,737.06
Total Capital Reserve Funds				100	2,037,681.46	0.00	-5,364.33	466,197.35	1,566,119.78	339,131.53	41,313.51	0.00	380,445.04	1,946,564.82	108,681.73	2,055,246.55
GRAND TOTAL: CAPITAL RESERVE FUNDS					2,037,681.46	0.00	-5,364.33	466,197.35	1,566,119.78	339,131.53	41,313.51	0.00	380,445.04	1,946,564.82	108,681.73	2,055,246.55
GRAND TOTAL: SEABROOK					3,302,195.05	3,936.00	-7,856.90	510,197.35	2,786,076.80	470,698.74	92,887.90	1,000.00	562,386.64	3,350,463.44	150,729.15	3,500,592.59

MS-9 REPORT OF THE TRUST FUNDS OF THE TOWN OF SEABROOK FOR THE CALENDAR YEAR ENDING 12/31/2023

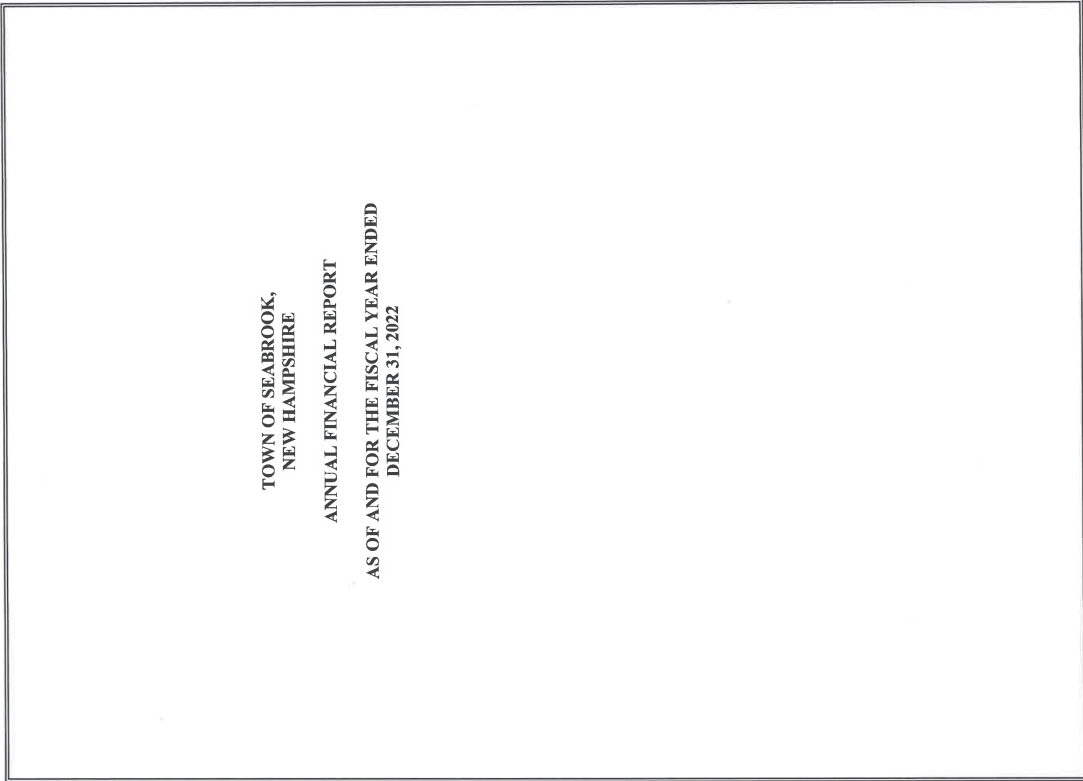
CUSTODIAN SUMMARY

CUSTODIANS	PRINCIPAL				INCOME			TOTAL Principal & Income	MARKET VALUE		
	Beginning Balance	Additions	Capital Gains/ -Losses	With- drawals	Ending Balance	Beginning Balance	Amount Expended During Year		Ending Balance	Unrealized Gain/Loss	Ending Market Value
Common CRF	2,037,681.46	0.00	-5,364.33	466,197.35	1,566,119.78	339,131.53	41,313.51	0.00	380,445.04	108,681.73	2,055,246.55
Common TF	1,264,513.59	3,936.00	-2,492.57	44,000.00	1,221,957.02	131,567.21	51,374.39	1,000.00	181,941.60	41,447.42	1,445,346.04
GRAND TOTAL: All Custodians	3,302,195.05	3,936.00	-7,856.90	510,197.35	2,788,076.80	470,698.74	92,687.90	1,000.00	562,386.64	150,129.15	3,500,592.59

TOWN OF SEABROOK, NEW HAMPSHIRE
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DECEMBER 31, 2022

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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, business-type activities, major governmental and proprietary funds, and aggregate remaining fund information of the Town of Seabrook as of and for the year ended December 31, 2022, 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, business-type activities, major governmental and proprietary funds, and aggregate remaining fund information of the Town of Seabrook, as of December 31, 2022, and the respective changes in financial position and where applicable, cash flows thereof, and the respective budgetary comparison for the general 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.

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, and 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.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2022, the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

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

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

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

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

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

November 14, 2023
Concord, New Hampshire

Pladick & Sanderson
Professional Association

Town of Seabrook Management's Discussion and Analysis For the Fiscal Year 2022

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 \$43,895,590 (*net position*).
- The Town's change in net position was a decrease of \$328,194.
- At the close of the current year, the Town's governmental funds reported a combined ending fund balance of \$15,046,624. Approximately 24.8% (\$3,731,958) of this total amount is available for spending at the Town's discretion (*unassigned fund balance*).
- At the end of the current year, unassigned fund balance for the General Fund is \$3,731,958, which is a decrease of 11% (\$447,502) 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,

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 25.

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
- Notes to the required supplementary information

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

Government-wide Financial Statement Analysis:

The following table reflects a condensed summary of Net Position compared to the prior year. More detailed information can be found in the Notes to the Basic Financial Statements section of the annual report starting on page 25.

and earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the Town.

The Town participates in governmental activities and 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 business type activities include water and sewer services.

The government-wide financial statements can be found on pages 13-14 of this report, the business type statements are found on page 20-22.

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 page 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 23-24 of this report.

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 \$43,895,590 as of December 31, 2022.

The Town's capital assets, net of related debt, at the end of 2022 were \$45,600,465. Capital assets are items such as land, buildings, equipment, and infrastructure (roads and bridges). This portion of the Town's net position (103.9%) reflects its investment in capital assets, less any related debt used to acquire those assets. The Town uses these capital assets to provide services to its citizens. Consequently, these assets are not available for future spending.

Long-term liabilities increased by \$6,382,366. This was due to the following factors: a decrease in bond debt of \$649,814; a decrease in bond premium of \$21,624; an increase in compensated absences (vested sick leave and accrued vacation leave) of \$377,636; an increase in other post-employment benefits of \$156,803; and an increase of \$6,319,365 in net pension liability.

The Town reported \$16,925 in net position restricted for perpetual care, representing the permanent trust funds. And the Town also reported \$7,664,639 which is restricted for the road improvements, donations, drug forfeiture, library, and capital project. Total restricted net position is \$7,681,564.

The balance of unrestricted net position totaling a deficit -\$9,386,439. The unrestricted net position represents negative 21.4% of the Town's total net position.

Town of Seabrook			
Net Position as of December 31, 2022 and 2021			
	Governmental and Business type		
	Activities		2021
	2022	(As restated)	
Current and other assets	\$ 32,143,226	\$ 30,064,958	
Capital assets, net	54,809,250	55,069,649	
Total assets	86,952,476	85,134,607	
Related to OPEB	165,902	174,224	
Related to Pensions	5,740,951	4,006,607	
Total Deferred outflow or resources	5,906,853	4,180,831	
Current liabilities	11,792,892	11,083,453	
Long-term liabilities	34,684,637	28,897,305	
Total liabilities	46,477,529	39,980,758	
Related to OPEB	67,154	70,506	
Related to pensions	179,212	4,344,958	
Unavailable Revenue	2,239,844	695,432	
Total Deferred outflow or resources	2,486,210	5,110,896	
Net assets:			
Invested in capital assets, net of related debt	45,600,465	45,278,100	
Restricted	7,681,564	6,048,511	
Unrestricted	(9,386,439)	(7,102,827)	
Total net assets	\$ 43,895,590	\$ 44,223,784	

Net position

Net investment in Capital Assets: The largest portion of the Town's net position 103.9% reflects its net investment in capital assets.

Restricted Net Position: Only 17.5% 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 -21.4% of the Town's total net position falls into this category. Internally imposed designations of resources are not presented as restricted net position. At the end of the year, the Town did have a negative balance in unrestricted net position.

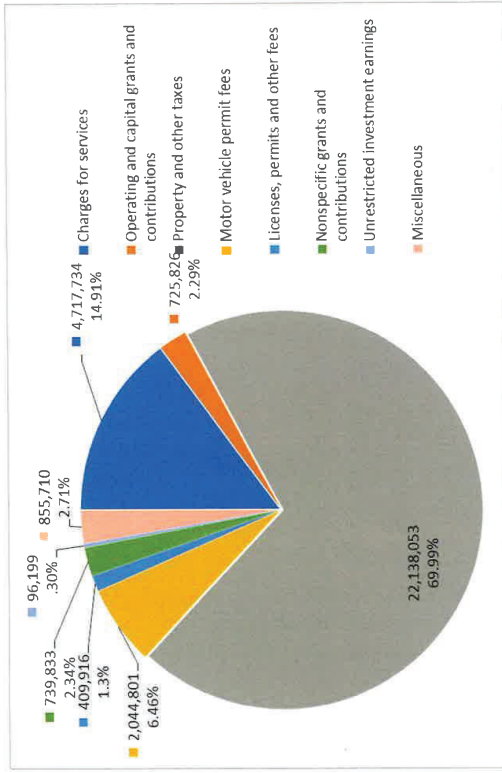
The following is a summary of the information presented in the Statement of Activities found on page 14.

Town of Seabrook			
Changes in Net Position for year ended December 31, 2022 and 2021			
Revenues	Governmental and Business type Activities		2021 (As restated)
	2022	2021	
Program revenues:			
Charges for services	\$ 4,717,734	\$ 4,987,638	\$ 274,009
Operating and capital grants and contributions	628,723	-	-
Capital grants and contributions	97,103	-	-
General revenues:			
Property and other taxes	22,138,053	19,011,863	2,134,933
Motor vehicle permit fees	2,044,801	2,134,933	291,149
Licenses, permits and other fees	409,916	654,210	654,210
Grants and contributions not restricted to specific programs	739,833	96,199	76,976
Unrestricted investment earnings	96,199	1,504,862	1,504,862
Miscellaneous	855,710	-	-
Total revenues	\$ 31,728,072	\$ 28,935,640	
Expenses			
General governmental	\$ 7,506,162	\$ 6,986,078	\$ 6,986,078
Public safety	12,502,367	11,347,489	3,512,782
Highways and streets	3,965,323	4,011,973	1,027,179
Sanitation	1,984,822	219,432	215,736
Water distributions and treatments	153,589	219,432	1,677,827
Health	205,662	215,736	10,805
Welfare	134,624	1,745,844	335,342
Culture and recreation	1,745,844	10,329	-
Conservation	10,329	26,904	-
Debt Service	26,904	1,653,341	-
Sewer	1,653,341	2,167,299	-
Water	2,167,299	-	-
Total expenses	\$ 32,056,266	\$ 29,354,343	
Increase (Decrease) in net assets	(328,194)	(418,703)	326,505
Net effect of restatements			44,315,982
Net assets, beginning of year as restated	44,223,784	44,315,982	44,223,784
Net assets, end of year	\$ 43,895,590	\$ 44,223,784	

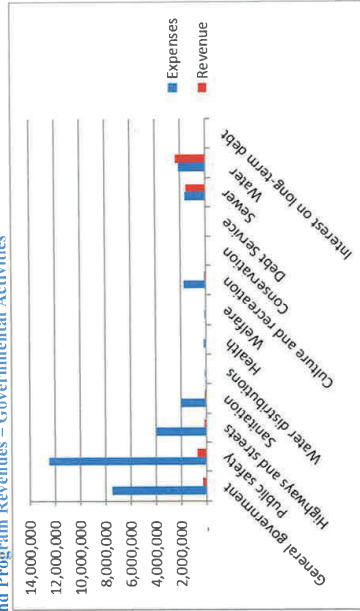
Governmental Activities

Net position decreased in 2022 by \$328,194. This decrease was due mainly to decrease in revenues.

The total cost of Governmental activities this year was \$26,235,626 and the cost for business type activities of \$3,820,640. However, as shown in the Statement of Activities, the amount that our taxpayers ultimately financed for these activities through Town property taxes was only \$22,044,579. The overall tax rate in 2022 decreased to (\$13.25/\$1000) compared to the 2021 rate of (\$13.73/\$1000). Those who directly benefited from the programs paid \$4,717,734, and other governments and organizations subsidized certain programs in the amount of \$725,826. The Town paid for the remaining governmental activities with \$4,239,933 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 39.3% of total expenses. Public safety is made up of police, fire, building inspections, and emergency services.

Financial Analysis of the Town's Funds:

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

Governmental funds

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

At the end of the current year, the Town's governmental funds reported a combined ending fund balance of \$15,046,624, which increased \$728,142 from the prior year. Of the \$15,046,624 in combined ending fund balance, \$11,314,666 has been designated for specific uses. The remaining fund balance of \$3,731,958 is considered unassigned and is available for spending at the Town's discretion subject to budgetary controls.

The General Fund is the primary operating fund of the Town. At the end of the current year the unassigned fund balance of the General Fund was \$3,731,958. 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 57.3% of that same amount.

The unassigned fund balance of the Town's General Fund increased by \$1,642,007, or 8%, from the prior year. Key factors in this change are as follows:

Excess of revenues over budget estimates and unexpended balance of appropriations	\$2,013,156
Decrease in fund balance non-spendable	9,263
Increase in fund balance restricted	(860,488)
Decrease in fund balance committed	480,076
Total	\$1,642,007

Capital Assets and Long-Term Liabilities:

Capital assets

The Town's capital assets for its governmental and business type activities as of December 31, 2022 are \$54,809,250 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.

