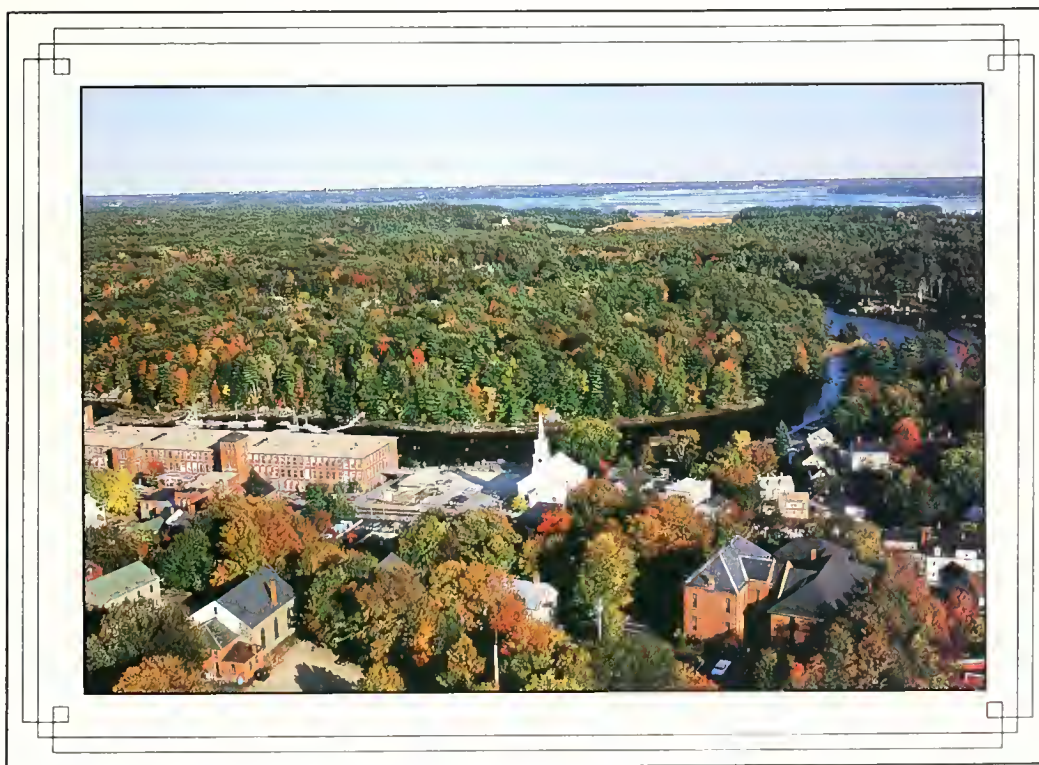


184
350
150
100

Annual Report

The Town of Newmarket New Hampshire



For the Year Ending December 31, 1994

1995

Dates to Remember

March 16	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 licenses due: Available from Town Clerk
May 9	Annual Town Meeting - Elections Newmarket Town Hall 7:00 a.m. to 8:00 p.m.
May 11	Annual Town Meeting - Deliberation Session Newmarket High School Gymnasium 7:00 p.m.
June 1	Anticipated date for tax billing Payment due July 1, 1995
July 1	Fiscal year begins
November 1	Anticipated date for tax billing Payment due December 1, 1995

Meetings

Town Council Business Meeting
First Wednesday of the Month
7:00 p.m. in the Council Chambers

Planning Board
Fourth Tuesday of the Month
7:00 p.m. in the Council Chambers

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

Submitted by:

Town Council
Town Administrator
Town Clerk/Tax Collector
Town Treasurer
Town Departments and Boards

For the year ending:
December 31, 1994

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DEDICATION



James Nesbit has served in the Fire Department since 1935 as a firefighter and operator. Over the years he has lent a hand in various committees and activities. Jim is still an active member by helping around the station and lending his support. Jim spends a lot of time passing on his experiences to the younger members who like to listen to his stories. He has served under many fire chiefs and has battled many major fires in and around Newmarket.

Herb Philbrick has also served in the Fire Department since 1935 as a firefighter and operator. He has served as Assistant Chief, Deputy Chief and Deputy Forest Fire Warden. Today he is still an active Forest Fire Warden. He has also served under many fire chiefs and has seen a lot of changes, but he adapts to these changes very quickly. He is still very active today in the capacity of driver operator and firefighter.

These two men are found around the fire station and around town on a daily basis. If you have time on your hands and you are interested in learning about the fires and station, these two are the guys to see. We are very fortunate that we have both of these men to help watch over us. We wish them the best in everything they do.

TOWN OFFICERS

Moderator

Ronald Lemieux**

May 1996

Town Council

Priscilla Shaw**

May 1995

Richard Wilson**

May 1995

John Fitzgibbon**

May 1996

W David Halloran**

May 1996

Jennie Griswold**

May 1996

Jay Dugal**

May 1997

Karl Gilbert**

May 1997

Town Administrator

Frank P Edmunds

Town Clerk/Tax Collector

Judith Harvey**

May 1997

Madeleine St Hilaire (Deputy)

Treasurer

Belinda Camire**

May 1995

Code Enforcement Officer

Kenneth W Sherwood

Public Works Director

David G Walker

Chief of Police

Rodney C Collins

Fire Chief/Forest Fire Warden

Charles A Clark

Assistant Fire Chief

Robert Jordan

Deputy Fire Chief

Richard Harclerode

** Elected

TOWN OFFICERS

(CONTINUED)

Newmarket Community Development Corporation

Frank P Edmunds
Priscilla Shaw
W David Halloran
Laurence Beauchesne
Bruce Fecteau
Debbie Reed
William Doucet
Mary Robertson
Charles Smart
Caleb Whiton
Lawrence Pickering
Arlon Chaffee

Strafford Regional Planning Commission

Frank P Edmunds
Preston Samuel

November 1995
December 1997

Librarian

Sharon Kidney

Trustees of the Library

Kristin Carmichael
Isabel Donovan
L Forbes Getchell
Susan Edwards
Lola Tourigny**

December 1995
December 1995
December 1996
December 1997
May 1997

Recreation Director

Jim Hilton

Housing Authority Director

Ernest A Clark II

Housing Authority

Frank Schanda
William Pelletier
Walter Schultz
Gaynile Kidd
Cindy Lavigne

December 1999
December 1995
December 1996
December 1997
December 1998

** Elected

TOWN OFFICERS

(CONTINUED)

Welfare Administrator

Maureen Barrows

Trustees of the Trust Fund

Edward Pelczar**

May 1995

Kathryn Smith**

May 1996

Roy Kent**

May 1997

Supervisors of the Checklist

Victoria M Harrington

May 1995

Vicki Coffey

May 1996

Rosemarie Halloran**

May 2000

Emergency Management Director

Candice M Jarosz

Budget Committee

Donal McGael**

May 1996

David Reeder**

May 1995

Justin Eisfeller

May 1995

Debbie Pelletier**

May 1995

Michael Martin**

May 1996

Jason Mongeon**

May 1996

Heather Darois**

May 1997

Lawrence Pickering**

May 1997

Karen Stewart

May 1997

Zoning Board of Adjustment

Michael Martin

April 1995

Eleanor McCormick

December 1996

Gilbert Lang, Sr

December 1997

Alison Dick

December 1996

Vickie Bloom

May 1995

Planning Board

John Ahlgren**

May 1997

Vickie Bloom**

May 1995

Robert Filion**

May 1995

Jay Dugal**

May 1996

Gregory MacIntosh, Sr **

May 1996

Gerard L. Hamel**

May 1997

** Elected

TOWN OFFICERS

(CONTINUED)

Alternates

Laurence Beauchesne
Preston Samuel

Highway Safety Committee

Richard Filion
Robert Daigle
Karl Gilbert
David G Walker
Rodney C Collins
Charles A Clark
Frank P Edmunds

March 1995
April 1996

Personnel Advisory Board

Mark Klein
Rachel Atherton
Allen Ferrari

November 1996
November 1996
November 1996

Conservation Commission

Chris J Schoppmeyer
Richard Shelton
Suki Casanave
Cindy Dabrowski
Raymond Bisson
Scott E Hogan

October 1995
October 1995
December 1997
December 1997
December 1997
December 1997

Alternates

Ranan Cohen

Recycling Committee

Barbara Early
Bob Couture
Preston Samuel
Richard Johnson
Nancy Murphy
Newell Whitford
Amos Johnson
John Carmichael
Jeanne Wholey
Steve Scribner

TOWN OFFICERS

(CONTINUED)

Stephen B Clark
Scott Hogan
Richard and Priscilla Shaw
Bob and Dorothy Davidson
Mary and Jay Jenkins
Michael Ricker
Alan Demillo

State Representatives

Dennis F Abbott**
Betsy Coes**
Edward J Scanlon**

November 1996
November 1996
November 1996

** Elected

REPORT OF THE TOWN COUNCIL

In May of 1994 Karl Gilbert and Jay Dugal became Town Councilors. The Town of Newmarket deeply appreciates the hard work and dedication of former Councilors John Ahlgren and Richard Gilbert. Priscilla Shaw was elected as the Chairperson and David Halloran as Vice-Chairperson.

The Council quickly undertook several projects. Using Capital Reserve Funds, the Council moved forward on the Town's Capital Improvement Program. This included the scheduled replacement of a fire truck and ambulance, addition of a defibrillator, installation at the Wastewater Treatment Facility of two new clarifiers and upgraded equipment for the Public Works Department. All of these activities were part of the Capital Improvements Program which is funded annually to replace worn equipment.

The Council then voted to utilize Capital Reserve Funds to construct a new Police Facility. This facility had been in the planning process for some time and was a major recommendation of the Police Department Utilization study which had been conducted earlier in the year in an effort to address the needs of our Police Department. After the town hall burned down in 1986, the Police Department had been working out of temporary offices - first at the St. Mary's School building and later at the water treatment facility. Neither of these proved adequate for their needs. The Council felt it necessary to address this problem and provide efficient working space for the Police Department.

A few years ago a Search Committee had chosen a site at 70 Exeter Street for the new Police Facility. Its location and size would allow for an emergency services complex to be built in the future if the Town so desired. The Newmarket Communications Center was moved from its cramped space in the fire station to the new facility. It was upgraded with Capital Reserve Funds. The project again was part of the Town's long-term Planning & Capital Improvements Program and did not impact the current tax rate.

In July the Council began its search for a new Police Chief. With the help and expertise of interim Chief Charles Reynolds, most of the recruiting was done in-house and at a nominal expense of a few hundred dollars rather than the thousands it was rumored to have cost. The end result was the hiring of Chief Rodney Collins. Chief Collins is very qualified and was highly recommended for this position. The Council welcomes him and looks forward to a long harmonious working relationship with him.

During the summer the Council was approached by a successful Newmarket business, Great Bay Enterprises, wishing to purchase a Town-owned site on Gerry Avenue which housed the Newmarket Ambulance Corps. The company wished to expand by constructing a new building and increasing the work force, but also wished to remain in Newmarket. The Council has always tried to encourage Newmarket business, therefore, the decision was made to further investigate the proposal. The Council looked into the possibility of moving the ambulance garage adjacent to the new Police Facility. They considered that the sale of the old garage would accomplish the

REPORT OF THE TOWN COUNCIL

(CONTINUED)

following. 1) pay for construction of a new facility, 2) the Gerry Avenue site would become taxable property and would replace tax revenue lost when the site on Exeter Street was acquired by the Town, 3) it would address some long-range planning needs without using tax dollars, and 4) helping a Newmarket business grow could provide some new employment for the community

After much consideration, Great Bay Enterprises decided on other options. However, the Council was then approached by other businesses interested in the same site. After considering all of the proposals, the Council decided to sell the site to Richard Luneau, owner of Gepetto's Pizza, who was looking to expand

Because of the fact that notice had been given by the Lamprey Regional Solid Waste Cooperative (Newmarket is a member) that the incinerator located in Durham was scheduled to close in November of 1995, the Council had to look for other ways to effectively deal with solid waste disposal. It was clear that waste disposal would have a major impact on the municipal tax rate. Therefore, the Council moved ahead on resolution of our solid waste problems by instituting a Pay-By-Bag Municipal Solid Waste Ordinance along with a Voluntary Recycling Collection and Disposal Program. This proposal was the result of months of study by the Solid Waste Committee, the Town Administrator, the Public Works Director, the Recycling Committee, the Town Council and many concerned residents and business people. It was felt that the fairest solution was to remove the solid waste disposal costs from the municipal budget and incorporate a pay-by-bag program along with a voluntary curbside recycling program which would encourage residents to recycle, thus lowering the amount of solid waste and the cost of its disposal.

