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1991

Annual Reports

OF THE TOWN OF

NEWMARKET

NEW HAMPSHIRE



For the Year Ending December 31st, 1991

1992 Dates to Remember

- January 1, 1992 to June 1993
18 Month Transitional Budget Period
- March 24 Annual Newmarket School District Meeting
Newmarket High School Gymnasium 7:00 P.M.
- April 1 All Real Property Assessed to Owners this Date.
- April 30 Dog Tax Due: Licenses available from Town Clerk.
- May 12 Annual Town Meeting - Elections
Newmarket High School Gymnasium
8:00 A.M. to 7:00 P.M.
- May **14** Annual Town Meeting - Deliberation Session
Newmarket High School Gymnasium 7:00 P.M.
- June 1 Anticipated Date for Tax Billing.
Payment Due July 1, 1992
- July 1 Fiscal Year Begins.
- November 1 Anticipated Date for Tax Billing.
Payment Due December 1, 1992.

Meetings

Town Council

First Wednesday of the Month
7:00 P.M. in the Council Chambers

Planning Board

Every Fourth Tuesday of the Month
7:00 P.M. in the Council Chambers

Conservation Commission

Every Second Tuesday of the Month
7:00 P.M. in the Council Chambers

**Annual Reports
of the
Town of Newmarket
New Hampshire**

By The

Town Council

Town Administrator

Town Clerk, Tax Collector

Town Treasurer

Town Departments

and Boards

For the Year Ending

December 31, 1991

with the

Vital Statistics for 1991

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DEDICATION 1991

The 1991 Town Report is dedicated to a group of townspeople who have given freely of themselves over the years in an effort to make the Town of Newmarket a strong and vibrant community.

On January 1, 1991, Newmarket's town government began a series of major changes when the long awaited new Town Charter was implemented. At that time, the new Town Council assumed their duties as the policy board for town government. In the months to follow many changes occurred in keeping with the Charter mandates with an emphasis on increased efficiency and effectiveness.

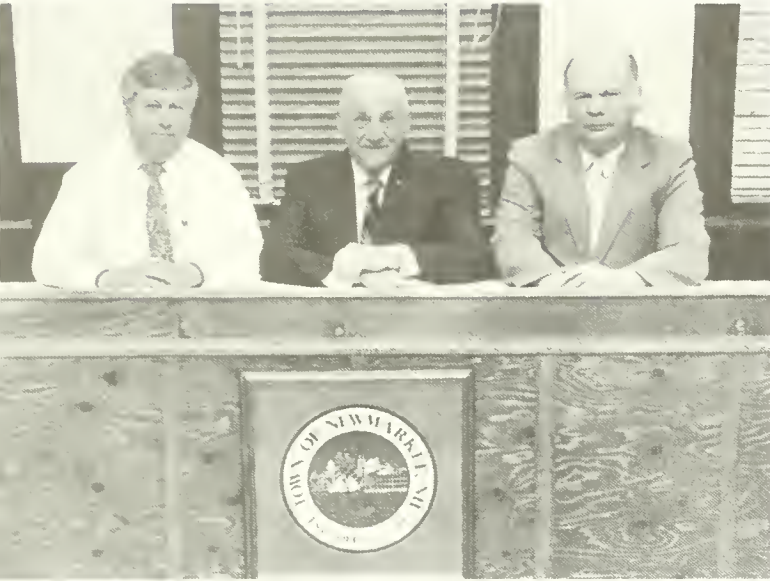
The new Town Council form of government provided for comprehensive reorganization in the manner of conducting town business. Commissions for various departments including Water, Sewer and Recreation were eliminated in lieu of Advisory Boards which assist the new Town Administrator in his overall responsibility for the operation of these town departments.

The individuals who served on the Commissions of Recreation, Water and Sewer are hereby recognized for their dedication and hard work on behalf of the Town of Newmarket. Many Commissioners have served the Town in other capacities throughout the years and their dedication and energies are greatly appreciated. Special recognition is given to Nicholas Zuk for his many years of service and tireless dedication to the Town of Newmarket.

Three individuals who served the Town of Newmarket for many years left town government in 1991 and this Town Report is dedicated to them as well. To Ed Wojnowski who served the Town in various capacities including the State Legislature, the Budget Committee and as Administrative Assistant; to Police Chief Paul Gahan who retired after more than 20 years of dedicated service to the community and to Leon Girouard who retired in August after serving as the Town's Water Treatment Plant Operator for more than ten years - the thanks and appreciation of the Town of Newmarket is heartfelt.

In short, many changes occurred in 1991 - some large and some small - all of which are intended to better prepare our community for the demands and needs of tomorrow. We thank all who have given so much over the years for getting us here today.

SEWER COMMISSION



Left to Right: John Wood, Nicholas Zuk, Chairman and Walter Schulz.

WATER COMMISSION

FRONT: Left to Right: Joyce Gibbs; Leo Filion, Water Chairman Commission and Donna Reed.
BACK ROW: Left to Right: Robert Daigle; Richman Walker; Elden Bender; Richard Alprin and Gary House.



RECREATION COMMISSION



Left to Right: Joyce Gibbs; Gail Gagnon; Gerard "Iggy" Pellitier and Jane Winsor. Absent: Craig Pomeroy; Barbara Filion and Janet Prescott.

Town Officers

MODERATOR

Ronald Lemieux** March 1992

COUNCILORS

John Ahlgren** May 1992
Arthur Beauchesne** May 1992
Priscilla Shaw** May 1992
Richard Wilson** May 1992
Paul "Buzz" Dietterle** May 1993
Raymond Leblanc** May 1993
Jennie Griswold** May 1993

TOWN ADMINISTRATOR

Frank Edmunds

TOWN CLERK

Judith Harvey** May 1994
Madeleine St. Hilaire (Deputy)

TAX COLLECTOR

Judith Harvey** May 1994
Madeleine St. Hilaire (Deputy)

TREASURER

Belinda Camire** May 1992

CODE ENFORCEMENT OFFICER

David R. Andrade

PUBLIC WORKS DIRECTOR

David G. Walker

CHIEF OF POLICE

Paul T. Gahan Retired 9/1991
Kerryl L. Clement

ANIMAL CONTROL OFFICER

Jeffrey Simes

FIRE CHIEF/FOREST FIRE WARDEN

Charles A. Clark

ASSISTANT FIRE CHIEF

Robert Jordan

DEPUTY FIRE CHIEF

Norman Howcroft

CHIEF OF DISPATCH

Rosanne Gilbert

TRUSTEES OF THE TRUST FUND

Edward Pelczar**	March 1992
Kathryn Smith**	March 1993
Roy Kent**	May 1994

SUPERVISORS OF THE CHECKLIST

Daphne Fotiades**	March 1992
Barbara Jenkins**	May 1992
Debbie Pelliter**	March 1994

CIVIL DEFENSE DIRECTOR

Candice Jarosz June 1992

ASSISTANT CIVIL DEFENSE DIRECTOR

Vincent Jarosz June 1992

BUDGET COMMITTEE

Robert Carroll**	March 1992
Richard Caswell**	March 1992
Jason Mongeon**	March 1993
Michael Martin**	March 1993
Donald McGael**	March 1993
Charles Smart**	May 1992
Walter Funaiolo**	May 1994
David Halloran**	May 1994
Lawrence Pickering**	May 1994

TOWN PLANNER

Robert Houseman*

PLANNING BOARD

Vickie Bloom**	March 1992
William Nostrum**	March 1992
Phyllis Fallon**	March 1993
Jay Dugal**	March 1993
Kelly Malasky**	March 1994
Gerry Hamel**	March 1994
Richard Wilson	
Paul "Buzz" Dietterle	
David Walker	

ALTERNATES

3 Vacancies*

STRAFFORD REGIONAL PLANNING COMMISSION

Diane Langlois	March 1992
Frank Edmunds	Nov. 1995

LIBRARIAN

Sharon Kidney

TRUSTEES OF THE LIBRARY

Kristin Carmichael	December 1992
Isable Donovan	December 1992
Forbes Getchell	December 1993
Susan Edwards	December 1993
Lola Tourginy	May 1994

RECREATION DIRECTOR

Jim Hilton

ASSISTANT RECREATION DIRECTOR

Jim Druding

HOUSING AUTHORITY DIRECTOR

Ernest A. Clark II

HOUSING AUTHORITY

Robert Carroll	December 1992
Cindy Lemieux	December 1993
Frank Schanda	December 1994
William Pelletier	December 1995
Walter Schultz	December 1996

WELFARE ADMINISTRATOR

Maureen Barrows

FAIR HEARING AUTHORITY

Stella Cilley

CONSERVATION COMMISSION

Richard Shelton	March 1992
Barbara Early	March 1992
Luke Weigle	March 1992
Evelyn Abbot	March 1993
Chris Schoppmeyer	March 1993
Bill Doucet	March 1994
Sheree Castonquay	March 1994

CONSERVATION COMMISSION ALTERNATES

4 Vacancies

RECYCLING COMMITTEE

Martha Bigelow
Chris Brock
Donna Casey
Stephen Clark
Bob Coffey
Jennifer Coon
Bob & Dorothy Davidson
Barbara Early
Susan & John Edwards
Scott Hogan
Mary Jenkins
Richard & Maria Johnson
Marianne Kenney
Ralph Perron
Florence Peterson
Preston Samuel
Priscilla Shaw
Duncan Watson
Jullann Woodbury

STATE REPRESENTATIVES

Albert Caswell, Jr.**	March 1992
Joseph Schanda**	March 1992

**** ELECTED**

ADVISORY COMMITTEES

SOLID WASTE

John Ahlgren
Leo Fillion
Barbara Early

WATER

Arthur Beauchesne
Leo Fillion
Bob Daigle

WASTEWATER

John Ahlgren
John Ward
Walter Shultz

RECREATION

Ray Leblanc
Gail Gagnon
Rick Chapman

ECONOMIC DEVELOPMENT

Ray Leblanc
David Halloran
Charlie Smart
Ed Pelczar
Jay Dugal

TOWN COUNCILS REPORT

1991 was without question a year of fundamental and constant change around the globe, our country and our town. The Newmarket Town Council is pleased to report that the transition from a five member Board of Selectmen to a seven member Town Council has been accomplished effectively and efficiently as mandated by our Town Charter which became effective January 1, 1991. Needless to say, 1991 has been a very exciting year in your town government.

Your first Town Council is comprised of seven members with varying backgrounds, points of view and philosophies. While at times we do not agree on specific issues, our common resolve first and foremost has been the best interest of the Town of Newmarket and the well being of its residents.

The Charter introduced a dramatic change in the way the town has been conducting business since its' incorporation in 1727. This new Charter established the council as a policy making board in lieu of the Board of Selectmen who were involved in the administrative and operational functions of government. The Charter established the Town Administrator's position to act as the Chief Executive Officer of the Town, accountable to the Council and ultimately to you, the voter. The town Administrator has the day to day responsibility to manage the business of the town and the supervision of its employees.

Regular council meetings are held on the first and third Wednesday of the month and more often as necessary. The first meeting of the month is the regular business meeting and always opens with a Public Forum. The Public Forum is an opportunity for those who have comments, concerns or questions which are not on the Agenda to bring them to the Council. We encourage you to come in and meet with us and share your thoughts about your community or just come and listen to the Council as it acts on your behalf.

After an early January swearing in of the Town Council, the first order of business was the search for a Town Administrator. Many applications were received and reviewed by the Council and an intensive interview process began. From the pack of very qualified applicants, the Council selected Frank Edmunds to become our first Town Administrator and he began his duties on February 21, 1991. At the May Town Business Meeting, it was our pleasure to introduce and officially welcome Frank and his family to Newmarket. On that same evening, we bid farewell to the former Town Administrative Assistant, Edward Wojnowski who served the Town of Newmarket faithfully and in varying capacities for many years.

Once the swearing in of the Town Council and the hiring of the Town Administrator was accomplished, several immediate issues required attention. After many nights, burning the midnight oil, solutions to those issues began to fall into place.

The first major project was the preparation of the 1991 budget for the May Town meeting and the strategies around the implementation of the Fiscal Year change from January to December to July to June which requires a one time 18 month transitional budget to get into the proper cycle. The Council and the new Town Administrator looked closely at the time frame to implement this change and voted to delay the implementation of this part of the approved Charter until January 1, 1992. This decision allowed time for us to fully investigate and explore all of the possible funding options and determine which method would be in the best overall interest of the community and more importantly, our ability to fund the transitional costs associated with this change.

During the budget process of the upcoming 1992 Town Meeting you will be presented with a warrant article to determine the method of funding for the implementation of the Fiscal Year. You will be asked to authorize the town to bond the six month transitional cost in the budget by a method found to be in the best interest of the town. The Town Administrator and Council have worked on a budget which will keep this amount as low as possible. This coupled with financing mechanism which will enable the Town to keep the impact of this change within our current budget levels. The alternative to this approach would be a one time budget with the associated costs billed in one tax year. The Council has chosen the borrowing approach since the one time payment would require a substantial rise in taxes. This warrant article for the borrowing authorization will require a two thirds vote.

Once the budget was established for 1991, the Town Administrator began reviewing town departments and functions and prepared a proposal to improve efficiency and cost effectiveness of operations. The Town Administrator's proposal, a comprehensive reorganization plan, combined the operations of the Town into four departments under his leadership and direction. The plan approved by the Town Council has effectively streamlined operations and increased efficiency. In late Fall, another important accomplishment instituted in conjunction with the reorganization was reached. An independent job description/wage grade survey was completed by the New Hampshire Municipal Association. The plan as recommended to the Council by the Town Administrator was approved and implemented.

Also during 1991, Chief of Police Paul Gahan retired after over two decades of faithful service to the Town of Newmarket. The search for a new Police Chief then began. After receiving many applications for the position and a professional screening process, the Administrator appointed an independent selection board including Chiefs of Police from Concord, Keene, and Newington to interview seven semi-finalist. At the conclusion of the screening and interview process, the Administrator made a recommendation to the Council for consideration.

After review of the reference data and the Town Administrator's assessment, the council unanimously voted to hire Kerryl Lee Clement from August, Maine as our new Chief of Police. We welcome Chief Clement and his family to Newmarket. In September a farewell party honoring Chief Gahan was held at the Ballroom and his many friends and employees were pleased to honor him for his dedicated and faithful service.

The Council approved the purchase of St. Mary's School for \$100,000 in 1991. This will be paid over a five year period. Shortly after the purchase of St. Mary's, which has been the home of our Town Offices and the Police Station since the loss of the old Town Hall to fire in 1987, it was determined by the Town Administrator and the Council that some basic preventative maintenance measures were necessary. First and foremost, new energy efficient windows were required as the existing windows for the most part were beyond repair. As such, the Council approved a request for bids and during the month of November, 88 new windows were installed. This action immediately improved overall working conditions and heating efficiency.

Further, after review of town building utilization, the Town Administrator proposed the relocation of the Police Department to the newly renovated Water Treatment Plant on Packers Falls Road. Both the Police Chief and the Administrator agreed that this move would provide needed security for the public and would provide the Department with a little more leg room and appropriate working conditions until a permanent home for the Police Department is a reality.

The Council appointed an Economic Development Committee to work with the Town Administrator in planning strategies for industrial growth and to actively seek out and encourage industries and private business to relocate in Newmarket.

This year we have seen volunteerism at its best, most notably in the formation of a Recycling Committee which has built a recycling program for Newmarket from the ground up. A dedicated group of Newmarket residents led by Barbara Early and Bob Couture have given freely of their time and effort to get this program off the ground. They need all of our support to continue with the program for the benefit of the community.

Newmarket area residents came out in force to share in the spirit of giving and caring for their neighbors as we all celebrated the Christmas season in downtown Newmarket. The Giving Tree represented how our community comes together to help those less fortunate when it is needed. "A small town that gives can make a world of difference" is the theme for the Giving Tree and Newmarket does make a difference.

Last but not least, who will ever forget our Welcome Home Parade for Newmarket's own, the outstanding men and women who were involved in the Persian Gulf. Words cannot express how proud we are of them. Thanks to all the families, residents, friends, area business, town employees and organizations who donated time and resources to a most memorable weekend of August 11, 1991.

Special thanks to Welcome Home Chairman, Jake O'Conner, his staff and the Friends of Newmarket Recreation, well done.

1991 has been a busy year and 1992 will be no different. Many projects and programs will be addressed which include but are not limited to: final preparation for the repair of the N.H. Route 152 railroad bridge, the landfill condition and actions necessary to prepare for its closure, plans for solid waste disposal in the future, the renewal contract negotiations with Continental Cablevision, a proposed Community Center funded by grant monies which may be available to Newmarket, a long term capital improvements plan, the large task of codification of local ordinances and the resolve of our planning board concerns regarding size and make up.

Over the past year the Council and Town Administrator have worked well together in our new roles always bearing in mind that the Council sets policies and goals for the Town and the Administrator is the administrative and personnel manager. Although two separate entities, we have worked diligently toward the same common goal, the proper and efficient management of Town business, its employees and the well being of the residents of Newmarket. The Council believes the current form of government, properly directed will be cost effective and has the ability to utilize personnel and resources of the Town to promote the greatest degree of efficiency. This will enable us to provide to you the "customer" a chosen level of service at a cost which is affordable.