	2022	2021
Capital Assets		
Land	\$ 4,282,101	\$ 3,847,749
Buildings and improvements	41,186,368	41,124,619
Improvements other than buildings	2,102,912	1,576,304
Equipment and vehicles	12,480,700	11,143,508
Construction in progress	888,882	843,434
Infrastructure	75,284,907	74,988,293
Total	136,225,870	133,523,907
Accumulated Depreciation	-81,416,620	-78,603,271
Total Capital Assets	\$ 54,809,250	\$ 54,920,636

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, 2022

Long-term Liabilities Payable as of 2021	\$28,985,979
Reductions to Long-term liabilities	-\$787,688
Increases to Long-term liabilities	\$7,170,054
Long-term Liabilities Payable as of 2022	\$35,368,345

Economic Factors and the Future:

New Hampshire Employment Security reports Seabrook's unemployment rate for September 2022 at 3.1%, the State's unemployment rate at 2%. The National unemployment rate is at 3.8%. These same rates for September 2021 were 3.6%, 3.4%, and 4.7% 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, 2022

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 19,739,093	\$ 3,512,508	\$ 23,251,601
Investments	1,881,502	-	1,881,502
Taxes receivables (net)	4,151,411	-	4,151,411
Account receivables (net)	454,507	913,458	1,367,965
Lease receivables	998,030	-	998,030
Intergovernmental receivable	122,749	135,614	258,363
Internal balances	919,238	(919,238)	-
Prepaid items	214,013	-	214,013
Tax decided property, subject to resale	20,341	-	20,341
Capital assets:			
Land and construction in progress	4,563,269	607,714	5,170,983
Other capital assets, net of depreciation	40,541,929	9,096,338	49,638,267
Total assets	73,606,082	13,346,394	86,952,476
DEFERRED OUTFLOWS OF RESOURCES			
Amounts related to pensions	5,740,951	-	5,740,951
Amounts related to other postemployment benefits	165,902	-	165,902
Total deferred outflows of resources	5,906,853	-	5,906,853
LIABILITIES			
Accounts payable	480,952	141,780	622,732
Accrued salaries and benefits	588,793	43,066	631,859
Accrued interest payable	10,309	112,694	123,003
Intergovernmental payable	9,731,393	-	9,731,393
Escrow and performance deposits	197	-	197
Long-term liabilities:			
Due within one year	135,521	548,187	683,708
Due in more than one year	26,760,361	7,924,276	34,684,637
Total liabilities	37,707,526	8,770,003	46,477,529
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	2,234,074	5,770	2,239,844
Amounts related to pensions	179,212	-	179,212
Amounts related to other postemployment benefits	67,154	-	67,154
Total deferred inflows of resources	2,480,440	5,770	2,486,210
NET POSITION			
Net investment in capital assets	44,131,564	1,468,901	45,600,465
Restricted	4,579,844	3,101,720	7,681,564
Unrestricted	(9,386,439)	-	(9,386,439)
Total net position	\$ 39,324,969	\$ 4,570,621	\$ 43,895,590

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, 2022

	Program Revenues		Net (Expense) Revenue and Change in Net Position	
	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities
Governmental activities:				
General government	\$ 7,506,162	\$ 265,765	\$ (7,211,617)	\$ -
Public safety	12,502,367	9,368	(11,760,225)	-
Highways and streets	3,965,323	176,241	(3,691,979)	-
Sanitation	1,984,822	41,735	(1,874,168)	-
Water distribution and treatment	153,589	-	(153,589)	-
Health	205,662	-	(205,662)	-
Welfare	134,624	-	(128,534)	-
Culture and recreation	1,745,344	6,090	(1,635,027)	-
Conservation	10,329	-	(10,329)	-
Interest on long-term debt	26,904	-	(26,904)	-
Total governmental activities	28,235,626	493,109	(26,698,434)	-
Business-type activities:				
Sewer	1,653,341	1,414,848	-	(102,879)
Water	2,167,299	2,355,906	-	188,607
Total business-type activities	3,820,640	3,770,754	-	85,728
Total	\$ 32,056,266	\$ 4,717,734	\$ (26,698,434)	\$ 85,728
General revenues:				
Taxes:				
Property			22,044,579	-
Other			93,474	-
Motor vehicle permit fees			2,044,801	-
Licenses and other fees			409,916	-
Grants and contributions not restricted to specific programs			739,833	-
Unrestricted investment earnings			96,199	-
Miscellaneous			839,445	16,265
Total general revenues			26,268,247	16,265
Transfers			(799,350)	799,350
Total general revenues and transfers			25,468,897	815,615
Change in net position			(1,229,537)	901,343
Net position, beginning, as restated (see Note 21)			40,554,506	3,669,278
Net position, ending			\$ 39,324,969	\$ 4,570,621

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, 2022

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 13,419,247	\$ 4,119,705	\$ 17,538,952
Investments	5,339	16,772	22,111
Receivables, net of allowance for uncollectible:			
Taxes	4,171,411	-	4,171,411
Accounts	42,518	411,989	454,507
Lease receivable	998,030	-	998,030
Intergovernmental receivable	-	122,749	122,749
Interfund receivable	1,190,541	22,651	1,213,192
Prepaid items	214,013	-	214,013
Tax deced property, subject to resale	20,341	-	20,341
Restricted assets:			
Cash and cash equivalents	2,200,141	-	2,200,141
Investments	1,859,391	-	1,859,391
Total assets	\$ 24,120,972	\$ 4,693,866	\$ 28,814,838
LIABILITIES			
Accounts payable	\$ 375,571	\$ 105,381	\$ 480,952
Accrued salaries and benefits	587,482	1,311	588,793
Intergovernmental payable	9,731,393	-	9,731,393
Interfund payable	-	293,954	293,954
Escrow and performance deposits	197	-	197
Total liabilities	10,694,643	400,646	11,095,289
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	478,301	-	478,301
Unavailable revenue - state aid	357,740	-	357,740
Unavailable revenue - grants	-	927,528	927,528
Unavailable revenue - leases	909,356	-	909,356
Total deferred inflows of resources	1,745,397	927,528	2,672,925
FUND BALANCES			
Nonspendable	234,354	10,831	245,185
Restricted	3,104,007	1,465,006	4,569,013
Committed	4,514,949	1,889,855	6,404,804
Assigned	95,664	-	95,664
Unassigned	3,731,958	-	3,731,958
Total fund balances	11,680,932	3,365,692	15,046,624
Total liabilities, deferred inflows of resources, and fund balances	\$ 24,120,972	\$ 4,693,866	\$ 28,814,838

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, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:		\$ 15,046,624
Total fund balances of governmental funds (Exhibit C-1)		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.	\$ 118,081,344	
Cost	(72,976,146)	
Less accumulated depreciation		45,105,198
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	\$ 5,740,951	
Deferred inflows of resources related to pensions	(179,212)	
Deferred outflows of resources related to OPEB	165,902	
Deferred inflows of resources related to OPEB	(67,154)	
		5,660,487
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (293,954)	
Payables	293,954	
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	\$ 438,851	
Allowance for uncollectible taxes	(20,000)	
		418,851
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable	(10,309)	
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 570,000	
Note	324,017	
Unamortized bond premium	79,617	
Compensated absences	2,176,352	
Net pension liability	20,887,722	
Other postemployment benefits	2,858,174	
		(26,895,882)
Net position of governmental activities (Exhibit A)		\$ 39,324,969

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, 2022

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 22,151,052	\$ -	\$ 22,151,052
Licenses and permits	2,393,555	61,162	2,454,717
Intergovernmental	1,328,931	166,484	1,495,415
Charges for services	131,595	831,511	963,106
Miscellaneous	632,649	121,499	754,148
Total revenues	<u>26,637,782</u>	<u>1,180,656</u>	<u>27,818,438</u>
EXPENDITURES			
Current:			
General government	7,378,784	4,515	7,383,299
Public safety	11,078,714	386,411	11,465,125
Highways and streets	1,452,243	25,646	1,477,889
Water distribution and treatment	132,656	-	132,656
Sanitation	1,544,908	107,727	1,652,635
Health	205,662	-	205,662
Welfare	136,086	-	136,086
Culture and recreation	1,553,306	60,996	1,614,302
Conservation	1,337	-	1,337
Debt service:			
Principal	31,500	-	31,500
Interest	31,618	1,016	32,634
Capital outlay	2,043,686	114,135	2,157,821
Total expenditures	<u>25,590,500</u>	<u>700,446</u>	<u>26,290,946</u>
Excess of revenues over expenditures	<u>1,047,282</u>	<u>480,210</u>	<u>1,527,492</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	948,490	-	948,490
Transfers out	(799,350)	(948,490)	(1,747,840)
Total other financing sources (uses)	<u>149,140</u>	<u>(948,490)</u>	<u>(799,350)</u>
Net change in fund balances	1,196,422	(468,280)	728,142
Fund balances, beginning, as restated (see Note 21)	10,484,510	3,833,972	14,318,482
Fund balances, ending	<u>\$ 11,680,932</u>	<u>\$ 3,365,692</u>	<u>\$ 15,046,624</u>

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, 2022

Net change in fund balances of governmental funds (Exhibit C-3)	\$ 728,142
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 expenditure in the current year, as follows:	
Capitalized capital outlay	\$ 1,703,763
Depreciation expense	<u>(2,591,863)</u>
	(888,100)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.	
Transfers in	\$ (948,490)
Transfers out	<u>948,490</u>
	-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.	
Change in deferred tax revenue	(12,999)
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	
Repayment of bond principal	\$ 31,500
Repayment of note payable	<u>97,996</u>
Amortization of bond premium	<u>4,190</u>
	133,686
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.	
Decrease in accrued interest expense	\$ 1,540
Increase in compensated absences	<u>(410,758)</u>
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(619,275)
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(161,773)</u>
Changes in net position of governmental activities (Exhibit B)	<u>\$ (1,229,537)</u>

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

EXHIBIT E-1
TOWN OF SEABROOK, NEW HAMPSHIRE
Proprietary Funds
Statement of Net Position
December 31, 2022

	Business-type Activities			Total Enterprise Funds
	Enterprise Funds	Water	Sewer	
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 1,340,666	\$ 2,171,842	\$	\$ 3,512,508
Receivables, net of allowance for uncollectible:				
Accounts receivable	570,163	343,295		913,458
Intergovernmental receivable	-	135,614		135,614
Internal balances	96,436	72,746		169,182
Capital assets:				
Land and construction in progress	-	607,714		607,714
Other capital assets, net of depreciation	8,703,370	392,968		9,096,338
Total assets	10,710,635	3,724,179		14,434,814
LIABILITIES				
Current liabilities:				
Accounts payable	43,706	98,074		141,780
Accrued salaries and benefits	20,791	22,275		43,066
Accrued interest payable	112,377	317		112,694
Internal balances	-	1,088,420		1,088,420
Long term liabilities:				
Due within one year	528,432	19,755		548,187
Due in more than one year	7,830,642	93,634		7,924,276
Total liabilities	8,535,948	1,322,475		9,858,423
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - overpayments	3,478	2,292		5,770
NET POSITION				
Net investment in capital assets	487,974	980,927		1,468,901
Restricted	1,683,235	1,418,485		3,101,720
Total net position	\$ 2,171,209	\$ 2,399,412		\$ 4,570,621

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, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 21,802,789	\$ 21,802,789	\$ 22,138,053	\$ 335,264
Licenses and permits	2,251,025	2,251,025	2,393,555	142,530
Intergovernmental receivable	966,760	1,329,617	1,328,931	(686)
Charges for services	85,325	85,325	131,595	46,270
Miscellaneous	338,850	338,850	589,173	250,323
Total revenues	25,444,749	25,807,606	26,581,307	773,701
EXPENDITURES				
Current:				
General government	4,149,289	7,614,842	7,207,786	407,056
Public safety	13,173,121	11,080,799	11,047,995	32,804
Highways and streets	1,815,926	1,438,155	1,421,388	16,767
Water distribution and treatment	140,000	140,000	132,656	7,344
Sanitation	1,751,968	1,409,122	1,553,139	(144,017)
Health	299,567	242,135	205,378	36,757
Welfare	263,468	211,478	137,163	74,315
Culture and recreation	1,838,828	1,658,493	1,584,589	73,904
Conservation	3,618	3,618	(409)	4,027
Debt service:				
Principal	516,518	31,500	31,500	-
Interest	339,806	339,806	31,618	308,188
Capital outlay	874,000	874,000	2,043,686	(1,169,686)
Total expenditures	25,166,109	25,043,948	25,396,489	(352,541)
Excess of revenues over expenditures	278,640	763,658	1,184,818	421,160
OTHER FINANCING SOURCES (USES)				
Transfers in	415,400	415,400	1,627,688	1,212,288
Transfers out	(694,040)	(1,179,058)	(799,350)	379,708
Total other financing sources (uses)	(278,640)	(763,658)	828,338	1,591,996
Net change in fund balances	\$ -	\$ -	2,013,156	\$ 2,013,156
Decrease in nonspendable fund balance			9,263	
Increase in restricted fund balance			(860,488)	
Decrease in committed fund balance			480,076	
Unassigned fund balance, beginning, as restated (see Note 21)			2,420,128	
Unassigned fund balance, ending			\$ 4,062,135	

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

EXHIBIT E-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Proprietary Funds
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended December 31, 2022

	Business-type Activities			Total
	Enterprise Funds	Sewer	Enterprise Funds	
Operating revenues:				
User charges	\$ 2,355,906	\$ 1,414,848	\$ 3,770,754	
Miscellaneous	16,112	153	16,265	
Total operating revenues	<u>2,372,018</u>	<u>1,415,001</u>	<u>3,787,019</u>	
Operating expenses:				
Salaries and wages	955,680	1,087,809	2,043,489	
Operation and maintenance	337,302	279,433	616,735	
Contractual services	57,826	76,535	134,361	
Materials and supplies	189,485	177,740	367,225	
Depreciation	330,108	31,824	361,932	
Total operating expenses	<u>1,870,401</u>	<u>1,653,341</u>	<u>3,523,742</u>	
Operating gain (loss)	<u>501,617</u>	<u>(238,340)</u>	<u>263,277</u>	
Nonoperating revenues (expenses):				
Intergovernmental revenues	-	135,614	135,614	
Interest expense	(296,898)	-	(296,898)	
Total nonoperating revenues (expenses)	<u>(296,898)</u>	<u>135,614</u>	<u>(161,284)</u>	
Other financing sources:				
Transfers in	799,350	-	799,350	
Change in net position	1,004,069	(102,726)	901,343	
Net position, beginning as restated (see Note 21)	1,167,140	2,502,138	3,669,278	
Net position, ending	<u>\$ 2,171,209</u>	<u>\$ 2,399,412</u>	<u>\$ 4,570,621</u>	

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

EXHIBIT E-3
TOWN OF SEABROOK, NEW HAMPSHIRE
Proprietary Funds
Statement of Cash Flows
For the Fiscal Year ended December 31, 2022

	Business-type Activities			Total
	Enterprise Funds	Sewer	Enterprise Funds	
Cash flows from operating activities:				
Receipts from customers and users	\$ 2,333,341	\$ 1,260,342	\$ 3,593,683	
Payments to employees	(992,860)	(266,926)	(1,259,786)	
Payments to suppliers	(303,649)	(525,327)	(828,976)	
Net cash provided by operating activities	<u>1,036,832</u>	<u>468,089</u>	<u>1,504,921</u>	
Cash flows from capital and related financing activities:				
Principal paid on bonds	(485,018)	(18,842)	(503,860)	
Acquisition and construction of fixed assets	(296,614)	(693,019)	(989,633)	
Interest paid	(214,521)	-	(214,521)	
Intergovernmental	-	135,614	135,614	
Net cash used for capital and related financing activities	<u>(996,153)</u>	<u>(576,247)</u>	<u>(1,572,400)</u>	
Net increase (decrease) in cash	40,679	(108,158)	(67,479)	
Cash, beginning	1,299,987	2,280,000	3,579,987	
Cash, ending	<u>\$ 1,340,666</u>	<u>\$ 2,171,842</u>	<u>\$ 3,512,508</u>	
Reconciliation of Operating Gain (Loss) to Net Cash Provided by Operating Activities				
Operating gain (loss)	\$ 501,617	\$ (238,340)	\$ 263,277	
Adjustments to reconcile operating gain to net cash provided by operating activities:				
Depreciation expense:	330,108	31,824	361,932	
Changes in other receivables	(38,677)	(154,659)	(193,336)	
Changes in prepaid expenses	22,775	19,380	42,155	
Changes in accounts payable	(19,993)	(10,184)	(30,177)	
Changes in accrued payroll	(8,138)	(2,130)	(10,268)	
Changes in internal balances	278,714	826,893	1,105,607	
Changes in compensated absences payable	(29,042)	(3,880)	(32,922)	
Changes in deferred inflows of resources	(532)	(815)	(1,347)	
Total adjustments	<u>535,215</u>	<u>706,429</u>	<u>1,241,644</u>	
Net cash provided by operating activities	<u>\$ 1,036,832</u>	<u>\$ 468,089</u>	<u>\$ 1,504,921</u>	

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

EXHIBIT F-1
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2022

	Private Purpose Trust Funds	All Custodial Funds	Total
ASSETS			
Cash and cash equivalents	\$ 64,925	\$ 1,172,388	\$ 1,237,313
Investments	1,346,207	481,174	1,827,381
Intergovernmental receivable	-	9,426,936	9,426,936
Total assets	<u>1,411,132</u>	<u>11,080,498</u>	<u>12,491,630</u>
LIABILITIES			
Due to school district	-	9,426,936	9,426,936
NET POSITION			
Restricted	<u>\$ 1,411,132</u>	<u>\$ 1,653,562</u>	<u>\$ 3,064,694</u>

The Notes to the Basic Financial Statements are an integral part of this statement.
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EXHIBIT F-2
TOWN OF SEABROOK, NEW HAMPSHIRE
Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2022

	Private Purpose Trust Funds	All Custodial Funds	Total
ADDITIONS			
Contributions	\$ 166,586	\$ -	\$ 166,586
Investment earnings	41,828	7,821	49,649
Change in fair market value	(287,996)	-	(287,996)
Tax collections for other governments	-	23,255,671	23,255,671
State fees collected	-	700,811	700,811
Total additions	<u>(79,582)</u>	<u>23,964,303</u>	<u>23,884,721</u>
DEDUCTIONS			
Scholarships	61,507	46,567	108,074
Payments of taxes to other governments	-	23,255,671	23,255,671
Payments of State fees	-	700,811	700,811
Total deductions	<u>61,507</u>	<u>24,003,049</u>	<u>24,064,556</u>
Change in net position	(141,089)	(38,746)	(179,835)
Net position, beginning, as restated (see Note 21)	1,552,221	1,692,308	3,244,529
Net position, ending	<u>\$ 1,411,132</u>	<u>\$ 1,653,562</u>	<u>\$ 3,064,694</u>

The Notes to the Basic Financial Statements are an integral part of this statement.
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TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

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

The Town reports the following major governmental fund:

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

Proprietary Fund Financial Statements – Include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows for each major proprietary fund and for the non-major funds aggregated. Proprietary funds are reported using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total 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.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The Town reports the following major proprietary funds:

Water Fund – accounts for the activities related to the operation of the water treatment plant, wells, and water system.