The Pay-By-Bag Program places the cost of disposal on the people who generate the trash. The Council also felt that the residential taxpayers should no longer pay for commercial trash pickup as it had in the past. This program was a significant change in the way Newmarket addressed solid waste disposal and many hours were devoted to its discussion and debate. The ordinance may not be perfect, but the Council feels that it is the fairest solution for the residents of Newmarket. Each citizen has some control over their own waste generation, and the Town has a fixed cost that will not spiral over the next five years. The Council would like to thank the Solid Waste Committee, the Public Works Department and those in the community who gave valued input into the process. The Council would like to give a special thank you to the Recycling Committee and all of the Committee's volunteers whose hard work and diligence kept the Recycling Program alive through the years.

Thanks to the hard work and financial expertise of the Town Administrator, the Council was again able to accelerate payment of the bond debt from the fiscal year transition far ahead of schedule. This is the second year this has been accomplished, resulting in the savings of thousands of dollars in bond interest to the Town.

The Council and the Administrator have continued an ongoing effort regarding possible cost recovery associated with the landfill. Newmarket is fortunate to have an Administrator who is not only capable of meeting the challenges of the day-to-day operation of the Town and its finances,

REPORT OF THE TOWN COUNCIL

(CONTINUED)

but has also been instrumental in the ongoing negotiations and administration involving the closure of the Newmarket Landfill. The Town is anticipating the receipt of authorization from the State to begin the capping of the landfill this year. At this time it is expected that the closure will cost much less than earlier projections. This in itself has been a full-time job for the Administrator, and Newmarket will enjoy the favorable results of his efforts for many years to come.

Throughout the summer the Town was undergoing a scheduled revaluation process to equalize the tax rate. In an effort to be fair to all taxpayers, this is a process that must take place regardless of which municipality you live in. The revaluation showed that in order to increase its tax base, the Town must look at its industrial property and strengthen its economic development focus.

Throughout the year concerns were raised in the community that the Charter should be revised. The Charter was written as a living document that should be studied from time to time and, if need be, amended. The Council held public hearings for input and comments for amending the Charter, then proposed some amendments. The proposed amendments attempt to clean up some language in the Charter, make some changes in the Council's role and reflect changes in the State law. We encourage all residents to read these amendments before voting on May 9th. The Council thanks those concerned citizens who gave input to us regarding these changes.

It has been a very busy year for the Town Council and we would like to thank all of the Town employees, volunteers, and committee members. Without your efforts we would be unable to move forward. The Council worked with the Administrator and all of the department heads to develop next year's budget. The direction of the Council was to deliver an equal or better level of services without impacting the tax rate. We believe that the proposed budget has addressed the needs of the community for fewer dollars than the previous year's budget, and in fact, results in a decrease in the Town portion of the tax rate. Your support of the budget will be important at the Town business meeting on May 11th.

The Council looks forward to working with the citizens of Newmarket as we approach the last half of this decade and move towards the turn of the century. We do so with an eye toward good financial planning, good growth and development planning and with a goal of maintaining the community spirit and quality of life we all enjoy!

Respectfully submitted,

Priscilla Shaw, Chairperson
W. David Halloran
Richard Wilson
Jennie Griswold
Jack Fitzgibbon
Karl Gilbert
Jay Dugal



*J. Fitzgibbon, J. Dugal, J. Griswold, P. Shaw (Chair),
R. Wilson, K. Gilbert, F. Edmunds (Town Administrator)
(Unavailable for photo W. David Halloran, Vice-Chair)*

ORDINANCES ADOPTED BY THE TOWN COUNCIL IN 1994

<i>Number</i>	<i>Title</i>	<i>Action</i>	<i>Date</i>
94-01	Regulating Disposal of Solid Waste Generated Within the Town of Newmarket to Include the Curbside Pickup of Domestic or Household Waste and Recyclables	Passed	6/1/94
94-02	Regulating Littering and Solid Waste	Passed	6/1/94

RESOLUTIONS PASSED BY THE TOWN COUNCIL IN 1994

<i>Number</i>	<i>Title</i>	<i>Action</i>	<i>Date</i>
94-1	A Resolution Relating to the Approval of the Municipal Budget	Passed	2/23/94
94-2	A Resolution in Recognition of Newmarket Police Officer Stephen J Wheeler	Passed	12/7/94

REPORT OF THE TOWN ADMINISTRATOR

Nineteen Hundred Ninety-Four was yet another busy year for Town Administration. With Town Council guidance we endeavored to provide a full range of municipal services to our citizens while at the same time remain conscious of the need to stabilize the local property tax. The issues that we were faced with during 1994 were varied, complex, controversial and, at times, presented the administration with an overwhelming task. During this past year we completed a department utilization study for the Police Department, community property revaluation, established a pay-by-bag solid waste disposal program with curbside recycling, dealt with issues surrounding the resignation of a police chief, recruited and selected a new police chief, established an economic development program, and constructed a new community center and police facility. The number and totality of these projects have been very demanding on Town personnel. Nevertheless, we have attempted to address the issues as they presented themselves and assisted the Town Council in actions that will ultimately be in the Town's best interests.

At the close of 1994, we look back at this year and consider the achievements that have been accomplished. (1) The construction of an attractive community center providing office space for the Town's Recreation Department, meeting space for a variety of sports and social service organizations and a place for our youth to gather and participate in activities (the construction of this facility is entirely grant-funded), (2) The equalization of the property tax burden through revaluation which reduced the tax inequities which had previously existed (Just a note that property assessments had not been reviewed on a community basis since 1984 and the equalization ratio was 73% prior to the recent evaluation. Revaluation is required in order to establish a uniform basis for property values), (3) The construction of an efficient and functional police facility enabling our Police Department to better provide the professional police services that we expect, (4) The establishment of a progressive solid waste collection and disposal program which encourages material recycling and requires of those that generate trash to pay for its disposal. All of these issues have been dealt with through public discussions by the Town Council. While it would be appropriate to briefly describe the level of effort associated with the projects identified above, I feel that this report should address several community concerns that have been presented to me during this past year.

As with all small New England communities, rumors abound about local government as well as local public employees. Unfortunately, some of the rumors are intended to be hurtful and for the most part, lack factual basis. All too often it is too easy to embrace the negative, to find fault and criticize based on rumor rather than fact, thereby overlooking the many good things here in Newmarket. Such efforts are counter-productive, particularly for citizens that have a sincere interest in Newmarket. Newmarket residents should take great pride in being a part of a community that is caring, at times generous, and has so much to offer.

Concerns have been raised regarding the number of professional studies conducted by Town government. This past year we retained professional services to conduct a Police Department utilization study, a traffic study to address citizen traffic concerns along Hersey Lane, and the redevelopment of the Essex mill properties. While we enjoy a wide range of expertise provided by the Town employees, there are matters that are beyond our capabilities. It is necessary to seek advice from those who are qualified on specific and complex issues. We have attempted to

REPORT OF THE TOWN ADMINISTRATOR

(CONTINUED)

negotiate contracts with consultants in order to provide responsible advice to the Town Council with the least possible expense

I urge Newmarket residents to contact your Town Councilors and/or call or visit with me in order to receive the necessary factual information on issues that will be coming before our Town. Attend and participate in the monthly Town Council meetings which occur the first Wednesday of each month beginning at 7:00 p.m. in the Town Hall. With your participation the Town Council will be able to make those decisions in the best interests of the Town.

Respectfully submitted,

Frank P. Edmunds
Town Administrator



Newmarket Community Center - June 1994



Newmarket Police Facility - December 1994

TOWN OF NEWMARKET

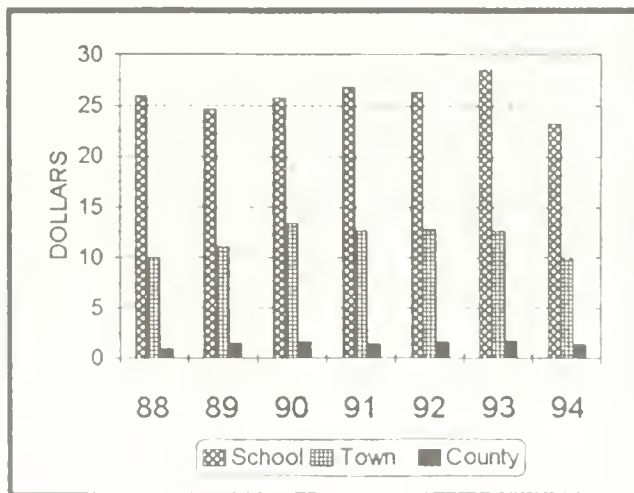
1994

PROPERTY TAX BREAKDOWN

Total Tax	\$34.50
School:	\$23.30
Town:	\$9.75
County:	\$1.45

PROPERTY TAX RATE HISTORY

	1988	1989	1990	1991	1992	1993	1994
School	\$26.03	\$24.64	\$25.85	\$26.84	\$26.31	\$28.54	\$23.30
Town	\$10.03	\$11.04	\$13.45	\$12.64	\$12.90	\$12.69	\$9.75
County	\$1.03	\$1.49	\$1.58	\$1.38	\$1.64	\$1.75	\$1.45
Total	\$37.09	\$37.17	\$40.88	\$40.86	\$40.85	\$42.98	\$34.50



INVENTORY APRIL 1, 1994

	<i>1993</i>	<i>1994</i>
Land	40,070,240 00	64,621,323 00
Building Residential	99,444,050 00	117,778,800 00
Manufactured	3,317,700 00	4,464,600 00
Commercial/Industrial	27,353,650 00	29,861,000 00
Electric Plants	1,334,700 00	1,900,000 00
Valuation before exemptions	171,520,340 00	218,625,723 00
<i>Exemptions</i>		
Blind	45,000 00	60,000 00
Elderly	2,317,100 00	2,633,300 00
Net Valuation for Tax Rate	<u>\$169,158,240 00</u>	<u>\$215,932,423 00</u>

TOTAL GROSS WAGES BY DEPARTMENT YEAR ENDING DECEMBER 31, 1994

Administration	\$ 357,773.99
Police	467,104.55
Public Works	428,032.41
Emergency Services	<u>22,511.46</u>
Total	\$1,275,422.41

NUMBER OF EMPLOYEES

Full-time	49
Part-time	26
Seasonal	26
Special Purpose	74

REPORT OF THE TAX COLLECTOR

The office of the Town Clerk/Tax Collector has seen a number of improvements over the past year. We have become more computerized in that we now have all motor vehicle registrations and titles on computer and are able to offer you the option of buying motor vehicle stickers from us for an extra fee of \$2.50 per vehicle or going to the State to purchase them. We have had a lot of enthusiastic response to this new service. It is most helpful on the last day of the month when you need to register before your old registration expires. Please be advised this only applies to renewals.

We also have our vital records on computer. All marriages, deaths and births that occur in our town can be entered in the computer and the information transmitted to Concord on a monthly basis. A person can only receive a certified copy of a vital record from this office if the death, marriage or birth occurred in our town. The fee for the certified copy is \$10.00. Also, public access to all vital records is now limited to death and marriages back to 1937 and births back to the year 1901. Any vital record prior to those years is not public and in order to receive a certified copy of the record you have to have a direct and tangible interest in such record.

Our recent revaluation is now completed and a new computer is now available for the public to use to view their assessment and research any of the records in the assessment files.

These improvements are in place to help service you in a more efficient and professional manner.