In closing, the CNewmarket Town Councilouncil is very positive about the future of Newmarket. The "torch" has been passed and the flame is strong". While the early 90's have brought difficult times to our State and to our Town, we are confident of Newmarket's ability to weather them. Increased care and involvement in your town government will bode well for our's and our children's future.

Sincerely,
Newmarket Town Council



FRONT: Left to Right: Raymond Leblanc; Richard Wilson, Chairman and John Ahlgren. BACK ROW: Left to Right: Frank Edmunds, Town Administrator; Jennie Griswold; Arthur Beauchesne; Priscilla Shaw and Paul "Buzz" Dietterle.

REPORT OF THE TOWN ADMINISTRATOR

1991 was a challenging year for me both professionally and personally. After surviving a very comprehensive interview process I was very pleased to have been selected as Newmarket's first Town Administrator.

My selection presented me with several personal challenges such as relocating my family to a new community and the related family adjustments which occur as part of that process. I am very pleased to say that we relocated to the town and our apprehensions were quickly abated.

Profesionally, the position presented some very unique challenges. To be an integral part of a community's governmental restructuring was of great interest to me. With the assistance of a very fine employee staff and the understanding and guidance of a diversified but thoughtful Town Council many accomplishments were achieved this year.

From the first day of my employ, February 21, 1991, through December 31st, there seemed to be a never ending list of issues that required immediate attention by the Town Administrator and Town Council. At times it appeared that the number and magnitude of the issues before us were unmanageable. While I anticipated many long days in the office in an effort to address the needs of our new government I can say that my anticipation was underestimated. Thankfully, with the dedication of the Newmarket Town Council and the cooperation of highly qualified department heads we were able to address the needs in a concise professional manner. The issues that were before us in 1991 were too numerous to address in detail for this report, however, I will highlight the major activities which have or will effect the Town of Newmarket in the years to come.

The newly adopted Town Charter was very aggressive in its mandates for governmental restructuring and municipal financing. Early on, the Town Council deliberated concerning the implementation of the optional fiscal year as mandated by the Charter. The implementation of such an accounting change enables future budgets to be based upon a July 1 to June 30 accounting period. The Town Council elected to postpone the implementation of the one time 18 month transitional period until January 1, 1992. The delayed implementation allowed for us to administratively prepare for the proper implementation of the new budget cycle.

The next significant issue before the town was a Charter mandate to review the organizational structure of town government and related personnel procedures and policies. After a comprehensive review of our methods of conducting town business, I proposed to the Town Council a consolidation of departments. Unfortunately, the reorganization called for the elimination of several positions. The task of eliminating employment positions was most difficult and did not occur without forethought. The new departments of Administration, Police, Public Works, and Emergency Services will establish a basis in which we will endeavor to provide quality services for the citizens of Newmarket and at the same time allow for the necessary administrative controls.

The Town Charter mandated that a comprehensive personnel review occur and the appropriate personnel policies be adopted. In late summer and early fall the New Hampshire Municipal Association was contracted to perform an independent and comprehensive study of all full time positions. At the conclusion of a 3 month study by the Association position descriptions were developed, a pay classification summary was proposed and the beginning of a comprehensive personnel plan was proposed to the Town Council. After due consideration the Town Council elected to adopt the study with minor modifications. That adoption provided all the town employees with the appropriate position descriptions and established an appropriate range of compensation for all full time positions. It is our administrative philosophy to encourage town employees to work at the best of their abilities and to endeavor to provide quality services to the citizens of Newmarket. The adoption of the pay classification plan is one of several tools to encourage our employees to strive to achieve that philosophy.

In early summer Police Chief, Paul Gahan, decided to retire after serving the town for many years. In the short time that I had dealing with Chief Gahan I came to respect his years of service to the community and his decision to retire. I would like to express my sincere appreciation to Paul for his willingness to assist me through the transition and wish him the best in his retirement years. With Paul leaving it was necessary to define and establish a procedure to seek his replacement. We elected to utilize the New Hampshire Municipal Recruitment Service to assist the town in this process. Numerous applications were received for the position and it was necessary to thoroughly review the many qualified candidates for the position. A professional interview team consisting of the Chiefs of Police from the cities of Concord, Keene and the town of Newington were formed to aid in our selection process. Upon a diligent review of the qualified candidates Kerryl Lee Clement, Deputy Police Chief for the city of August, Maine was selected for the position.

The 1991 Town Meeting authorized the purchase of the former St. Mary's School to be utilized as a Town Hall. Final negotiations for the purchase of the building occurred in early 91 with an effort led by Councilor Arthur Beauchesne. Councilor Beauchesne is responsible for a favorable agreement to purchase the building in the amount of \$100,000 paid over 5 years interest free. The acquisition of the building in place, we began the process of immediate repairs in order for the building to function as a Town Hall. In the fall we replaced 88 windows within the building due to the deteriorated condition of the existing windows and for greater heating efficiency. This process will be ongoing over the next few years.

After reorganization was adopted it became apparent that office space within the newly renovated Water Treatment Plant on Packers Falls Road would no longer be needed for the operation of the Water Department. Upon review of the Police Department's needs it was suggested to the Town Council that we temporarily relocate the department to that facility. Concerns were raised about the remoteness of the facility however, the departmental needs of security, space, and confidentiality dictated that a move was certainly warranted.

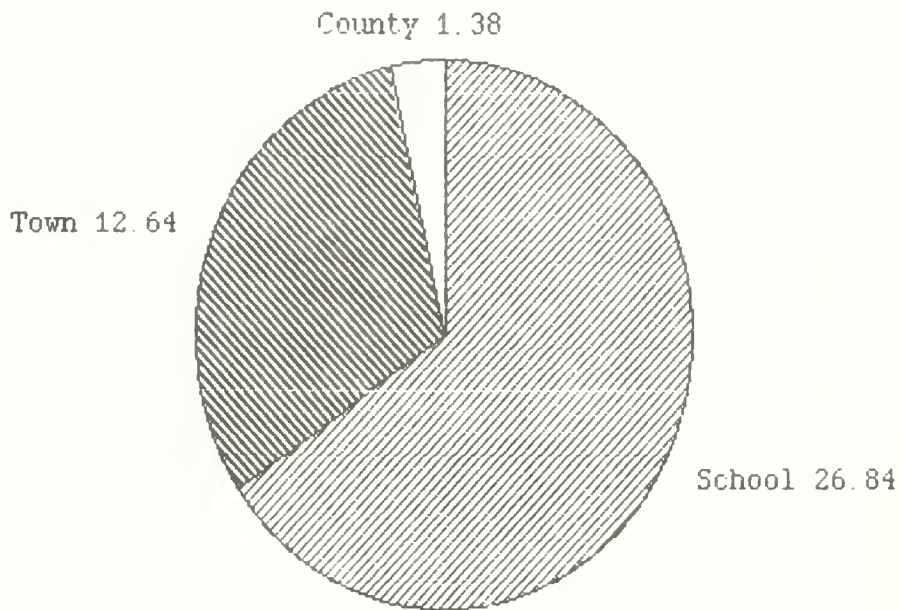
In the fall we received word of a \$25,000. grant to improve the Nichols Ave athletic field. During 1992 we will proceed with the construction activity necessary to accomplish those improvements in accordance with the grant award. Also, the town prepared a grant application in the amount of \$350,000. for the construction of a community center to be located adjacent to the Leo Landroche Field on land now owned by the Newmarket Housing Authority. This effort was in cooperation with the Authority and it's Executive Director, Ernie Clark.

At year end all the departments were busy preparing their eighteen month transitional budgets for consideration by myself, Town Council, and the Budget Committee. Significant efforts have been made to maintain the level of services to the citizens in Newmarket while at the same time provide for a stable tax rate.

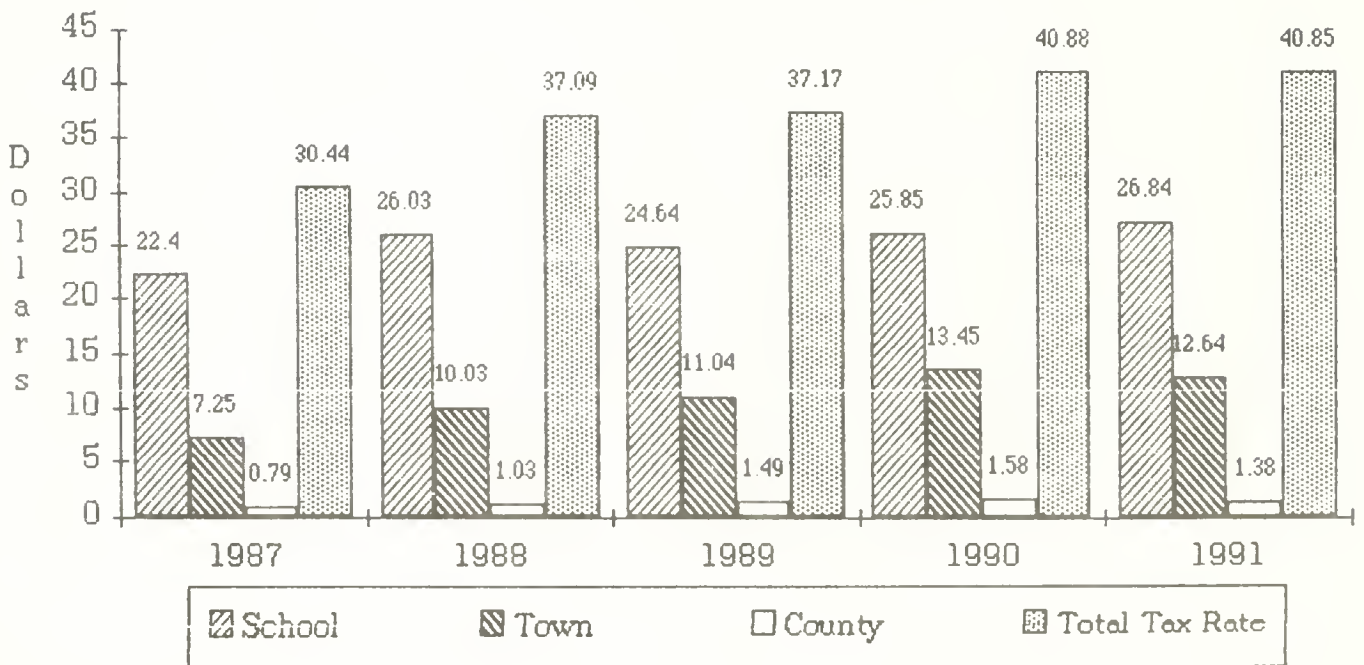
1992 promises to be another exciting and equally challenging year. I look forward to completing the fiscal year transition, establishing a municipal code and planning for many of our public building needs. And, we will continue to place an emphasis on providing good services within budgetary limitations. I wish to extend my sincere appreciation to the Town Council, town employees, and the citizens of Newmarket for making 1991 a most productive and enjoyable year.

Sincerely,
Frank P. Edmunds
Town Administrator

Town Tax Breakdown - 1991



Newmarket Tax Rate Comparison



INVENTORY APRIL 1, 1991

	1990	1991
Land	\$39,068,261	\$39,034,648
Building Residential	97,222,200	98,071,400
Manufactured	3,139,520	3,271,100
Comm-Industrial	28,014,600	28,105,850
Electric Plants	<u>9,510,500</u>	<u>1,242,200</u>
 Valuation before Exemptions:	 \$168,396,081	 \$169,725,198
 Exemptions		
Blind.	30,000	45,000
Elderly.	<u>1,970,000</u>	<u>2,159,600</u>
 Net Valuations for Tax Rate	 \$166,396,081	 \$167,520,598

**1991
TOTAL GROSS WAGES OF
ALL TOWN EMPLOYEES**

Ahlgren, John L.	1,500.00
Alperin, Richard C.	100.00
Anderson, Nellie	25.00
Andrade, David R.	25,694.40
Archambeault, Raymond F.	* 5,512.38
Bateman, John W.	852.75
Beauchesne, Arthur R.	1,500.00
Beaudet, Lisa L.	17,289.50
Beaudet, Richard	11,815.00
Beckley, David B.	24.80
Beers, Wayne	*19,637.58
Behan, Lucille, I.	25.00
Bender, Eldon	80.00
Bennett, Susan C.	*18,713.68
Bentley, David M.	200.00
Bentley, Tracey L.	3,629.04
Bernier Sr., Thomas W.	*14,185.00
Blair, Slobhan	3,801.78
Bloom, Ronald M.	33,446.65
Bloom, Vickie	9,347.72
Bryan, B. David	300.00
Camire, Belinda A.	3,999.96
Carmichael, Jason	* 5,427.90
Chadburn Jr., William H.	7,991.53
Chapman Jr., Raymond	*31,957.34
Chase, Wendy V.	19,208.74
Clark Jr., Charles A.	1,500.00
Clark, Dana	850.00
Clement, Kerryl Lee	*9,845.76
Copp Jr., Phillip R.	*27,559.85
Copp Wendy A.	12,989.55
Coraluzzo, Michael G	*22,639.98
Cyr, Kevin	*30,039.26
Daigle, Robert	80.00
Dietterle III, Paul H.	1,500.00
Dodds, Helen	25.00
Dolliver, Bruce A.	4,637.52

TOTAL GROSS WAGES CONTINUED. . .

Druding, James S.	*15,502.90
Dubbs, Jacqueline	15,109.39
Dyer, Kevin B.	96.00
Dyer, Manford B.	*32,183.26
Edmunds, Frank P.	39,329.36
Filion, Jean	25.00
Filion, Leo P.	100.00
Flint, Karyn M.	5,296.85
Fotiades, Daphne	190.00
Gahan, Paul T.	41,539.20
Gibbs, Joyce J.	20.00
Gilbert Jr., Richard A.	*5,436.30
Gilbert, Rosanne C.	23,341.20
Girouard, Leon H.	*21,304.50
Griswold, Jennie	1,500.00
Hackett, Timothy	*27,998.67
Hammer, Joyce M.	*22,124.08
Harclerode, John	200.00
Harclerode, Richard D.	300.00
Harriman, Paul E.	12,842.97
Harvey, Judith	30,955.80
Hilton, Frederick A.	10,344.00
Hilton, James A.	22,938.40
Homiak, Richard J.	300.00
House, Gary R.	40.00
Howcroft, Norman	1,000.00
Hughes, Richard	3,795.73
Hutchings, Brad C.	1,150.28
Jarosz, Candice	256.50
Jarosz, Vincent	270.18
Jenkins, Barbara J.	215.00
Jordan Jr., Robert E.	*23,431.52
Jordan, Allison C.	7,925.82
Jordan, Robert E.	*5,511.67
Kleczek, Ricky Andrew	1,080.00
Laney, George F.	39,246.42
Lascore Jr., Leo J.	118.50

TOTAL GROSS WAGES CONTINUED. . .

Leblance, Raymond J.	1,500.00
Lemieux, Ron	25.00
MacDonald, Scott W.	2,128.43
Malasky, Rick M.	*13,164.13
Mastin, Cindy-Sue	14,999.30
Mehalek, Virgil	4,131.53
Mitrook, Melissa J.	18,147.20
Mullen, Doris	25.00
Nisbet, William S.	538.50
O'Hearn, Karen F.	639.00
Paquette, Katherine E.	125.00
Parent, Everett E.	*21,830.90
Parry, C. Robert.	*25,505.16
Pearce, William D.	*14,826.43
Pelczar, Helen	75.00
Pelletier, Debbie L.	215.00
Philbrick, Herbert	50.00
Pierce, David D.	17,319.44
Poulin William P.	300.00
Pratt, Alan J.	*20,704.64
Pratt, Larry M.	630.00
Pratte, Dennis S.	*22,713.33
Roulo, Maryann	1,940.20
Rowe, Bruce, R.	*22,521.67
Shaw, Priscilla M.	1,500.00
Simes, Jeffrey M.	*28,362.25
Southwell, John H.	*3,009.83
St. Hilaire, Madeleine	20,318.52
Strout, Richard L.	7,092.95
Sturtevant, Lisa M.	2,993.58
Szeliga, James F.	*33,554.93
Szeliga, John P.	*23,947.73
Taylor, Cori M.	308.00
Tolman, Garth	*2,214.92
Trial, Virginia M.	7,144.15

TOTAL GROSS WAGES CONTINUED. . .

Walker, David G.	44,944.00
Walker, Richman	100.00
Walsh, Kevin	*23,778.36
Wilson, Richard W.	2,000.00
Wojnowski, Edward J.	15,450.40
TOTAL	1,181,726.65

*Amount shown may include special detail assignments as well as overtime compensation.

TOWN CLERK/TAX COLLECTOR'S REPORT

The year 1991 was one of transition for the Town Clerk/Tax Collector's office. In addition to paying taxes, registering cars and dogs, obtaining vital statistics records with us you may now pay all Recreation fees, landfill permits, ambulance, cemetery, water and sewer bills. You may also obtain tax assessing records in our office and any information regarding them. This new transition is now running smoothly and we hope this will make coming into the office more convenient for you, the taxpayer.