Sewer Fund – accounts for the activities related to the operation of the sewer treatment plant, pumping station, and sewer lines.

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 (assets equal liabilities) and do not involve measurement of results of operations. These funds are accounted for on a spending, or “economic resources” measurement focus and the accrual basis of accounting as are the proprietary funds explained above.

The Town also reports the following fiduciary funds:

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

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

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

I-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.

I-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 and business-type 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 three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital 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, except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column.

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.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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I-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.

I-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.

I-E Statement of Cash Flows

For purposes of the Statement of Cash Flows, the Town considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

I-F Investments

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

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

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

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.
- 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.
- Level 3** – Inputs are significant unobservable inputs, using assumptions in determining the fair value of investments and derivative instruments.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 Level 1.

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

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

I-G Receivables

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

I-H Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The non spendable fund balance at the governmental fund level includes the prepaid balance.

I-I 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 government wide and proprietary 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 recorded as expenditures in a governmental fund and capitalized as assets in the government-wide and proprietary statement of net position.

Capital assets are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The Town has established a threshold of \$10,000 or more and an estimate useful life in excess of one year for capitalization of depreciable assets.

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	3-20
Infrastructure	20-100

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

1-I Interfund Activities

Interfund activities are reported as follows:

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

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

1-K Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Warrants for the year were issued on May 13, 2022 and December 1, 2022 and due on July 1, 2022 and January 6, 2023. For any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

Property tax receivables are recognized on the levy or lien date, which is the date the tax warrant is issued. Current year property tax receivables represent taxes levied but not remitted to the Town at December 31, 2022 and unpaid taxes. The succeeding year property tax receivable represent taxes certified by the Town to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. Although the succeeding year property tax receivable have been recorded, the related revenue is reported as a deferred inflow of resources in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

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

The Town net assessed valuation as of April 1, 2022 utilized in the setting of the tax rate was as follows:

Total assessment valuation with utilities	\$ 3,586,283,600
Total assessment valuation without utilities	\$ 2,149,881,650
The tax rates and amounts assessed for the year ended December 31, 2022 were as follows:	
Per \$1,000	Property
of Assessed	Taxes
Valuation	Assessed
\$6.31	\$ 22,639,453
Municipal portion	2,418,784
School portion:	18,408,152
Local	2,428,735
County portion	\$ 45,895,124
Total	<u> </u>

1-L 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, 2022.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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1-M Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. The Town has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

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. The Town has three types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenues from grants arises when the related eligible expenditures will not be made until the subsequent period.

1-N Compensated Absences

General leave for the Town includes vacation, sick, and retirement stipend 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 Leases

The Town is a lessor for a noncancellable lease of with T-Mobile and Verizon. The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Town determines (1) lease term, and (2) lease receipts.

- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Town monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

1-P Long-term Obligations

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities, business-type activities, or proprietary fund 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.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

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

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

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

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

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

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by the offsetting of assigned fund balance amounts.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

The Town's fund balance policy indicates that the Town will strive to maintain a level of fund balance between 5% and 17 % of total annual budget plus school and county appropriations.

I-T 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/expenditures during the period reported. These estimates include assessing the collectability of 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.

I-U Material Change in Fund Classification

The accompanying financial statements reflect a change in classification from the prior year. Specifically, the water and sewer funds, previously blended with the general fund, will be reported as proprietary funds for the year ended December 31, 2022. See Note 21 for the adjustments to beginning fund balance.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 Director Borrowings and Direct Placements*, the Town utilizes the following classifications to categorize the financial transactions:

Direct Borrowings – financial transaction for a note or a loan where the Town negotiates certain terms with a single lender and are not offered for public sale.

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.

I-Q Defined Benefit Pension Plan

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

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

I-R Postemployment Benefits Other Than Pensions (OPEB)

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

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

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

I-S 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.

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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. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles. Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered. Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2022, none 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 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:	\$ 28,208,995
Per Exhibit D (budgetary basis)	
Adjustments:	
Basis differences:	
GASB Statement No. 54:	
To record income of the blended funds	43,476
To eliminate transfers between blended expendable trust and general funds	(679,198)
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	12,999
Per Exhibit C-3 (GAAP basis)	<u>\$ 27,586,272</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 26,195,839
Adjustments:	
Basis differences:	
Encumbrances, beginning	134,000
Encumbrances, ending	(95,664)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	155,675
To eliminate transfers between general and blended expendable trust funds	(679,198)
To recognize transfers out of the blended expendable trust funds	679,198
Per Exhibit C-3 (GAAP basis)	<u>\$ 26,389,850</u>

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2-C Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Beginning net position/fund balance was restated to retroactively report the change in accounting principle, see Note 13, *Leases*, for further information.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At December 31, 2022, the reported amount of the Town's deposits was \$24,488,914 and the bank balance was \$24,379,779. Of the bank balance \$765,257 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 and out of state bank totaling \$1,106,052, which no longer meet the requirement for RSA 41:29.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 23,251,601
Cash per Statement of Fiduciary Net Position - Fiduciary Fund (Exhibit F-1)	1,237,313
Total cash and cash equivalents	<u>\$ 24,488,914</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:	
Library	\$ 614,942
Expendable trust funds	13,831
Escrow accounts	1,571,368
Total restricted cash and cash equivalents	<u>2,200,141</u>
Investments:	
General fund:	
Expendable trust funds	1,859,391
Total restricted assets	<u>\$ 4,059,532</u>

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NOTE 5 – INVESTMENTS

Note 1-E describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2022:

Investments type:	Valuation Measurement Method	Reported Balance
Equity exchange traded funds	Level 1	\$ 432,999
Equity mutual funds	Level 1	428,893
Fixed income mutual funds	Level 1	2,841,652
Total fair value		3,703,544
Investments carried at amortized cost:		5,339
New Hampshire Public Deposit Investment Pool		3,708,883
Total investments		<u>7,417,721</u>

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

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

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	\$ 1,881,502
Investments per Statement of Fiduciary Net Position - Fiduciary Fund (Exhibit F-1)	1,827,381
Total investments	<u>3,708,883</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, 2022. The amount has been reduced by an allowance for an estimated uncollectible amount of \$20,000. Taxes receivable by year are as follows:

Property:	As reported on:	
	Exhibit A	Exhibit C-1
Levy of 2022	\$ 3,761,344	\$ 3,761,344
Unredeemed (under tax lien):		
Levy of 2021	205,564	205,564
Levy of 2020	120,968	120,968
Levies of 2019 and prior	83,535	83,535
Less: allowance for estimated uncollectible taxes	(20,000) *	-
Net taxes receivable	<u>\$ 4,151,411</u>	<u>\$ 4,171,411</u>

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

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NOTE 7 – OTHER RECEIVABLES

Receivables at December 31, 2022, 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, 2022 for the Town's proprietary funds, individual governmental major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

Receivables:	Governmental Activities		Business-type Activities		Governmental Funds		Fiduciary Funds
	General	Nonmajor	General	Nonmajor	General	Nonmajor	
Accounts	\$ 733,754	\$ 913,458	\$ 42,518	\$ 691,236	\$ -	\$ -	\$ -
Intergovernmental	122,749	135,614	-	122,749	-	9,426,936	1
Gross receivables	856,503	1,049,072	42,518	813,985	-	9,426,936	-
Less: allowance for uncollectibles	(279,247)	-	-	(279,247)	-	-	-
Net total receivables	<u>\$ 577,256</u>	<u>\$ 1,049,072</u>	<u>\$ 42,518</u>	<u>\$ 534,738</u>	<u>\$ -</u>	<u>\$ 9,426,936</u>	<u>\$ -</u>

† Fiduciary Funds – Intergovernmental receivables represent property taxes collected on behalf of the Winnacomet 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.

NOTE 8 – PREPAID ITEMS

Prepaid items at December 31, 2022 consisted of the following:

General Fund	
Gas and diesel	\$ 161,306
Miscellaneous	52,707
Total	<u>\$ 214,013</u>

NOTE 9 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 is as follows:

Governmental activities:	Balance, beginning (as restated)		Additions		Deletions		Balance, ending
	General Fund	Other	General Fund	Other	General Fund	Other	
At cost:							
Not being depreciated:							
Land	\$ 3,847,749	\$ 434,352	\$ -	\$ -	\$ -	\$ -	\$ 4,282,101
Construction in progress	843,434	115,151	-	-	(677,417)	-	281,168
Total capital assets not being depreciated	4,691,183	549,503	-	-	(677,417)	-	4,563,269
Being depreciated:							
Land improvements	1,369,272	526,608	-	-	-	-	1,895,880
Buildings and building improvements	25,069,061	14,850	-	-	-	-	25,083,911
Equipment and vehicles	10,425,561	1,290,219	-	-	(38,332)	-	11,677,448
Infrastructure	74,860,836	-	-	-	-	-	74,860,836
Total capital assets being depreciated	111,724,730	1,831,677	-	-	(38,332)	-	113,518,075
Total all capital assets	<u>116,415,913</u>	<u>2,381,180</u>	<u>-</u>	<u>(715,749)</u>	<u>-</u>	<u>-</u>	<u>118,081,344</u>

(Continued)

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Capital assets continued:

	Balance, beginning (as restated)	Additions	Deletions	Balance, ending
Less accumulated depreciation:				
Land improvements	(811,933)	(41,196)	-	(853,129)
Buildings and building improvements	(14,683,199)	(533,573)	-	(15,216,772)
Machinery, equipment, and vehicles	(8,054,239)	(497,796)	38,332	(8,513,703)
Infrastructure	(46,873,244)	(1,499,298)	-	(48,372,542)
Total accumulated depreciation	(70,422,615)	(2,591,863)	38,332	(72,976,146)
Net book value, capital assets being depreciated	41,302,115	(760,186)	-	40,541,929
Net book value, all governmental activities capital assets	\$ 45,993,298	\$ (210,683)	\$ (677,417)	\$ 45,105,198
Business-type activities:				
At cost:				
Not being depreciated:				
Construction in progress	-	607,714	-	607,714
Being depreciated:				
Land improvements	207,032	-	-	207,032
Buildings and building improvements	16,102,457	-	-	16,102,457
Machinery, equipment, and vehicles	717,947	85,305	-	803,252
Infrastructure	127,457	296,614	-	424,071
Total capital assets being depreciated	17,154,893	381,919	-	17,536,812
Total all capital assets	17,154,893	989,633	-	18,144,526
Less accumulated depreciation:				
Land improvements	(9,373)	(13,475)	-	(22,848)
Buildings and building improvements	(7,528,516)	(302,838)	-	(7,831,354)
Machinery, equipment, and vehicles	(538,138)	(33,894)	-	(572,032)
Infrastructure	(2,515)	(11,725)	-	(14,240)
Total accumulated depreciation	(8,078,542)	(361,932)	-	(8,440,474)
Net book value, capital assets being depreciated	9,076,351	19,987	-	9,096,338
Net book value, all business-type activities capital assets	\$ 9,076,351	\$ 627,701	\$ -	\$ 9,704,052

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:

Governmental activities:	
General government	\$ 111,441
Public safety	380,671
Highways and streets	1,609,206
Sanitation	332,187
Water treatment	20,933
Culture and recreation	128,433
Conservation	8,992
Total depreciation expense	\$ 2,591,863
Business-type activities:	
Water	\$ 330,108
Sewer	31,824
Total depreciation expense	\$ 361,932

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NOTE 10 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 271,303
General	Sewer	919,238
Nonmajor	Nonmajor	22,651
		<u>\$ 1,213,192</u>

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2022 is as follows:

	Transfers In:			Total
	Governmental Fund	Proprietary Fund	Water	
Transfers out:				
General fund	\$ -	\$ 799,350	-	\$ 799,350
Nonmajor funds	948,490	-	-	948,490
Total	<u>\$ 948,490</u>	<u>\$ 799,350</u>	<u>\$ -</u>	<u>\$ 1,747,840</u>

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

NOTE 11 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments at December 31, 2022 consist of:

	Governmental Activities	General Fund	Fiduciary Funds
Property taxes due to the Winnicomet Cooperative School District	-	-	\$ 3,307,659 ³
Property taxes due to the Seabrook School District	-	-	6,119,277 ³
Fees due to the State of New Hampshire	-	304,457	-
Property taxes due to the custodial funds	-	9,426,936 ²	-
Total intergovernmental payables due	<u>\$ 9,731,393</u>	<u>\$ 9,731,393</u>	<u>\$ 9,426,936</u>

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

³ Property taxes due to the Winnicomet Cooperative and Seabrook School Districts represent amounts collected by the Town that will be paid to the School District in incremental payments based upon an agreed schedule in the next calendar year.

NOTE 12 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2022 consist of amounts related to pensions totaling \$5,740,951 and amounts related to OPEB totaling \$165,902. For further discussion on these amounts, see Note 16 and 17, respectively.

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Deferred inflows of resources are as follows:

	Exhibit A	Exhibit C-1
Governmental activities:		
Property taxes levied prior to their due date	\$ -	\$ 438,851
Property taxes collected in advance	39,450	39,450
Deferred state aid	357,740	357,740
Leases (also see Note 13)	909,356	909,356
Unspent American Rescue Plan Act (ARPA) grant funds	925,666	925,666
Other	1,862	1,862
Amounts related to pensions (see Note 16)	179,212	-
Amounts related to other postemployment benefits (see Note 17)	67,154	-
Total governmental activities	<u>\$ 2,480,440</u>	<u>\$ 2,672,925</u>

NOTE 13 – LEASES

The Town recognized \$88,674 in lease revenue. As of December 31, 2022, the Town's receivable for lease payments was \$998,030. Also, the Town has a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term. As of December 31, 2022, the balance of the deferred inflow of resources was \$909,356.

The Town had the following lease receivables as of December 31, 2022:

	Initial Annual Amount	Issue Date	Yearly Increase	Maturity Date	Receivable at December 31, 2022
Lease receivables:					
T-mobile	\$ 35,000	2014	3%	2029	\$ 349,922
Verizon	\$ 35,000	2014	3%	2035	\$ 648,108
					<u>\$ 998,030</u>

The annual requirements to amortize all lease receivables outstanding as of December 31, 2022, including interest payments are as follows:

Fiscal Year Ending December 31,	Total
2023	\$ 91,334
2024	94,074
2025	96,896
2026	99,803
2027	102,798
2028-2032	328,953
2033-2037	184,172
Totals	<u>\$ 998,030</u>

NOTE 14 – SHORT-TERM DEBT

Changes in the Town's short-term operational borrowing during the year ended December 31, 2022 consisted of the following:

	Original Issue	Interest Rate	Balance January 1, 2022	Additions	Deletions	Balance December 31, 2022
Governmental Activities	\$ 2,000,000	6.80%	-	\$ 2,000,000	\$ (2,000,000)	\$ -
Tax anticipation Note						
						<u>\$ -</u>

The purpose of the short-term borrowing was to provide interim financing of general fund operations. The Town paid \$10,145 in interest on the short-term debt during the year.