Due to new legislation, there have been changes to the dog licensing laws. Veterinarians are now required to send the Town Clerk copies of the rabies certificates. If a dog has not been registered by June 1st, the Clerk will send a notice to the owners relative to the licensing requirements, and then notify the local Law Enforcement Officer. If the dog owner does not register the dog in a timely manner, a civil forfeiture will then be issued and a fee of \$25.00 charged to the owner. If this fee is not paid to the Clerk's office within 96 hours, the owner would be required to go to court.

- For each altered dog the fee is \$6.50
- For each regular dog the fee is \$9.00
- A certificate must be presented to show the dog has been altered
- For dog owners over 65 the fee is \$2.00 for the first dog, and regular fee shall apply for any additional dog(s)

This has been a very productive year for us and we look forward to continuing our service to the citizens of Newmarket.

Our office hours are Monday through Friday 8 to 4:30 and the first and last Thursdays of the month until 6 p.m.

Respectfully submitted,

Judith M. Harvey
Town Clerk/Tax Collector

SUMMARY OF TAX ACCOUNT FOR YEAR ENDING DECEMBER 31, 1994

	Levies of	
	1994	1993
DEBITS		
<i>Uncollected Taxes as of 1/1/95:</i>		
Property Taxes		\$1,246,179
Resident Taxes		9,860
Land Use Change		13,500
 TAXES COMMITTED TO COLLECTOR		
Property Taxes	\$7,434,770	
Resident Taxes	50,260	
Land Use Change Tax	36,100	
Added Taxes	9,845	816
 OVERPAYMENT		
Property Taxes	59,211	11,587
Resident Taxes	20	
Refunds	5,105	21
 INTEREST COLLECTED ON		
Delinquent Taxes	7,688	17,597
 PENALTIES COLLECTED ON		
Resident Taxes	100	382
 TOTAL DEBITS	 7,603,099	 1,299,942

SUMMARY OF TAX ACCOUNT FOR YEAR ENDING DECEMBER 31, 1994

CREDITS	Levies of	
	1994	1993
<i>Remittances to Treasurer:</i>		
Property Taxes	\$6,152,567	\$375,755
Resident Taxes	36,810	4,030
Land Use Change	36,100	13,500
Interest	7,688	17,597
Penalties	100	382
Discounts Allowed	86,536	(64)
ABATEMENTS MADE DURING YEAR		
Property Taxes	72,530	11,406
Resident Taxes	2,940	190
UNCOLLECTED TAXES AS OF 12/31/94		
Property Taxes	1,192,108	870,806
Resident Taxes	15,720	6,300
Excess Credits		40
TOTAL CREDITS	7,603,099	1,299,942

SUMMARY OF TAX LIEN ACCOUNT FOR YEAR ENDING DECEMBER 31, 1994

DEBITS	1993	1992	Prior
Balance of Unredeemed Taxes 1/1/95		\$595,133	\$152,280
Liens Executed During Fiscal Year	\$1,039,128		
Interest Costs Collected After Lien Execution	42,087	65,143	49,082
Refunds	77		
 TOTAL DEBITS	 1,081,292	 660,276	 201,362
 CREDITS			
Remittance to Treasurer	443,000	361,424	131,533
Interest and Costs	42,087	65,143	49,082
Abatements	1,275	4,926	5,901
Liens deeded to municipalities			125
Unredeemed Liens Balance 12/31/94	594,930	228,783	14,721
 TOTAL CREDITS	 1,081,292	 660,276	 201,362

1994 TOWN CLERK'S ACCOUNT

Automobile Permits	\$494,559 00
Boat Registrations	1,281 72
Title Fees	3,042 00
Dog Licenses	1,599 00
Vital Statistics	960 00
UCC Statement Fees	2,232 68
Filing Fees	14 00
Voter Registration Card Fees	17 00
Returned Check Fees	399 78
Peddlers and Junk Dealers Licenses	20 00
Notary Fees	244 00
Landfill Permit Fees	7,739 00
Ambulance Fees	17,609 12
Planning and Zoning Fees	2,138 00
Total Remitted to Town Treasurer	\$531,855 30

VITAL STATISTICS

MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1994

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
January		
8	Durham, NH	Timothy J Hackett Christina M Cobates
8	Newmarket, NH	William H Sanborn, III Judith C Grimm
20	Newmarket, NH	Daniel W Page Jo Ellen Allen
26	Newmarket, NH	Frank K Carr, III Sabrina J Hendrickson
31	Portsmouth, NH	Dale M Martin Kara C Biery
February		
22	Hampton, NH	Albert J Binette Linda M Daney
26	Newmarket, NH	David S Sanborn Jayne H Cloutier
March		
11	Danville, NH	Bruce A Baker Donna M Lancey
19	Newmarket, NH	Philip J Woods Joylene M Montgomery
April		
2	Portsmouth, NH	Peter W Hutchinson Susan M Curcio
9	Durham, NH	Arthur K Johns Karen S Matthews
9	Rye, NH	Andrew D McKibben Susannah L Chance
20	Newmarket, NH	Robert R Gagnon Dina M Perfilio
23	Greenland, NH	Jon F McCurry Melanie L Muchemore

MARRIAGES (CONTINUED)

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
May		
1	Durham, NH	Christopher P. Jarvis Jennifer A. Schneider
21	Newmarket, NH	Jeffrey M. Simes Lisa L. Beaudet
28	Portsmouth, NH	Gordon C. Hay Jennifer A. Cundiff
28	Lee, NH	Scott A. Hicks Julie L. Walton
28	Bretton Woods, NH	Ranan D. Cohen Suzanne D. Casanave
28	Newmarket, NH	Albert Cabral, Jr Andrea M. Fitzgibbon
29	Newmarket, NH	Mathew T. Russell Dawn E. Blair
30	Hampton, NH	Richard C. Semo Rhonda A. Kilpeck
June		
4	Epping, NH	James M. Noonan Stacey L. Sweet
4	Stratham, NH	Shawn A. Clough Tina M. Currier
11	Newmarket, NH	Thomas J. Elwell Colleen R. Elwell
11	Rye, NH	Gary A. Brooks Kathryn M. Frost
25	Deerfield, NH	Joseph M. Ready Cathy-Lisa Bugnacki
25	Portsmouth, NH	Kevin G. Schladenhauffen Karrie A. Burnett
July		
1	Portsmouth, NH	Leslie P. Grover Sally Lessor
2	Nottingham, NH	Shawn W. Johnson Melanie S. Lawrence
3	Dover, NH	Gregory S. Norris Brenda J. Taveirne
9	Hampstead, NH	Kevin G. King Stefany M. Helve

MARRIAGES (CONTINUED)

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
July		
9	Littleton, NH	William P Tobin Laura J. Whittlesey
16	Newmarket, NH	Gary M. Mastin Norma Martinez
22	Newmarket, NH	William J Bentley Linda A. Luciano
30	Exeter, NH	Gerard L. Hamel Eileen M. Murphy
30	Durham, NH	Roland E. Bianchi Lisa L. Lenz
August		
6	Farmington, NH	Gary R. Turgeon Amy L. Drapeau
6	Alexandria, NH	Bradley S. Jewell Ann M. Crockett
6	Exeter, NH	Thomas E. West, Jr Arleen A. Hill
13	Dover, NH	John A. Cail Rebecca F. Nason
20	Newmarket, NH	Anisong Nintala Phonesavanh Phoummavong
21	Portsmouth, NH	William B. Huber Susan B. Hoopes
27	Brentwood, NH	Dana W. Clark Debra L. Taylor
September		
3	Durham, NH	Alfred P. Case, Jr Joelle C. Begin
10	Epping, NH	Daniel J. Connors Robin E. Lebel
10	Newmarket, NH	William J. Langis, Jr Nancy M. Festa
17	Newmarket, NH	Christian J. Dempsey Melissa J. Tessier
17	Lee, NH	Douglas J. Richard Crystal M. Eisenhard
24	Greenland, NH	Matthew O. Wilkinson Michele M. Palmer

MARRIAGES (CONTINUED)

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
September 24	Hampton, NH	Randy A. Critchett Shirley M. Jacques
October		
1	Moultonboro, NH	John M. Murray III Laurie A. Hennessey
1	Newmarket, NH	Richard H. MacLeod Tina L. Carr
1	Dover, NH	Mark A. Allen Susanne K. Maloomian
1	Newmarket, NH	Edward A. Palasciano Jennifer B. Criss
8	Newmarket, NH	Kam Chanthavisouk Siranee A. Mungkote
8	Somersworth, NH	Todd M. Spainhower Amy J. Paquette
14	Newmarket, NH	Sean M. Murphy Kimberly A. Charity
22	Portsmouth, NH	Corey R. Adams Denise K. Gallant
22	Durham, NH	Diego Hernandez Charissa B. Hernandez
26	Newmarket, NH	Michael J. Laro Anne H. Malone
29	Newmarket, NH	Scott A. McWhinnie Barbara J. Bernier
November		
26	Epsom, NH	David C. Bernier Stephanie L. Rooney
December		
16	Bartlett, NH	James H. Hart Kimberly M. Bizzocchi
17	Portsmouth, NH	Gregory J. McGuirk Phoebe C. Flanigan

BIRTHS
 REGISTERED IN THE TOWN OF NEWMARKET, NEW HAMPSHIRE
 FOR THE YEAR ENDING DECEMBER 31, 1994

Date of Birth	Name	Place of Birth
January		
2	Rachel Lynn Haile	Exeter, NH
10	Crystal Gail Witham	Exeter, NH
16	Jared Joseph Boucher	Dover, NH
19	Brian Matthew Pickowicz	Portsmouth, NH
25	Tia Rose Chanthapho	Exeter, NH
27	Nicholas Brian Rocci	Exeter, NH
31	Cassandra Ann Zielinski	Exeter, NH
31	Summya Qureshi Shoab	Portsmouth, NH
February		
4	Andrew Nicholas Desjardins	Exeter, NH
12	Abigail Flanders Cook	Portsmouth, NH
13	Meghan Kelly Abrahamson	Portsmouth, NH
17	Jeffrey Roi Carmichael	Dover, NH
19	Stephanie Megan Brady	Exeter, NH
24	Alyssa Ryan Dole	Dover, NH
24	Ashley Cote Dole	Dover, NH
28	Phillip Anthony Lang II	Exeter, NH
March		
11	Michaela Jean Wiberg	Dover, NH
15	Nena Amber Anspaugh	Exeter, NH
18	Catherine Laura Graham	Portsmouth, NH
24	Jennifer Rae Nash	Portsmouth, NH
26	Brandon Jacob Savoy	Exeter, NH
28	Alyssa Michelle O'Brien	Exeter, NH
28	Brianna Gibson McKenzie	Portsmouth, NH
April		
1	Tyler Michael Dodds	Portsmouth, NH
3	Amber Alyse Fernald	Exeter, NH
4	Brett Steven Liperto	Exeter, NH
9	Andrew Patrick Perry	Exeter, NH
7	Zachery James Felland	Lebanon, NH
8	Robert Raymond Cook III	Portsmouth, NH
16	Nash Morgan Osgood	Exeter, NH
13	Danielle Lynne Proulx	Exeter, NH
16	Oren Oliver Bentley IV	Exeter, NH

BIRTHS (CONTINUED)

Date of Birth	Name	Place of Birth
April		
20	Ryan Henry Garner	Exeter, NH
30	Elizabeth Rae Blanchard	Exeter, NH
May		
1	Kelsey Adele Madea	Exeter, NH
1	Alexander Nicholas Vaitistas	Dover, NH
6	Jesse Raymond Josupeit	Exeter, NH
16	Danielle Nicole Hounam	Exeter, NH
18	Olivia Jayne Legere	Exeter, NH
25	Corey James Gerlt	Exeter, NH
27	Michael John Becker	Exeter, NH
June		
1	Renee Marie Blouin	Exeter, NH
2	Ashley Marie Gentile	Exeter, NH
8	Lindsey Nicole Gagnon	Exeter, NH
13	Shannon Marie Murphy	Portsmouth, NH
16	Marissa Paige Whitney	Portsmouth, NH
16	Victoria Ann Rawson	Exeter, NH
19	Zachary Daniel Hackett	Exeter, NH
21	Cameron Phillip Richard	Exeter, NH
21	Jillian Ruth Howard	Dover, NH
23	Kaylee Allison Rowell	Portsmouth, NH
25	Jacob Ethan Madore	Portsmouth, NH
July		
4	Jonah Daniel Ehrmantraut	Newmarket, NH
August		
14	Austin Daniel DiChiara	Exeter, NH
19	Dominic Romano Gagliano	Exeter, NH
20	Asia Marie Waage	Exeter, NH
22	Anthony Angelo Caiani	Exeter, NH
26	Cameron Mark Braswell	Exeter, NH
27	Sarah Beth Cote	Exeter, NH
28	Joshua Emerson Walters	Portsmouth, NH
September		
1	Poleena Marie Vassiliev	Exeter, NH
5	Stacy Jean LaPanne	Dover, NH