Last year was our first year for registering boats and we would like to remind all boat owners that you may come into renew your boat registrations with us.

Office Hours are from 8 a.m. to 4:30 p.m. Monday thru Friday. First and last Thursdays of the month until 6 p.m.

Judith M. Harvey
Town Clerk/Tax Collector

1991 Town Clerk's Account

1991 Auto Permits	\$399,474.94
1991 Title Fees	2,390.00
1991 Dog License	1,619.00
1991 Vital Statistics	3,426.00
1991 UCC Statment Fees	1,434.09
1991 Filing Fees	3.00
1991 Voter Registration Card Fees	7.50
1991 Dredge & Fill Permit Fees	6.00
1991 Bad Check Fees	192.36
1991 Peddlers & Junk Dealers License	55.00
1991 Notary Fees	187.00
1991 Miscellaneous	1,232.65

TOTAL REMITTED TO TOWN TREASURER	\$410,027.54
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VITAL STATISTICS

MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, NH
FOR THE YEAR ENDING DECEMBER 31, 1991

DATE OF MARRIAGE	PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE
January		
5	Newmarket, NH	Brian Charles Browne Sharon Marie LeClair
8	Dover, NH	David Allen Dumont Teresa Marie Godfrey
14	Newmarket, NH	Brian Arthur Dulin Danielle Marie Gilbert
26	Newmarket, NH	Stephen Thomas Horton Susan Anne Woodman
26	Durham, NH	Cedrice W. Clough Cynthia M. King
26	Portsmouth, NH	Mark L. Faretra Susan Jean Roth
26	Newmarket, NH	Wen Qi Ye Jian Cao
February		
2	Dover, NH	Joseph Leo Taffe, Jr. Jacqueline Ann Shea
14	Dover, NH	Robert C. Tyler Cilia M. Houle
15	Hampton, NH	Mathew A. Eldridge Heidi Lynn Klappish
16	Hampton, NH	Mark E. Bristol Sandra L. Bachman
28	Hampton, NH	Kenneth Allan Kalar Janet M. Parks
March		
2	Stratham, NH	George Edward Crandall Juelanne MacDonald
16	Newmarket, NH	David E. Newhall Linda L. MacIntosh
23	Nashua, NH	Ralph M. Doughty Kelly Marie Santamaria

DATE OF MARRIAGE	PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE
April		
6	Newmarket, NH	Keith A. Millen Melissa Leighan Barz
6	Exeter, NH	Christopher M. Coffey Robin Lynn Hill
13	Portsmouth, NH	Vernon Lynn Middleton April Heather Dorr
27	Newfields, NH	Peter Valentino Rizzo Lisa Dawn Matsubara
May		
5	New Castle, NH	Fred Warner Nason, III Laurie May Baker
11	Durham, NH	Peter James Dunkerley Jean Elizabeth Mansfield
11	Newmarket, NH	Daniel Paul Stonis Lynn Ann Plante
18	Hampton, NH	Timothy M. Foley, Jr. Polly Murray
25	Portsmouth, NH	Donald W. Sellers Sheila Marie White
25	Newington, NH	Michael Karl Eisenman Tammy Christine Brooks
June		
1	Newmarket, NH	Daniel Stephen Cormier Pamela Bennett
1	Portsmouth, NH	Keith Allen Felder Elizabeth Lee Barrett
8	Rye, NH	Mark Jason Moody Connie May Parker
15	Newfields, NH	Alan Jay Pratt Dawn Mae Patten
15	Hampton, NH	Norman O. Lattime Jennifer L. MacGregor
15	Newmarket, NH	Richard J. Hilton, Jr. Leslie A. Orzechowski
22	Portsmouth, NH	David Scott Cady Barbara Jean Fernandez
22	Manchester, NH	Timothy Alan Pelczar Paula Jo Bohn
22	Newmarket, NH	Gregory Todd Ray Rose Marie Martin

DATE OF MARRIAGE	PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE
June 29	Portsmouth, NH	Justin Charles Eisfeller Jennifer Anne Bowden
30	Newfields, NH	Jon Robert Otash Elen Gialousis
July 18	Dover, NH	David B. Jabre Marie A. McKinney
20	Newmarket, NH	Peter Mark DuBrava Wende Chace Burton
21	Newmarket, NH	Peter Wayne Cardozo Nadia Rachid Boustani
August 10	Greenland, NH	Michael Andre Richard Heather Joy Grimm
10	Stratham, NH	Mark Avery Adams Susan Rich Parker
10	Windham, NH	William Joseph Haswell Emily Ellen Walkup
10	Newmarket, NH	David P. Wajda Karen A. Bloom
17	Danville, NH	David B. Nicoll Jane Irene Frost
17	Newmarket, NH	Norman Gerard Baillargeon, Jr. Victoria Jean McLean
17	New Castle, NH	David E. Creighton Tonya Sue McKay
18	Newmarket, NH	James Douglas Strong Leslie Maureen Myers
24	Brentwood, NH	Bounma Phetakoune Vicki Lynne Thibeault
24	Hancock, NH	David Patrick Briggs Terri Louise Fisher
24	Concord, NH	Richard Antoine Jodie Dawn Milne
31	New London, NH	Jeffrey Riddle Carey Tomasen Madden
31	Portsmouth, NH	Gary James Goodwin Donna Lynn Chaille

DATE OF MARRIAGE	PLACE OF MARRIAGE	NAME AND SURNAME OF BRIDE AND GROOM
September 2	Newmarket, NH	Owen Leonard Russell Joyce Evelyn Russell
14	Rye Beach, NH	Timothy G. Runk Kelly Ann Colby
14	No. Hampton, NH	David Brian Coble Debra Lee VanAmburg
21	Hampton Falls, NH	Robert Mike Haile Luanne K. Loranger
21	Portsmouth, NH	Robert Harold Wyatt Suzette C. Levesque
28	Durham, NH	Richard G. Senechal Diane M. Surette
28	Newmarket, NH	Richard a. Gagnon Susan J. Cinfo
October		
4	Newmarket, NH	Joseph Albert Farnese Marjorie Jane Bouchard
5	Goffstown, NH	Mark Bryan Rosenqvist Pamela Frances McKay
5	Exeter, NH	Curtis John Sylvia Jennifer Lee Hagen
9	Durham, NH	Gregg Alan Spears Kelly Lynn Spencer
18	Newmarket, NH	Brian Keith MacDonald Kristie Nadreau
19	Dover, NH	Ron Edward Scheu Maryann Morganelli
19	Hampton, NH	Jeffrey Alan Powers Lezlie M. Brooke Perham
26	Rochester, NH	Wade A. DeManche Heather Arline Hayward
November		
2	Canterbury, NH	Frank Henry Kleczek Vicki Mae Pilsbury
2	Newmarket, NH	Dana Allen Dodds Christina Mae Hester
16	Exeter, NH	Walter J. Lizak Jr. Jean E. DeRochemont

DATE OF MARRIAGE	PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE
November		
23	Nemasket , NH	Tord K. Grant Dianne Serwetz
23	Greenland, NH	Kees Albert Oudekerk Virginia M. MacDonald
27	Exeter, NH	Bruce Richards Carter Janet Dey Carter
December		
14	Seabrook, NH	Walter Jeffrey Crookes Debra Jean Dowd
21	Kingston, NH	Scott Owen Meserve Mindy Lee Block
21	Newmarket, NH	Alan Henry Pomerleau Michele Ann Volpe
24	Fremont, NH	John H. Thompson Carrie F. Baillargeon
24	Hampton, NH	Richard V. Hamilton Linda Ann Belmont
28	Newmarket, NH	Tony Petro Chantre Mary Jane Wajda
28	Plaistow, NH	Darin Drew Artus Carolyn L. Convery
28	Dover, NH	Walter J. Dwyer IV Patti-Ann M. Elliott
28	Durham, NH	Matthew Alan Taylor Moirra Devlin Sullivan
31	Newmarket, NH	Rion Michael D'Luz Carolyn Marie Angst

BIRTHS
REGISTERED IN THE TOWN OF NEWMARKET, NH
FOR THE YEAR ENDING DECEMBER 31, 1991

DATE OF BIRTH	NAME	PLACE OF BIRTH
January		
2	Samuel Isham Witham	Dover, NH
3	Eric Allen Whitney	Portsmouth, NH
4	Kelsey Lauren Jodoin	Exeter, NH
10	Katelyn Marie Lyman	Portsmouth, NH
10	Meaghan M. Morrissey	Exeter, NH
12	Edward A. Hudson, Jr.	Exeter, NH
16	Kendra Aleno Mongeon	Exeter, NH
17	Alyssa Lee Goulding	Exeter, NH
20	Ryan David Oliver	Portsmouth, NH
24	Christopher M. Guay	Nashua, NH
27	Seth Robert Harkins	Rochester, NH
28	Ashleigh Kierren Eaton	Dover, NH
February		
1	Mary Helen Willant	Hanover, NH
2	Emily Teresa Sheff	Portsmouth, NH
3	Cindell Rose Daggett	Exeter, NH
5	Lewis Emmons Fifield IV	Portsmouth, NH
18	Nicholas Scott Frotton	Exeter, NH
25	Corey Dwight Chick	Exeter, NH
March		
2	Susanna Virginia Rainey	Exeter, NH
3	Joseph Michael Rogers	Portsmouth, NH
25	Malina Lita Giang	Exeter, NH
26	Alycia Faith Schramm	Dover, NH
28	Thomas N. Burnham	Exeter, NH
29	Celia Marie Ellis	Portsmouth, NH
April		
3	James Webster Blouin	Exeter, NH
3	Amanda M. Abraham	Exeter, NH
10	Andrew Colby Smith	Portsmouth, NH
12	Jessica Elizabeth Collins	Exeter, NH
13	Kevin Richard Dubbs	Exeter, NH

DATE OF BIRTH	NAME	PLACE OF BIRTH
April		
14	Brian Thomas Hamel	Portsmouth, NH
21	Leroy Guy Howes II	Exeter, NH
21	Timothy M. Kirtland	Portsmouth, NH
27	Kevin Patrick Eisenberg	Dover, NH
28	John Charles Berlo	Exeter, NH
30	Shaylyn Ashley Toomey	Exeter, NH
May		
9	Jeremy Walter Munger	Exeter, NH
9	Laura Jean Labranche	Exeter, NH
9	Sarah Ann Labranche	Exeter, NH
9	Christopher G. Jablonski	Portsmouth, NH
11	Kenneth T. Belliveau	Exeter, NH
13	Amanda Eileen Moulton	Exeter, NH
19	Matthew V. Morganeli	Exeter, NH
25	Justine Riveglia Field	Portsmouth, NH
31	Zachary David Smith	Portsmouth, NH
June		
11	Emily Hart Noyes	Portsmouth, NH
14	James David Myers	Exeter, NH
14	Eleanor M. R. Nickerson	Exeter, NH
15	Lauren Elizabeth Banker	Exeter, NH
19	Dana Joseph Hazeltine	Dover, NH
20	Jaclyn Marie Jensen	Portsmouth, NH
21	Daniel Michael Ramos	Exeter, NH
22	Ricco V. Chanthapho	Exeter, NH
22	Keith David Perkins	Exeter, NH
26	Sarina Suon	Exeter, NH
29	Kara Townshend Henn	Portsmouth, NH
July		
1	James Anthony Rosa	Dover, NH
1	Margaret Ruth Dowst	Portsmouth, NH
6	Sarah Iva Averill	Exeter, NH
6	Lindsey Marie Lawlor	Exeter, NH

DATE OF BIRTH	NAME	PLACE OF BIRTH
July		
12	Miriah Rose Hickmott	Exeter, NH
12	Taylor William Pelletier	Portsmouth, NH
14	Ian Dowd Power	Portsmouth, NH
16	Meghan M. Botterman	Exeter, NH
27	Lyndsey Archambeault	Exeter, NH
August		
1	Ethan James Williams	Portsmouth, NH
2	Connor Elliott Reed	Dover, NH
7	Brittany Anna Rowe	Stoneham, MA
10	Lauren E. Rocheleau	Exeter, NH
12	Kyle Johnathan Costanzo	Exeter, NH
14	Sarah Louise Coelho	Newmarket, NH
17	Dylan Jackson Morrill	Exeter, NH
23	Brandon H. Almeda	Portsmouth, NH
27	Krista Nicole Meek	Exeter, NH
28	Dan Edward Carneal	Exeter, NH
29	Ryan Daniel O'Leary	Dover, NH
September		
4	Adeline Louise Bouras	Dover, NH
5	Victoria Marie Murphy	Dover, NH
6	Aidan Patrick Murphy	Portsmouth, NH
9	Ibrahim D. Saleh Ashour	Exeter, NH
16	Gina Jong Lee	Exeter, NH
20	Molly Brown Larson	Dover, NH
22	Luther Allan Weigle IV	Exeter, NH
October		
1	Joseph Robert Arcieri	Exeter, NH
5	Steven James Burley	Exeter, NH
7	Brandon A. G. Peterson	Exeter, NH
8	Brenna Cathleen Dupere	Exeter, NH
10	Heather E. Maxwell	Exeter, NH
17	Amy Elizabeth Riccio	Exeter, NH
19	Jonathan Ryan Bixby	Exeter, NH
23	Nikiya Madison Dole	Dover, NH
27	Thomas Alan Simes	Exeter, NH
28	Jennifer Lynn Beaudry	Exeter, NH
29	Jordan Albert Trial	Portsmouth, NH

DATE OF BIRTH	NAME	PLACE OF BIRTH
November		
4	Davis Jordan Ross	Exeter, NH
11	Benjamin Michael Cyr	Exeter, NH
17	Erik Robert Schmidt	Portsmouth, NH
22	Tausha A. Chareunchit	Exeter, NH
27	Matthew A. Brailsford	Exeter, NH
December		
6	Cassandra G. Maynard	Exeter, NH
10	Jacob Farrell Brown	Exeter, NH

DEATHS
REGISTERED IN THE TOWN OF NEWMARKET, NH
FOR THE YEAR ENDING DECEMBER 31, 1991

DATE OF DEATH	PLACE OF DEATH	PLACE OF BURIAL	NAME AND SURNAME OF DECEASED
February 25	Fremont, NH	Riverside	Arnold Dennett
March 13	Exeter, NH	Riverside	Viola Robshaw
April 2	Exeter, NH	Rochester, NH	Yvonne Girouard
May 11	Newmarket, NH	Exeter, NH	Joseph Nichols
24	Hanover, NH	Enfield, NH	Elizabeth Caputo
June 11	Exeter, NH	Exeter, NH	Jessica Collins
25	Exeter, NH	Calvary	Charles Reardon
25	Exeter, NH	Riverside	Carola Handy
July 10	Exeter, NH	Bristol, NH	Arlene Bolduc
20	Brentwood, NH	E. Kingston, NH	Doris Chapman
August 6	Newmarket, NH	Calvary	Walter Mitchell
26	Newmarket, NH	Riverside	Roger Shepard
September 2	Dover, NH	Riverside	Ottelee Wentworth
24	Epping, NH	Rye, NH	Johnny Mitchell
October 5	Exeter, NH	Hampton, NH	Baby Chittipanga
12	Exeter, NH	Calvary	Walter Lizak
24	Brentwood, NH	Everett, MA	Cynnthia Lanoue
29	Lee, NH	Cremation	Steven Allen

DATE OF DEATH	PLACE OF DEATH	PLACE OF BURIAL	NAME AND SURNAME OF DECEASED
November			
4	Exeter, NH	Calvary	Gerard Hamel
4	Newmarket, NH	Calvary	Joseph Zwiercan
27	Exeter, NH	Scranton, Pa.	Barbara Lamarre
December			
3	Exeter, NH	Pennsauken, NJ	Luke Diliello, Sr.
13	Newmarket, NH	Calvary	Louis Lambert
16	Exeter, NH	Calvary	Terry Labranche
25	Exeter, NH	Brackett Graveyard	George Hauschel

INTERMENTS
REGISTERED IN THE TOWN OF NEWMARKET, NH
FOR THE YEAR ENDING DECEMBER 31, 1991

DATE OF DEATH	PLACE OF DEATH	PLACE OF BURIAL	NAME AND SURNAME OF DECEASED
February			
5	Brentwood, NH	Riverside	Elizabeth Mathes

TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNT
FOR THE YEAR ENDED DECEMBER 31, 1990

DEBITS	LEVIES OF 1991	PRIOR
Uncollected Taxes as of - Beginning of Fiscal Year		
Property Taxes		851,922.
Resident Taxes		13,480.
Yield Taxes		1,567.
 TAXES COMMITED TO COLLECTOR		
Property Taxes	6,824,161.	
Resident Taxes	47,880.	
Land Use Change Tax	21,700.	
Yield Taxes	4,672.	
Bad Check Fees	127.	
 ADDED TAXES		
Property Taxes	979.	
Resident Taxes	3,940.	950.
 OVERPAYMENTS		
a/c Property Taxes	5,024.	16,259.
a/c Resident Taxes	201.	22.
 INTEREST COLLECTION ON		
Delinquent Taxes	16,261.	60,784.
 PENALTIES COLLECTED ON		
Resident Taxes	123.	475.
 TOTAL DEBITS	 6,925,068.	 945,459.