NOTE 15 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2022:

	Balance January 1, 2022 (as restated)	Additions	Reductions	Balance December 31, 2022	Due Within One Year	Due In More Than One Year
Governmental activities:						
Bonds payable:						
Direct placement	\$ 601,500	\$ -	\$ (31,500)	\$ 570,000	\$ 30,000	\$ 540,000
Note payable - direct borrowing	422,013	-	(97,996)	324,017	101,331	222,686
Premium	83,807	-	(4,190)	79,617	4,190	75,427
Total bonds and notes payables	<u>1,107,320</u>	<u>-</u>	<u>(133,686)</u>	<u>973,634</u>	<u>135,521</u>	<u>838,113</u>
Compensated absences	1,765,594	412,220	(1,462)	2,176,352	-	2,176,352
Net pension liability	14,368,357	6,519,365	-	20,887,722	-	20,887,722
Net other postemployment benefits	2,701,371	238,469	(81,666)	2,858,174	-	2,858,174
Total long-term liabilities	<u>\$ 19,942,642</u>	<u>\$ 7,170,051</u>	<u>\$ (216,811)</u>	<u>\$ 26,895,882</u>	<u>\$ 135,521</u>	<u>\$ 26,760,361</u>
Business-type activities:						
Bonds payable:						
Direct placements - water	\$ 8,381,213	\$ -	\$ (485,018)	\$ 7,896,195	\$ 493,742	\$ 7,402,453
Note payable - direct borrowing sewer	38,597	-	(18,842)	19,755	19,755	-
Note payable - direct borrowing water	33,714	-	(16,458)	17,256	17,256	-
Premium	319,379	-	(17,434)	301,945	17,434	284,511
Total bonds and notes payables	<u>8,772,903</u>	<u>-</u>	<u>(537,752)</u>	<u>8,235,151</u>	<u>548,187</u>	<u>7,686,964</u>
Compensated absences-water	172,920	-	(29,242)	143,678	-	143,678
Compensated absences-sewer	97,514	-	(3,880)	93,634	-	93,634
Total long-term liabilities	<u>\$ 9,043,337</u>	<u>\$ -</u>	<u>\$ (570,874)</u>	<u>\$ 8,472,463</u>	<u>\$ 548,187</u>	<u>\$ 7,924,276</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2022	Current Portion
Governmental activities:						
Bond payable:						
Direct placement:						
Radio equipment	\$ 601,500	2021	2041	1.59%	\$ 570,000	\$ 30,000
Notes payable - direct borrowings:						
Rubbish truck	\$ 198,340	2020	2027	1.25%	145,136	27,607
2018 Tahoe	\$ 42,729	2018	2023	2.40%	9,372	9,372
2020 Chevy Silverado	\$ 42,741	2020	2024	2.01%	22,214	10,888
2021 Chevy Silverado	\$ 21,132	2020	2024	2.00%	26,571	13,023
2019 Wheel loader	\$ 164,424	2020	2025	2.98%	98,860	31,989
Ford 150	\$ 33,850	2021	2025	2.28%	21,864	8,452
Total notes payable					<u>324,017</u>	<u>101,331</u>
Bond premium					79,617	4,190
Total governmental activities					<u>\$ 973,634</u>	<u>\$ 135,521</u>

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Bonds Authorized and Unissued – Bonds and notes authorized and unissued as of December 31, 2022 were as follows:

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

NOTE 16 – DEFINED BENEFIT PENSION PLAN

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

Benefits Provided – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong 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 members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2022, the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$2,096,935, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2022 the Town reported a liability of \$20,887,722 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, the Town's proportion was 0.36% which was an increase of 0.04% from its proportion measured as of June 30, 2021.

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Long-term bonds continued:

Business - type activities:	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at	
					December 31, 2022	Current Portion
Bonds payable:						
Direct placements:						
Water treatment facility	\$ 5,997,345	2008	2037	1.00-5.25%	\$ 3,455,000	\$ 160,000
Drinking water state revolving loan	\$ 5,000,000	2011	2031	2.86%	1,351,195	133,742
Water treatment facility	\$ 971,000	2012	2032	2.75-4.00%	470,000	50,000
Town pier and water tank	\$ 2,921,200	2020	2040	2.15%	2,620,000	150,000
Total direct placements					7,896,195	493,742
Notes payable - direct borrowings:						
Sewer Vehicles	\$ 90,025	2019	2023	2.40%	19,755	9,755
Water Ford F150	\$ 34,705	2019	2023	2.40%	9,644	9,644
Water Ford Super F250	\$ 43,968	2019	2023	2.40%	7,612	7,612
Total direct borrowings					37,011	37,011
Bond premium					301,945	17,434
Total					\$ 8,235,151	\$ 548,187

The annual requirements to amortize all general obligation bonds and notes outstanding as of December 31, 2022, including interest payments, are as follows:

Governmental activities:

Fiscal Year Ending December 31,	Bond - Direct Placement			Notes - Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 30,000	\$ 19,905	\$ 49,905	\$ 101,331	\$ 9,345	\$ 110,676
2024	30,000	18,375	48,375	94,959	6,007	100,966
2025	30,000	16,845	46,845	67,508	3,160	70,668
2026	30,000	15,315	45,315	29,736	1,316	31,052
2027	30,000	13,785	43,785	30,483	571	31,054
2028-2032	150,000	47,175	197,175	-	-	-
2033-2037	150,000	21,825	171,825	-	-	-
2038-2042	120,000	5,040	125,040	-	-	-
Totals	\$ 570,000	\$ 158,265	\$ 728,265	\$ 324,017	\$ 20,399	\$ 344,416

Business-type activities:

Fiscal Year Ending December 31,	Bonds - Direct Placements			Notes - Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 493,742	\$ 266,802	\$ 760,544	\$ 37,011	\$ 1,336	\$ 38,347
2024	507,573	248,652	756,225	-	-	-
2025	516,513	229,989	746,502	-	-	-
2026	550,565	211,268	741,833	-	-	-
2027	559,734	191,076	750,810	-	-	-
2028-2032	2,748,068	646,072	3,394,140	-	-	-
2033-2037	2,125,000	205,808	2,330,808	-	-	-
2038-2042	435,000	16,149	451,149	-	-	-
Totals	\$ 7,896,195	\$ 2,015,816	\$ 9,912,011	\$ 37,011	\$ 1,336	\$ 38,347

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For the year ended December 31, 2022, the Town recognized pension expense of \$2,716,242. At December 31, 2022, 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	\$ 2,406,724	\$ 99,028
Changes in assumptions	1,111,060	-
Net difference between projected and actual investment earnings on pension plan investments	791,618	-
Differences between expected and actual experience	392,025	80,184
Contributions subsequent to the measurement date	1,039,524	-
Total	<u>\$ 5,740,951</u>	<u>\$ 179,212</u>

The \$1,039,354 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, 2023. 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,
	2023
	\$ 1,424,379
	2024
	1,364,533
	2025
	284,836
	2026
	1,448,467
Thereafter	-
Totals	<u>\$ 4,522,215</u>

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions which, accordingly, apply to 2022 measurements:

Inflation:	2.0%
Salary increases:	5.4% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

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

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Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	<u>50.00%</u>	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	<u>20.00%</u>	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	<u>100.00%</u>	7.30%

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

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current/Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2022	\$ 28,026,057	\$ 20,887,722	\$ 14,952,858

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 17 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

17-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing, multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhirs.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.

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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 2022 were as follows:

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

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

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2022, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2022, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$222,810, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At December 31, 2022, the Town reported a liability of \$2,009,716 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. 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, 2022, the Town's proportion was 0.53% which was an increase of 0.09% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of \$435,673. At December 31, 2022, 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
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 5,492	\$ -
Contributions subsequent to the measurement date	110,360	-
Total	<u>\$ 115,852</u>	<u>\$ -</u>

The \$110,360 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, 2023. 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,	
2023	\$ 913
2024	237
2025	(2,161)
2026	6,503
Thereafter	-
Totals	<u>\$ 5,492</u>

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Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.4% average, including inflation
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – 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 rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2022:

Asset Class	Allocation	30 Year Geometric Return Target
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	20.00%	8.85%
Total private market equity	30.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	
Inflation	0.00%	2.25%
Total	<u>100.00%</u>	<u>7.30%</u>

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2022, was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 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
Valuation	1% Decrease	Rate Assumption
Date	5.75%	6.75%
June 30, 2022	\$ 2,181,889	\$ 2,009,716
		1% Increase
		7.75%
		\$ 1,859,767

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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17-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 drugs for certain eligible retirees based on their collective bargaining unit, age, and number of years of service completed.

Employees Covered by Benefit Terms – At January 1, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	30
Active employees	124
Total participants covered by OPEB plan	<u>154</u>

Total OPEB Liability – The Town's total OPEB liability of \$848,458 was measured as of January 1, 2022, and was determined by an actuarial valuation of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$848,458 in the January 1, 2022 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:	4.18%
Healthcare Cost Trend Rates:	
Current Year Trend	7.00%
Second Year Trend	6.75%
Decrement	0.25%
Ultimate Trend	4.50%
Year Ultimate Trend is Reached	2034

The selected discount rate is based on the prescribed discount interest rate methodology under GASB No. 74/75 using an average of two 20-year municipal bond indices (e.g., S&P Municipal Bond 20 Year High Grade Rate Index - 4.31% and Fidelity GO AA 20 Years - 4.05%) as of December 31, 2022.

Prior discount rate used in January 1, 2021 to December 31, 2021 GASB 74/75 report was 2.05%.

Mortality rates were based on Society of Actuaries Pub-2010 Public Retirement Plans Healthy Male and Female Total Dataset Headcount-Weighted Mortality tables based on Employee and Healthy Annuitant Tables for both pre- and post-retirement projected with mortality improvements using the most current Society of Actuaries Mortality Improvement Scale MP-2021.

Changes in the Total OPEB Liability

	December 31,	
	2021	2022
OPEB liability beginning of year	\$ 974,849	\$ 930,124
Changes for the year:		
Service cost	20,087	17,428
Interest	19,148	36,670
Assumption changes and difference between actual and expected experience	(2,314)	(30,061)
Benefit payments	(81,646)	(105,703)
OPEB liability end of year	<u>\$ 930,124</u>	<u>\$ 848,458</u>

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Sensitivity of the Town's OPEB Liability to Changes in the Discount Rate – The January 1, 2022 actuarial valuation was prepared using a discount rate of 4.18%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$798,633 or by 5.87%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$901,507 or by 6.25%.

Total OPEB Liability	Discount Rate	
	Baseline 4.18%	\$ 848,458
	1% Increase	<u>\$ 798,633</u>

Sensitivity of the Town's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The January 1, 2022 actuarial valuation was prepared using an initial trend rate of 7.00%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$928,987 or by 9.49%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$778,941 or by 8.19%.

Total OPEB Liability	Healthcare Cost Trend Rates	
	1% Decrease	1% Increase
	6.00% Year 1	8.00% Year 1
	Decreasing	Decreasing
	to 3.50%	to 5.50%
	<u>\$ 778,941</u>	<u>\$ 928,987</u>

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2022, the Town recognized OPEB expense of \$54,581. At December 31, 2022, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Changes in assumptions	\$ 50,050	\$ 67,154
	<u>50,050</u>	<u>67,154</u>

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,	\$ 483
	2023	483
	2024	483
	2025	483
	2026	(6,467)
	Thereafter	(12,569)
Totals	<u>\$ (17,104)</u>	<u>\$ (17,104)</u>

NOTE 18 - ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2022 are as follows:

General fund:	
General government	\$ 24,685
Public safety	3,660
Highways and streets	7,405
Sanitation	44,322
Welfare	1,077
Culture and recreation	14,515
Total general fund	<u>\$ 95,664</u>

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NOTE 19 – GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES AND FIDUCIARY FUNDS
NET POSITION

Governmental and business-type activities and fiduciary fund net position reported on the Statements of Net Position at December 31, 2022 include the following:

	Business-type		Total	Fiduciary Funds
	Governmental Activities	Proprietary Funds		
Net investment in capital assets:				
Net book value, all capital assets	\$ 45,105,198	\$ 9,704,032	\$ 54,809,250	\$ -
Less:				
General obligation bonds payable	(570,000)	(7,896,195)	(8,466,195)	-
Unamortized bond premiums	(79,617)	(301,945)	(381,562)	-
Note payable	(324,017)	(37,011)	(361,028)	-
Total net investment in capital assets	44,131,564	1,468,901	45,600,465	-
Restricted net position:				
Perpetual care - nonexpendable	10,831	-	10,831	-
Perpetual care - expendable	6,094	-	6,094	-
Road improvements	1,571,368	-	1,571,368	-
Unspent bond proceed	868,490	-	868,490	-
Drug forfeiture	10,020	-	10,020	-
Channel 22	50,000	-	50,000	-
Library	604,129	-	604,129	-
Capital projects	995,700	-	995,700	-
D'Alessandro trust	109,078	-	109,078	-
Water	-	1,683,235	1,683,235	-
Sewer	-	1,418,485	1,418,485	-
Communications	354,134	-	354,134	-
School trust funds	-	-	-	484,753
Escrow accounts	-	-	-	1,168,809
Individuals, organizations, and other governments	-	-	-	1,411,132
Total restricted net position	4,579,844	3,101,720	7,681,564	3,064,694
Unrestricted	(9,386,439)	-	(9,386,439)	-
Total net position	\$ 39,324,969	\$ 4,570,621	\$ 43,895,590	\$ 3,064,694

NOTE 20 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2022 include the following:

	Total	
	General Fund	Nonmajor Funds
Nonspendable:		
Prepaid items	\$ 214,013	\$ -
Tax decided property	20,341	-
Permanent fund - principal balance	-	10,831
Total nonspendable fund balance	234,354	10,831

(Continued)

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Governmental fund balances continued:

	Total	
	General Fund	Nonmajor Funds
Restricted:		
Road improvements	1,571,368	-
Library	604,129	-
Drug forfeiture	10,020	-
Capital expenditures	868,490	995,700
Channel 22	50,000	-
D'Alessandro trust	-	109,078
Communications	-	354,134
Permanent - income balance	-	6,094
Total restricted fund balance	3,104,007	1,465,006
Committed:		
Expendable trust	736,537	-
Nonlapsing appropriations	3,778,412	-
Conservation	209,233	209,233
Ambulance	-	983,047
Transportation	-	36,876
Recreation	-	37,975
Police detail	-	471,475
Recycling	-	151,249
Total committed fund balance	4,514,949	1,889,855
Assigned:		
Encumbrances	95,664	-
Unassigned	3,731,958	-
Total governmental fund balances	\$ 11,680,932	\$ 3,365,692

NOTE 21 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at January 1, 2022 was restated to give retroactive effect to the following prior period adjustments:

	Governmental Funds			Fiduciary Funds
	Governmental Activities	Business-type Activities	Proprietary Funds	
Restatement to opening fund balance/net position for:				
Recognize a prior year liability in private purpose trust funds	\$ 88,818	\$ -	\$ -	\$ 88,818
Redesignation of the water fund as a proprietary fund	(3,737,302)	3,737,302	2,280,000	1,457,302
Reclassification of the sewer fund as a proprietary fund	(19,380)	19,380	19,380	(19,380)
				(88,818)
				(2,280,000)

(Continued)

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

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 remaining 50% was received in 2022. Eligible uses of these funds include pandemic responses or its negative impacts, workforce/personnel, including payroll and hazard/premium pay, provision of government services to the extent of reduces revenue and necessary water, sewer, and broadband investment. For the year ended December 31, 2022 the Town spent none of the funds received. The remaining funds are included in the deferred inflows of resources until eligible expenditures have been made.

NOTE 25 – CONTINGENT LIABILITIES

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

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 26 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through November 14, 2023, the date the December 31, 2022 financial statements were available to be issued, and no event occurred that require recognition or disclosure.