BIRTHS (CONTINUED)

Date of Birth	Name	Place of Birth
September		
11	Garrett Sprague Thompson	Portsmouth, NH
15	Kobi Peter Beaulieu	Newmarket, NH
19	Rachel Elizabeth Haley	Exeter, NH
October		
2	Joel Prescott Noonan	Dover, NH
4	Alexandria Wynter Brown	Exeter, NH
4	Anna Bounphakhom	Exeter, NH
17	Brian Steven Labbe	Dover, NH
17	Caleb Peter Splaine	Exeter, NH
20	Carolyn Elizabeth Riley	Portsmouth, NH
21	Kylie Sean McFadden	Exeter, NH
22	Jake K Chanthavisouk	Portsmouth, NH
24	Jason Bensley Brian	Dover, NH
27	Forrest Jared Andrews	Newmarket, NH
November		
4	Heather Robyn Milisci	Lebanon, NH
16	Heather Amanda Berlo	Exeter, NH
18	Kevin Anthony Gendron	Portsmouth, NH
19	Cameron Mitchell Hobbs	Portsmouth, NH
21	Eden Hope Clough	Exeter, NH
23	Hannah Joan Hein	Portsmouth, NH
28	Matthew Gerard Brangiel	Exeter, NH
December		
17	Hannah Nicole Wood	Portsmouth, NH
21	Baby Boy Bosinger	Exeter, NH

DEATHS
REGISTERED IN THE TOWN OF NEWMARKET, NH
FOR THE YEAR ENDING DECEMBER 31, 1994

Date of Death	Place of Death	Place of Burial	Name and Surname of Deceased
January			
9	Brentwood, NH	Calvary	Madeline M Pratt
15	Exeter, NH	Calvary	Caroline J Wilson
22	Newmarket, NH	Riverside	Donat J St Hilaire
February			
5	Brentwood, NH	Epping, NH	Rose Charland
11	Exeter, NH	Calvary	Claire E Hamel
23	Exeter, NH	Cremation	Grace M Smith
March			
24	Georgetown, MA	Haverhill, MA	Francis M Cross
April			
30	Durham, NH	Riverside	Emma C Ramsdell
May			
4	Newmarket, NH	Malden, MA	Hilda M Andrews
10	Brentwood, NH	Cremation	Raymond Dennis
24	Portsmouth, NH	Calvary	Carol M Maguire
28	Dover, NH	Newfields, NH	Charles W Clough
June			
2	Exeter, NH	Calvary	Stanley Gazda
4	Newmarket, NH	Schenectady, NY	Florence G Warren
7	Exeter, NH	Epping, NH	Gloria St Laurent
12	Exeter, NH	Medford, MA	Olive M Perry
23	Exeter, NH	Newburyport, MA	Mildred V McCall
July			
16	Portsmouth, NH	Portsmouth, NH	Joanne Lilakos
August			
4	Exeter, NH	Dover, NH	Sally M Charros
5	Newmarket, NH	Braintree, MA	Leo E Benson
8	Dover, NH	Calvary	Arthur F Pease
24	Exeter, NH	Portsmouth, NH	John K Stuart, Jr
25	Brentwood, NH	Calvary	Alice M Dyer
25	Exeter, NH	Riverside	Everett R Stone, Sr
30	Lebanon, NH	Riverside	Fred S Dow, Jr

DEATHS (CONTINUED)

Date of Death	Place of Death	Place of Burial	Name and Surname of Deceased
October			
5	Rochester, NH	Calvary	Doris S Hayes
8	Exeter, NH	Calvary	Rita F Gauvin
14	Exeter, NH	Concord, NH	Everett R Stone, Jr
19	Newmarket, NH	Calvary	Benjamin A Roy
30	Exeter, NH	Calvary	Aniela M Wojnar
November			
4	Lebanon, NH	Enfield, NH	Heather R Milisci
16	Boston, MA	Calvary	Keith D Tompkinson
18	Newmarket, NH	Calvary	Marie A Rousseau
21	Portsmouth, NH	Haverhill, MA	Marion Klein
30	Dover, NH	Braintree, MA	David S Neilson
December			
8	Dover, NH	Calvary	Adelaide Sobozenski
12	Newmarket, NH	Concord, NH	Edwin A Mendelsohn
20	Exeter, NH	Calvary	Gabrielle B MacDougall

INTERMENTS
REGISTERED IN THE TOWN OF NEWMARKET, NH
FOR THE YEAR ENDING DECEMBER 31, 1994

Date of Death	Place of Death	Place of Burial	Name and Surname of Deceased
January			
1	Brentwood, NH	Calvary	Rose H Pelletier
29	Smithfield, RI	Calvary	Diana L Baillargeon
30	Central Falls, RI	Calvary	Nellie O Plourde
February			
10	Lawrence, MA	Riverside	Agnes T Koren
10	Exeter, NH	Calvary	Twin A Lenane
10	Exeter, NH	Calvary	Twin B Lenane
March			
16	Laconia, NH	Calvary	Stephen A Pelczar, Jr
May			
10	Dover, NH	Calvary	Eddie R Langlois
June			
6	Dover, NH	Calvary	Arlene J Olson
20	Stratham, NH	Calvary	Maria B Downey
25	Exeter, NH	Calvary	Joseph E Ducharme
August			
2	Dover, NH	Calvary	Joseph A Bedard
11	Ashland, OR	Calvary	Erlene Pell
15	Pequannock, NJ	Riverside	Dorothy P Harrison
17	Exeter, NH	Riverside	Marjorie Starling
18	Concord, NH	Riverside	Harold E Langley, Jr
26	Fairfax, VA	Calvary	Britny J Chantre
September			
8	Rochester, NH	Calvary	Ralph Robbins
14	Concord, NH	Calvary	Beatrice B Gendron
17	Mesa, AZ	Calvary	Raymond Hevey
20	Durham, NH	Riverside	Bradford, M Kingman
22	Freeport, ME	Calvary	Tillie Canas
23	Massena, NY	Calvary	Harold V Olson

INTERMENTS (CONTINUED)

Date of Death	Place of Death	Place of Burial	Name and Surname of Deceased
November			
4	Attleboro, MA	Calvary	Germaine M Roy
17	Dover, NH	Calvary	Ernest S Langlois
20	Exeter, NH	Riverside	Royce F Carpenter
28	Tampa, FL	Riverside	Lena S Winn
December			
19	Lincoln, RI	Calvary	Frank J Musotek
29	New London, NH	Riverside	Charlotte J Wallace

REPORT OF THE AMBULANCE DIVISION

Fiscal Year 1994-95 has been a year of change for the Ambulance Division with improvements of benefit to all Newmarket Residents. We have implemented a modification to the organizational structure of the Division resulting in a clearer chain of command for purposes of administration and patient care. We have retired our 1976 Ford Modulance and replaced it with a custom-built 1994 diesel-powered Ford #350/Marque Ambulance through the Capital Reserve Program. We have purchased enough new equipment to stock both of our ambulances equally so that in the case of simultaneous calls, good patient care will not be compromised. Some of the new equipment purchased includes a new Sager splint, a new Pulse Oximeter, new glucose meters for diabetic care, a new First Medic semi-automatic defibrillator with heart monitoring capabilities, a new cellular phone, as well as many other smaller replacement items. Special thanks should be given to our volunteer fund raising and training association - the Newmarket Ambulance Corps - which donated funding for the purchase of many items. As you read this, we also should be in the process of building a new ambulance garage behind the new police facility, with inside wash bays, bunk rooms, and improved training and office space.

As much as new equipment and capital improvements enhance ambulance service in time of need, it is, as usual, the thirty truly dedicated Newmarket Ambulance volunteers that provide the patient care at all times of the day and night that deserve our thanks and appreciation. All of our members spend many hours of their personal time training to improve their skill level, and many have taken additional courses to move into a higher level of professionalism. Special mention should be given to George James who recently became the second Paramedic on the squad. In addition, Newmarket residents are served by six EMT Intermediates who can administer IV's, as well as by nine EMT's who have advanced training in defibrillation, IV maintenance and EOA training. The efforts of all members are truly appreciated.

Statistics for 1994 again have shown an increase in usage of the Ambulance. Runs increased 5% to 416 with 274 patients transported. Coverage of Mutual Aid calls to Newfields has been augmented by the formation of a First Response Squad of Newfields residents.

Medical care in the 1990's is a field of rapid change and improvement. Whereas in the 1970's (when our ambulance service was founded) a First Aid class was all the training required, in the 1990's and in the future, paramedic and IV skills are becoming more and more the norm. In order to improve the service we provide Newmarket residents, our goal in the next few years is to upgrade our basic Life Support service (with augmentation from the Exeter Hospital Paramedic Program) to a full Advanced Life Support system. To achieve that goal, a Capital Reserve Program has been instituted for purchase of advanced equipment, and we are investigating an education program for training new paramedics for our squad. Your support would be appreciated.

REPORT OF THE AMBULANCE DIVISION (CONTINUED)

As a final note, I would like to mention that as a volunteer group, Newmarket Ambulance is definitely in need of volunteers willing to help people by donating their time to become EMT's and serve in the Ambulance Division. With call volume increasing each year, the need for members becomes more and more pressing. If you are interested, or know someone who is, please call me at 659-3333 and leave a message.

Thank you for the opportunity to report to you.

Vincent Jarosz, Captain
Newmarket Ambulance

REPORT OF THE CODE ENFORCEMENT OFFICER

As 1994 ended we saw the continuing upswing in the value of property added to our tax base, a trend which began in 1991. 1994 saw 26 new family homes built in Newmarket, an increase of 116% over the average of the last few years.

YEAR TO YEAR COMPARISON

	<i>Building Permits</i>	<i>Single Family</i>	<i>Fees</i>	<i>Value</i>
1994	109	26	\$12,390	\$4,723,745
1993	91	16	\$ 8,292	\$2,966,365
1992	93	14	\$ 7,174	\$2,664,180
1991	76	6	\$ 4,680	\$1,399,925
1990	103	35	\$ 9,559	\$3,689,200

BUILDING PERMITS BY TYPE 1994

<i>Type</i>	<i>Number Issued</i>
Single Family Dwelling	26
Garages	16
Additions and Remodels	49
Commercial	20
Plumbing and Electrical	45

1994 also saw the completion of the Community Center and construction of the new Police Facility and Communications Center.

The number of permits issued in 1995 for new as well as existing dwellings and commercial units can be expected to increase. 1995 will also hopefully see us adopt more comprehensive and updated building codes and a complete Town recodification.

In addition to enforcing the building codes, this office is also responsible to ensure that the other provisions of the Zoning Ordinance of Newmarket are adhered to. If you have questions regarding signs, possible remodeling projects (yes, interior work), home businesses, or landlord responsibilities, please call. We are all here to serve you. It's a lot easier to plan projects on the phone or on paper than to have to change something already nailed down.