TAX COLLECTOR'S REPORT CONTINUED

	LEVIES OF 1991	PRIOR
CREDITS		
REMITTANCES TO TREASURER		
Property Taxes	5,401,364.	867,884.
Resident Taxes	35,341.	4,947.
Land Use Change Tax	21,700.	
Yield Taxes	4,517.	1,567.
Bad Check Fees	127.	
Interest on Taxes	16,261.	60,784.
Penalties on Resident Tax	123.	475.
DISCOUNTS ALLOWED	78,751.	
ABATEMENTS MADE DURING YEAR		
Property Taxes	1,295.	297.
Residents Taxes	5,300.	7,260.
Yield Taxes	120.	
UNCOLLECTED TAXES - 12/31/91		
Property Taxes	1,348,753.	
Residents Taxes	11,380.	2,245.
Yield Taxes	36.	
TOTAL CREDITS	6,925,068.	945,495.

**SUMMARY OF TAX SALES/TAX LIEN ACCOUNTS
FOR YEAR ENDING DECEMBER 31, 1991**

DEBITS	TAX SALE/LIEN ON ACCOUNT OF LEVIES OF -		
	1990	1989	PRIOR
Balance of Unredeemend Taxes			
Beginning Fiscal Year		277,539.	46,411.
Taxes Sold/Executed to Town			
During Fiscal Year	555,289.		
Interest Collected After			
Sale/Lien Execution	10,320.	20,492.	15,201.
Redemption Cost	1,689.	1,123.	1,243.
Overpayment		9.	
TOTAL DEBITS	567,298.	299,163.	62,855.

**SUMMARY OF TAX SALES/TAX LIEN ACCOUNTS
CONTINUED**

CREDITS	Tax Sale/Lien on Account of Levies of		
	1990	1989	Prior
Remittance to Treasurer During Fiscal Year			
Redemptions	183,545	112,996	46,402
Interest and Cost after Sale	12,009	21,616	16,443
Abatements During Year	297		10
Unredeemed Taxes End of Year	371,447	164,551	-0-
TOTAL CREDITS	567,298	299,163	62,855

Submitted by: Judith Harvey, Town Clerk/Tax Collector

**REPORT OF THE
TRUSTEES' OF THE TRUST FUND**

PRINCIPAL

PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/ LOSS	ENDING BALANCE
SCHOLARSHIPS				
Brisson	8,445.95		137.07	8,583.02
Woman's Club	3,150.50		61.00	3,211.50
Beatrice Walker	2,973.62	260.00	46.93	3,280.55
Brown Fund	5,571.18		87.76	5,658.94
Lee Szellga	2,651.48		45.88	2,697.36
MacAllen Fnd.	20,105.04		299.65	20,404.69
Labonte, Robert	25,472.76		388.84	25,861.60
McKenna, Robert	1,337.54	675.00	23.40	2,035.94
ACHIEVEMENT AWARD				
Jennings, Lynn		3,000.00	43.41	3,043.41
CEMETARY-RIVERSIDE				
Capital Improve.	7,215.35		72.16	7,287.51
Flower Fund	16,686.85		348.24	17,035.09
Per Care Graves	30,713.62	2,400.00	698.26	33,811.88
Per Care Lots	148,089.23	1,940.38	3,632.40	153,662.01
CEMETARY-CALVARY				
Flower Fund	5,629.39		113.17	5,742.56
Private Graves	14,787.36		368.71	15,156.07
Per Care Graves	1,713.00		27.10	1,740.10
Per Care Lots	42,996.74		680.12	43,676.86
Stone Fund	1,500.35		70.15	1,570.50
TOTALS	339,039.96	8,275.38	7,144.25	354,459.59

**REPORT OF THE TRUSTEES OF TRUST FUND
CONTINUED . . .**

INCOME

PURPOSE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE
SCHOLARSHIPS				
Brission	949.72	639.51	(1,500.00)	89.23
Woman's Club	1,039.21	284.55	(1,500.00)	164.76
Brown Fund	443.81	409.40	(400.00)	453.21
Betrice Walker	129.99	218.95	(250.00)	98.94
Lee Szeliga	493.46	214.06	(475.00)	232.52
MacAllen Fnd.	433.30	1,397.91	(1,300.00)	531.21
McKenna Robert	13.38	109.18		122.56
Labonte, Robert	1,179.17	1,814.03	(1,800.00)	1,193.20
ACHIEVEMENT AWARD				
Jennings, Lynn		202.51		202.51
CEMETARY-RIVERSIDE				
Capital Improve. (2,269.62)		336.62		(1,933.00)
Per Care Graves	15,399.18	3,257.54	(4,857.92)	13,798.80
Per Care Lots	99,276.83	16,945.84	(26,059.68)	90,162.99
Flower Fund	7,182.20	1,624.61	(1,606.00)	7,200.81
CEMETARY-CALVARY				
Flower Fund	2,127.21	527.94	(483.00)	2,172.15
Private Graves	10,484.68	1,720.11	(668.00)	11,536.79
Per Care Lots	3,619.94	3,172.90	(3,619.94)	3,172.90
Per Care Graves	144.23	126.41	(144.23)	126.41
Stone Fund	3,307.83	327.26		3,635.09
TOTALS	143,945.52	33,329.33	(44,313.77)	132,961.08

**CAPITAL RESERVES OF THE
TOWN OF NEWMARKET FOR 1991**

PURPOSE	BEGINNING BALANCE	ADDED	INCOME	ENDING BALANCE
School Dist.	223,474.04	3,534.00	15,918.03	242,926.07
Dispatch	16,300.28	2,750.00*	1,224.01	20,274.29
Fire Dept.	23,395.77	20,000.00*	2,170.63	45,566.40
Public Works	60,097.10		4,251.42	64,348.52
Ambulance	39,558.68	6,000.00*	2,953.15	48,511.83
Sewer	338,125.36		23,919.86	362,045.22
Police Dept.	3,086.00		218.36	3,305.06
Library	184,944.31	40,000.00*	14,114.53	239,058.84
Revaluation	52,308.97	12,500.00*	4,022.69	68,831.66
Safety Bldg.	162,201.55	50,000.00*	12,763.43	224,964.98
Highway		7,000.00*	180.44	7,180.44
TOTALS	1,103,492.76	141,784.00	81,736.55	1,327,013.31

*Another payment equal to the amount shown was paid in January 1992 to the respective funds.

REPORT OF THE NEWMARKET HOUSING AUTHORITY

The area economic situation in 1991 has caused the Newmarket Housing Authority to be very busy dealing with applicants for assistance. Additionally, the Authority has had increased contact with Newmarket landlords, and in FY 1991 provided over \$300,000 in rental subsidy. All three of the Authority's housing programs have been at 100% capacity throughout the year.

The Authority currently maintains a waiting list for both Public Housing and Section 8 assistance. Applicants must initially qualify on the basis of income. (See guidelines below) Newmarket landlords wishing to place their names on the Authority's referral list made available to households qualifying for assistance, may do so by contacting the Authority. The office of the Newmarket Housing Authority is located in the center of Great Hill Terrace off of Route 108. The office is open daily 9:00 a.m. to 4:00 p.m.. The phone number is 659-5444.

FAMILY SIZE	PUBLIC HOUSING	SECTION 8
1	23,050	14,400
2	26,350	16,500
3	29,650	18,550
4	32,950	20,600
5	35,600	22,250
6	38,250	23,900

In 1991 the Authority has paid \$10,540.68 in lieu of taxes to the Town of Newmarket. Breaking Free, a drug elimination program, and the Elderly Supportive Services Coordinator program continue to be supported by National Grants received by the Authority.

In a very exciting joint venture with the Town, the Authority has made available \$45,000 for feasibility study and preliminary work for a town-wide Community Center. Additionally the Authority is prepared to provide land for the Community Center site and also to provide long term maintenance and utilities for the facility.

The Newmarket Housing Authority continued in 1991 to be a vital part of the Newmarket Community. Ready to assist you are Chairperson Robert Carroll, Vice Chairman Walter Schultz, Commissioners; Cindy Lemieux, William Pelletier, and Frank Schanda, Staff Members; Ricky LaBranche, Madeline Richards, Mimi Rubin, and myself.

Ernest A. Clark III
Executive Director

REPORT OF THE CODE ENFORCEMENT OFFICER

1991 proved to be another slow year for new housing starts. Although only six new single family homes were built, this office experienced numerous renovation, addition, garage and deck permit applications.

For the first time in two years some activity has been observed in real estate market applications as a result of lower interest rates and improved bank cooperation.

As soon as employment increases, I feel Newmarket will experience an increase in building starts. Currently, there are 232 single family building lots and 565 approved rental/condo units remaining in the town's inventory. This development potential does not include future commercial possibilities which could increase as well.

Another area of increased activity is businesses in the home. A reminder to individuals desiring to start a business in their home, all applicable approvals from the town must be obtained prior to opening such a business.

Complaints relative to health, zoning and environmental violations were extensive, requiring response to 64 incidences. We have experienced 218 phone calls requesting information and/or answers regarding planning and zoning. A second occurrence of raw sewage in the town's storm drain system was rectified. After two months of investigation, a sewage leak which backed up into the storm drain system was located and a large section of pipe was replaced alleviating the problem.

In addition to the above activities and duties, this office monitored the upgrade of three development roads to minimum state and local standards, two of which were accepted by the town and one remained as a private road.

The Bureau of Disease Control within New Hampshire's Division of Public Health has reported the completion of the Newmarket Cancer Study showing no elevation in the cancer rate. The quantity of cases experienced coincides with State and National studies.

The Code Enforcement office, located at the Town Hall, is ready to assist you with your construction, development plans and code enforcement concerns.

David R. Andrade
Newmarket Code Enforcement Officer

**ANNUAL FIGURES
FOR NEW CONSTRUCTION**

CONSTRUCTION	CONST. COST	* OF PERMITS	ANNUAL REVENUE
Single Family	631,120	6	1,600
Mobile Additions	750	1	15
Single Family Alterations	521,110	22	1,595
New Commercial	40,000	1	40
Commercial Alterations	14,490	3	100
Residential Garages	127,500	9	675
Barns/Sheds/Accessory Structures	29,995	11	270
Decks	21,860	13	195
Pools	20,300	5	75
Electrical/Plumbing	6,000	4	100
Demolition	- 13,200	1	15
GRAND TOTALS	1,399,925	76	4,680

REPORT OF THE POLICE DEPARTMENT

The year 1991 was truly the end of an era for your police department. In May, Paul T. Gahan retired as Chief of the Department following a law enforcement career that encompassed some 33 years, 28 of which were dedicated to the Town of Newmarket with 22 years being served as Chief of Police. Having truly earned a well-deserved break, we all wish Chief Gahan a lengthy, healthy and happy retirement.

On October 1, following an intensive recruitment and selection process, I was fortunate enough to be chosen to assume command of your dedicated and highly competent police department. Since that time and through the final quarter of the year, several changes have evolved which will most likely set our course for several years to come.

In November the department moved from their "headquarters" in the Town Hall which had consisted of two classrooms from the days when the building was St. Mary's School. November 12th saw Director David Walker and his able Public Works crew as well as many of our officers pitch in and move our entire existence to new office space located within the Water Treatment Plant on Packers Falls Road. While this space is a vast improvement over past locations, it is not designed to meet the special needs of a modern police department but we are confident that it will serve the short term nicely until we can erect a bona fide police station, hopefully within the next three to five years.

With the year's end three other significant changes were made in terms of both the reorganization of the Town of Newmarket and restructuring of the police department. First of all, the Newmarket Emergency Dispatch Center became a division of the police department rather than continuing as a separate town department. Townspeople are indeed fortunate to enjoy the benefit of a well-staffed and trained "911" emergency dispatch center; something that many towns and even cities many times our size have yet to realize.

Final department restructuring came at the end of the year with the changing of the budget when two part-time positions were eliminated by realigning duties assigned to full-time personnel already working for the department. Those two positions included a part-time prosecutor and the part-time animal control officer. The department continues to provide these services and is confident that residents will see no reduction in service levels as a result of the changes.

Annual statistics for the department continue to reflect a very steady rise in calls for service. During the past five years the growth of the community has resulted in an increased workload for the department. A listing of the five year trend has been appended to this report for your consideration.

While the numbers are accelerating rapidly, I am happy to report that the severity of the types of incidents we have become involved with is not rising at anywhere near the same rate.

If I might be permitted to editorialize a bit, I would like to take this opportunity to objectively reflect on several things I have observed since my arrival. As both an outsider and a public safety professional with some 22 years of experience, I think I can say with assurance the Newmarket is indeed fortunate to have a very dedicated group of service-oriented people filling its' public safety needs. While my function here is that of your police chief, I can not help but notice and comment on the quality and dedication of both the Fire Department and the Ambulance Corps. These two groups have demonstrated their proficiency on several occasions and to think they are comprised of volunteers who give of their time and themselves selflessly so that Newmarket will be a better community. My thanks to both for all their aid and assistance.

I can't forget the aforementioned Director David Walker and his Public Works crew. Any time they have been needed or any time they could assist in any way, they were there.

Having gone through a major government reorganization in my first career in Maine, I feel I can appreciate some of the feelings many townspeople have experienced this past year. I can see that much has taken place in a short period of time but I am proud to be a part of the team of employees serving you. The team spirit and "can do" attitude of all concerned as well as the friendliness and good will of the townspeople toward their police has been both readily apparent and refreshing. I have been made to feel most welcome and sincerley appreciate the assistance and cooperation extended by the residents and department members as I have worked to assume the role of your new police chief. . . I have a tough act to follow.

Finally I sincerely ask all residents to contact us if they have any concerns or service needs they feel should be met. If confidentiality is an issue they should feel assured that they can ask for me directly and I will do my best to assist them. Our motto is "COMMITTED TO SERVICE" and it neatly sums up just what your police should be, namely an approachable, fair and consistent law enforcement service agency. With your continued support and assistance, we in the Newmarket Police Department will continue our effort to serve you and help make Newmarket a nicer, safer and better place to live.

Kerryl Lee Clement
Chief of Police



**CHIEF PAUL T. GAHAN
RETIRED
1967 - 1991**

**POLICE STATISTICS
FOR 5 YEARS**

1987	6,206 CALLS FOR SERVICE 550 CRIMINAL ACTIONS 1,242 MOTOR VEHICLE ACTIONS	1988	7,098 CALLS FOR SERVICE 965 CRIMINAL ACTIONS 1,710 MOTOR VEHICLE ACTIONS
1989	7,293 CALLS FOR SERVICE 804 CRIMINAL ACTIONS 1,307 MOTOR VEHICLE ACTIONS	1990	7,966 CALLS FOR SERVICE 804 CRIMINAL ACTIONS 1,104 MOTOR VEHICLE ACTIONS
	1991		10,308 CALLS FOR SERVICE 947 CRIMINAL ACTIONS 1,286 MOTOR VEHICLE ACTIONS

REPORT OF THE ANIMAL CONTROL OFFICER

For the year 1991, the Animal Control Department responded to a total of 417 calls. This year's calls ranged in nature to barking dogs, dogs running at large, loose horses, dogs and cats struck by motor vehicles and numerous wild animal complaints.

I would like to make you aware of an increasing health problem that is growing in the New England area. There has been a wide outbreak of rabies in the southern New England states and all reports indicate that it is progressing northward. The state of Connecticut had over a hundred confirmed cases, in which domestic pets, wild animals and humans were infected.

I can not stress enough to the individual pet owners to make sure that their pets are vaccinated against rabies.

I would also like to remind all dog owners to have their dogs licensed with the Town Clerk. As well as being a state law it is also a way of identifying the dog in case it is lost.

At this time, I would like to thank the people of Newmarket for their help and cooperation in the past seven years. As you may or may not know, 1991 was the last year that I would be serving as your Animal Control Officer, for the Town of Newmarket. Due to budget constraints and town government reorganization, the position has been eliminated.

The calls and complaints will be handled by the Newmarket Police Department. Again Thank You.

Jeff Simes
Animal Control Officer.

REPORT OF THE DISPATCH CENTER

During the year Nineteen hundred ninety one, the communications Center handled more emergency and public assist requests than any other year to date. This is mainly due to the increase of calls for response from various departments we serve. Approximately 17,721 emergency calls were handled this year, not including business calls received daily.

Training this year included certification for all Dispatchers in C.P.R. (Cardiopulmonary Resuscitation) to prepare them for the Emergency Medical Dispatching course that will be hosted by the center in the coming year. We were instructed by June Sawyer, Captain from the Stratham Rescue Squad, at no cost to our town. Thank you Captain Sawyer.

Finally, we need your help. Have you just moved to town? Painted your home a different color? Do you have a medical problem that the emergency units should be aware of if you have an emergency? If you can answer yes to any of these questions please contact the Center at 659-3950. All information is confidential and is only used by our emergency personnel.