TOWN OF SEABROOK, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

Prior period adjustments continued:

	Governmental Funds			Proprietary Funds			Governmental Funds		
	Governmental Activities	Business-type Activities	Sewer Fund	Water Fund	General Fund (Exhibit C-3)	General Fund (Schedule 3)	Fiduciary Funds		
Reclassification of long-term assets and liabilities from governmental activities to business-type activities	87,404	(87,404)	202,758	(290,162)	-	-	-		
Adjustment for capital assets over depreciated in prior year	149,013	-	-	-	-	-	-		
Adjustment for leases - GASB Statement No. 87	88,674	-	-	-	88,674	-	-		
Net position/fund balance as previously reported	43,897,779	-	2,502,138	1,167,140	14,063,700	4,611,310	1,641,039		
Net position/fund balance as restated	\$ 40,554,506	\$ 3,669,278	\$ 2,502,138	\$ 1,167,140	\$ 10,484,510	\$ 2,420,128	\$ 1,552,221		

NOTE 22 – 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 2022, 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, 2022 to December 31, 2022 by Primex', which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss, it is based upon the Town's property schedule on file with Primex'. 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 fiscal year 2022 the Town paid \$245,523 and \$434,537 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 23 – TAX ABATEMENTS

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

The Town has no such abatements for 2022.

NOTE 24 – 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.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT G
TOWN OF SEABROOK, NEW HAMPSHIRE
 Schedule of the Town's Proportionate Share of Net Pension Liability
 New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
 For the Fiscal Year Ending December 31, 2022
Unaudited

Fiscal 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	December 31, 2022
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, 2022
Town's:										
Proportion of the net pension liability	0.27%	0.28%	0.27%	0.30%	0.31%	0.31%	0.30%	0.30%	0.29%	0.36%
Proportionate share of the net pension liability	\$11,520,032	\$10,620,503	\$10,666,965	\$15,974,182	\$15,113,057	\$14,745,597	\$14,380,482	\$19,156,383	\$14,368,357	\$20,887,722
Covered payroll	\$ 4,053,905	\$ 3,871,031	\$ 3,833,602	\$ 4,301,631	\$ 4,185,517	\$ 4,387,923	\$ 5,024,755	\$ 5,078,953	\$ 5,803,969	\$ 7,469,534
Proportionate share of the net pension liability as a percentage of its covered payroll	285.58%	274.36%	278.25%	371.35%	361.10%	336.02%	290.17%	376.88%	247.56%	279.64%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%	65.12%

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, 2022

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 – Salary increases changed to 5.4% from 5.6% in 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.nhtrs.org.

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits G and H represent the actuarial determined costs associated with the Town's pension plan at December 31, 2022. 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 H
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
For the Fiscal Year Ended December 31, 2022
Unaudited

Fiscal 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	December 31, 2022
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, 2022
Contractually required contributions	\$ 665,576	\$ 917,932	\$ 903,349	\$ 1,075,678	\$ 1,125,778	\$ 1,294,305	\$ 1,318,706	\$ 1,238,415	\$ 1,838,616	\$ 2,096,935
Contributions in relation to the contractually required contributions	(665,576)	(917,932)	(903,349)	(1,075,678)	(1,125,778)	(1,294,305)	(1,318,706)	(1,238,415)	(1,838,616)	(2,096,935)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 4,033,905	\$ 3,871,031	\$ 3,833,602	\$ 4,301,631	\$ 4,185,317	\$ 4,387,923	\$ 5,024,735	\$ 5,078,953	\$ 6,547,325	\$ 7,433,082
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%	28.21%

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

EXHIBIT I
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, 2022
Unaudited

Fiscal year-end	December 31, 2016		December 31, 2017		December 31, 2018		December 31, 2019		December 31, 2020		December 31, 2021		December 31, 2022	
	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	June 30, 2022	June 30, 2022	
Town's proportion of the net OPEB liability	0.30%	0.30%	0.45%	0.45%	0.41%	0.44%	0.41%	0.45%	0.41%	0.44%	0.41%	0.44%	0.53%	
Town's proportionate share of the net OPEB liability (asset)	\$ 1,436,916	\$ 1,392,675	\$ 2,069,659	\$ 1,954,109	\$ 1,787,303	\$ 1,771,247	\$ 1,787,303	\$ 1,954,109	\$ 1,787,303	\$ 1,771,247	\$ 1,787,303	\$ 1,771,247	\$ 2,009,716	
Town's covered payroll	\$ 4,301,631	\$ 4,185,317	\$ 4,387,923	\$ 5,024,735	\$ 5,078,953	\$ 5,803,969	\$ 5,803,969	\$ 5,024,735	\$ 5,078,953	\$ 5,803,969	\$ 5,803,969	\$ 5,803,969	\$ 7,469,524	
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%	30.52%	38.89%	35.19%	30.52%	30.52%	30.52%	26.91%	
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%	11.06%	7.75%	7.74%	11.06%	11.06%	11.06%	10.64%	

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

EXHIBIT J
TOWN OF SEABROOK, NEW HAMPSHIRE
Schedule of Town Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2022
Unaudited

Fiscal year-end	December 31, 2016		December 31, 2017		December 31, 2018		December 31, 2019		December 31, 2020		December 31, 2021		December 31, 2022	
	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	June 30, 2022	June 30, 2022	
Contractually required contribution	\$ 172,470	\$ 180,529	\$ 180,529	\$ 199,952	\$ 199,952	\$ 203,411	\$ 203,411	\$ 189,536	\$ 189,536	\$ 223,997	\$ 223,997	\$ 222,810	\$ 222,810	
Contributions in relation to the contractually required contribution	(172,470)	(180,529)	(180,529)	(199,952)	(199,952)	(203,411)	(203,411)	(189,536)	(189,536)	(223,997)	(223,997)	(222,810)	(222,810)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Town's covered payroll	\$ 4,301,631	\$ 4,185,317	\$ 4,185,317	\$ 4,387,923	\$ 4,387,923	\$ 5,024,735	\$ 5,024,735	\$ 5,078,953	\$ 5,078,953	\$ 6,547,325	\$ 6,547,325	\$ 7,433,082	\$ 7,433,082	
Contributions as a percentage of covered payroll	4.01%	4.31%	4.31%	4.56%	4.56%	4.05%	4.05%	3.73%	3.73%	3.42%	3.42%	3.00%	3.00%	

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, 2022

EXHIBIT K
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, 2022
Unaudited

	December 31,				
	2018	2019	2020	2021	2022
OPEB liability, beginning of year	\$ 987,896	\$ 983,052	\$ 1,067,501	\$ 974,849	\$ 930,124
Changes for the year:					
Service cost	14,423	16,273	19,610	20,087	17,428
Interest	36,481	30,443	20,829	19,148	36,670
Assumption changes and difference between actual and expected experience	-	95,650	(60,360)	(2,314)	(30,061)
Benefit payments	(55,748)	(57,917)	(72,731)	(81,646)	(105,703)
OPEB liability, end of year	<u>\$ 983,052</u>	<u>\$ 1,067,501</u>	<u>\$ 974,849</u>	<u>\$ 930,124</u>	<u>\$ 848,458</u>
Covered payroll	<u>\$ 7,475,688</u>	<u>\$ 7,475,688</u>	<u>\$ 7,672,841</u>	<u>\$ 7,672,841</u>	<u>\$ 6,961,026</u>
Total OPEB liability as a percentage of covered payroll	13.15%	14.28%	12.71%	12.12%	12.19%

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 – Salary increases changed to 5.4% from 5.6% in 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.nhhrs.org.

As required by GASB Statement No. 75, Exhibits I, J, and K represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2022. 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 K represents the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2022. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

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, 2022

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 21,717,639	\$ 22,044,319	\$ 326,680
Yield	-	1,138	1,138
Excavation	150	149	(1)
Interest and penalties on taxes	85,000	92,447	7,447
Total from taxes	21,802,789	22,138,053	335,264
Licenses, permits, and fees:			
Business licenses, permits, and fees	21,525	30,238	8,713
Motor vehicle permit fees	2,000,000	2,044,801	44,801
Building permits	85,250	125,941	40,691
Other	144,250	192,975	48,725
Total from licenses, permits, and fees	2,251,025	2,393,955	142,930
Intergovernmental:			
State:			
Meals and rooms distribution	739,833	739,833	-
Highway block grant	176,927	176,241	(686)
From other governments	97,092	97,092	-
Federal:			
FEMA	265,765	265,765	-
Other governments:			
Seabrook School District - School Resource Officer	50,000	50,000	-
Total from intergovernmental	1,329,617	1,328,931	(686)
Charges for services:			
Income from departments	85,325	131,595	46,270
Miscellaneous:			
Sale of municipal property	28,450	31,592	3,142
Interest on investments	24,000	27,802	3,802
Other	286,400	529,779	243,379
Total from miscellaneous	338,850	589,173	250,323
Other financing sources:			
Transfers in	415,400	1,627,688	1,212,288
Total revenues and other financing sources	\$ 26,223,006	\$ 28,208,995	\$ 1,985,989

COMBINING AND INDIVIDUAL FUND SCHEDULES

See Independent Auditor's Report.
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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, 2022

	Encumbered From Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Debt service:					
Principal of long-term debt	-	31,500	31,500	-	-
Interest on long-term debt	-	335,806	21,473	-	314,333
Interest on tax anticipation notes	-	4,000	10,145	-	(6,145)
Total debt service	-	371,306	63,118	-	308,188
Capital outlay	-	874,000	2,045,686	-	(1,169,686)
Other financing uses:					
Transfers out	-	1,179,058	799,350	-	379,708
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 134,000	\$ 26,223,006	\$ 26,234,175	\$ 95,664	\$ 27,167

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, 2022

	Encumbered From Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ 1,541	\$ 784,642	\$ 743,971	\$ 1,236	\$ 40,976
Election and registration	-	349,696	358,869	-	(9,173)
Financial administration	2,512	1,058,416	1,122,090	18,609	(79,771)
Legal	-	230,000	177,628	-	52,372
Personnel administration	6,881	4,138,505	3,763,527	-	381,859
Planning and zoning	1,329	72,512	61,423	-	12,418
General government buildings	10,936	140,473	170,882	4,619	(24,092)
Cemeteries	-	150,258	133,082	221	16,955
Insurance, not otherwise allocated	-	690,340	674,828	-	15,512
Total general government	23,199	7,614,842	7,206,300	24,685	407,056
Public safety:					
Police	25,214	5,584,355	5,588,184	3,311	18,074
Fire	8,060	5,244,297	5,252,879	349	(871)
Building inspection	-	109,171	97,909	-	11,262
Emergency management	1,105	142,976	139,742	-	4,339
Total public safety	34,379	11,080,799	11,078,714	3,660	32,804
Highways and streets:					
Administration	38,260	1,328,155	1,348,376	5,703	12,336
Street lighting	-	110,000	103,867	1,702	4,431
Total highways and streets	38,260	1,438,155	1,452,243	7,405	16,767
Sanitation:					
Administration	1,909	25,100	32,093	-	(5,084)
Solid waste collection	34,182	1,384,022	1,512,815	44,322	(138,933)
Total sanitation	36,091	1,409,122	1,544,908	44,322	(144,017)
Water distribution and treatment	-	140,000	132,656	-	7,344
Health:					
Administration	45	95,405	80,299	-	15,151
Pest control	239	146,730	125,363	-	21,606
Total health	284	242,135	205,662	-	36,757
Welfare:					
Administration and direct assistance	-	77,254	74,208	-	3,046
Vendor payments and other	-	134,224	61,878	1,077	71,269
Total welfare	-	211,478	136,086	1,077	74,315
Culture and recreation:					
Parks and recreation	41	1,108,894	1,019,736	11,324	77,875
Library	-	508,648	509,930	-	(1,282)
Patriotic purposes	-	40,951	40,449	3,191	(2,689)
Total culture and recreation	41	1,658,493	1,570,115	14,515	73,904
Conservation	1,746	3,618	1,337	-	4,027

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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, 2022

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis), as restated (Note 21)	\$ 2,420,128
Changes:	
2022 Budget summary:	
Revenue surplus (Schedule 1)	\$ 1,985,989
Unexpended balance of appropriations (Schedule 2)	27,167
2022 Budget surplus	2,013,156
Decrease in nonspendable fund balance	9,263
Increase in restricted fund balance	(860,488)
Decrease in committed fund balance	480,076
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)	4,062,135
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	(438,851)
Elimination of the allowance for uncollectible taxes	20,000
Prior period adjustment to recognize lease receivable under GASB No. 87	88,674
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)	\$ 3,731,958

SCHEDULE 4
TOWN OF SEABROOK, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2022

	Special Revenue Funds					
	Conservation Commission	Ambulance Revolving	Transportation	Recreation Revolving	Police Outside Detail	Grants
ASSETS						
Cash and cash equivalents	\$ 209,362	\$ 616,663	\$ 50,398	\$ 60,941	\$ 456,848	\$ 1,071,571
Investments	-	-	-	-	-	-
Accounts receivable, net of allowance for uncollectible	-	396,051	-	-	15,938	25,646
Due from other governments	-	-	-	-	-	22,651
Interfund receivable	-	-	-	-	-	-
Total assets	\$ 209,362	\$ 1,012,714	\$ 50,398	\$ 60,941	\$ 472,786	\$ 1,119,868
LIABILITIES						
Accounts payable	\$ -	\$ 7,457	\$ -	\$ 11,354	\$ -	\$ 14,795
Accrued salaries and benefits	-	-	-	-	1,311	-
Interfund payable	129	22,210	13,522	11,612	-	177,545
Total liabilities	129	29,667	13,522	22,966	1,311	192,340
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - grants	-	-	-	-	-	927,528
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	209,233	983,047	36,876	37,975	471,475	-
Total fund balances	209,233	983,047	36,876	37,975	471,475	-
Total liabilities, deferred inflows of resources, and fund balances	\$ 209,362	\$ 1,012,714	\$ 50,398	\$ 60,941	\$ 472,786	\$ 1,119,868

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, 2022

	Special Revenue Funds					
	Conservation Commission	Ambulance Revolving	Transportation	Recreation Revolving	Police Outside Detail	Grants
REVENUES						
Licenses and permits	-	-	\$ 61,162	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	69,381
Charges for services	-	592,305	-	44,160	149,487	-
Miscellaneous	1,427	8,469	650	13,445	-	-
Total revenues	1,427	600,774	61,812	57,605	149,487	69,381
EXPENDITURES						
Current:						
General government	-	-	-	-	-	2,000
Public safety	-	118,045	-	-	170,560	-
Highways and streets	-	-	-	-	-	25,646
Sanitation	-	-	-	-	-	41,735
Culture and recreation	-	-	-	60,996	-	-
Debt service:						
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	118,045	-	60,996	170,560	69,381
Excess (deficiency) of revenues over (under) expenditures	1,427	482,729	61,812	(3,391)	(20,873)	-
OTHER FINANCING USES:						
Transfers out	-	-	(80,000)	-	-	-
Net change in fund balances	1,427	482,729	(18,188)	(3,391)	(20,873)	-
Fund balances, beginning	207,806	500,318	55,064	41,366	492,348	-
Fund balances, ending	\$ 209,233	\$ 983,047	\$ 36,876	\$ 37,975	\$ 471,475	\$ -