REPORT OF THE CODE ENFORCEMENT OFFICER (CONTINUED)

A reminder that all rental property is required to have 120 volt permanently installed smoke detectors

A special thanks to all of the Town employees in various departments who have gone out of their way to make this transition so pleasant and efficient

Kenneth W Sherwood
Code Enforcement Officer

REPORT OF THE EMERGENCY MANAGEMENT DEPARTMENT

Each year we need to remind ourselves that a disaster can happen in our town, not just in other places. We need to make sure we are prepared before any natural or man-made event occurs. Plans need to be made, supplies need to be on hand, and families need to make sure that all members know what to do. We all know to call "911" for help in an emergency, but we also need to keep in mind that during a disaster many others will also be trying to call. Telephone lines may be disrupted and overloaded, and it may take a while for your call to get through. The size and type of disaster will determine the steps that need to be taken to maintain public safety. During a hurricane, a large area will be affected not only in our town, but in the surrounding towns. Any assistance that we might seek from another town may not be available as they are experiencing the same conditions from the disaster. Roads may be blocked with trees and wires, so residents need to remember that emergency personnel are out and working to clean up the roads, but it can be a slow process depending on the amount of debris.

If you prepare in advance for a disaster, you will have flashlights with extra batteries, portable radios, food, water, extra medicine, baby needs, and supplies for pets. Everyone should have on hand food and water for their family for at least four days. Residents with ongoing medical needs such as in-house oxygen, heart monitors, etc. should have information on file at the Communications Center so that emergency personnel can check with you as soon as possible.

I cannot stress enough how important it is to prepare in advance as it may take several hours for emergency workers to reach you. Brochures listing items to have on hand and things you need to plan for are available at the Town Hall.

Candice M. Jarosz
Director

REPORT OF THE FIRE DEPARTMENT

1994 proved to be a very eventful year for the Fire Department. We responded to 279 calls all of a different nature, many more structure and woods fires than we have seen in the past years. Fire calls seem to increase each year; last year was a 12% increase, this year a 20% increase.

The most time-consuming event this year was the arrival of the new fire engine. This engine was delivered on September 27th and put into service on October 10th. This piece of equipment has performed very satisfactorily. The members of the department were very busy training in the care and operation of this new piece of equipment. This piece of equipment is a result of 2 1/2 years of careful planning by many members of the department.

The new overhead door was installed in October. It requires less maintenance and helps in the reduction of heat loss. This year, as always, we continue to update our equipment such as protective clothing, breathing apparatus and radio equipment. These are all very expensive items which is why we only budget for a small amount each year without compromising the safety of the firefighters.

Training time is very demanding for state certification classes, which is required by National Fire Protection Association (NFPA). This year our members were certified in all levels, including Firefighter 1, 2, 3 career, driver, operator, self contained breathing apparatus field maintenance, and officer training seminars. Monthly in-house training is also provided.

A reminder that outdoor burning is allowed Friday, Saturday and Sunday only after 5pm. Holidays are not an exception. This is a safety precaution as manpower is more readily available at such times. Permits are required for all burning and are available at the Newmarket Communications Center located at the Police Facility. We thank you for your cooperation in this matter.

Charles Clark
Fire Chief

FIRE DEPARTMENT MEMBERS

NAME	SERVING SINCE
------	---------------

Chief Charles Clark	1955
Assistant Chief Robert Jordan	1977
Deputy Chief Richard Harclerode	1969
Captain John Harclerode	1968
Captain Dana Clark	1985
Captain William Poulin	1985
Lieutenant Denis Tessier	1979
Lieutenant David Bryan	1986
Lieutenant Michael Nickerson	1989

Firefighters

Herbert Philbrick	1935
James Nisbet	1935
Fred Harclerode	1949
Wilfred Beaulieu	1955
Edmund Wasiewski	1963
Michael Malasky	1972
Donald Dubbs	1978
Scott Clark	1980
Todd Clark	1980
William Nisbet	1982
Kevin Clark	1983
Alan Pratt	1985
Susan Beaulieu	1986
Richard Malasky	1990
Glenn LaRoche	1990
Karen Malasky	1991
Daniel Solitare	1993
Anthony Phillips	1993
Douglas Chick	1994
Derek Jones	1994
Jay Fellows	1994
George James	1994
Coran Meehan	1994

REPORT OF THE LAMPREY REGIONAL SOLID WASTE COOPERATIVE

In 1994 the Lamprey Regional Solid Waste Cooperative operated within budget and had a productive year. The Board of Directors voted a closing date of November 30, 1995 for our present incinerator on the campus of UNH.

The Lamprey Board of Directors is presently pursuing a New Restatement of the Cooperative Agreement which outlines goals for the future such as a Recycling Facility with Transfer capabilities. At the 1995 Town Meetings, the respective Cooperative Communities will be voting on this expanded agreement for the future of the Cooperative.

In 1995 the Cooperative hopes to have a new facility constructed so that on November 30, 1995 all municipal waste will go to the new facility without any interim period of interruption.

Respectfully,

Joseph Moriarty
Chairman of the Board
LRSWC

MOSQUITO CONTROL REPORT

The 1994 season was the year of the "saltmarsh mosquito". Record numbers of saltmarsh mosquitos infested coastal communities along the eastern seaboard. The Boston Globe and local newspapers reported the unusually high mosquito populations throughout the summer. Saltmarsh mosquitos enjoyed optimum conditions for development. Saltmarshes were flooded by spring (new and full moon) tides and/or rainfall. Mosquito eggs hatched when flooded. Warm waters allowed rapid development of mosquito larvae.

The spring tides of late June and late July were higher than normal and resulted in deep water on the saltmarsh surface. The high air temperatures could not evaporate the water before mosquito development was completed. Predatory fish did not enter the marshes during the tidal floodings and did not provide any control. Entire marsh surfaces were breeding mosquitos. Mosquito eggs hatched in record numbers.

The weather during the summer of 1994 was very unusual. July had eighteen days of ninety degree air temperature together with high humidity. Saltmarsh waters were very warm and allowed rapid development of mosquito larvae. Mosquitos were hatching to flying adults in seven days. The average is ten to fourteen days. High humidity increased mosquito flying and biting. August had twice the average amount of rainfall due to frequent thunderstorms.

Mosquito control programs become stronger each season. The experiences of 1994 helped me to determine areas of freshwater and saltmarsh breeding. The maximum potential for saltmarsh mosquito development was observed and has provided me the necessary data to plan for future control strategies. I am planning many new improvements for the 1995 season. I have notified the Great Bay National Estuarine Research Reserve about our activities and gained their support. The Reserve is helping me locate landowners of several saltmarsh areas we would like to access and they approve of our choice to use a biological (bacterium) alternative for control. I plan to have a weekly newspaper article describing mosquito conditions. My staff and I will investigate the use of predatory fish releases on saltmarshes for mosquito control. A homeowner pamphlet is being completed and will be placed at the Town offices. The pamphlet will describe what can be done around the home to minimize biting mosquitos.

I would like to thank the residents who helped my company during the 1994 season. My staff and I have talked with a lot of you and want to hear from you next season.

Michael Morrison, Entomologist
Municipal Pest Management Services, Inc
(603) 436-HELP

REPORT OF THE NEWMARKET HOUSING AUTHORITY

In 1994 the Newmarket Housing Authority was highly involved with the Newmarket community. In addition to providing rental assistance to nearly 100 households through the Section 8 program and providing and maintaining the 50-unit Great Hill Terrace public housing neighborhood, the Authority participated in two major projects with the Town of Newmarket.

The Authority takes great pride in providing both land and dollars for the construction of the Newmarket Community Center. The Authority plans to continue to provide financial assistance toward the operation of the Community Center.

The Authority sought and received approval from the U.S. Department of HUD to sell to the Town of Newmarket for one dollar (\$1) a tract of land located adjacent to Route 108 and Terrace Drive. The land transfer was a vital component in the design and construction of the Newmarket Police Department's new facility.

The Authority's primary responsibility is to assist eligible families, including elderly, with rental assistance and insuring safe, sanitary and affordable housing. The Authority is continuously seeking landlords interested in participating in the Section 8 program.

Household Income Eligibility Limits are

<i>Family Size</i>	<i>Public Housing</i>	<i>Section 8</i>
1	\$23,450	\$14,650
2	26,800	16,750
3	30,150	18,850
4	33,500	20,950
5	36,200	22,650
6	38,900	24,300
7	41,550	27,650

The Authority is a non-profit agency. In addition to providing thousands of dollars to the community in direct payment of rental assistance and payment of water and sewer fees, the Authority made a Payment in Lieu of Taxes (PILOT), in excess of \$9,000 in 1994.

The Town is represented on the Authority's Board of Commissioners by newly elected Chairperson Frank Schanda, Vice-Chairperson Cindy Lavigne, Gaynile Kidd, outgoing Chairperson William Pelletier and Walter Schultz. The office of the Newmarket Housing Authority is located at 34 Gordon Avenue, Great Hill Terrace (off Route 108 and Terrace Drive). The staff includes Ricky LaBranche, Madeline Richards, Mimi Rubin and me.

Ernest A. Clark, II
Executive Director

REPORT OF THE POLICE DEPARTMENT

In 1994 the Newmarket Police Department experienced significant changes in personnel. Chief Kerry Lee Clement resigned, and retired Dover Police Chief Charles Reynolds assumed an interim role until my appointment in November. The entire department owes a great deal of gratitude for the manner in which Chief Reynolds smoothly assisted in the transition period. His expertise, organizational skills and management abilities were a tremendous asset in the assessment of the Newmarket Police Department.

Unfortunately, 1994 resulted in the loss of two ranking officers. Lieutenant Jim Szeliga resigned to join the Rockingham County Sheriff's Department and Sergeant Kevin Walsh resigned to assume a similar position with the Rye Police Department. Their years of experience and dedication to this department will be sorely missed. In addition, Rosanne Gilbert resigned her position as Dispatch Supervisor. Her years of service are appreciated.

In terms of new faces, Officer Scott Mendes was hired in August as a full-time officer after having served as a part-time officer with the Town of Hampton. The Police Department also hired five new part-time officers. They included Richard Beaudet, Jr., Daniel D'Amato, David Ruger, Amy Schure, and Jeremy Hankin.

In 1994, an independent management study was conducted to review the Newmarket Police Department. The strengths and weaknesses of the Police Department were outlined in the report. This study has resulted in the implementation of operational changes on both a short-term and long-term basis.

Also in 1994 the Police Department implemented their first bicycle patrols. This program is anticipated to be continued once the department is back to full staffing. The Police Department was also proud to continue the DARE program in 1994 which allows a police officer to interact with youth through education on how to resist drug abuse.

One of the biggest developments for this department in its entire history occurred during 1994 when ground breaking was initiated to construct the new modern police facility. The planning and design of this building was carefully and thoroughly examined in order to meet the needs of the future.

Finally, it is a pleasure to provide you with my first report as Chief of Police for the Town of Newmarket. I appreciate the trust and faith that has been placed in my abilities in assuming command of the Newmarket Police Department. I look forward to serving this community and providing you with effective law enforcement.

Respectfully submitted,

Rodney C. Collins
Chief of Police

Police Department Activity 1994

Criminal Cases	5,961
Motor Vehicle Cases	742
Motor Vehicle Accidents	148

Communications Center

Police Department	8,156
Fire Department	279
Ambulance Corps	416
Stratham Police Department	7,364
Stratham Fire/Ambulance	350
Newfields Fire Department	79
Newfields Police	1,341
Nottingham Fire/Rescue	214
	<hr/>
Total	18,199

REPORT OF THE PUBLIC LIBRARY

During the early months of 1994, the construction phase of the addition of the Newmarket Public Library was completed and an Open House was held in April. There was an excellent turnout of patrons and guests, including Matt Higgins, Administrator of Library Operations, Judith Kimball with the Bureau of Library Services from the New Hampshire State Library in Concord, Donald Sumner, Architect from Durham, Lela Love, from the Love Foundation and several town dignitaries.

Everyone seemed very pleased and proud of the addition and renovations which would not have been accomplished without the hard work of the Trustees, the Librarian, Sharon Kidney, and especially their President, Isabel Donovan.

The response from local businesses and townspeople was very important to the project, for without their support we would never have been able to raise the initial funds for the matching grants. There were several donations for chairs, tables, etc., and these donors now have lasting memorials to their loved ones.

The Women's Club planted perennials around the Library and we would like to sincerely thank them and also the following volunteers for the many hours of their time they have donated to the Library. They include Helen Mitchell, Judy Wall, Sharon DiGiovanni, Kathryn Farr, and Doris Mullen.