If you need "9-1-1" stickers for your telephones please stop by the Center, there is always someone available to help you. We are located adjacent to the Fire Station, 178 Main Street.

Sincerely,
Rosanne C. Gilbert
Chief Dispatcher

REPORT OF THE FIRE DEPARTMENT

1991 was again a very busy year for us. Our first call was on January 2 and our last on December 31. We had a total of 225 calls this past year. The biggest and most costly fire was at the landfill at the end of June. This fire happened over a three day span. Besides our department being there seventeen other towns came to help us.

This year the members of the department have been very busy with taking care of the fire station and all the equipment to make sure it is ready when needed. They also have spent a lot of time in training, some of this training is at our station and some is at other stations with area departments. This amount of work and training takes a lot of time and a very serious commitment.

At this time I would like to thank all the members of the department for their hard work and their support. They give all year, also a big thank you to their families for their support.

Thank you
Charles Clark, Chief

FIRE CALLS FOR 1991

Alarm activations	89	Oder Investigations	2
Chimney	7	Power Lines	17
Furnace Problems	4	Gas Spills	4
Smoke	11	Industrial/Electric	3
Water	1	Structure	6
Auto Accidents	20	Hazmat	3
LP Gas Leaks	7	Landfill	2
Mutual Aid to Area Dept.	25	Brush	11
Washer/Dryer	2	Search	1
Trash/Dumpster	3	Car Fires	1
Water Rescue	3		

ANNUAL REPORT OF THE FOREST FIRE WARDENS

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major cause of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save your community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor. Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green!

Robert D. Nelson, Chief, Forest Protection.

REPORT OF THE NEWMARKET AMBULANCE CORPS

Well, another year has come and gone, and again it has been a busy year for the members of the ambulance corps. Along with the increased number of typical requests for the ambulance, many of our members experienced some very unusual responses, like the building material fire at the landfill, Hurricane Bob, and mutual aid responses to surrounding towns for the disaster at Stratham Hill Park and the mock air plane crash at Pease Air Force Base. We indeed had a very busy year.

With a 50% increase in the training requirements for National Registry recertification, 1992 should be an even busier year.

I would also like to take this opportunity to thank all the members for their time and dedication through the past year. And a special thanks to our sponsors, for without their support and backing our efforts would not be possible.

Respectfully Submitted
Gary Dosset, President

Patients Transported	254
Responded - No Transport	58
Stand-by for Fire or Police	17
TOTAL NUMBER OF CALLS	329

25 of these responses where to the
Town of Newfields.

REPORT OF THE EMERGENCY MANAGEMENT

Over the past few years Civil Defense & Emergency Management has gone through many changes. The term Civil Defense was used for many years and dealt with war time issues and the protection of the population during that time. Over the years it was expanded to include plans and protection for natural and manmade emergencies such as hurricanes, tornados, earth quakes, flooding, hazardous materials accidents, downed aircraft, explosions, railroad accidents and multiple vehicle accidents. Where there are now so many different considerations to plan for, the name has been changed in many communitites to Emergency Management. This year's government reorganization established the name of Emergency Management for the Town of Newmarket.

During this year we saw several disasters effect our area but in our town the only damage received was from Hurricane "Bob" in August. Due to the declaration by the President of the United States the town has been able to apply for and receive approximately \$33,000 reimbursement for part of the costs that were incurred at that time. The shelter at the high school was opened during the hurricane and over 50 people were fed and housed during that storme.

I would like to thank all departments and residents that assisted during the storm and also to remind residents to bring necessary items with them if they decide to evacuate to a shelter. Items that should be considered are blankets, pillows, medications, toys, items needed for infants and small children such as formula, diapers, change of clothing, and items that will make your stay at the shelter easier such as books to read or a favorite game to play.

An exercise to test our Town Plan is scheduled for October 1992, an area will be disignated in the future. Residents are urged to observe the departments at work. Volunteers are always needed who are willing to receive training for specific functions during a drill or disaster. More information will be distributed to the residents of Newmarket in the near future for their own planning needs during a disaster.

Thank you for your Support
Candice M. Jarosz, Director

REPORT OF THE RECREATION DEPARTMENT

The Newmarket Recreation Department prides itself on the wide variety of programs we are able to offer, for young and old and everyone in between. 1991 was no exception. For preschoolers we offered many classes. School age children experienced a wide variety of fun and excitement including ski trips, sports programs, arts and crafts, Camp Kid Stuff and many trips all throughout the New England. Teens their own ski trips as well as dances, sports, and babysitting courses. Adults enjoyed aerobics, dog obedience courses, writing classes, theater trips, tours, Boston Bruins games, and much more. Lets not forget the seniors who were in walking clubs, senior exercise classes, theater trips, Lunch Bunch, and crafts classes. If you missed out on any of those activities perhaps you took part in the Olde Home Weekend Festival, or the Babe Ruth State and Regional Tournaments held right here in Newmarket, or Musical Chairs Extravaganza III, or the Giving Tree, or any of the organized youth sports programs in town.

All of this and more IS Newmarket Recreation. We are everywhere in an effort to bring the greatest good to the greatest number of people. We feel we are very successful in this effort, but we are just not happy with status quo. The entire staff is constantly looking for ways to improve our present programs and find new programs that are exciting, educational, outrageous, and just plain fun.

Our staff would like to extend a special thanks to all of the residents, participants, sponsors, and volunteers. Without you, nothing we do would be possible.

Yours in Fun and Recreation,
Jim Hilton, Director
Jim Druding, Asst. Director
Karyn Flint, Admin. Assistant
Tara Belliveau, Programmer

REPORT OF THE BOARD OF TRUSTEES NEWMARKET PUBLIC LIBRARY

Newmarket residents are reading more than ever, according to Librarian Sharon Kidney, who reports an increase of 2000 books and tapes borrowed in 1991 over the year before. Requests for interlibrary loans have been unusually high; twice as many as she received in 1990.

New Hampshire's first participation in the national Fields of Earth Poetry Competition ended on March 3 in the Library, with a poetry reading by the year's winners which was attended by nearly eighty people. The competition has now been expanded to include prose writing, and its concluding programs will be annual Newmarket events.

Financial donations for books and equipment in 1991 were gratefully received from Frank Fleming and the Exeter Area Junior Women's Club. The Library's primary physical addition during the year was the installation of a new air conditioner, which substantially improved the building's summertime comfort level. Sandra Snow of the Newmarket Elementary School has continued to brighten the Children's Room with student paintings.

The Library's excellent and hard-working staff remains unchanged. In addition to Ms. Kidney, it is made up of Library Assistant Bonnie Sonia and Library Aides Margaret Nash and Doris Mullen. As always, Roger Donovan's special projects extend beyond the usual Custodian's responsibilities and role.

In their report this year the Trustees would like to remind (or inform) Newmarket citizens that the Library offers them a wide range of services in addition to lending books from our own collection. How many of the following did you know we have?

- * Five separate and up-to-date general reference encyclopedias (one in computer form), part of the reference section designed both for adults and, in cooperation with the Newmarket School System, for youngsters with after-school homework requirements. The Library has always maintained an actively supportive relationship with the Newmarket schools, often selecting and placing on reserve materials from our own collection as enrichment for specific school projects.

- * Audiotapes and educational VCR tapes in increasingly popular collections.

- * Access through a computer network to library book and tapes collections throughout New Hampshire. This makes it possible for any Newmarket individual to borrow without charge from major libraries statewide.

- * Copies of the rules and regulations of the State of New Hampshire to examine and copy in privacy.

- * Federal tax forms, with copies readily available.

- * Current local, regional, and national newspapers and magazines.

- * A copy machine.

- * Wheelchair access and sizeable selection of large-print books (both fiction and nonfiction) for handicapped readers.

- * English as a Second Language and Tutoring for New Citizens classes.

LIBRARY BOARD OF TRUSTEES REPORT CONTINUED. . .

*Preschool story hours on Tuesday mornings and Wednesday evenings for young children.

* A summer reading program for school-age children.

To suit the convenience of Newmarket residents, the Library's hours include regular after-school and after-work periods on many days. Parking is available both in front of and behind the building. The Trustees hope that many people who have not yet visited our Library will stop in soon for a look around.

Sincerely,
Isabel Donovan, Chairman

CIRCULATION FROM JANUARY 1, 1991 TO DECEMBER 31, 1991

Adult Fiction	7,966
Adult Non-Fiction	4,634
Juvenile Fiction	8,687
Juvenile Non-Fiction	2,112
Audio and Video Recordings	1,230
TOTAL	24,629

NUMBER OF LIBRARY BOOKS AND INFORMATIONAL MATERIALS PURCHASED

Adult Collection	777
Juvenile Collection	301
Audio and Video Cassettes	117
Periodical and Newspaper Subscriptions	47

NEW LIBRARY CARDS ISSUED

Adult Borrowers	391
Juvenile (Elementary & High School Age)	111

Respectfully Submitted,
Sharon Kidney, Director

NEWMARKET PUBLIC LIBRARY -- FINANCIAL REPORT - 1991

FLEET BANK	Balance 12/31/89	3,743.78	
SAVINGS ACCOUNT:	Interest credited	<u>62.03</u>	
	Balance 5/7/91	<u>3,805.81</u>	
FLEET BANK	Opening Bal. 5/7/91	3,805.81	
MONEY MARKET ACCT:	Interest credited	133.08	
	1991 receipts ¹	3,554.79	
	Equipment Purchase/Installation ²	<u>-1,515.35</u>	
	Balance 12/31/91	<u>5,978.33</u>	
PISCATAQUA	Balance 12/31/90	11,900.26	
SAVINGS BANK:	1991 Interest credited	<u>696.14</u>	
	Balance 12/31/91	<u>12,596.40</u>	
DURHAM TRUST:	Balance 12/31/90	19,134.89	
	1991 Interest credited	<u>1,483.73</u>	
	Balance 12/31/91	<u>20,618.62</u>	
FLEET BANK			
CHECKING ACCOUNT:	12/31/90 Balance		8,254.03
	1991 RECEIPTS--Town of Newmarket	66,669.00	
	Reimbursements	<u>291.07</u>	
			66,960.07
	1991 EXPENDITURES--PERSONNEL:		
	Salaries	32,154.89	
	FICA Expense	1,993.61	
	Fed.Med. Expense	466.14	
	Retirement Expense	<u>400.33</u>	
	TOTAL PERSONNEL		35,014.97
	1991 EXPENDITURES--OPERATING:		
	Phone	66.52	
	Oil	2,089.98	
	Copier	1,317.72	
	Meetings/Mileage	198.95	
	Supplies/Postage	1,211.38	
	Books	18,113.72	
	Audio-Visual	1,572.33	
	Electricity	1,121.18	
	Repairs	281.83	
	Maintenance	522.96	
	Computer Expense	335.99	
	Equipment	2,647.52	
	Water/Sewer	148.00	
	Programs	564.78	
	Prof. Fees	<u>203.50</u>	
	TOTAL OPERATING	<u>30,396.36</u>	
	TOTAL 1991 EXPENDITURES		<u>-65,411.33</u>
	PROOF OF BALANCE:		
	<u>12/31/90 Balance + 1991 Receipts - 1991 Expenditures</u>		<u>9,802.77</u>
	12/31/91 BALANCE	<u>9,802.77</u>	

Respectfully Submitted,
Kristin E. Carmichael, Treasurer

¹ Copier = 1814.46; Fines = 990.29; Book Sale = 305.04; Rental = 225; Donations, Other = 220.00.

² Two air conditioning units for Library.

REPORT OF THE PUBLIC WORKS DEPARTMENT

1991 was a year of reorganization. The Public Works Department now contains the following divisions; Highway, Environmental Services, Vehicle Maintenance, Solid Waste, and Buildings and Grounds.

The Highway Division is principally responsible for the year round maintenance of the town roads, drainage and support staff to other divisions when needed. During 1991, the downtown parking layout was changed to provide safer parking and crosswalk locations. During the summer the following roads were resurfaced; Birch Drive, Hersey Lane (Grant Road end), Ash Swamp Road (Route 152 end), Bay Road from Cushing Road to Durham town line, Great Hill Circle, Oak Street and Moody Point Drive. This division also provides equipment and staff to aid in water and sewer repairs.

The newly created Environmental Services Division is a combination of the Water and Sewer Departments. The Water Department had three full time employees and the Sewer Department also had three full time employees. Positions have been combined and reassigned to a total full time staffing level of four for both water and sewer duties. The new Water Treatment Plant continues to operate very well with office space not needed for the new Environmental Service Division. The available space allowed for the relocation of the Police Department to the the treatment plant. Total gallons treated from the plant for 1991 was 25,569,000, the Sewell Well produced 67,942,000 gallons and the Bennett Well produced 56, 630,000 for a total of 150,141,000 gallons for 1991. This is a 1.8% increase in production from 1990. The Sewerage Treatment Facility completed an addition of a Sludge Dewatering Facility which now permits for the year round processing of sludge. This facility prevents the holding of sludge and allows for better treatment of the sewerage prior to discharge in the Great Bay. Also the plant now has dechlorination capacity of the treated sewerage prior to discharge.

The Vehicle Maintenance Division maintains and repairs all vehicles and equipment from the Public Works Department, Fire Department, Police Department and Ambulance Corp.

The Solid Waste Division includes the operations of the Transfer Station and Trash collection, both residential and commercial. Beginning on the first of April, the town started trash collection with town forces which was previously collected by a contracted service. The first year savings of the operation covered the cost of the truck plus \$49,000.00. The savings for 1992, twelve month period, is estimated at \$92,000.00. Residents are reminded to have their trash at the curbside prior to 7:00 a.m. for the day on which it will be picked up.

REPORT OF PUBLIC WORKS CONTINUED . . .

The Building and Grounds Division is a newly combined function which utilizes both full time and part time positions for the maintenance of the town hall, Riverside Cemetary, playing fields and town parks.

1991 was a year of changes which the Town will benefit from in the years to come. Consolidation and combination of town services is a must if the town is to provide cost effective services.

Sincerely,
David G. Walker
Director

REPORT OF THE RECYCLING COMMITTEE

The Newmarket Recycling Committee was formed on May 6, 1991. A group of concerned residents came together to work on reducing the amount of waste that gets trucked weekly to the Durham incinerator. We researched other recycling programs in the area assessing their strength and weaknesses. We then put together our plan for an economical and efficient recycling program for Newmarket. Three and 1/2 months later we had our official kick-off on August 24. We are very pleased with the success of the program and feel that it has great potential for the months and years ahead. As of February 13, 1992, we have recycled 23 tons of newspaper, 17 tons of glass, 5 tons of tin and aluminum, and 4 tons of plastics. This is a total of **50 TONS** of materials recycled!

We had two major fund-raisers that have supported us through our first months. The volunteers on the committee have put in many hours to ensure the success and high standard of the program.

We had a set back in our plastics recycling when our vendor went out of business in December. We are exploring several avenues so that we can take plastics again as soon as possible with the least expense.

In the coming year we hope to recycle more materials, to capture a higher percentage of the waste stream, and to increase awareness of the program.

Thanks to all the wonderful volunteers and to all the townspeople that have made this a great community project.

Environmentally submitted,
Barbara M. Early, Chairwoman

RECYCLING IS HERE!

Are you throwing out valuable glass, paper, and metal cans each week? Do you know that a large fraction of your trash is easily recycled?

Recycling conserves natural resources, reduces pollution and saves tax dollars.

Recycling takes only a few minutes a day.

The Newmarket Recycling Program

Our all-volunteer recycling program is open Saturdays 9 AM to 2 PM at the Town DPW Garage 2 Miles west on Route 152.

Newspaper

In brown paper bags, unbundled but neatly stacked. Do not include catalogs, magazines or mail. May include glossy ad inserts from your newspaper.

Aluminum and Steel Cans

Aluminum beverage cans and tin (actually steel) food cans; should be rinsed (and crushed if possible). May include empty aerosol cans, and aluminum foil or plates.

Glass

Brown, green and clear jars and bottles; should be rinsed; may have labels on. Do not include window glass, light bulbs, porcelain, drinking glasses, or other types of glass.

Plastics

Plastics recycling is temporarily suspended. Please watch for further notices.

Please pre-sort as much as possible. For more information, or to volunteer your help, contact the Recycling Committee at Town Hall.
Phone 659-3617

**Come and join your neighbors
in this community effort.**

REPORT OF THE MOSQUITO CONTROL COMMISSION

Try as hard as we might, humans do not control the environment. Mother Nature does as we were shown on August 18th and 19th when two separate storms pummeled the area with wind and rain. The effect the storms had on the mosquito population was immediate. Forced inland by hurricane winds, newly hatched salt marsh mosquitoes were soon everywhere in the seacoast. Residents spending extra time outside for post-hurricane chores were assaulted by these ferocious daytime biters. Hurricane Bob left us with six inches of rain. In less than one week, mosquito larvae were developing in any stagnant water. Mosquito larvae were found in birdbaths, flower pots, rain barrels, roadside puddles, rockpools, tires, swamps, ditches and many other places.