	Special Revenue Funds				Capital Project Fund	Town Pier & Water Tank Projects	Permanent Fund	Total
	D'Alessandro Trust	Town Communications	Town	Recycling Revolving				
\$ 207,244	\$ 111,033	\$ 354,134	\$ 981,358	\$ 153	\$ 16,772	\$ 4,119,705	\$ 16,772	\$ 4,119,705
-	-	-	-	-	-	411,989	-	411,989
-	-	-	97,103	-	-	122,749	-	122,749
-	-	-	-	-	-	22,651	-	22,651
\$ 207,244	\$ 111,033	\$ 354,134	\$ 1,078,461	\$ 16,925	\$ 16,925	\$ 4,693,866	\$ 16,925	\$ 4,693,866
\$ -	\$ -	\$ -	\$ 71,775	\$ -	\$ -	\$ 105,381	\$ -	\$ 105,381
-	-	-	-	-	-	1,311	-	1,311
55,995	1,955	10,986	82,761	-	-	293,954	-	293,954
55,995	1,955	10,986	82,761	-	-	400,646	-	400,646
-	-	-	-	-	-	927,528	-	927,528
-	-	-	-	-	-	10,831	10,831	10,831
-	109,078	354,134	995,700	6,094	-	1,465,006	6,094	1,465,006
151,249	-	-	-	-	-	1,889,855	-	1,889,855
151,249	109,078	354,134	995,700	16,925	-	3,365,692	16,925	3,365,692
\$ 207,244	\$ 111,033	\$ 354,134	\$ 1,078,461	\$ 16,925	\$ 16,925	\$ 4,693,866	\$ 16,925	\$ 4,693,866

SCHEDULE 6
TOWN OF SEABROOK, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
December 31, 2022

	Custodial Funds				Total
	Taxes	School Trust Funds	Escrows	State Fees	
ASSETS					
Cash and cash equivalents	\$ -	\$ 3,579	\$ 1,168,809	\$ -	\$ 1,172,388
Investments	-	481,174	-	-	481,174
Intergovernmental receivables	9,426,936	-	-	-	9,426,936
Total assets	9,426,936	484,753	1,168,809	-	11,080,498
LIABILITIES					
Due to school district	9,426,936	-	-	-	9,426,936
NET POSITION					
Restricted	\$ -	\$ 484,753	\$ 1,168,809	\$ -	\$ 1,653,562

	Capital Project Fund				Total
	Special Revenue Funds	Town Pier & Water Tank Projects	Permanent Fund		
Recycling Revolving	D'Alessandro Trust	Town Communications			
\$ -	\$ -	\$ -	\$ -	\$ 61,162	
-	-	-	97,103	-	166,484
45,559	-	-	-	-	831,511
1,770	755	80,148	14,317	518	121,499
47,329	755	80,148	111,420	518	1,180,656
-	-	-	-	2,515	4,515
-	-	-	98,006	-	386,411
-	-	-	-	-	25,646
65,992	-	-	-	-	107,727
-	-	-	-	-	60,996
-	-	-	1,016	-	1,016
-	-	-	114,135	-	114,135
65,992	-	-	213,157	2,515	700,446
(18,663)	755	80,148	(101,737)	(1,997)	480,210
-	-	-	(868,490)	-	(948,490)
(18,663)	755	80,148	(970,227)	(1,997)	(468,280)
169,912	108,323	273,986	1,965,927	18,922	3,833,972
\$ 151,249	\$ 109,078	\$ 354,134	\$ 995,700	\$ 16,925	\$ 3,365,692

See Independent Auditor's Report.
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See Independent Auditor's Report.
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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, 2022

	Custodial Funds				Total
	Taxes	School Trust Funds	Escrows	State Fees	
Additions:					
Investment earnings	\$ -	\$ 5,697	\$ 2,124	\$ -	\$ 7,821
Tax collections for other governments	23,255,671	-	-	-	23,255,671
State fees collected	-	-	-	700,811	700,811
Total additions	23,255,671	5,697	2,124	700,811	23,964,303
Deductions:					
Benefits paid	-	46,567	-	-	46,567
Payments of taxes to other governments:					
Payments of State fees	23,255,671	-	-	700,811	23,956,482
Total deductions	23,255,671	46,567	-	700,811	24,003,049
Change in net position	-	(40,870)	2,124	-	(38,746)
Net position, beginning	-	525,623	1,166,685	-	1,692,308
Net position, ending	\$ -	\$ 484,753	\$ 1,168,809	\$ -	\$ 1,653,562

PAYROLL - ANNUAL TOWN REPORT 2023

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Elected Officials</u>				
Bowen, Cheryl L.	Town Clerk	\$16,793.22		2003
Brown, Bruce G.	Supervisor of the Checklist	\$1,707.55		1967
Carter Jr., Oliver L.	Treasurer	\$60,696.48		1996
Eaton, Harold F.	Selectman	\$7,146.80		2023
Fowler, Gary	Supervisor of the Checklist	\$2,466.91		1988
Khan, Aboul B.	Selectman	\$1,583.36		2008
Knowles, Michele X.	Tax Collector	\$63,224.13		2015
Kyle, Theresa	Selectman	\$8,730.16		2015
Merrill, Shayna	Town Clerk	\$78,220.71		2010
Ravikumar, Srinivasan	Selectman	\$8,520.16		2022
<u>TOTAL ELECTED OFFICIALS</u>				
<u>Dispatchers</u>				
Carroll, Owen	Police Dispatcher	\$52,909.04		2017
Cody, Tarnya M.	Fire Alarm Operator/Clerk	\$55,893.60	\$300	1988
Cote Jr., Clement	Police Dispatcher	\$53,917.03		2009
Eaton, Amanda	Police Dispatcher	\$51,591.13		2019
Gettman, James	Fire Alarm Operator	\$43,370.64		2017
Heiseler, Joshua	Police Dispatcher	\$40,540.28		2023
Lee, Cassandra	Fire Alarm Operator	\$43,788.80		2017
Mazalauski, Teya	Police Dispatcher	\$7,000.28		2022
Stenquist, Gretchen	Fire Alarm Operator	\$41,317.68		2021
<u>TOTAL DISPATCHERS</u>				
TOTAL OVERTIME HOURS				3268.75
TOTAL OVERTIME DISPATCHERS				\$138,824.80

PAYROLL - ANNUAL TOWN REPORT 2023

<u>NAME</u>	<u>TITLE</u>	<u>BASE PAY</u>	<u>*WORK DETAIL</u>	<u>YEAR HIRED</u>
<u>Fire Department</u>				
Baker, Robert J.	Fireman	\$80,443.08		2003
Bibaud, Marc P.	Fire Captain	\$101,848.98	\$590.65	2000
Chase Jr., Frank W.	Fireman	\$100,217.38		2003
Coleman, Seth R.	Fire Captain	\$97,343.10		2003
Coleman, Troy	Fireman	\$70,828.32		2011
Curtis, Richard	Fireman	\$61,180.93		2017
Eaton Jr., Russell	Fireman	\$70,567.72		2012
Eaton, Tiah	Fireman	\$62,828.95		2021
Felch, Jabe W.	Fireman	\$76,723.82		2004
Janvrin, Kevin M.	Fire Captain	\$111,444.08		1993
Mawson, Nathan G.	Fireman	\$71,167.56		2008
Mawson, Robert G.	Fireman	\$93,518.64		2000
Millian, Timothy	Fireman	\$62,503.98		2019
Perkins, Rayenold B.	Fireman	\$61,803.68		2001
Perry, Christopher G.	Fireman	\$84,837.16		2003
Potvin, Mark A.	Fireman	\$84,578.10		2002
Saracy, Richard C.	Fireman	\$74,638.60		2008
Tilley, Christopher	Fireman	\$67,122.22		2010
Wittman, Bryan	Fireman	\$60,232.32		2021
Wright, Jeremy R.	Fireman	\$78,537.18		2005
<u>TOTAL FIRE DEPARTMENT</u>		<u>\$1,572,365.80</u>	<u>\$590.65</u>	

18,864.50

\$1,392,608.95

TOTAL OVERTIME HOURS

TOTAL OVERTIME FIRE DEPARTMENT

PAYROLL - ANNUAL TOWN REPORT 2023

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Police Department</u>				
Allen, Jason R.	Police Lieutenant	\$120,466.26		1998
Brown, Frank W. Jr.	Police Officer	\$89,634.69	\$2,014.12	2000
Buccheri, David J.	Police Sargeant	\$143,305.81		2003
Bunszell, Zachary P.	Police Officer	\$74,421.47	\$7,367.56	2016
Butcher, Thomas	Police Officer	\$68,209.01	\$6,300.00	2022
Couch, Alison	Police Officer	\$67,419.05	\$4,704.00	2021
Dietenhofer, Keith W.	Police Officer	\$85,411.15	\$507.02	2009
Giarusso III, John	Police Officer	\$87,022.94	\$5,171.89	2014
Glowacki, Nicholas	Police Officer	\$79,657.47		2021
Goehle, Matt	Police Officer	\$66,799.61		2020
Hines Jr., Richard K.	Police Officer	\$81,192.58	\$548.72	2016
Houldsworth, Tyler C.	Police Officer	\$74,347.17	\$514.36	2016
Hurley, Daniel J.	Police Officer	\$45,722.42		2016
Kane, Ryan A.	Police Officer	\$75,552.08		2011
Khalsa, Dev Atma	Police Officer	\$73,905.33	\$720.00	2021
Lawrence, Daniel J.	Police Sargeant	\$136,680.62		1999
Maloney, Michael	Police Officer	\$70,908.70		2013
Mascioli, James	Police Officer	\$57,847.57		2023
Mone, Timothy	Police Lieutenant	\$120,330.01	\$17,357.42	2020
Murphy, Justin T.	Police Sargeant	\$119,424.30		2007
Ruiz, Alfonso	Police Officer	\$72,747.52		2022
Scott, Timothy	Police Officer	\$49,787.87	\$499.67	2023
Smart, Patrick E.	Police Sargeant	\$121,812.15		2003
Smick, Marc Andrew	Police Officer	\$46,049.47		2023
Stewart, Stephen	Police Officer	\$65,684.36	\$2,880.00	2019
Storms, Kassandra	Police Officer	\$70,167.17	\$4,440.00	2021
Titone, Michael D.	Police Officer	\$99,119.15		1994
Tyre, Golden	Police Officer	\$86,228.16		2015
<u>TOTAL POLICE DEPARTMENT</u>		<u>\$2,349,854.09</u>	<u>\$53,024.76</u>	

7663

TOTAL OVERTIME HOURS
TOTAL OVERTIME POLICE DEPARTMENT

\$554,977.70

PAYROLL - ANNUAL TOWN REPORT 2023

<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	\$63,357.68		2006
Baillargeon, Jeffrey J.	Animal Control/PT Police Officer	\$60,059.35	\$2,610.00	1986
Brown, Kellie	Deputy Town Clerk	\$53,035.95		2017
Carter, Cassandra	Recreation Director	\$67,855.99		2004
Collins, Patrick T.	Assistant Recreation Director	\$70,894.26		2001
Eaton, George M.	Chief Water Treatment Facility Operator	\$106,049.32		1996
Edwards, William J.	Fire Chief	\$136,118.08		2005
Fowler, Carrie L.	Finance Manager	\$87,389.19		2002
Fowler, Lacey	Code Enforcement Officer/Code Clerk	\$67,487.88		2006
Fucile, Daumanic J.	Wastewater Chief Operator	\$77,922.92		2016
Gelineau, Kevin M.	Deputy Police Chief	\$129,327.23	\$26,697.42	2005
Gentile, Brittney	Recreation Program Director	\$50,559.76		2019
Manzi III, William	Town Manager	\$174,738.40		2013
McDonald, Matthew J.	Athletic Director	\$53,835.85		2009
Murphy, Brian J.	Computer Systems Administrator	\$77,797.79		2010
O'Connor, Kelly J.	Deputy Town Manager	\$105,635.45		2003
Perkins Jr., Lawrence B.	Deputy Fire Chief/Call Fire	\$123,718.40		1994
Silva, Angela	Assessing Appraiser	\$48,932.17		2007
Slayton, Curtis P.	Water/Sewer Superintendent	\$123,979.68		1995
Starkey, John M.	Public Works Director	\$85,239.07		2001
Titone, Joseph F.	Emergency Management Director	\$94,413.36		1996
Walker, Brett J.	Police Chief	\$137,810.40		2003
Waterman, LeeAnn M.	Deputy Tax Collector	\$52,814.63		2015
Wood, Shaylia	Chief Procurement Officer	\$68,935.38		2004
<u>TOTAL DEPARTMENT HEADS</u>		<u>\$2,117,908.19</u>	<u>\$29,307.42</u>	
<u>TOTAL OVERTIME HOURS</u>	<u>1340.5</u>			
<u>TOTAL OVERTIME DEPARTMENT HEADS</u>	<u>\$70,347.77</u>			
<u>TOTAL SICK/VACATION BUYOUT</u>	<u>\$119,054.15</u>			

PAYROLL - ANNUAL TOWN REPORT 2023

<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	\$54,386.95		2009
Bragg, Mitchell	Laborer	\$53,358.07		2009
Branconnier, Merle	Mechanic I w/CDL	\$54,722.26		2022
Brown, Jason A.	Certified Laborer	\$56,663.92		2006
Carter, Casey B.	Certified Laborer	\$59,570.98		2002
Carter, Forrest E.	Parks/Cemetery Foreman w/CDL	\$69,668.12		1993
Carter, Shauna	Certified Laborer	\$52,548.66		2017
Chagnon, Clement J.	Certified Laborer	\$56,583.39		2004
Colin, Michael R.	Water Operator I w/CDL	\$60,652.26		1995
Eaton, Ryan	Wastewater Operator	\$35,445.32		2022
Eaton, Stephen E.	Certified Laborer	\$58,148.06		2003
Felch, Bruce A.	DPW Working Foreman w/CDL	\$70,595.87		1992
Flanders, Brandon	Wastewater Operator Grade II	\$32,156.21		2017
Gallagher, Jordan	Certified Laborer	\$49,544.78		2019
Janvrin, Justin	Certified Laborer	\$30,579.08		2016
Johnson, Ryan	Laborer	\$50,370.84		2016
Knowles IV, Asa	Equipment Operator w/CDL	\$63,364.54		2001
Knowles V, Asa	Wastewater Operator III w/CDL	\$70,645.01		2013
LeClerc, Mario	Ind. Sewer Pre-Treatment Manager	\$68,086.94		2014
Littlefield, Randy S.	Water Operator Grade I w/CDL	\$61,900.00		1995
Mason, Kevin W.	Mechanic w/CDL	\$63,777.11		2002
Moore, Branden	Chief Mechanic w/CDL	\$60,927.87		2009
Moore, Robert A.	Water Operator Grade II	\$67,190.17		2003
Murphy, Garret L.	Sewer Foreman/Wastewtr Oper Gr III w/C	\$74,405.25		2008
Perkins Jr., Harry A.	Laborer/Equip. Operator	\$57,500.50		1994
Pike, Domenic M.	Certified Laborer	\$55,323.42		2006
Randall Sr., Herbert M.	Equipment Operator w/CDL	\$68,367.73		1982
Sanborn, Keith A.	Certified Laborer	\$54,234.48		2005
Slayton, Sylas	Wastewater Operator w/CDL	\$66,979.69		2018
Souther, Marcee	Water Operator Grade II	\$54,326.79		2021
Thurlow, Wayne D.	Scale House Operator	\$60,482.00		1996
VanAmburgh, Gerald	Wastewater Operator Grade II w/CDL	\$57,235.29		2017