Some of the future plans for the Library include a new roof for the Tower Room and future automation.

The Board of Trustees

Circulation from January 1, 1994 to December 31, 1994

Adult Fiction	5,362
Adult Non Fiction	7,900
Adult Audio and Video Recordings	1,259
Juvenile Fiction	9,137
Juvenile Non Fiction	3,183
Juvenile Audio and Video Recordings	978
Total	27,819

New Library Cards Issued

Adult Borrowers	342
Juvenile (Elementary and High School Age)	138

Sharon Kidney
Library Director

NEWMARKET PUBLIC LIBRARY -- Financial Report - Year Ending December 31, 1994

1) FLEET BANK	Balance 12/31/93	12,010.22		
Money Mkt Acct:	1994 Interest credited	214.45		
	1994 Receipts	17,206.95		
	1994 Fund Xfers from (2) & (5)	12,913.82		
	1994 Disbursements	<u>33,569.46</u> *	Bal. 12/31/94	<u>8,775.98</u>
2) PISCATAQUA SAVINGS BANK:	Balance 12/31/93	13,487.65		
	1994 Interest credited	158.35		
	1994 Fund Xfer to (1)	(9,505.37)		
	1994 Disbursements	<u>(1,584.04)</u> *	Bal. 12/31/94	<u>2,556.59</u>
3) GRANITE BANK:	Balance 12/31/93	23,027.63		
	1994 Interest credited	<u>908.15</u>	Bal. 12/31/94	<u>23,935.78</u>
4) BANK OF NH	Balance 12/31/93	34,989.62		
(Match. Fund Acct)	1994 Interest credited	30.78		
	1994 Fund Xfer to (5)	<u>35,020.40</u>	Bal. 12/31/94	<u>0.00</u>
5) FLEET BANK	Balance 12/31/93	15,992.65		
CONSTR. ACCT:	1994 Interest credited	93.70		
	1994 Receipts (NHLC Grant)	3,000.00		
	1994 Disbursements	<u>(50,698.30)</u> *		
	1994 Fund Xfer from (4)	35,020.40		
	1994 Fund Xfer to (1)	<u>(3,408.45)</u>	Bal. 12/31/94	<u>0.00</u>

6) FLEET BANK	Operating Account	12/31/93 Balance		14,289.06
RECEIPTS --	Town of Newmarket	92,417.00		
	Reimbursements/Refunds	<u>360.23</u>		92,777.23
EXPENDITURES --	Salaries	36,958.89		
<u>personnel:</u>	FICA & Fed. Med.	2,828.21		
	Insurance	6,900.32		
	Retirement Expense	<u>580.98</u>	47,268.40	
<u>operating:</u>	Phone	229.30		
	Oil	2,560.12		
	Copier	982.75		
	Meetings/Mileage	177.73		
	Supplies/Postage	1,396.72		
	Books	24,126.35		
	Audio-Visual	792.95		
	Electricity	4,923.55		
	Maintenance	724.92		
	Computer Expense	224.00		
	Equipment	854.77		
	Water/Sewer	433.50		
	Programs	289.24		
	Carpentry/Furnishings	10,133.27*		
	Advertising/Promo	<u>209.46</u>	48,068.63 ²	
<u>TOTAL 1994 EXPENDITURES</u>				<u>95,337.03</u>

PROOF OF BALANCE:	12/31/93 Balance	-	1994 Receipts	-	1994 Expenditures	=	<u>11,729.26</u>
			12/31/94 Account Balance			=	<u>11,729.26</u>

RESPECTFULLY SUBMITTED, KRISTIN E. CARMICHAEL, TREASURER

Book Sale = 558.85 Copier revenue = 555.05 Gifts Donations = 14,886.25, Misc. Sales = 597.00, Other = 200.00

* Of this amount approx. 11,500 is directly related to costs of Library Expansion.

* Library Expansion

REPORT OF THE PUBLIC WORKS DEPARTMENT

It is my pleasure to report on the progress of the Public Works Department for 1994. The Public Works Department includes the Highway Division, Buildings and Grounds Division, Vehicle Maintenance Division, Solid Waste Division and Environmental Services Division.

Highway Division: During 1994, approximately 1.4 miles of roads were slurred with cold asphalt, sealed with liquid tar and sanded. These roads include Bald Hill Road, Camp Lee Road, Jacob's Well Road, and a portion of Grant Road. Hot bituminous asphalt was paved on the entrance to Dame Road, Ash Swamp Road at the intersection of Old Route 108, Alyce Drive and the entrance to Schanda Drive. A portion of Elm Street next to the Riverside Cemetery, and two portions of Beech Street Extension were reconstructed and are planned to be finished during the summer of 1995. The Division repaired several collapsed catch basins during 1994. Old drainage pipes and structures continue to be a major source of citizen concerns. A goal for 1995 is to develop a five year drainage plan to address these concerns. Snow continues to be a major winter task for the Division. As we all remember, the winter of 1993-1994 was not an easy one.

Buildings and Grounds Division: This Division is responsible for the maintenance of the major Town buildings, parks and playing fields. In 1994, the Beanie Howcroft Memorial Field was dedicated, the new Community Center was opened and the new Police Facility was constructed. A new rubberized roof was installed on the Bandstand with the ceiling repairs to be completed prior to Memorial Day 1995.

Vehicle Maintenance Division: This Division continued to maintain and repair all Town vehicles and equipment. This includes police, fire, ambulance, highway, water, sewer and buildings and grounds vehicles. In 1994 the Division replaced the 1984 Hoelder sidewalk machine with a 1994 Trackless municipal tractor. This tractor can be used for snow removal of sidewalks, snow blowing of the downtown area, roadside mowing and sweeping.

Solid Waste Division: During 1994 many issues in the way we dispose, collect and transport our solid waste and recyclables were studied and discussed. Public hearings were held and an ordinance approved. For the first time the Town has a curbside recycling program. To promote recycling the Town has developed a pay-by-bag trash collection system. Official Town trash bags can be purchased from local retail stores and the Town Clerk's office for household trash. Recyclables are placed in 18-gallon blue containers. Containers are used for 1) paper recyclables, newspapers, magazines and clean corrugated cardboard and 2) Commingled recyclables, glass, tin cans, aluminum cans and narrow-neck plastic bottles. These two types of recyclables are collected on alternating weeks. The Division has published a 1995 calendar indicating the collection schedule of the two types of recyclables. If you wish an additional copy of the 1995 recycling calendar, you may stop by the Town Hall or call the Public Works office at 659-3093.

PUBLIC WORKS DEPARTMENT

(CONTINUED)

Environmental Services Division: *Water Component* - The water production for 1994 was 165,493,000 gallons. The Bennett Well produced 67,376,000 gallons and the Sewall Well produced 98,117,000 gallons. This represents a 7% increase from the 1993 production level. New pumps and controls were installed at the Folsom Drive booster pump station. This modification increased the water pressure in the Folsom Drive area by twenty pounds per square inch. Three major water breaks in the area of North Main Street and South Main Street indicate the age of the distribution system. This system still contains pipes which were installed in 1894 when the water system was first constructed. A goal for 1995 is to develop an inventory of age, size, and length of the distribution system. This will help us plan for the future by prioritizing problem areas of this system.

Environmental Services Division: *Sewer Component* - At the Wastewater Treatment Facility two underground fuel storage tanks were replaced with one underground storage tank. The original tanks were installed in 1969 as part of the facility's construction. No leaks or contaminated soil were encountered. The drive mechanisms on the two primary clarifiers were replaced by Public Works staff. The original drive mechanisms were also installed in 1969 as part of the facility's construction. By performing this project with Public Works staff, there was a savings of approximately \$50,000 as opposed to contracting it out. During the summer the Town received its Draft Discharge Permit from the U.S. Environmental Protection Agency. This Discharge Permit outlines the required levels of treatment of the wastewater before it is discharged into the Lamprey River. The Draft Permit would require the Town to expand the Treatment Facility. It is estimated to cost two million dollars to build, and additional money to operate. There are several issues in the Draft Permit we are working with the State of New Hampshire and EPA officials to resolve. This will be a major concern of Department staff during 1995.

In summary, 1994 has been a progressive year with many accomplishments. Should you have concerns or comments regarding Department services, performance or issues, please feel free to contact me at 659-3093. We will continue to do our very best for the citizens of Newmarket. We greatly appreciate your support and understanding.

David G. Walker, P.E.
Director of Public Works

REPORT OF THE RECREATION DEPARTMENT

The Newmarket Recreation Department experienced significant growth during 1994. The construction of the new community center (built with no local tax dollars with its utilities paid by the Newmarket Housing Authority) has given the Recreation Department a permanent facility to call home. Phase Two of the Community Center (the Newmarket Children's Center) is scheduled to be built this spring and be completed by August 1995.

The addition of the newly-constructed Beanie Howcroft Memorial Field off of Nichols Avenue has allowed for the much needed expansion of the girls softball league. The youth soccer program, the tee ball/minor league baseball teams and the girls softball league now have a facility to call their own to practice and play games.

By utilizing frugal spending practices and making major budget realignments, the Recreation Department has not only expanded its services to six days a week, but is providing supervised programs and recreation opportunities for local teens that were severely lacking. The games room at the Community Center is just one of these examples and is constantly frequented by many teens daily. These positive changes have occurred despite a reduction in the Recreation Department's overall budget. The Recreation Department continues to search for grants and funding mechanisms that will add program offerings. Current programs have also been expanded for seniors and children.

The Recreation Department has been adding many new and exciting programs to our popular regulars. This year we were able to offer a total of 160 programs for all ages. Our summer day camp program increased from 230 participants in 1993 to 265 participants this summer, looking forward to expanding these numbers even further in the summer of 1995. The preschool playgroup for kids 3-5 years old has 36 children enrolled. For adults there are a wide range of classes teaching anything from crafts to line dancing to hobbies and specialized interests. For school age children we offer craft classes, programs for the sports fans, explorations for the nature enthusiast, new games and introduction to a variety of sports. The seniors have been very active this year in their walking club, lunch bunch trips and tours. There are trips to sporting events, theaters, educational exhibits and family events as well as school vacation trips, ski trips and trips that specifically interest teens. We offer special events for each holiday, and then some! These events have had amazing turnouts. The following are a few examples of special events attendance for 1994: the Easter Egg Hunt (400 participants), the Fishing Derby (230 children/255 adults), Halloween Party (455 participants), Teen Spook Hunt (150 teens), Midnight Madness (60 teens), Turkey Week (130 participants), Christmas Party (150 participants) and the Giving Tree (over 160 visited the tree).

RECREATION

(CONTINUED)

The Newmarket Recreation Department would like to thank the many residents, participants, volunteers, and sponsors who give their help and support each year. Without you we would not be able to keep offering the wide variety of programs that we currently provide. The Friends of Newmarket Recreation is also to be congratulated for its commitment to recreation programming and its pursuit of community unity. We also thank you for volunteering as trip drivers, chaperons, volunteers, and for your fund-raising equipment-acquiring efforts.

Jim Hilton
Recreation Director

REPORT OF THE HISTORICAL SOCIETY

This past year the Historical Society completed the window replacement program on the Stone School Museum. This expensive undertaking required several years to complete, but was well worth the effort. The new windows afford better protection to the artifacts within the Museum, while enhancing the beauty of the 153 year old building. The Society is grateful to those whose generosity contributed to the success of this project.

Our next significant undertaking will be the repointing of the exterior masonry. Like the window project, this will be a multi-year project with finances dictating the speed at which we proceed. As usual, donations are always gratefully accepted.

Protecting Newmarket's historical past for current and future generations is a paramount goal of the Society. The Museum not only serves to house an excellent collection of Newmarket's past, but also serves as an educational resource for all residents to enjoy. Last year approximately 150 school children toured the Museum as part of their curriculum. It is very appropriate for students to visit the Museum in a learning experience as the building was first opened as a school in 1842.

In June of 1994, the Historical Society, at the invitation of the Strafford Regional Planning Commission and the Newmarket Master Plan Committee, contributed their input on Newmarket's 1988 Master Plan update. The Society is encouraged by the Committee's understanding of the significance of preserving Newmarket's historic character.