Heavy rains often trigger mosquito larvae to hatch. Residents can combat mosquitoes by emptying any container holding water, changing the water in the birdbath frequently and placing a screen over the rain barrel. If the breeding area is a swamp, ditch, depression, etc., contact Seacoast Area Mosquito Control Project (Project) at 778-3906. A crew will survey the site for mosquito activity. Larviciding, controlling mosquito larvae, begins in April with the spring thaw and continues into September.

The bacteria, Bacillus thuringiensis israelensis or Bti, used to control larvae. Bti is safe for fish, birds, mammals, including humans, frogs, amphibians and nearly all insects. In addition to the bacteria, a hormone was also used to disrupt the lifecycle of the mosquito.

Once mosquitoes have emerged as flying adults, truck mounted sprayers are employed. Routes are sprayed in the evening, beginning as early as 7PM or in the morning, beginning at 4AM. Often weather is the limiting factor for spray route success. Cool temperatures, wind and rain are major influences, in addition to driver or equipment availability. Morning spray routes enable drivers to complete their jobs when evening conditions are unsuitable. Drivers prefer morning routes thus avoiding heavy traffic, barbecues, runners and walkers. The synthetic botanical insecticide, resmethrin, was used to control the adult mosquitoes.

Residents who do NOT want their property sprayed for mosquitoes must contact the Project or your Mosquito Control commission with you request. Please call or write every spring. The address is Seacoast Area Mosquito Control Project, P. O. Box 46, Stratham, NH 03885 or call 778-3906. All request will be honored.

Another biting fly which is a nuisance during July and August is the greenhead fly. Greenhead flies are related to deer flies, equally annoying. A noninsecticidal and successful means of control continues to be the black box. These boxes are placed on the salt marsh where greenhead flies mature. Hopefully, the flies will be attracted to the boxes instead of warm blooded animals. Once the flies get into the trap, escape is difficult. Heat and desiccation kill the flies. Many spiders and praying mantids have discovered these "fast food" boxes, taking advantage of the abundant prey.

MOSQUITO CONTROL REPORT CONTINUED . . .

The black box works best on the marsh where the flies hatch, however, residents who want to build their own boxes should contact the Project for directions. A variety of insects such as gypsy moths and yellow jackets also get trapped in the black boxes. It is an ingenious and simple way to control these pests without insecticides.

Sincerely,
Sarah T. MacGregor
Director /Entomologist

REPORT OF THE CONSERVATION COMMISSION

During the past year the Conservation Commission has spent considerable time meeting with landowners in town who are interested in maintaining the conservation values and open space of their properties. With the down turn of the regional economy, many landowners who own large parcels of open land in town are experiencing significant difficulties in meeting their personal and property tax obligations. This coupled with the decrease in development opportunities has prompted large landowners to investigate land protection programs that provide financial compensation in exchange for agreements and easements that maintain open space and protect the environmental sensitivity of properties in perpetuity. The Conservation Commission has acted as a catalyst and liaison with landowners and several local, state and federal agencies in this open space program most notably the Conservation Commission has worked closely with the Land Conservation Investment Program and the Trust for NH Lands in promoting this program.

Conservation Commission accomplishments have included supervising the completion of the comprehensive Natural Resource Inventory & Conservation Plan conducted over the past 2 1/2 years by the Smart Associates, Environmental Consultants of Contoocook, NH. This document will be a valuable tool to the various boards of the town and the public in planning and managing the wise use of the town's natural resources. At the time of this writing, the Conservation Commission is investigating the reproduction cost of the plan which will be available at cost to the public in the spring of 1992.

With the economic downturn, the Conservation Commission received and investigated 6 Dredge and Fill Applications or environmental complaints during the past year, down significantly from the past few years. This allowed the Conservation Commission more time to dedicate towards long term goals and projects.

The Conservation Commission in concert with the Applied Community Development Curriculum of the University of New Hampshire and the Boy Scouts of American Troop 200, initiated three conservation projects this past year, two of which are completed.

CONSERVATION COMMISSION REPORT CONTINUED. . .

A three sided mobile display depicting Conservation Commission programs and activities for future town events and three informational brochures for the Piscassic River Natural Area, Riverbend and Follets Brook Environmental Education Areas were completed. The installation and maintenance of the Wood Duck Nesting Box program cooperatively managed by the Conservation Commission and the Newmarket Boy Scout Troop 200 will be completed during the winter of 1992.

The 2nd annual Resident Youth Fishing Derby at Richmonds pond in June was a very successful event. This event which is sponsored by the Conservation Commission and Parks & Recreation Department saw 225 resident youths participate and have an enjoyable time. Plans are underway for the 3rd annual event, which will be Saturday, June 20, 1992 (Father's Day weekend).

The Conservation Commission would like to thank all the organizations and towns people for their involvement in the various conservation programs and projects and for their continued support.

Respectfully Submitted,
Chris J. Schoppmeyer, Chairman



**NEWMARKET TOWN HALL -1991
FORMER ST. MARY'S SCHOOL**



**NEWMARKET POLICE DEPARTMENT
AND WATER TREATMENT PLANT**

TOWN OF NEWMARKET
NEW HAMPSHIRE
FINANCIAL STATEMENTS
DECEMBER 31, 1991

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the Town
Council and Town Administrator
Town of Newmarket
Newmarket, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Newmarket as of and for the year ended December 31, 1991, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Newmarket as of December 31, 1991, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1991, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

February 7, 1992

*Plodzik & Sanderson
Professional Association*

GENERAL PURPOSE
FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF NEWMARKET
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1991

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$1,032,858	\$622,354	\$400,121
Investments			
Receivables (Net of Allowances for Uncollectibles)			
Interest		2,026	
Taxes	1,878,405		
Accounts		100,812	
Intergovernmental	25,000		
Interfund Receivable		74,369	54,845
Inventory		32,312	
<u>Other Debits</u>			
Amount to Be Provided for Retirement of General Long-Term Debt	_____	_____	_____
TOTAL ASSETS AND OTHER DEBITS	<u>\$2,936,263</u>	<u>\$831,873</u>	<u>\$454,966</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 1,277	\$	\$
Contracts Payable			
Retainage Payable			75,710
Intergovernmental Payable	2,427,298		631,294
Interfund Payable	74,369	54,845	
Escrow and Performance Deposits			
General Obligation Debt Payable			
Compensated Absences Payable			
Total Liabilities	<u>2,502,944</u>	<u>54,845</u>	<u>707,004</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Endowments			
Reserved for Encumbrances	85,624		3,340
Reserved for Inventories		32,312	
Reserved for Special Purposes			
<u>Unreserved</u>			
Designated for Special Purposes		744,716	260,892
Undesignated (Deficit)	347,695		(516,270)
Total Equity	<u>433,319</u>	<u>777,028</u>	<u>(252,038)</u>
TOTAL LIABILITIES AND EQUITY	<u>\$2,936,263</u>	<u>\$831,873</u>	<u>\$454,966</u>

Fiduciary Fund Types Trust and Agency	Account Group General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1991	December 31, 1990
\$ 454,362	\$	\$2,509,695	\$2,786,766
1,672,241		1,672,241	1,432,181
		2,026	
		1,878,405	1,202,521
		100,812	94,511
		25,000	67,220
		129,214	47,585
		32,312	32,312
	<u>3,477,638</u>	<u>3,477,638</u>	<u>3,695,776</u>
<u>\$2,126,603</u>	<u>\$3,477,638</u>	<u>\$9,827,343</u>	<u>\$9,358,872</u>
\$	\$	\$ 1,277	\$ 16,737
			9,500
		75,710	95,120
242,926		3,301,518	2,155,257
		129,214	47,585
140,704		140,704	103,174
	3,435,000	3,435,000	3,660,000
	42,638	42,638	35,776
<u>383,630</u>	<u>3,477,638</u>	<u>7,126,061</u>	<u>6,123,149</u>
		520,636	497,215
		88,964	118,287
		32,312	32,312
1,222,337		1,222,337	880,019
		1,005,608	1,195,975
		(168,575)	511,915
<u>1,742,973</u>		<u>2,701,282</u>	<u>3,235,723</u>
<u>\$2,126,603</u>	<u>\$3,477,638</u>	<u>\$9,827,343</u>	<u>\$9,358,872</u>

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

EXHIBIT B
TOWN OF NEWMARKET
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$6,919,522	\$	\$
Licenses and Permits	405,508		
Intergovernmental	400,750	74,782	
Charges for Services	120,604	617,241	
Miscellaneous	99,276	44,522	21,364
<u>Other Financing Sources</u>			
Operating Transfers In	14,683	77,519	
Proceeds of Long-Term Debt	<u>80,000</u>		
<u>Total Revenues and Other Financing Sources</u>	<u>8,040,343</u>	<u>814,064</u>	<u>21,364</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	863,075	124	
Public Safety	562,187		
Highways, Streets, Bridges	463,080		
Sanitation	360,890	217,252	
Health	33,565		
Welfare	88,488		
Culture and Recreation	179,307	131,861	
Water Department		162,909	
Miscellaneous	66,303		
Capital Outlay	135,562	6,272	627,025
<u>Debt Service</u>			
Principal	140,000	165,000	
Interest	111,767	208,159	
Intergovernmental	4,878,983		
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>354,019</u>	<u>20,000</u>	<u>123</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>8,237,226</u>	<u>911,577</u>	<u>627,148</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	(196,883)	(97,513)	(605,784)
<u>Fund Balances - January 1</u>	<u>630,202</u>	<u>874,541</u>	<u>353,746</u>
<u>Fund Balances - December 31</u>	<u>\$ 433,319</u>	<u>\$777,028</u>	<u>(\$252,038)</u>

Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	December 31, 1991	December 31, 1990
\$	\$6,919,522	\$ 6,957,272
	405,508	439,653
	475,532	470,510
	737,845	804,522
65,818	230,980	452,081
276,500	368,702	372,254
	80,000	70,000
<u>342,318</u>	<u>9,218,089</u>	<u>9,566,292</u>
	863,199	919,692
	562,187	560,488
	463,080	556,898
	578,142	686,442
	33,565	34,169
	88,488	88,770
	311,168	321,066
	162,909	186,709
	66,303	62,031
	768,859	2,132,589
	305,000	125,000
	319,926	272,847
	4,878,983	4,698,450
	374,142	345,973
	<u>9,775,951</u>	<u>10,991,124</u>
342,318	(557,862)	(1,424,832)
<u>880,019</u>	<u>2,738,508</u>	<u>4,163,340</u>
<u>\$1,222,337</u>	<u>\$2,180,646</u>	<u>\$ 2,738,508</u>

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

EXHIBIT C
TOWN OF NEWMARKET
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1991

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$6,778,326	\$6,919,522	\$141,196
Licenses and Permits	408,375	405,508	(2,867)
Intergovernmental	517,505	400,750	(116,755)
Charges for Services	100,000	120,604	20,604
Miscellaneous	65,500	99,276	33,776
<u>Other Financing Sources</u>			
Operating Transfers In	15,680	14,683	(997)
Proceeds of Long-Term Debt	80,000	80,000	
<u>Total Revenues and Other Financing Sources</u>	<u>7,965,386</u>	<u>8,040,343</u>	<u>74,957</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	924,269	863,075	61,194
Public Safety	544,673	562,187	(17,514)
Highways, Streets, Bridges	484,995	463,080	21,915
Sanitation	390,398	360,890	29,508
Health	41,130	33,565	7,565
Welfare	96,075	88,488	7,587
Culture and Recreation	210,590	179,307	31,283
Water Department			
Miscellaneous	66,303	66,303	
Capital Outlay	187,452	135,562	51,890
<u>Debt Service</u>			
Principal	140,000	140,000	
Interest	125,500	111,767	13,733
Intergovernmental	4,878,983	4,878,983	
<u>Other Financing Uses</u>			
Operating Transfers Out	354,019	354,019	
<u>Total Expenditures and Other Financing Uses</u>	<u>8,444,387</u>	<u>8,237,226</u>	<u>207,161</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	(479,001)	(196,883)	282,118
<u>Fund Balances - January 1</u>	<u>630,202</u>	<u>630,202</u>	
<u>Fund Balances - December 31</u>	<u>\$ 151,201</u>	<u>\$ 433,319</u>	<u>\$282,118</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$6,778,326	\$6,919,522	\$141,196
			408,375	405,508	(2,867)
	74,782	74,782	517,505	475,532	(41,973)
800,645	617,241	(183,404)	900,645	737,845	(162,800)
	44,522	44,522	65,500	143,798	78,298
77,519	77,519		93,199	92,202	(997)
			80,000	80,000	
<u>878,164</u>	<u>814,064</u>	<u>(64,100)</u>	<u>8,843,550</u>	<u>8,854,407</u>	<u>10,857</u>
	124	(124)	924,269	863,199	61,070
			544,673	562,187	(17,514)
246,385	217,252	29,133	484,995	463,080	21,915
			636,783	578,142	58,641
			41,130	33,565	7,565
			96,075	88,488	7,587
77,519	131,861	(54,342)	288,109	311,168	(23,059)
207,538	162,909	44,629	207,538	162,909	44,629
			66,303	66,303	
43,703	6,272	37,431	231,155	141,834	89,321
125,000	165,000	(40,000)	265,000	305,000	(40,000)
158,019	208,159	(50,140)	283,519	319,926	(36,407)
			4,878,983	4,878,983	
<u>20,000</u>	<u>20,000</u>	<u></u>	<u>374,019</u>	<u>374,019</u>	<u></u>
<u>878,164</u>	<u>911,577</u>	<u>(33,413)</u>	<u>9,322,551</u>	<u>9,148,803</u>	<u>173,748</u>
	(97,513)	(97,513)	(479,001)	(294,396)	184,605
<u>874,541</u>	<u>874,541</u>	<u></u>	<u>1,504,743</u>	<u>1,504,743</u>	<u></u>
<u>\$874,541</u>	<u>\$777,028</u>	<u>(\$ 97,513)</u>	<u>\$1,025,742</u>	<u>\$1,210,347</u>	<u>\$184,605</u>

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

EXHIBIT D
TOWN OF NEWMARKET
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Fiduciary Fund Type Nonexpendable Trust Funds	
	Town	Library
<u>Operating Revenues</u>		
New Funds	\$ 8,275	\$
Interest and Dividends	33,330	2,180
Capital Gains (Losses)	7,144	
<u>Total Operating Revenues</u>	48,749	2,180
<u>Operating Expenses</u>		
Administration		
Scholarships	6,875	
Cemetery	6,073	
<u>Total Operating Expenses</u>	12,948	
<u>Operating Income</u>	35,801	2,180
<u>Operating Transfers</u>		
Transfers Out	(14,560)	
<u>Net Income</u>	21,241	2,180
<u>Fund Balances - January 1</u>	466,180	31,035
<u>Fund Balances - December 31</u>	\$487,421	\$33,215

Totals (Memorandum Only)	
<u>December 31, 1991</u>	<u>December 31, 1990</u>
\$ 8,275	\$ 9,684
35,510	40,321
<u>7,144</u>	<u>9,922</u>
 <u>50,929</u>	 <u>59,927</u>
	2,859
6,875	3,250
<u>6,073</u>	<u>6,370</u>
 <u>12,948</u>	 <u>12,479</u>
 37,981	 47,448
 (<u>14,560</u>)	 (<u>16,806</u>)
 23,421	 30,642
 <u>497,215</u>	 <u>466,573</u>
 <u>\$520,636</u>	 <u>\$497,215</u>

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

EXHIBIT E
TOWN OF NEWMARKET
Combined Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1991

	Fiduciary Fund Type Nonexpendable Trust Funds	
	<u>Town</u>	<u>Library</u>
<u>Cash Flows From Operating Activities</u>		
Interest and Dividends Received	\$ 33,330	\$ 2,180
New Funds Received	8,275	
Trust Income Distributions	(12,948)	
Operating Transfers Out	(14,560)	_____
<u>Net Cash Provided (Used) by Operating Activities</u>	<u>14,097</u>	<u>2,180</u>
<u>Cash Flows From Investing Activities</u>		
Proceeds From Sales and Maturities of Investment Activities	217,201	
Purchase of Investment Securities	(199,927)	_____
<u>Net Cash Provided (Used) in Investing Activities</u>	<u>17,274</u>	_____
<u>Net Increase In Cash</u>	31,371	2,180
<u>Cash - January 1</u>	<u>110,297</u>	<u>31,035</u>
<u>Cash - December 31</u>	<u>\$141,668</u>	<u>\$33,215</u>
 <i>Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities</i>		
<u>Net Income</u>	<u>\$ 21,241</u>	<u>\$ 2,180</u>
<u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>		
(Gain) on Sales of Investments	(7,144)	
Increase (Decrease) in Due to Other Funds	_____	_____
<u>Total Adjustments</u>	<u>(7,144)</u>	_____
<u>Net Cash Provided (Used) by Operations</u>	<u>\$ 14,097</u>	<u>\$ 2,180</u>

Totals (Memorandum Only)	
December 31, 1991	December 31, 1990
\$ 35,510	\$ 40,321
8,275	9,684
(12,948)	(12,479)
(14,560)	(38,205)
<u>16,277</u>	(<u>679</u>)
217,201	156,874
(199,927)	(155,091)
<u>17,274</u>	<u>1,783</u>
33,551	1,104
<u>141,332</u>	<u>140,228</u>
<u>\$174,883</u>	<u>\$141,332</u>
<u>\$ 23,421</u>	<u>\$ 30,642</u>
(7,144)	(9,922)
<u> </u>	(<u>21,399</u>)
(<u>7,144</u>)	(<u>31,321</u>)
<u>\$ 16,277</u>	(<u>\$ 679</u>)

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

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Newmarket, New Hampshire was incorporated in 1727 and operates under a Town Council form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. *Governmental Reporting Entity*

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Newmarket includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

The following organization is not part of the Town and is excluded from the accompanying financial report:

Newmarket School District

B. *Basis of Presentation*

The accounts of the Town are organized on the basis of funds or account groups, 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, liabilities, fund equity, revenues, and expenditures/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. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon determi-

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

nation of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Public Library	Town Hall Memorial
Conservation Commission	Water Department
Town Hall Fire	Sewer Department

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The following funds are included in this fund type:

- Sewer Construction
- Landfill Project
- Reconstruction Project
- Water Facilities Construction Project

FIDUCIARY FUND TYPES

Fiduciary Funds include Expendable Trust, Nonexpendable Trust and Agency Funds. The measurement focus of the Expendable Trust Funds is the same as of governmental funds. Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, emphasis is placed on the determination of net income, financial position and changes in financial position. Agency Funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The following funds are included in this fund type:

Nonexpendable Trust Funds
Town Trusts
Library Trusts

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

Expendable Trust Funds
Capital Reserve

Agency Fund
Developers' Performance Bond

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the Town.