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Welch, Ralph F.	Rubbish Working Foreman w/CDL	\$71,063.15		1996
Wood, Robert	Water Operator II w/CDL	\$73,248.89		2008
<u>TOTAL LABORERS/CERT EQUIP OPER</u>		<u>\$1,994,053.60</u>		
<u>TOTAL OVERTIME HOURS</u>	6741.5			
<u>TOTAL OVERTIME LABORERS/ CERT EQUIP</u>	<u>\$298,654.19</u>			
<u>Custodians</u>				
Belanger, Jonathan	Laborer/Custodian	\$48,000.89		2020
Bowley, Jason	Laborer/Custodian Recreation	\$37,757.89		2021
Stankatis, Robert A.	Town Hall	\$57,200.98		1993
<u>TOTAL CUSTODIANS</u>		<u>\$142,959.76</u>		
<u>TOTAL OVERTIME HOURS</u>	843			
<u>TOTAL OVERTIME CUSTODIANS</u>	<u>\$35,109.89</u>			
<u>Clerks/Secretaries</u>				
Carrillo, Genessa M.	Assessing Dept. Clerk	\$66,229.41		2004
Cerasi, Diana	Clerk to Town Clerk	\$45,068.93		2019
Cogdill, Morgan	Finance Clerk	\$61,298.25		2014
Davis, Amy E.	Water Clerk	\$59,420.35		2005
Griggs, Suzanne M.	Water Clerk	\$58,320.77		1983
Hubbard, Jennifer	Police Detective's Clerk	\$48,015.17		2020
Hueber, Kelli	Benefits Clerk	\$66,561.29		2014
Johnson, Kelsey M	Projects Clerk	\$67,897.45		2019
Knowles, Tia M	Payroll/Benefits Supervisor	\$80,231.12		2002
McDonald, Jamie N.	Wastewater Secretary/Lab Tech	\$57,537.37		2011
McDonald, Kelly	Fire Secretary/Emergency Management	\$73,324.53		2008
Page, Jo-Anne	Rec Secretary/Bookkeeper/Office Super	\$61,810.77		1996
Phaneuf, Brittany	Clerk to Town Clerk	\$50,820.79		2017
Reinhold, Judith	Police Chief's Secretary	\$53,820.53		2008
Schiappa, David	DPW Clerk	\$50,949.70		2021
Smith, Malisa	Water Clerk	\$46,358.05		2021
Walker, Judith E.	Code Enforcement Secretary	\$55,597.92		2008
Willwerth, Lynn A.	DPW Secretary/Bookkeeper/Office Super	\$64,042.27		1992
<u>TOTAL CLERKS/SECRETARIES</u>	816.75			
<u>TOTAL OVERTIME HOURS</u>	<u>\$38,801.29</u>			
<u>TOTAL OVERTIME CLERKS/SECRETARIES</u>		<u>\$9,453,730.74</u>		
<u>TOTAL SICK/VACATION BUYOUT</u>		<u>\$6,934.66</u>		

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
<u>Part-Time Employees - Clerks/Laborers/Election Workers/Call Firemen/Police Officers, Etc.</u>				
Albright, Emily S.	Recreation Worker	\$6,079.98		2016
Albright, Fuller	Recreation Worker	\$7,030.38		2017
Allen Hannah	Recreation Worker	\$8,266.77		2019
Ash, Elizabeth	Supervisor-Recreation	\$525.00		2012
Azamor, Lillyana	Recreation Worker	\$6,499.85		2022
Barrett, Matthew	Recreation Worker	\$8,424.72		2021
Beaudoin, Sandra L.	Recreation Worker	\$3,645.00		1982
Beckman, Dale	Election Worker	\$292.50		2018
Beckman, Nellie	Election Worker	\$307.50		2002
Bickford, Jasmyne	Seasonal Parking Enforcement	\$7,609.50		2021
Borges, Kyle	Recreation Worker	\$601.89		2021
Bowen, Kathie	Recreation Worker	\$330.00		2014
Brown II, Bruce	Election Worker	\$247.50		2000
Brown, Kaleb	Election Worker	\$1,733.63		2008
Brown, Lita M.	Supervisor-Recreation	\$25,313.69		1987
Brown, Michael III	Laborer	\$26,811.84		2019
Callahan, Leah	Recreation Worker	\$17,094.66		2016
Carrillo, Julesiya	Recreation Worker	\$3,446.57		2023
Carter, Casey Jr	Laborer	\$25,228.95		2019
Carter, Forrest LE	Recreation Worker	\$4,508.62		2023
Carter, Joyce	Part Time Laborer	\$20,103.68		2021
Chase III, Frank	Call Fire	\$3,500.00		2022
Cicale, Michael	Recreation Worker	\$280.00		2016
Cronin, Kathleen	Election Worker	\$165.00		2020
Currier, Laura	Election Worker	\$247.50		2022
Deshaias, James J	Part Time Police Officer	\$10,358.91	\$3,424.00	1988

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Dobbins, Jayne	Election Worker	\$157.50		2012
Donahue, Corina	Recreation Worker	\$3,579.24		2016
Driscoll, Gavin	Recreation Worker	\$270.00		2023
Dyer, Emily	Summer Camp Counselor - Recreation	\$134.44		2013
Early, Steven	Election Worker	\$217.50		2022
Emerson, Anthony R	Recreation Worker	\$120.00		2023
Emond, Francis E.	Call Fire	\$3,000.00		2017
Felch, Chester	Part Time Police Officer	\$3,205.83	\$16,420.00	1994
Filippone, Joyce	Election Worker/Recreation Worker	\$2,118.25		2020
Flanagan, Rose	Election Worker	\$247.50		2022
Follansbee, Raymond	Call Fire	\$3,500.00		1997
Fotino, Marjorie	PT Clerk	\$10,817.85		2021
Fowler, June A.	Election Worker	\$307.50		2000
Fusco, Samuel	Recreation Worker	\$3,676.60		2023
Gardner, Tammy	Recreation Worker	\$6,169.65		2015
Giuffre, Joseph	Emergency Management	\$300.00		2018
Gonthier, John D.	Recreation Worker	\$16,306.96		2008
Goudreau, Logan	Recreation Worker	\$180.00		2023
Griffin, Sean D	Recreation Worker	\$195.00		2023
Harley, Tina	Instructor	\$2,490.00		2012
Hashem, Donna	Election Worker	\$217.50		2023
Heisler, Shay-Nicole	Clerk	\$23,776.49		2021
Hewlett, Harold	Call Fire	\$2,750.00		1984
Hickey, Michael	PT Laborer	\$3,365.62		2023
Hiltz, Maddesen	Recreation Worker	\$7,367.29		2022
Himmer, Paul A.	Emergency Management	\$2,340.00		2009
Janvrin, Chantel	Recreation Worker	\$9,108.01		2017

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Johannett, Reilly	Recreation Worker	\$4,064.09		2022
Joiner, Kaleb D	Recreation Worker	\$320.00		2023
Kelley, Paul	Emergency Management	\$420.00		2019
Knowles, Harry	PT Laborer	\$11,447.98		2016
Lambert, Jacob	Recreation Worker	\$140.00		2015
Lister, Joseph	PT Police Officer	\$1,628.54	\$1,920.00	2013
Mancini, Dominic	Recreation Worker	\$120.00		2023
Marquis, Sage	Recreation Worker	\$14,284.00		2019
Martin, Riley	Recreation Worker	\$2,800.34		2023
McDonald, Jaxon R	Recreation Worker	\$410.00		2023
McDonald, Mason	Recreation Worker	\$447.50		2022
McDonald, Stephanie	Recreation Worker	\$25,487.55		2016
McGinley, Sherri	Election Worker	\$247.50		2020
Merrill, Anthony J	PT Laborer	\$6,647.52		2006
Merrill, Sam	Recreation Worker	\$11,946.73		2021
Miller, Daniel	Seasonal Parking Enforcement	\$6,516.00		2021
Moniz, Joseph VF	PT Laborer	\$2,162.39		2023
Moura, Christina	Recreation Worker	\$14,322.19		2022
Moura, Peter	Recreation Worker	\$1,484.62		2016
Perez, Hailey	Recreation Worker	\$2,241.41		2023
Perkins, Dennis	PT Laborer	\$24,293.60		2004
Pitts, Gary	Call Fire	\$3,500.00		2003
Preston, Mark	Emergency Management	\$840.00		1981
Rath, Connie	Recreation Worker	\$15,899.54		2022
Rignoli, Angelo	Assistant Code Enforcement	\$11,385.20		2022

PAYROLL - ANNUAL TOWN REPORT 2022

NAME	TITLE	BASE PAY	*WORK DETAIL	YEAR HIRED
Savastano, Barbara	Emergency Management	\$1,440.00		2014
Schiappa, Barbara	PT Clerk	\$18,634.41		2019
Schiappa, Michael	PT Custodian Community Center	\$2,179.48		2023
Sigman, Savanah	Recreation Worker	\$330.30		2022
Souther, Dwight Jr.	Recreation Worker	\$955.00		2023
Souther, Jayden K	Recreation Worker	\$165.00		2023
Stackhouse, Justin	Recreation Worker	\$60.00		2023
Stocker, Dominic	PT Laborer	\$13,765.29		2023
Turcotte, Izabel	Recreation Worker	\$1,212.50		2023
Valcarcel, Tasia	Supervisor/Camp Counselor - Recreation	\$10,589.22		2012
Ward, Barbara J.	Election Worker	\$292.50		2018
Wasson, Yvette	Water Department	\$10,915.00		2004
Welch, Ronald	PT Laborer	\$28,843.23		1998
Yakoob, Saif	Recreation Worker	\$450.00		2023
Zappal-Stewart, Marie	Recreation Worker	\$330.00		2023

TOTAL PART TIME EMPLOYEES

\$547,011.00

\$21,764.00

TOTAL OVERTIME HOURS

10.5

TOTAL OVERTIME PART TIME EMPLOYEES

\$299.05

TOTAL PAYROLL ALL DEPARTMENTS

\$18,817,301.14

TOTAL OVERTIME HOURS ALL DEPT.

39,549

TOTAL OVERTIME WAGES ALL DEPT.

\$2,529,623.64

TOTAL SICK/VACATION BUYOUT ALL DEPT.

\$125,988.81

2023 RESIDENT BIRTHS

01/01/2023-12/31/2023

DATE OF BIRTH		BIRTH PLACE	FATHER'S NAME	MOTHER'S NAME
CHILD'S NAME	BIRTH			
GAURON, EMILIA MARGARET	02/07/2023	EXETER, NH	GAURON, CASEY PATRICK	GAURON, VALLERIE MARIE
LACHAPPELLE, OLIVER SCOTT	02/17/2023	EXETER, NH		LACHAPPELLE, AMANDA JAYNE
MCKECHNIE, OAKLEY ANN ROZLYND	02/18/2023	EXETER, NH	MCKECHNIE, ALEXANDER DYLAN	RANDALL, COURTNEY PAIGE
MORIN, CONRAD HANSON	03/22/2023	PORTSMOUTH, NH	MORIN, NICHOLAS DAVID	SULLIVAN, LYNDZEY NICHOLE
PIERCE, NORA ROSE	04/15/2023	EXETER, NH	PIERCE, BRADLEY LINCOLN	PIERCE, SHELBY LYNN
ARSENAULT, WAYLEN JETT	06/15/2023	SEABROOK, NH	ARSENAULT, CARSON F	ARSENAULT, SUNNY DAWN
TIRICO, BENJAMIN MICHAEL	06/18/2023	MANCHESTER, NH	TIRICO, MICHAEL CHRISTOPHER	SOUTHER, SKYE MACKENZIE
TIRICO, WESLEY THOMAS	06/18/2023	MANCHESTER, NH	TIRICO, MICHAEL CHRISTOPHER	SOUTHER, SKYE MACKENZIE
WATERMAN, BRENLEY FAITH	06/19/2023	EXETER, NH	WATERMAN, JEROMY ALAN	WATERMAN, LEEANN MARIE
BRAGG, ALEXANDER DAVID	07/23/2023	EXETER, NH	BRAGG, JOSHUA CLAYTON	BRAGG, ALANNAH ELIZABETH
KIRSCHMEIER, KAI ACE	08/08/2023	EXETER, NH	KIRSCHMEIER, BENJAMIN A	KIRSCHMEIER, MEGAN FAYE
BOYD, QUENTIN JAMES	09/04/2023	EXETER, NH	BOYD SR, SHACKEIL JORDAN	BOYD, SAMANTHA
WHITEHOUSE-MULLEN, HUDSON RHODES	09/08/2023	DOVER, NH	WHITEHOUSE-MULLEN, ADAM J	WHITEHOUSE-MULLEN, ELIZABETH
MAXFIELD, EASTON LEIGH	09/20/2023	MANCHESTER, NH		SAYSANA, MAKAYLA SAMAY
SPRAGUE, FREYA LYN	09/22/2023	EXETER, NH	SPRAGUE, JOHNATHON DAVID	DONATI, ADDISON MARIE
SMITH, AUTUMN MARIE	10/02/2023	EXETER, NH	SMITH, ZAKARY RICHARD	THEODORE, VICTORIA ROSE
BRODSKY, PATRICK LAWRENCE	10/18/2023	EXETER, NH	BRODSKY, ROSS RYAN	BRODSKY, COLLEEN CLARE
RICCIO, ZOE SHARON	10/20/2023	DOVER, NH	RICCIO, JEFFREY DAVID	RICCIO, KELLY ANN
PATTERSON, JOSEPH VALENTINE	10/24/2023	EXETER, NH		COOPER, BARBARA JEAN
CORBIN III, JAMES SCOTT	11/20/2023	EXETER, NH	CORBIN JR, JAMES SCOTT	LOCKE, TRISHA MARIE
BERGERON, AVEN MARY	11/21/2023	EXETER, NH	BERGERON, AARON DEAN	BLAKE, ALANA MARLENE
CRONIN, DECLAN GERARD	12/04/2023	EXETER, NH	CRONIN, BRADLEY ULYSSES	TURCOTTE, DESTINY MARLENE
CRONIN, NOVA KATHLEEN	12/04/2023	EXETER, NH	CRONIN, BRADLEY ULYSSES	TURCOTTE, DESTINY MARLENE
MURPHY, JAXON PAUL	12/23/2023	EXETER, NH	MURPHY, JOSHUA MICHAEL	MURPHY, STEPHANIE ANN MARIE

2023 RESIDENT DEATHS

01/01/2023 – 12/31/2023

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
THURLOW, JEREMY	01/01/2023	SEABROOK	THURLOW, RICHARD	VINE, JUDITH	N
FALABELLA, JAMES DANIEL	01/02/2023	HAMPTON	FALABELLA, LOUIS	PUNG, RUTH	Y
MASSE, ANNE	01/08/2023	SEABROOK	GRANEY, JAMES	KEEFE, HELEN	N
HARTMAN, MARIE V	01/18/2023	RYE	MCCARTHY, ROBERT	GALLANT, EVA	N
RICHTER, WILLIAM JOHN	01/21/2023	ROCHESTER	RICHTER, ARTHUR	UNKNOWN, UNKNOWN	N
DELVISIO, STEPHEN C	01/26/2023	SEABROOK	DELVISIO, VINCENT	DRABYAK, JULIANA	N
DONAHUE, JEAN A	02/01/2023	SEABROOK	BECKMAN, ROBIE	PERKINS, ANNIE	N
KING, PATRICIA LORRAINE	02/10/2023	PORTSMOUTH	HOOD, HAROLD	SAVOLAINEN, MARTHA	N
SICARD, KRISTIE SHANNON	02/11/2023	PORTSMOUTH	SICARD, STEVEN	BOX, KAREN	N
JANVRIN, ANANIAS	02/13/2023	SEABROOK	JANVRIN JR, HOWARD	KNOWLES, BETTY	N
DYER, JANET MARIE	02/13/2023	SEABROOK	YOUNIS, JAMES	SHALHOUB, JANET	N
FITZPATRICK, GEORGIA C	02/14/2023	MANCHESTER	KNOWLES, CHARLES	FELCH, ELIZABETH	N
LEIGHTON, JUSTIN EDWARD J	02/14/2023	SEABROOK	LEIGHTON, STEVEN	HUBERT, DAWN	N
BJORK JR, ROBERT ARNOLD	02/20/2023	SEABROOK	BJORK SR, ROBERT	MASLOWSKI, IDA	N
GEER, GREGORY S	02/20/2023	SEABROOK	GEER, TERRYLY	CONSTANTINE, CHARLYNN	N
COFFEY, FRANCIS EDWARD	03/01/2023	PORTSMOUTH	COFFEY, ARTHUR	BAILEY, EDNA	N
MOWER, STEVEN DON	03/02/2023	PORTSMOUTH	MOWER, STEVEN	ELLISON, ELLEN	N
FOSTER IV, GEORGE SANFORD	03/06/2023	DOVER	FOSTER III, GEORGE	BROUSO, JEANNE	N
MEILE, CODY J	03/07/2023	EXETER	MEILE, KELLY	LEMIRE, KAREN	N
POND, GREGORY KEITH	03/08/2023	SEABROOK	POND SR, EDWARD	HUNT, ARLENE	N
KEIRSTEAD, LINDA ARLENE	03/10/2023	SEABROOK	MICHAUD, WILFRED	GUYETTE, MARGARET	N
PELKIE, DAVID EDWARD	03/10/2023	SEABROOK	PELKIE, GARFIELD	CHAMBERLAIN, THERESA	N
SHEA, BERNICE J	03/15/2023	EXETER	PAVEY, HARRY	DICARLO, SARAH	N
WOODMAN, STEPHEN G	03/17/2023	SEABROOK	WOODMAN, STEPHEN	BEAUCHAMP, GLADYS	Y
MAGUIRE, RICHARD P	03/20/2023	SEABROOK	MAGUIRE, WILLIAM	DELANEY, MARY	N
THURLOW, NECIA PEARL	03/28/2023	EXETER	EATON, ALTON	EATON, ELIZA	N
REARDON, DALE ANNE	04/01/2023	PORTSMOUTH	REARDON, JOHN	MCGLEW, BARBARA	N
DEMARS, JOSEPH LAWRENCE	04/10/2023	SEABROOK	DEMARS SR, ARTHUR	EATON, LAURETTE	N