Speaking of historic preservation, the Essex Mill Study was presented at a public hearing in November. Acceptance of the mill buildings by the Town poses not only a huge challenge, but also a tremendous opportunity. We look forward to the rejuvenation of this cornerstone of Newmarket's economy. Much more will undoubtedly unfold as 1995 progresses.

1994 saw the creation of a scholarship program sponsored by the Historical Society. The fund will take a few years to grow, but eventually graduating high school seniors who are Newmarket residents will be eligible for this scholarship. Donations to the scholarship fund are encouraged and appreciated.

Interesting and educational topics were presented at our well-attended meetings. This year's programs promise to be as interesting and entertaining as ever. There is no admission fee and all meetings are open to the public. We look forward to your attendance. An answering machine is now in use for your convenience. A recorded message will be updated each month with details of the next meeting. Also, it will be easier for residents to contact us by leaving a message. So if you are unsure about the next meeting, or in need of information, simply dial 650-7420 and listen to the message, or leave a message and we'll return the call as soon as possible.

HISTORICAL SOCIETY

(CONTINUED)

This year, evening hours will be added to the Museum. In addition to Thursday afternoons from 2:00 to 4:00 pm (June through August), the Museum will be open from 6:00 to 8:00 pm the second Thursday of the month, May through September. That will be 5/11, 6/8, 7/13, 8/10, and 9/14/95. Also, please call if you would like to see the Museum by appointment and we will be as accommodating as possible. The Stone School Museum is located atop Zion's Hill on Granite Street. Hope to see you there.

On behalf of the Newmarket Historical Society, let me thank each and every one of you for your support over the years. We encourage everyone to visit the Stone School Museum and attend our meetings as frequently as possible.

David LeGault,
President

REPORT OF THE CONSERVATION COMMISSION

Although the Conservation Commission was inactive for much of the year (with only two permanent members), our ranks expanded in November and December. The addition of four members and one alternate brought the Commission back up to six permanent members and one alternate. Eager to accomplish projects that benefit the environment and involve the townspeople, the Commission has set forth to complete several projects that had been put on hold, and launch initiatives that will require the full involvement of the Commission and input from Newmarket citizens.

Currently the Conservation Commission and the Recreation Department plan to activate the cooperative Sliding Rock Conservation and Recreation area located near the Twin Rivers condominium complex. The Conservation Commission will implement Phase Two of the project which includes constructing a jungle gym as well as a raised viewing platform adjacent to the point where the Piscassic River and Lamprey River meet. The Conservation Commission and Recreation Department will also coordinate with the Public Works Department and Town Council to consider the feasibility of constructing a town beach along the Piscassic River.

The Conservation Commission is also investigating several available properties in town that could be used for an Elementary School Christmas Tree Farm and Community Victory Gardens project. The Commission is interested in acquiring a parcel of land that is predominantly field and has soil capable of growing Christmas trees and supporting community gardens. Three-year-old trees would be planted by the first grade class and maintained during the fall and spring over the next five years. By the time they reach the sixth grade, students would be able to harvest Christmas trees for their families. The community garden plots would be made available on a yearly basis to townspeople who don't have enough land to support a garden. The Town Council would hold a lottery on a yearly basis for the number of garden plots available.

On Fathers Day weekend the Conservation Commission co-sponsored the fifth annual resident youth fishing derby with the Recreation Department at Richmond's Pond. The event was well received--more than 200 children participated. The townspeople have come to anticipate this event as an opportunity to spend time with family and friends and to enjoy the town's natural resources. This past year the weather cooperated and a higher percentage of trout were caught. The Commission looks forward to co-sponsoring this event again next year and for years to come.

Because Newmarket is a member of the Lamprey River Advisory Committee, the Conservation Commission and Town Council each have a delegate who sits on the Committee. The four member towns are Durham, Lee, Epping and Newmarket. The Lamprey River Advisory Committee recently completed the proposed management plan for the river as part of the ongoing Wild & Scenic Rivers Study. The study was enacted by the U.S. Congress over two years ago to

CONSERVATION COMMISSION

(CONTINUED)

investigate the riverine habitat and document the unique natural resources and archeological qualities of the river for potential inclusion in the Wild & Scenic Rivers Program administered by the U.S. Dept. of Interior's National Park Service. Although the towns of Epping and Newmarket weren't included in the initial study area described in the federal legislation, both towns agreed to participate since they are directly affected by the results of the study.

Newmarket has two strong incentives to participate in the study 1) The Town is situated at the mouth of the river, and 2) The surface waters serve as alternative drinking water supply for the Town. When the proposed management plan was completed, the Lamprey River Advisory Committee formally endorsed the report's findings and endorsed the river for inclusion in the Wild & Scenic Rivers Program. It is interesting to note that in the Master plan Survey conducted this past year, half of all Newmarket residents use the Lamprey River and Great Bay for public enjoyment. The Lamprey River Advisory Committee will request that all four study towns take a position on designation of the river in the Wild & Scenic Rivers Program.

At the Town Council's request, the Conservation Commission has extensively reviewed the management plan and, along with the Planning Board, has formally endorsed the Lamprey River for designation in the Wild & Scenic Rivers Program. At the February 1, 1995 meeting, the Town Council passed a resolution in support of designating the Lamprey River in the Wild and Scenic Rivers Program.

In the coming year the Conservation Commission will continue to work closely with landowners to explore options to protect their land through such mechanisms as conservation easements, deed restrictions, etc. Several Commission members have expressed an interest in attending seminars and workshops on land protection techniques, identification of wetlands, and various other conservation topics.

The Conservation Commission wishes to thank all governmental and private organizations who have provided support during this past year. A special thank you to all Town offices and the townspeople for their continued involvement in and determination to safeguard the town's natural resources.

Chris J. Schoppmeyer
Chairman

REPORT OF THE NEWMARKET RECYCLING COMMITTEE

1994 was a very good year for the Recycling Committee. Containers were added for collecting cardboard, and we moved the drop-off center to the landfill in early November

Anticipating the closure of the Lamprey incinerator in Durham, many of the Recycling Committee and volunteers followed the research process for a new solid waste disposal plan that would include recycling. The committee participated in education and information programs through the elementary school and various community groups to help pave the way for the passage of the pay-by-bag curbside recycling ordinance on June 1st.

In 1994 we recycled 2 73 tons of cardboard; 68.75 tons of newspaper; 53 72 tons of glass; 6 tons of steel; 2.17 tons of aluminum, and countless loads of plastic. This brings our total for 3 1/2 years to **400 TONS**. This is an amazing amount of material that we have kept from the waste stream - doing our part to become more thoughtful consumers and educating our children about the conservation of our precious natural resources

I'd like to thank everyone involved with the Recycling project from its humble beginnings back in April of 1991. A special thanks to Scott Hogan, first Vice-Chair, whose leg-work and negotiations were instrumental in our start up, to John Ahlgren, who believed in us from the start and backed it up with our first seed money; to Richard Johnson whose expertise kept us focused during meetings; to Stephen Clark and Ed Dutka for making our sorting tables; to Dave Walker, whose support, patience, and cooperation made us all more aware of what a team we had become, to Frank Edmunds, and the Town Council, who always listened, encouraged, and made better citizens of us all; and last but not least, to Bob Couture, Treasurer, whose long hours on the telephone, selfless commitment of time, and tireless dedication helped make the Recycling Committee the accomplishment that it is

Respectfully submitted,

Barbara Early, Chair

1994 RECYCLING COMMITTEE & TEAM LEADERS

Barbara Early, Bob Couture, Nancy Murphy, Preston Samuel, Richard Johnson, John Garner, Amos Johnson, John Carmichael, Jeanne Wholey, Dana Glennon, Stephen B. Clark, Scott Hogan, Richard & Priscilla Shaw, Bob & Dorothy Davidson, Mary & Jay Jenkins, Mike Hughes, Mike Ricker and Alan Demillo.

**REPORT OF THE TRUSTEES OF TRUST FUNDS
OF THE TOWN OF NEWMARKET
FOR YEAR ENDING JUNE 30, 1994**

TRUST NAME	PURPOSE	BALANCE	NEW FUNDS	GAIN/ LOSS	INCOME	PAID OUT	TOTAL
Jennings, Lynn	Scholarship	\$8,459.64	\$2,000.00	\$(131.86)	\$1,681.21	\$0.00	\$12,008.99
Riverside Cemetery	Capital Imp.	402.74	250.00	(7.81)	64.36	0.00	709.29
Flower Fund-Riverside	Cemetery	19,547.57	0.00	(263.56)	7,500.93	0.00	26,784.94
Flower Fund-Calvary	Cemetery	5,997.46	0.00	(80.86)	2,459.93	0.00	8,376.53
Private Graveyards	Cemetery	17,222.11	0.00	(232.20)	15,828.90	(200.00)	32,618.81
Per. Care Lots-Calvary	Cemetery	45,191.85	0.00	(609.31)	7,898.55	(3,289.73)	49,191.36
Per. Care Graves-Riverside	Cemetery	39,905.96	3,075.00	(560.29)	18,858.11	0.00	61,278.78
Per. Care Graves-Calvary	Cemetery	1,799.34	0.00	(24.26)	312.78	0.00	2,087.86
Per. Care Lots-Riverside	Cemetery	163,241.93	150.00	(2,201.24)	98,404.33	(48.00)	259,547.02
Stone Fund	Cemetery	1,738.15	0.00	(23.44)	3,481.59	0.00	5,196.30
Walker, Beatrice	Scholarship	3,389.39	0.00	(45.70)	483.35	(200.00)	3,627.04
MacAllen Foundation	Scholarship	21,076.89	0.00	(284.18)	2,614.01	(1,548.90)	21,857.82
Brown Fund	Scholarship	5,855.79	0.00	(78.95)	1,001.57	(400.00)	6,378.41
Szeliga, Lee	Scholarship	2,791.72	0.00	(37.64)	431.30	0.00	3,185.38
Women's Club	Scholarship	3,984.83	300.00	(56.48)	559.05	(250.00)	4,537.40
Brisson	Scholarship	8,862.32	0.00	(119.49)	983.50	(1,150.00)	8,576.33
Labonte, Robert	Scholarship	26,732.93	0.00	(360.44)	3,846.89	(1,950.00)	28,269.38
McKeena, Robert	Scholarship	2,465.46	50.00	(33.42)	458.06	(250.00)	2,690.10
Expendable Cap Reserve	Riverside	7,076.92	300.00	0.00	334.82	(6,500.00)	1,211.74

CAPITAL RESERVES OF THE
TOWN OF NEWMARKET
FOR YEAR ENDING JUNE 30, 1994

Purpose	Balance
School District	\$272,878.44
Dispatch	33,619.35
Fire Department	75,788.89
Public Works	150,515.22
Ambulance	79,852.08
Sewer	449,018.92
Library	0.00
Revaluation	0.00
Safety Building	265,132.22
Water Systems	41,633.37
	<hr/>
Total	\$1,366,854.29

Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 603 226-8888

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

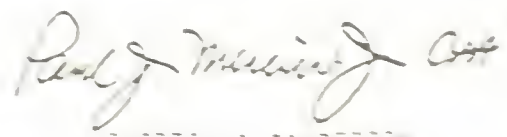
We have audited the accompanying general purpose financial statements of the Town of Newmarket as of and for the year ended June 30, 1994, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 13, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group. Such group is excluded to conform with generally accepted accounting principles. The amount that would be recorded in the General Fixed Assets Account Group is not stated.