TOTAL COLUMNS (MEMORANDUM ONLY) ON COMBINED STATEMENTS

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

C. *Basis of Accounting*

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. *Budgetary Accounting*

General Budget Policies

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 and all Special Revenue Funds, except the Town Hall Fire and Town Hall Memorial Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1991, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$360,714
Beginning Fund Balance -	
Reserved for Encumbrances	<u>118,287</u>
Total Use of Beginning Fund Balance	<u>\$479,001</u>

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

Encumbrances

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 fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

E. Assets, Liabilities and Fund Equity

1. Cash and Equivalents

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. Investments

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

3. Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Newmarket annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained below.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impres-

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

sion of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized with no allowance for uncollectibles due to the process of deeding.

However, management has recognized a reserve of \$20,000 representing future potential abatements of property tax receivables.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Certain grants received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.
- d. Various service charges (water, sewer) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet.

4. *Interfund Receivables and Payables*

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

5. *Inventories*

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. The water department inventory is stated at lower of cost or market, with cost determined by the first-in, first-out method.

6. *Long-Term Liabilities*

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

It is the Town's policy to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vacation benefits is recognized when payments are made to employees. A long-term liability of \$42,638 of accrued vacation benefits at December 31, 1991, has been recorded in the General Long-Term Debt Group of Accounts, representing the Town's commitment to fund such costs from future operations.

7. *Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserved for Endowments - represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

Reserved for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserved for Special Purposes - is used to account for unencumbered balance of restricted funds. These include the uncommitted balances of the Town's Expendable Trust Funds.

F. *Revenues, Expenditures and Expenses*

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

Compensated Absences

Vested or accumulated earned time leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and fund liability of the General Fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive earned time benefits.

Employees may accumulate up to 90 days sick leave at a rate of 12 days per year for non-union employees and 11 days per year for union employees. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Estimated value of sick leave is \$133,982.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Deficit Fund Balances

Project Deficit

There is a deficit of \$516,270 in the Capital Projects (Sewer Construction) Fund at December 31, 1991. Generally, this deficit arises because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the project are not recognized on the financial statements until issued.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

NOTE 3 - ASSETS

A. Cash and Investments

At year end, the carrying amount of the Town's cash deposits is \$2,509,695 and the bank balance is \$2,714,858. Of the bank balance, \$937,854 was covered by Federal depository insurance, \$188,000 was collateralized with Federal securities, and \$1,589,004 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

The Town's investments are categorized as to risk assumed at year end.

	Category			Carrying Amount	Market Value
	1	2	3		
US Government Obligations	\$	\$	\$1,135,425	\$1,135,425	\$1,140,000
Corporate Bonds			203,634	203,634	217,508
Common Stocks			66,582	66,582	75,926
	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$1,405,641</u>		
Mutual Funds				266,600	266,600
<u>Total Investments</u>				<u>\$1,672,241</u>	<u>\$1,700,034</u>

Category 1 Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

Category 2 Includes uninsured and unregistered investments, for which the securities are held by the broker or agent in the Town's name.

Category 3 Includes uninsured and unregistered investments, for which the securities are held by the broker or agent, but not in the Town's name.

All of the Town's investments are under the management of Charter Trust Company, who is the agent for the Town's Trustees of Trust Funds. Investments are held by an agent of the bank but not in the Town's name. These investments are therefore designated as Category 3 as defined above.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

B. *Property Taxes*

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the New Hampshire Department of Revenue Administration, in conjunction with the Town, establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Newmarket School District and Rockingham County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

C. *Interfund Receivables/Payables*

Individual fund interfund receivable and payable balances at December 31, 1991 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$ 74,369
<u>Special Revenue Fund</u>		
Sewer Department	74,369	54,845
<u>Capital Projects Fund</u>		
Sewer Construction	<u>54,845</u>	<u> </u>
<u>Totals</u>	<u>\$129,214</u>	<u>\$129,214</u>

NOTE 4 - LIABILITIES

A. *Intergovernmental Payable*

The Town has recorded \$3,301,518 as an intergovernmental payable, of which \$2,427,298 represents the balance of the school district assessment due to be paid to the Newmarket School District during the six-month period ending June 30, 1992, \$242,926 represents Capital Reserve Funds

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

which belong to the Newmarket School District, and \$631,294 is due the State of New Hampshire for sewer construction.

B. Defined Benefit Pension Plan

The Town of Newmarket participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1991 was \$1,009,237; the Town's total payroll was \$1,150,377.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Covered employees other than police and fire personnel are required by State Statute to contribute 5.0% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1987. These contributions represented 6.82% for police, 8.40% for firemen, and 2.20% for all other employees through June 30, 1991. From July 1, 1991, the Town's contribution rates were 5.36% for police, 5.35% for firemen and 2.51% for all other employees. The contribution requirements for the year ended December 31, 1991 were \$99,944, which consisted of \$36,330 from the Town and \$63,614 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1990 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,471,877,286. The system's net assets available for benefits on June 30, 1990 (as reported in the Plan's Audited Annual Report dated February 25, 1991) were at \$1,245,744,548. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

required by GASB 5 available for individual employees. See page 34 of the above-referenced Annual Report.

C. Long-Term Debt

1. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1991.

General Obligation Debt Payable, January 1, 1991	\$3,660,000
New Debt Incurred	80,000
General Obligation Debt Retired	(305,000)
General Obligation Debt Payable, December 31, 1991	<u>\$3,435,000</u>

General obligation debt payable at December 31, 1991 is comprised of the following individual issues:

\$800,000 1985 Sewer Construction Bonds due in annual installments of \$40,000 through February 15, 2005; interest at variable rates from 8.80% to 9.00% (This issue is being serviced - principal and interest - by the Sewer Department Fund)	\$ 560,000
\$100,000 1991 Town Hall Purchase Note due in annual installments of \$20,000 through 1995; (This note is interest free.)	80,000
\$95,000 1985 Water Improvements Bonds due in annual installments of \$10,000 through July 15, 1994 and a final payment of \$5,000 on July 15, 1995; interest at variable rates from 6.25% to 9.00% (This issue is being serviced - principal and interest - by the Water Department Fund)	35,000
\$100,000 1988 Road Construction Notes due in annual installments of \$20,000 through May 20, 1993; interest at 6.11%	40,000
\$437,000 1988 Road Construction Bonds due in annual installments of \$37,000 in 1989, \$35,000 in 1990, \$30,000 through 1998 and \$25,000 through 2003; interest at variable rates from 6.95% to 7.55%	335,000

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

General Obligation Debt (Continued)

\$240,000 1988 Landfill Bonds due in annual installments of \$20,000 through 1992, \$15,000 through 2004; interest at variable rates from 7.50% to 7.62%	200,000
\$2,300,000 1989 Water Facility Reconstruction Bonds due in annual installments of \$115,000 through 2010; interest at variable rates from 6.80% to 6.875%	<u>2,185,000</u>
<u>Total</u>	<u>\$3,435,000</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1991, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending</u> <u>December 31,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	\$ 255,000	\$ 236,809	\$ 491,809
1993	250,000	219,781	469,781
1994	230,000	203,195	433,195
1995	225,000	187,891	412,891
1996	200,000	172,630	372,630
1997-2010	<u>2,275,000</u>	<u>1,000,927</u>	<u>3,275,927</u>
<u>Totals</u>	<u>\$3,435,000</u>	<u>\$2,021,233</u>	<u>\$5,456,233</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At December 31, 1991, the Town of Newmarket is using an equalized value of \$280,126,705 and a legal debt margin of \$4,902,217.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

2. *Compensated Absences*

The Town has recognized \$42,638 as an accrued liability for compensated absences which is reflected in the General Long-term Debt Account Group.

<u>Total Long-Term Debt</u>	
General Obligation	\$3,435,000
Compensated Absences Payable	<u>42,638</u>
 <u>Total</u>	 <u>\$3,477,638</u>

D. *Bonds or Notes Authorized - Unissued*

Article 2 of the 1990 Town Meeting appropriated \$650,000 for study, design and construction of wastewater treatment improvements to be financed by long-term borrowing.

NOTE 5 - FUND EQUITY

Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	\$85,624
<u>Capital Projects Fund</u>	
Sewer Construction	<u>3,340</u>
 <u>Total</u>	 <u>\$88,964</u>

Reserved for Special Purposes

The \$1,222,337 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes

Reserved for Endowments

The \$520,636 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

Reserved for Inventory

The \$32,312 reserved for inventory represents Water Department Fund inventory which, under the purchases method, does not represent expendable available resources, even though it is a component of net current assets.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

Designated for Special Purposes

The \$1,005,608 designated for special purposes represents Special Revenue and Capital Projects Fund balances which management intends to use in the subsequent years.

Trust Funds

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1991 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery	\$279,683	\$129,873
Scholarship	74,777	3,088
Library	<u>10,000</u>	<u>23,215</u>
<u>Total Nonexpendable</u>	<u>\$364,460</u>	<u>\$156,176</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
Fire Department	\$ 65,566	
Public Works	64,349	
Ambulance	54,512	
Sewer	362,045	
Police Department	3,305	
Library	279,059	
Safety Building	274,965	
Dispatch Equipment	23,024	
Revaluation	81,332	
Highway	<u>14,180</u>	
<u>Total Expendable</u>	<u>\$1,222,337</u>	
<u>Total All Trust Funds</u>	<u>\$1,742,973</u>	

NOTE 6 - LITIGATION

There is an enforcement action by the State of New Hampshire against the Town to clean up its contaminated landfill, which the Town claims has been contaminated by actions of various industries.

It is a complicated case. The Town may be required to expend funds for the closure and remediation of the site. The final amount will depend on the outcome of studies designed to determine the amount of remediation required to bring the landfill within the clean up standards required by both the State

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

and Federal governments. These studies were completed in 1991. The Town is currently in negotiations with the industries to fund the tasks to clean-up the landfill.

In another instance, the Town is a defendant in a case involving personal injuries sustained by an employee. The claims against the Selectmen and the Town were recently dismissed by the Court and the sole remaining defendant is a Town employee. However, a recent motion filed by the Town to dismiss the claim was denied by the Rockingham County Superior Court. The ruling denying this motion has been appealed to the New Hampshire Supreme Court.

There are other various claims and suits pending against the Town which arise in the normal course of the Town's activities. It is management's opinion that the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

TOWN OF NEWMARKET
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1991

Plodzik & Sanderson
Professional Association
accountants & auditors

Stephen D. Plodzik, PA
Robert E. Sanderson, PA
Paul J. Mercier, Jr., CPA
Edward T. Perry, CPA

Armand G. Martineau, CPA
Tamar M.J. Maynard, CPA
James A. Sojka, CPA
John C. Smith, CPA
David I. Petretta, CPA

February 7, 1992

To the Members of the Town
Council and Town Administrator
Town of Newmarket
Newmarket, New Hampshire

We have examined the financial statements of the Town of Newmarket for the year ended December 31, 1991 and have issued our report thereon dated February 7, 1992. In connection with our examination, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. Most are repeated from previous years. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

GENERAL

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations, or inadequate software systems. We have noted many improvements and positive aspects of the Town's financial management and procedures over the previous years.

However, previous management letters have revealed certain weaknesses which could offset the internal accounting controls of the Town, and we have offered our recommendations for improvement in the following areas which are continually mentioned because of their importance for a sound and quality accounting system.

FINANCE OFFICER OR TOWN ACCOUNTANT POSITION (REPEAT RECOMMENDATION)

At present, the Town has an individual in charge of its bookkeeping department who is maintaining most of the necessary records. However, there continues to be a lack of support and expert guidance for this individual.

TOWN OF NEWMARKET
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

We continue to recommend that the Town establish a finance officer/accountant position to oversee the operation of the entire financial system. This individual should possess the necessary skills to enable an assumption of responsibility for supervising all bookkeeping and record-keeping functions. This would include, but not be limited to, the following:

1. Reviewing and appraising the soundness, adequacy and application of accounting, financial and operating controls.
2. Ascertaining the extent of compliance with established policies, plans and procedures to include State and Federal statutes where applicable.
3. Ascertaining the extent to which the Town's assets are accounted for and safeguarded from losses of all kinds.
4. Supervising the various clerical aspects of the accounting functions, including bookkeeping and responsibility for preparing periodic financial reports.
5. Ascertaining the reliability of accounting and other data within the organization. This includes the accounting responsibilities of elected officials and appointed commissions.
6. Updating and maintaining the capabilities of the Town's data processing systems.

Our annual audit engagement with the Town of Newmarket is for the purpose of "expressing an unqualified opinion on the fairness of presentation of the financial statements of the Town". In actuality, we prepare the year-end financial statements, because of the inadequacy of the internal accounting controls and the lack of accounting expertise and guidance. Besides being beyond the audit engagement, it is very difficult to rectify problems which occur over a twelve-month period. Further, the independent audit should not be relied upon to find and correct any errors which may occur.

FIXED ASSETS RECORDS AND CONTROLS (REPEAT RECOMMENDATION)

All fixed asset acquisitions are listed as expenditures in the General Fund. This procedure is standard in municipalities. However, these fixed assets should be accounted for in a separate self-balancing group of accounts. The purpose of recording general fixed assets is primarily to provide for physical and dollar value control for stewardship needs. In addition, by maintaining fixed assets records, the Town will realize several benefits:

1. Fixed assets can be inventoried periodically to ensure that they are properly controlled.

TOWN OF NEWMARKET
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

2. Responsibility for custody and effective use of fixed assets can be clearly established.
3. Records will be readily available to substantiate the amount of grants used to finance expenditures for fixed assets. Furthermore, the determination of costs for building or equipment use is facilitated. The latter is important to obtain reimbursement for the use of buildings and equipment in Federal and State aid programs.
4. Information is readily available both to determine insurance needs and to substantiate losses recoverable from insurance.
5. Information is available for the preparation of a Statement of General Fixed Assets.

The New Hampshire Government Finance Officers' Association recently completed a current well-written accounting policy and procedures manual. This manual will assist in understanding and provide instruction for gathering, processing and reporting financial management information.

In closing, we would like to express our appreciation to those persons whose cooperation and assistance during the course of our audit have helped us to achieve efficiencies in completing our audit.

After you have reviewed our report, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,



PLODZIK & SANDERSON
Professional Association

NOTICE

The following MS-7 budget form has been significantly changed by the N.H. Department of Revenue Administration. The format change is an effort to standardize the reporting practices of N.H. communities. Listed below is a brief explanation of the more prominent accounts:

Executive - Town Council, Town Administration & Boards.

Elections, Registration & Vital Statistics - Town Clerk's functions & Voter registrations.

Financial Administration - Accounting Reporting, Audits, Tax Collections, Treasurer, Bookkeeping, Information Systems.

Employee Benefits - Personnel Administration, Benefits - Insurances,
Insurances - Property, Liability & Public Officials Liability

Health Agencies & Hospitals - Grant Agencies.