2023 RESIDENT DEATHS

01/01/2023 – 12/31/2023

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
MOULTON, LUCILLE JOYCE	04/11/2023	EXETER	CARPENELLA, FELIX	PACILLO, LUCY	N
JONES, IVY LORRAINE	04/17/2023	SEABROOK	RANDALL, MAURICE	TRICKEY, BEATRICE	N
VALENTINE, JOHN CRAIG	04/22/2023	PORTSMOUTH	VALENTINE SR, CLAUDE	REDDAN, KATHERINE	Y
KNOWLES, KIMBERLY ANN	04/29/2023	SEABROOK	WILSON III, ARTHUR	FRASCONE, BARBARA	N
BEAL SR, KEVIN PAUL	05/06/2023	PORTSMOUTH	BEAL SR, MORRIS	LENNOX, MARIE	Y
DEROSA, JACK S	05/07/2023	PORTSMOUTH	DEROSA, JACK	D'AMATO, AMELIA	N
BOYNTON, ROBERT SCOTT	05/09/2023	SEABROOK	BOYNTON, HAROLD	PADENSKI, CHRISTINE	Y
BERGERON, HARRY LEWIS	05/11/2023	SEABROOK	BERGERON SR, DONAL	CREIGHTON, MARY	N
FOGG, LORRAINE	05/15/2023	SEABROOK	THIVIERGE, WILFRED	VINCENT, REGINA	N
CHAMBERLAIN, WAYNE PAUL	05/17/2023	SEABROOK	CHAMBERLAIN, FRED	WHEELER, E	Y
SNOW, ROBERT JOHN	05/19/2023	SEABROOK	SNOW, STEPHEN	JACKMAN, CAROL	Y
MURRAY, RONALD W	05/30/2023	EXETER	MURRAY, FREDERICK	SMITH, NAOMI	N
JANVRIN, JUSTIN DANIEL	06/03/2023	SEABROOK	JANVRIN, JASON	DANIEL, REBECCA	N
TUCCELLI, SALVATORE A	06/05/2023	PORTSMOUTH	TUCCELLI, ANTONIO	MACARIO, ANTOINETTA	Y
WOLFE, KELLY SUE	06/11/2023	SEABROOK	WOLFE, KENNETH	ROGERS, BEVERLY	N
DOYLE, JOHN BARRY	06/12/2023	SEABROOK	DOYLE, NORMAN	MOYNIHAN, MARY	N
GREANEY, DANIEL DAVID	06/13/2023	SEABROOK	GREANEY, FRANCIS	ALLARD, IRENE	N
EATON, WALTER R	06/14/2023	SEABROOK	EATON SR, ROBERT	DINGLEY, CHRISTINE	N
RUSSELL, ROLAND ALLEN	06/15/2023	SEABROOK	RUSSELL, WILFRED	HOBBY, DOROTHY	N
HUSSEY, KENNETH JAMES	06/17/2023	DOVER	HUSSEY SR, LAWRENCE	DAILEY, JOAN	N
VERSHON, DEBRA	06/19/2023	HAMPTON	GUNTHER, ROBERT	BOBBITT, ANNA	N
GALLAGHER, RAMONA F	06/20/2023	SEABROOK	PERKINS, ERNEST	MARSHALL, AMY	N
DONAHUE, BLAIR LEE	06/22/2023	SEABROOK	DONAHUE, TIMOTHY	REYNOLDS, MAE	N
KOKARAS, DIANE N	06/22/2023	PORTSMOUTH	HARTWELL, PAUL	PECKER, FLORENCE	N
HENDERSON, FLORENCE L	06/30/2023	PORTSMOUTH	MALLOCK, RUSSELL	LITTLEFIELD, CECELIA	N
SERRY, HESHAM M	07/01/2023	SEABROOK	SERRY, MEDHAT	CARTIER, CANDICE	N
HOWLAND JR, WILLIAM N.	07/12/2023	RYE	HOWLAND SR, WILLIAM	RUSSELL, MADELINE	Y
ELLISON, SANDY LYNN	07/23/2023	SEABROOK	PATTERSON, DAVID	DAVIS, TANYA	N
LABONTE, CAROL A MARIE	07/24/2023	SEABROOK	LABONTE, ERNEST	MARCHETERRE, GERMAINE	N
BALSER, JASON PARKER	07/25/2023	SEABROOK	CORMIER, JOSEPH	BALSER, CHRISTINA	N

2023 RESIDENT DEATHS

01/01/2023 – 12/31/2023

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S NAME	MILITARY
REDA, SUSAN M	08/04/2023	EXETER	COTE, JOHN	PERUSSE, DORIS	N
KNIFE, WAYNE HAMILTON	08/12/2023	SEABROOK	KNIFE, WARREN	KNOWELL, DIANE	N
SCHMID, LAURIEANN	08/12/2023	SEABROOK	CARROLL, JOHN	TERRIAN, JEANNETTE	N
QUINN III, LAWRENCE J	08/15/2023	SEABROOK	QUINN JR, LAWRENCE	STANLEY, KELLIE	N
DESIMONE, SHEILA A	08/18/2023	SEABROOK	GALLIPEAU, R	FELKER, ELEANOR	N
MOORADIAN, PATRICIA N	09/01/2023	SEABROOK	PELLETIER, RENE	URVSHO, BERTHA	N
PERKINS, BEVERLY A	09/07/2023	EXETER	LOCKE, ALFRED	MERRILL, FLORENCE	N
HARMON, DAMIAN EDWARD	09/08/2023	SEABROOK	HARMON, DUANE	HALL, ROBYN	N
TABOR, STEPHEN	10/05/2023	SEABROOK	TABOR SR, THEODORE	COOK, DOROTHY	N
FLANAGAN, ROBERT PATRICK	10/07/2023	SEABROOK	FLANAGAN, HARRY	WALDORF, MARCELLA	N
JOYCE, THOMAS ADAM	10/12/2023	SEABROOK	JOYCE, EDWARD	TAUTER, GERALDINE	N
SHAW, BRANDON MICHAEL	10/15/2023	SEABROOK	SHAW, DAVID	DWYER, LISA	N
MCKAY, BONNIE	10/20/2023	EXETER	METCALF, DONALD	DAVIS, JACQUELINE	N
KELLY, WAYNE LUCIEN	10/26/2023	EXETER	KELLY, PETER	BROCKELBANK, CYNTHIA	N
FULLER, BRUCE EDWARD	11/06/2023	EXETER	UNKNOWN, UNKNOWN	FULLER, BARBARA	Y
PIKE, IRENE	11/10/2023	KINGSTON	EMBRY, VIRGIL	GOODMAN, MINERVA	N
EATON, DONNA MARIE	11/21/2023	EXETER	KNOWLES, CHESTER	DOW, MARIAN	N
PERKINS, CHERYL ELAINE	12/02/2023	PORTSMOUTH	MARSHALL, BYRON	BROWN, LAURA	N
ELLSWORTH, EUGENE	12/06/2023	TILTON	ELLSWORTH, LEE	WERR, LILIAN	Y
CHASE, FRANCIS IRVIN	12/08/2023	SEABROOK	CHASE, FRANK	JANVRIN, CARRIE	Y
CONSOLI, BIAGGIO A	12/08/2023	MANCHESTER	CONSOLI, PAUL	LICIARDELLO, MARY	N
PERKINS, GERTRUDE M	12/11/2023	EXETER	RANDALL, ARTHUR	GOSS, ELLEN	N
BURNHAM JR, ERNEST M	12/13/2023	SEABROOK	BURNHAM, ERNEST	GOSSELIN, RITA	Y
COOPER, BARBARA ANN	12/14/2023	EXETER	DRISCOLL, DONALD	HILL, ALMA	N
EMMONS, ROBERT F	12/15/2023	SEABROOK	EMMONS, LESTER	ENGLMAN, MARCELLA	Y
NEDEAU, SHAWN ROY	12/16/2023	SEABROOK	NEDEAU, ERROL	DOWNES, ALESIA	N
MANLEY, LAWRENCE FRANCIS	12/16/2023	PORTSMOUTH	MANLEY, LEO	HUNT, ELIZABETH	N
PORTER SR, ROBERT G	12/16/2023	PORTSMOUTH	PORTER, JOHN	CAVERLY, ALICE	Y
MERRILL, SHERRY LYN	12/17/2023	SEABROOK	BEVERIDGE, JAMES	RICH, SALLY	N
ROBICHAUD, RITA	12/27/2023	SEABROOK	BACHERT, KARL	UNKNOWN, MATILDA	N

2023 RESIDENT MARRIAGES

01/01/2023 – 12/31/2023

PERSON A'S NAME	PERSON B'S NAME	PLACE OF MARRIAGE	DATE OF MARRIAGE
FAZIO, CARLY JEAN	HOFFMAN, ARTHUR ALFRED	PLYMOUTH	02/04/2023
AMBROSE, ALEXANDRA KATHERINE	LOWE, JAMES JEREMY	SANBORNTON	02/04/2023
SUBLETT, GREGG EUGENE	GARDIPEE, VICKIE KAYE	SEABROOK	02/13/2023
LECLAIRE, JENNIFER LEE	LECLAIRE, CHRISTOPHER JOHN	SEABROOK	03/02/2023
SOUSA, EDDIE ALLAN	GOODWIN, COURTNEY RAE	SEABROOK	03/08/2023
TORNAME, MICHAEL	ADAMS, BETH MARIE	SEABROOK	03/15/2023
CLARKE, DENA PETRINA	HIGGINS, ORAINE ROMEO	SEABROOK	04/15/2023
COLLAZO, FERNANDO	BILODEAU, EVA LOUISE	HAMPTON FALLS	04/15/2023
GOSSELIN, ASHLEY LYNN	MURPHY, SAMANTHA JEAN	SEABROOK	04/26/2023
GRAHAM III, PHILIP ALVIN	LAURION, MELISSA GEORGIA	SEABROOK	05/10/2023
DA SILVA, HAYMARY INOCENCIO	GARCIA, CLODOALDO FIALHO	SEABROOK	06/05/2023
SILVEIRA, AMANDA KATE	ARCHAMBAULT, MATTHEW DAVID	SEABROOK	06/06/2023
MILORO, MATTHEW JOSEPH	MERCIER, VIRGINIA JEAN	DERRY	06/18/2023
RANCOURT, ETHAN R	KANE, JESSICA ROSE	STRATHAM	06/19/2023
MARCIANO, OLIVIA PAIGE	POLLOCK, CHARLES PATRICK	RYE BEACH	06/24/2023
POULIN, KELSEY LYNN	HAYES, WILLIAM OSBORNE	SEABROOK	08/01/2023
IAVARONE, JASON EDWARD	CASSEN, CRYSTAL LEE	SEABROOK	08/25/2023
COLEMAN, CAITLYN ANNETTE	DARNELL, JACOB COLEMAN	SOMERSWORTH	09/09/2023
BALLENTINE, JOY LINNEA	BAILARGEON, LEONARD ALFRED	EXETER	09/09/2023
JORDAO, GAION SANTOS	GRILLO, CAMILA CEZARIO	SEABROOK	09/11/2023
DEARDEN, JAKE MICHAEL	PARKER, REBECCA MARIE	SEABROOK	09/12/2023
SMALL, BRUCE DONALD	FOWLER, BERTHA CAROL	SEABROOK	09/16/2023
RHOADS, ARIANNA ELIZABETH MILAGRO S	DUQUETTE, TREVOR MICHAEL	HAMPTON	09/23/2023
GROENEWOLD, NOAH FULLER	DEVANEY, NICOLE DEGNAN	SEABROOK	09/23/2023
EVANS, COLE MITCHELL	MULLANEY, JULIA ROSE	PORTSMOUTH	09/29/2023
MCCLOUD, BRANDON SCOTT	EOVINE, HANNAH MICHELLE	HAMPTON	10/04/2023
MENAS, WILLIAM MICHAEL	SNOWDON, HOLLY MEGAN	SANDOWN	10/08/2023
CHASE III, JOHN WALTER STEVENS	ROBBINS, JULIE ANN	SEABROOK	10/13/2023
PELLETIER, JESSICA ANN	HEYWOOD, DAYTON DALE	SEABROOK	10/14/2023
SERPA RUSSI, MARIANA	NICO, DIEGO	SEABROOK	10/17/2023
BERG, AMANDA LEIGH	FINDLEY III, WILLIAM THOMAS	EPPING	11/10/2023
KING, JEFFREY RAYMOND	MINKLE, KAYLA BETH	SEABROOK	11/29/2023
PAREKH, JAY INDRAVADAN	POLITO, JANEAN LENA	SEABROOK	12/13/2023
SMITH, MATTHUE MONROE	SCHIRIPO, AMANDA ANN	EXETER	12/16/2023
MARSHALL, DANA DOUGLAS	FRANCISCO, BELEN BULQUERIN	SEABROOK	12/20/2023

**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 acres of marsh land Map 26-49
Eaton, Clarence	Land off Rte 286
Eaton	Land off South Main St
Eaton, Seneca hrs	.5 acre off Blackwater River
Evans, Harry	9 acres of marsh land 10 acres of marsh land 4 acres of marsh land
Evans, Jerome hrs	Evans stump & pond (woodland)
Felch, George E hrs	1.5 acre of marsh land
Felch, Myron B hrs	.75 acres of marshland Walton Rd Ext, .5 acres of marshland off Mill Creek, 3 acres of marshland off Blackwater River, Martin Slough Creek, Map 26-51-0, 26-52-0m 26-63-0
Flanagan, Albert	Lot 52 Seabrook Beach
Fogg, Newell & Harriett	Stump Land

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
Weich, 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

Eaton Family Trust	Land & MH at 163 Folly Mill Rd .41 acre
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, Almerna hrs	7 acres of Collins wood land (3-30-2, 3-30-3, 3-30-4)
Merrill, Albert	4.5 acres of sprout land (3-30-1)
Moody, John	0.5 acre of stump land
Morrill, Walter hrs	Marsh land, Map 26-68
Nedeau, Errol & Alicia	3 acres of land
O'Connor, Ellen est	0.5 acres of marsh land
Pearson, Edmund	12 acres of marsh land
Perkins Charles hrs	Mobile Home, no land
Perkins, Ed hrs	3.5 acres of Stump & Wood land
Pike, George D hrs	Land south side of Rocks Rd
Randall, Chester L Heits	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
Thurfow, Ethel	3 acres of Dow Wood land, .5 acre of marshland, 2.5 acres of marshland
Towle, Howard	2.5 acres of marshland, 4 pieces of Tilton marshland totalling 4 acres
Unknown Owner	Land on Rte 286 next to Lamott property
	2.11 acres off South Main St on Plan D-28278 Map 15-8-99
	1 acre off Ledge Rd, Map 6-1-4
	.48 acres off Worthley Ave, Map 16-56-5
	3 acres off Worthley Ave, Map 16-93
Walton, George est	Land
Walton, John N hrs	Marshland
Walton, Theresa est	Marshland
Walton, William H est	Marshland & Philbrick land
Weare, George O	Marshland
Willis, Denise A	4 acres of Marshland, Map 26-58-0