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



BUDGET OF THE TOWN

OF _____ NEW MARKET _____ N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 19__ to December 31, 19__ or for Fiscal Year
From January 1 19 92 to June 30 19 93

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date April 6 1992

Donal McGehee
Charles A. Smart
Lawrence L. Pickering
Richard A. Caswell

Michael Martin
Jean Monson
Phyllis M. Shaw
Walter Hancock

PURPOSES OF APPROPRIATION (RSA 31:4)	W.A. No.	1	2	3	5	
		* Actual Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	Selectmen's Budget Ensuring Fiscal Year (omit cents)	Budget Committee	
Acct. No.					Recommended Ensuring Fiscal Year (omit cents)	Not Recommended (omit cents)
GENERAL GOVERNMENT						
4130	Executive	115,781	126,389	171,108	171,108	
4140	Elec. Reg. & Vital Stat	60,481	58,467	77,916	77,916	
4150	Financial Administration	91,640	97,191	164,090	164,090	
4152	Revaluation of Property	0	0	0	0	
4153	Legal Expense	30,000	15,725	27,500	27,500	
4155	Employee Benefits	261,734	255,475	463,957	463,957	
4191	Planning and Zoning	33,588	28,910	18,063	18,063	
4194	General Government Bldg	71,418	66,807	78,989	78,989	
4195	Cemeteries	17,180	16,265	36,604	36,604	
4196	Insurance	217,012	203,736	289,610	289,610	
4197	Advertising and Reg. Assoc	0	0	2,000	2,000	
—	—					
4199	Other General Government Cont.	25,000	13,191	28,000	28,000	
PUBLIC SAFETY						
4210	Police /Dispatch	463,115	491,912	782,711	782,711	
4215	Ambulance	16,875	11,608	22,290	22,290	
4220	Fire	53,250	45,076	83,685	83,685	
4240-	Code Enforcement	27,000	26,835	41,451	41,451	
4290-	Emergency Management	1,308	1,270	3,290	3,290	
—	—					
HIGHWAYS AND STREETS						
4312	Highways and Streets	461,825	440,700	618,495	618,495	
4313	Bridges	0	0	45,000	45,000	
4316	Street Lighting	19,770	19,166	31,902	31,902	
—	—					
SANITATION						
4323	Solid Waste Collection	97,655	90,752	86,394	86,394	
4324	Solid Waste Disposal	292,743	270,138	440,380	440,380	
4326-	Sewer Coll & Disp	310,088	334,029	575,246	575,246	
—	—					
WATER DISTRIBUTION & TREATMENT						
4332	Water Services	490,557	445,563	738,865	738,865	
4335	Water Treatment	0	0	110,075	110,075	
—	—					
HEALTH						
4414	Pest Control	22,255	21,387	5,500	5,500	
4415	Health Agencies and Hospitals	62,803	62,803	97,374	97,374	
—	—					
WELFARE						
4442	Direct Assistance	96,075	88,029	91,100	91,100	
4444	Intergovernmental Well Pmts					
—	—					
Sub-Totals (carry to top of page 3)		3,339,153	3,231,424	5,131,595	5,131,595	

Acct. No	W.A. No.	1	2	3	4		5
		*Actual Appropriations Current Year (omit cents)	Actual Expenditures Current Year (omit cents)	Selectmen's Budget Ensiung Fiscal Year (omit cents)	Budget Committee		Not Recommended (omit cents)
Sub-Totals (from page 2)		3,339,153	3,231,424	5,131,595	5,131,595		
CULTURE AND RECREATION							
4520	Parks and Recreation	184,317	178,838	293,451	293,451		
4550	Library	66,669	66,669	109,986	109,986		
4583	Patriotic Purposes	500	500	2,000	2,000		
4589	Old Home Weekend	3,000	3,000	3,000	3,000		
CONSERVATION							
4612	Purchase of Natural Res						
--	Conservation Comm.	773	767	773	773		
--	Historical Society	500	500	750	750		
REDEVELOPMENT AND HOUSING							
--							
--							
ECONOMIC DEVELOPMENT							
--	Administration	0	0	8,000	8,000		
--							
--							
DEBT SERVICE							
4711	Princ.-Long Term Bonds & Notes	140,000	140,000	185,000	185,000		
4721	Int.-Long Term Bonds & Notes	50,500	50,760	118,678	118,678		
4723	Interest on TAN	75,000	61,007	45,000	45,000		
--							
CAPITAL OUTLAY							
4903		100,000	20,000	0	0		
--							
--							
--							
--							
OPERATING TRANSFERS OUT							
4914	To Capital Reserve Funds	276,500	276,500	152,000	152,000		
--							
--							
--							
4916	To Trust and Agency Funds (RSA 31 19-a)						
--							
TOTAL APPROPRIATIONS		4,236,912	4,029,965	6,050,233	6,050,233		

* Enter in these columns the numbers which were revised and approved by DRA and which appear on the current tax rate papers

HELP! We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.

Acct.	W.A.	Amt.	Acct.	W.A.	Amt.
4332	3	40,000			

SOURCES OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	Estimated Revenues Current Year (omit cents)	Actual Revenues Current Year (omit cents)	Selectmen's Budget Ensuuing Fiscal Year (omit cents)	Estimated Revenues Ensuuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		10,000	10,850	14,500	14,500
3180	Resident Taxes		40,000	40,285	62,270	62,270
3185	Yield Taxes		2,500	6,083	8,284	8,284
3189	Other Taxes		0	10,541	14,000	14,000
3190	Int. & Pen. on Delinquent Taxes		106,500	127,713	180,000	180,000
	— Inventory Penalties					
LICENSES, PERMITS AND FEES						
3210	Business Licenses and Permits		6,875	7,509	12,700	12,700
3220	Motor Vehicle Permit Fees		400,000	399,475	550,000	550,000
3290	Other Licenses Permits & Fees		1,500	3,171	2,950	2,950
FROM FEDERAL GOVERNMENT						
3319	Other					
FROM STATE						
3351	Shared Revenue		99,470	99,469	111,450	111,450
3353	Highway Block Grant		69,583	69,584	96,580	96,580
3354	Water Pollution Grants		74,782	74,782	141,280	141,280
3356	State & Fed. Forest Land Reimb.					
3357	Flood Control Reimbursement					
3359	Other		51,840	46,751	0	0
FROM OTHER GOVERNMENT						
3379	Intergovernmental Revenues		0	0	33,000	33,000
CHARGES FOR SERVICES						
			100,000	118,979	225,000	225,000
3401	Income from Departments					
3409	Other Charges					
MISCELLANEOUS REVENUES						
3501	Sale of Municipal Property					
3502	Interest on Investments		65,500	77,633	50,000	50,000
3509	Other		0	8,126	55,800	55,800
INTERFUND OPERATING TRANSFERS IN						
3914	Capital Reserve Fund Article 8				35,000	35,000
	—					
	—					
3915	Enterprise Fund					
	Sewer —		310,088	342,448	540,246	540,246
	Water —		490,557	267,244	848,940	848,940
	Electric —					
3916	Trust and Agency Funds		15,680	14,559	30,000	30,000
OTHER FINANCING SOURCES						
3934	Proc. from Long Term Notes & Bonds		80,000	80,000	1,000,000	1,000,000
	— Fund Balance		360,714	360,714	132,000	132,000
TOTAL REVENUES AND CREDITS			2,285,589	2,165,916	4,144,000	4,144,000

Total Appropriations	6,050,233
Less: Amount of Estimated Revenues, Exclusive of Taxes	4,144,000
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	1,906,233

BUDGET OF THE TOWN OF NEWMARKET, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW



STATE OF NEW HAMPSHIRE
TOWN OF NEWMARKET

To the Inhabitants of the Town of Newmarket, in the County of Rockingham, in said State, qualified to vote in the Town affairs; You are hereby notified to meet at the Newmarket School Gym, in said Town on Tuesday, the 12th of May 1992, to vote on the following Article 1.

The Polls will close and action by balloting on Article No.1 will cease at 7:00 P.M. The ballots will then be counted and the results announced.

Further, in compliance with the actions provided by the Town meeting, March 10, 1981, Article 22, and by action of the Town Council, the second session has been restricted to weekday evenings, starting no earlier than 7:00 P.M. Therefore, the second session of Town Meeting to consider the remaining articles will be held Thursday, May 14th, 1992 at 7:00 P.M. at the High School Gym.

POLLS OPEN - MAY 12, 1992
8:00 A.M. TO 7:00 P.M.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to authorize the issuance of not more than \$1,000,000 of bonds and/or notes necessary to finance the transition to an optional fiscal year in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and RSA 31:94-d and to authorize the Town Council and Town Administrator to issue and negotiate such bonds and/or notes and to determine the rate of interest thereon.
(Requires a 2/3 vote) RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 3. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Improvements to the Water System and to raise and appropriate the sum of \$40,000 to be placed in this fund and to designate the Town Council as agents to expend.
RECOMMENDED BY THE BUDGET COMMITTEE

ARTICLE 4. To see if the Town will vote to raise and appropriate for the purposes specified therein the sums of money as recommended by the Budget Committee.

ARTICLE 5. To see if the Town will vote to adopt the provisions of RSA 31:95-c to restrict revenues from landfill related litigation and negotiations to expenditures for the purpose of landfill closure related expenditures. Such revenues and expenditures shall be accounted for in a special revenue fund to be know as the landfill fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the town council to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of the revenue. **RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 6. To see if the Town will vote to discontinue the Police Department Capital Reserve Fund and to transfer said funds plus interest from the Police Department Capital Reserve Fund to the Safety Building Capital Reserve Fund and to designate the Town Council as agents of the fund to expend. **RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 7. To see if the Town will vote to discontinue the Highway Capital Reserve Fund to transfer said funds plus interest from the Highway Capital Reserve Fund to the Public Works Capital Reserve Fund and to designate the Town Council as agents of the fund to expend. **RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 8. To see if the Town will vote to authorize the Town Council to withdraw up to \$35,000 from the Sewer Improvement Capital Reserve Fund for repairs and improvements to the Clarifier-Unit One at the Wastewater Treatment Plant and to further designate the Town Council as agents of the fund to expend. **RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 9. To see if the Town will vote to authorize the Town Council as agents to all existing Capital Reserve Funds (Ambulance Replacement, Library Alteration & Expansion, Fire Truck Replacement, Safety Building, Dispatch Equipment, Revaluation, Public Works Equipment Replacement and Sewer) for purposes of expending funds. The Town Council shall hold a public hearing on the action to be taken prior to expending such funds. **RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 10. To see if the Town will vote to create an expendable general fund trust fund under the provisions of RSA 31:19-a, to be known as the Riverside Cemetery Maintenance and Improvement Fund for the purpose of maintaining and improving the Riverside Cemetary, and to raise and appropriate the principal sum of \$7,287.51 plus interest on that sum from April 10, 1992 towards this pupose, and appoint the trustees of the trust fund as agents to expend. This appropriation will be off set by a transfer in the same amount to the general fund from the capital improvement fund previously established by the trustees of the trust funds. **RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 11. To see if the Town will vote to allow a discount of two percent (2%) on all property taxes paid in full, if paid within twenty (20) days. Deadline for allowance of discount to be printed on tax bills. **RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 12. To see if the Town will vote to authorize and empower the Town Council to borrow money for necessary expenditures in anticipation of the collection of taxes. **RECOMMENDED BY THE BUDGET COMMITTEE**

ARTICLE 13. To see if the Town will authorize the Town Council to apply for, accept, and expend money from the state, federal or other governmental unit, or private source, which becomes available during the fiscal year upon the conditions that (1) the funds to be used only for legal purposes for which a Town may appropriate moneys, (2) that the Town Council hold prior public hearing on the action to be taken, (3) that expenditure of other Town funds shall not be required all in accordance with New Hampshire Revised Statutes Annotated Chapter 31, Section 95-B.

ARTICLE 14. To transact any other business which may legally come before this meeting.

Given under our hand and sealed this 15th day of April in the year of our Lord nineteen hundred and ninety two (1992).

Arthur R. Beauchamp
Kenneth J. Kelly
Jeanne Groswood
Robert

Buzz Hall
Roseella M. Shaw
1, 2, 12

Town Council
Town of Newmarket, NH

A true copy of Warrant - Attest:

Arthur R. Beauchamp
Kenneth J. Kelly
Jeanne Groswood
Robert

Buzz Hall
Roseella M. Shaw
1, 2, 12

Town Council
Town of Newmarket, NH

We hereby certify that we gave notice to the inhabitants within named, to meet at the times and places and for the purpose within mentioned by posting and attested copy of the within warrant at the place of meeting, and a like attested copy at the Town Office Building being a public place in said town on the 15th day of April 1992.

Arthur Beauchamp
Raymond Libby
G. W. H.
James Francis

Burt Heath
Theresa M. Heath

Town Council
Town of Newmarket, NH

INFORMATION REGARDING OPTIONAL FISCAL YEAR

1. What is an optional fiscal year?

Newmarket's budget cycle has been based on a calendar year. That is, the town's accounting procedures have been based on a January to December cycle. New Hampshire R.S.A. 31:94-a allows communities to adopt a single 18 month (transitional) budget and thereafter establishing an optional fiscal year of July 1 to June 30. Our town charter calls for the establishment of an optional fiscal year and we are now in the transitional period.

2. What are the management and financial benefits of an optional fiscal year?

The traditional calendar year accounting period with a March town meeting meant that we operated three months without an adopted budget. On the surface this does not appear to be significant, however, managerially it means we are not planning, preparing and developing our business activities. Whereas, in an optional fiscal year (July to June) with a May town meeting a budget is adopted prior to our operational year. Thus allowing us to prepare work schedules, purchase specifications and project planning resulting in efficiency and increase productivity.

Financially, there is a long term benefit for converting to an optional fiscal year. Traditionally, the town has borrowed money in anticipation of tax receipts (T.A.N.'s) and paid interest on the borrowed monies. The interest costs have increased over the years, for example, 1980 cost was \$15,000, 1985 - \$46,000 and 1991 - \$75,000. This annual cost is slightly reduced by interest earned on the investment of borrowed money. In good economic times, an optional fiscal year accounting period should eliminate the need to borrow (T.A.N.'s) for cash flow. Thereby saving that cost of town government which has increased over the years.

In order to achieve the above described savings it will be necessary to finance our present transitional period. The town council is seeking authorization (Article 2) to borrow the transitional costs - not to exceed \$1,000,000. Once the borrowing cost has been eliminated, the town will receive full benefit of the accounting year change.

3. Will my taxes increase because of the change to the optional fiscal year?

The town council has made a significant effort to examine our expenses, including the transitional expenses, and has leveled those expenses in the 1992-93 transitional budget. It is not anticipated that the transitional cost will raise the property tax.

TOWN OFFICES ARE CLOSED

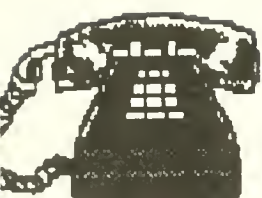
JANUARY 1 - NEW YEARS DAY
FEBRUARY 17 - PRESIDENTS DAY
MAY 25 - MEMORIAL DAY
JULY 3 - IN OBSERVANCE OF
INDEPENDENCE DAY
SEPTEMBER 7 - LABOR DAY
OCTOBER 12 - COLUMBUS DAY
NOVEMBER 11 - VETERAN'S DAY
NOVEMBER 26 & 27 - FOR THANKSGIVING
DECEMBER 24 & 25 - CHRISTMAS

TOWN CLERK IS OPEN UNTIL 6:00 P.M. ON THE FIRST AND LAST
THURSDAY OF EVERY MONTH.

**NEWMARKET TOWN COUNCIL
1992 BUSINESS MEETING SCHEDULE**

MONDAY - JANUARY 6
WEDNESDAY - FEBRUARY 5
WEDNESDAY - MARCH 4
WEDNESDAY - APRIL 1
WEDNESDAY - MAY 6
MONDAY - MAY 18
WEDNESDAY - JUNE 3
WEDNESDAY - JULY 1
WEDNESDAY - AUGUST 5
WEDNESDAY - SEPTEMBER 2
WEDNESDAY - OCTOBER 7
WEDNESDAY - NOVEMBER 4
WEDNESDAY - DECEMBER 2

SPECIAL MEETINGS OR WORK SESSIONS OF THE TOWN COUNCIL WILL BE
SCHEDULED AS MAY BE NECESSARY.



Newmarket Public Officials Directory



Mailing address for all Departments is : Town Hall, Main Street
Newmarket, N.H. 03857

Town Administrator - Frank Edmunds 659-3617

Public Works Director - David Walker 659-3093

Code Enforcement /Health Officer - David Andrade 659-3073

Town Clerk /Tax Collector - Judi Harvey 659-3073

Recreation - Jim Hilton 659-5563

Police Department - Chief Clement Business Phone 659-6636
EMERGENCY ONLY 911

Fire Department - Chief Clark Business Phone 659-3334
EMERGENCY ONLY 911

Dispatch Center - Rosanne Gilbert 659-3950

Ambulance Corp. - Gary Dossett Business Phone 659-6029
EMERGENCY ONLY 911

Wastewater Treatment Plant 659-3093

Water Treatment Plant 659-3093

(Any questions regarding billing dial 659-3617 and ask for Missy)

Library - Elm Street, Newmarket N.H. 03857 659-5311

Hours are: Monday & Wednesday 2 to 8 p.m.

Tuesday, Thursday & Friday 9 to 5 p.m.

Saturdays from 9 to 1 p.m.

Closed on Sundays.

Town of Newmarket
Main Street
Newmarket, N.H. 03857

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