In our opinion, except for the effect on the financial statements of the matters described in the preceding 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 June 30, 1994, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The continuing and individual fund financial statements listed in the table of contents are presented for purposes of analytical analysis and are not a required part of the general purpose financial statements of the Town of Newmarket. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



PAUL J. THIBAUT
Professional Association

August 26, 1994

EXHIBIT A
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1994

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>ASSETS AND OTHER DEBITS</u>			
<u>Assets</u>			
Cash and Equivalents	\$1,345,469	\$574,212	\$ 17,273
Investments	354,456		758,154
Receivables (Net of Allowances For Uncollectibles)			
Accrued Income			
Taxes	2,520,428		
Accounts Intergovernmental	21,913	98,016	
Other	4,984		
Interfund Receivable	254,348	54,703	
Inventory		26,242	
Other Assets		1,200	
<u>Other Debits</u>			
Amount To Be Provided For Retirement of General Long-Term Debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$4,501,598</u>	<u>\$754,373</u>	<u>\$775,427</u>
<u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 23,979	\$ 2,960	\$
Accrued Payroll and Benefits	19,393		
Contracts Payable			5,750
Retainage Payable			3,495
Intergovernmental Payable			
Interfund Payable	9,910	89,965	2,024
Escrow and Performance Deposits			
Deferred Tax Revenues	3,630,506		
Other Deferred Revenues	5,755		
General Obligation Debt Payable			
Capital Leases Payable			
Compensated Absences Payable			
Total Liabilities	<u>3,689,544</u>	<u>92,925</u>	<u>11,269</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Debt Service	60,000		
Reserved For Endowments			
Reserved For Encumbrances	188,024		
Reserved For Inventories		26,242	
Reserved For Special Purposes			770,530
Unreserved			
Designated For Special Purposes		635,205	
Undesignated	574,030		(6,372)
Total Equity	<u>812,054</u>	<u>661,448</u>	<u>764,158</u>
TOTAL LIABILITIES AND EQUITY	<u>\$4,501,598</u>	<u>\$754,373</u>	<u>\$775,427</u>

<u>Fiduciary Fund Types</u> Trust and Agency	<u>Account Group</u> General Long- Term Debt	<u>Total (Memorandum Only)</u>
\$ 788,243	\$	\$ 2,725,197
1,336,140		2,448,750
		4,646
		2,520,428
		119,929
		4,984
19,161		19,161
781		309,832
		26,242
		1,200
	<u>3,900,195</u>	<u>3,900,195</u>
<u>\$2,148,971</u>	<u>\$3,900,195</u>	<u>\$12,080,564</u>
\$ 19,161	\$	\$ 46,100
		19,393
		5,750
		3,495
272,179		272,179
207,933		309,832
78,894		78,894
		3,630,506
		5,756
	3,842,365	3,842,365
	4,529	4,529
	53,301	53,301
<u>578,167</u>	<u>3,900,195</u>	<u>8,272,100</u>
		50,000
389,340		389,340
		188,024
		26,242
1,181,464		1,951,994
		635,206
		567,658
<u>1,570,804</u>		<u>3,806,464</u>
<u>\$2,148,971</u>	<u>\$3,900,195</u>	<u>\$12,080,564</u>

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

EXHIBIT B
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1994

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Revenues</u>			
Taxes	\$7,285,676	\$	\$
Licenses and Permits	498,860		
Intergovernmental	393,829	101,737	362,685
Charges For Services	188,800	901,748	
Miscellaneous	100,707	148,206	114,332
<u>Other Financing Sources</u>			
Operating Transfers In	447,967	138,212	394,007
Proceeds of General Obligation Debt			537,073
<u>Total Revenues and Other Financing Sources</u>			
	<u>8,915,839</u>	<u>1,289,903</u>	<u>1,408,097</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	956,316	466	
Public Safety	671,638		
Highways and Streets	558,785		
Sanitation	285,389	267,361	
Water Distribution and Treatment		211,165	
Health	86,871		
Welfare	41,467		
Culture and Recreation	184,311	121,653	
Conservation		74	
Debt Service	316,476	406,049	
Capital Outlay	256,266	84,719	865,454
Intergovernmental	5,267,651		
<u>Other Financing Uses</u>			
Operating Transfers Out	234,417	60,000	111,607
<u>Total Expenditures and Other Financing Uses</u>			
	<u>8,859,587</u>	<u>1,151,487</u>	<u>977,061</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	56,252	138,416	431,036
<u>Fund Balances - July 1</u>			
	755,802	523,032	333,122
<u>Fund Balances - June 30</u>			
	<u>\$ 812,054</u>	<u>\$ 661,448</u>	<u>\$ 764,158</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$ 7,285,676
	498,860
	858,251
	1,090,548
42,990	406,235
212,000	1,192,186
<u> </u>	<u>537,073</u>
<u>254,990</u>	<u>11,868,829</u>
	956,782
	671,638
	558,785
	552,750
	211,165
	86,871
	41,467
	305,964
	74
	722,525
	1,206,439
	5,267,651
<u>772,399</u>	<u>1,178,423</u>
<u>772,399</u>	<u>11,760,534</u>
(517,409)	108,295
<u>1,536,154</u>	<u>3,148,110</u>
<u>\$1,018,745</u>	<u>\$ 3,256,405</u>

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

EXHIBIT C
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (GAAP Basis)
General and Special Revenue Funds
For the Fiscal Year Ended June 30, 1994

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$7,336,557	\$7,285,676	\$(50,881)
Licenses and Permits	418,000	498,860	80,860
Intergovernmental	396,723	393,829	(2,894)
Charges For Services	130,666	188,800	58,134
Miscellaneous	72,000	100,707	28,707
<u>Other Financing Sources</u>			
Operating Transfers In	<u>463,142</u>	<u>447,967</u>	<u>(15,175)</u>
<u>Total Revenues and Other Financing Sources</u>			
	<u>8,817,088</u>	<u>8,915,839</u>	<u>98,751</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	1,010,577	956,316	54,261
Public Safety	684,021	671,638	12,383
Highways and Streets	515,958	558,785	(42,827)
Sanitation	319,746	285,389	34,357
Water Distribution and Treatment			
Health	87,599	86,871	728
Welfare	76,359	41,467	34,892
Culture and Recreation	191,222	184,311	6,911
Conservation	773		773
Debt Service	341,240	316,476	24,764
Capital Outlay	263,058	256,266	6,792
Intergovernmental	5,267,651	5,267,651	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>234,417</u>	<u>234,417</u>	
<u>Total Expenditures and Other Financing Uses</u>			
	<u>8,992,621</u>	<u>8,859,587</u>	<u>133,034</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>			
	(175,533)	56,252	231,785
<u>Fund Balances - July 1</u>			
	<u>755,802</u>	<u>755,802</u>	
<u>Fund Balances - June 30</u>			
	<u>\$ 580,269</u>	<u>\$ 812,054</u>	<u>\$231,785</u>

<u>Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$	\$	\$	\$ 7,336,557	\$ 7,285,676	\$(50,881)
			418,000	498,860	80,860
66,279	101,737	35,458	463,002	495,566	32,564
887,948	901,748	13,800	1,018,614	1,090,548	71,934
	148,206	148,206	72,000	248,913	176,913
<u>122,197</u>	<u>138,212</u>	<u>16,015</u>	<u>585,339</u>	<u>586,179</u>	<u>840</u>
<u>1,076,424</u>	<u>1,289,903</u>	<u>213,479</u>	<u>9,893,512</u>	<u>10,205,742</u>	<u>312,230</u>
	466	(466)	1,010,577	956,782	53,795
			684,021	671,638	12,383
240,097	267,361	(27,264)	515,958	558,785	(42,827)
			559,843	552,750	7,093
238,944	211,165	27,779	238,944	211,165	27,779
			87,599	86,871	728
			76,359	41,467	34,892
82,417	121,653	(39,236)	273,639	305,964	(32,325)
	74	(74)	773	74	699
377,596	406,049	(28,453)	718,836	722,525	(3,689)
77,370	84,719	(7,349)	340,428	340,985	(557)
			5,267,651	5,267,651	
<u>60,000</u>	<u>60,000</u>	<u>_____</u>	<u>294,417</u>	<u>294,417</u>	<u>_____</u>
<u>1,076,424</u>	<u>1,151,487</u>	<u>(75,063)</u>	<u>10,069,045</u>	<u>10,011,074</u>	<u>57,971</u>
	138,416	138,416	(175,533)	194,668	370,201
<u>523,032</u>	<u>523,032</u>	<u>_____</u>	<u>1,278,834</u>	<u>1,278,834</u>	<u>_____</u>
<u>\$ 523,032</u>	<u>\$ 661,448</u>	<u>\$138,416</u>	<u>\$ 1,103,301</u>	<u>\$ 1,473,502</u>	<u>\$370,201</u>

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

EXHIBIT D
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1994

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>		<u>Total (Memorandum Only)</u>
	<u>Town</u>	<u>Library</u>	
<u>Operating Revenues</u>			
New Funds	\$ 5,825	\$	\$ 5,825
Interest and Dividends	32,164	1,186	33,350
Capital Gains (Losses)	<u>(5,151)</u>	<u> </u>	<u>(5,151)</u>
 <u>Total Operating Revenues</u>	 32,838	 1,186	 34,024
 <u>Operating Expenses</u>			
Trust Income Distributions	<u>9,286</u>	<u>1,585</u>	<u>10,871</u>
 <u>Operating Income (Loss)</u>	 23,552	 (399)	 23,153
 <u>Operating Transfers</u>			
Transfers Out	<u>(10,758)</u>	<u>(9,505)</u>	<u>(20,263)</u>
 <u>Net Income (Loss)</u>	 12,794	 (9,904)	 2,890
 <u>Fund Balances - July 1</u>	 <u>513,370</u>	 <u>35,799</u>	 <u>549,169</u>
 <u>Fund Balances - June 30</u>	 <u>\$526,164</u>	 <u>\$25,895</u>	 <u>\$552,059</u>

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

EXHIBIT E
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combined Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1994

	<u>Fiduciary Fund Type</u> Nonexpendable <u>Trust Funds</u>		Total (Memorandum Only)
	<u>Town</u>	<u>Library</u>	
<u>Cash Flows From Operating Activities</u>			
Interest and Dividends Received	\$ 32,164	\$ 1,186	\$ 33,350
New Funds Received	5,825		5,825
Trust Income Distributions	(9,286)	(1,585)	(10,871)
Operating Transfers Out - To Other Funds	<u>(10,758)</u>	<u>(9,505)</u>	<u>(20,263)</u>
<u>Net Cash Provided (Used)</u> <u>by Operating Activities</u>	<u>17,945</u>	<u>(9,904)</u>	<u>8,041</u>
<u>Cash Flows From Investing Activities</u>			
Proceeds From Sales and Maturities of Investment Activities	169,863		169,863
Purchase of Investment Securities	<u>(176,237)</u>		<u>(176,237)</u>
<u>Net Cash Provided (Used)</u> <u>in Investing Activities</u>	<u>(6,374)</u>		<u>(6,374)</u>
<u>Net Increase (Decrease) in Cash</u>	11,571	(9,904)	1,667
<u>Cash - July 1</u>	<u>3,191</u>	<u>35,799</u>	<u>38,990</u>
<u>Cash - June 30</u>	<u>\$ 14,762</u>	<u>\$25,895</u>	<u>\$ 40,657</u>

*Reconciliation of Net Income to Net
Cash Provided (Used) by Operating Activities*

<u>Net Income</u>	\$ 12,794	\$(9,904)	\$ 2,890
<u>Adjustments to Reconcile Net Income</u> <u>to Net Cash Provided (Used)</u> <u>by Operating Activities</u>			
Loss on Sales of Investments	<u>5,151</u>		<u>5,151</u>
<u>Net Cash Provided (Used)</u> <u>by Operating Activities</u>	<u>\$ 17,945</u>	<u>\$(9,904)</u>	<u>\$ 8,041</u>

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

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. Reporting Entity

The Town of Newmarket, New Hampshire, is a municipal corporation governed by an elected 7-member Town Council. As required by generally accepted accounting principles, these financial statements present the Town of Newmarket (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

B. Basis of Presentation - Fund Accounting

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 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.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

The following funds are included in this fund type:

Public Library	Town Hall Memorial
Conservation Commission	Community Development Corporation
Drug Forfeiture	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	CDBG - Community Center Project - Phase I
Landfill Project	Landfill Closure/Site Impact Project
Reconstruction Project	Water Reconstruction Project
Library Addition Project	CDBG - Community Center Project - Phase II

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts
Library Trusts

Expendable Trust Funds

Town Trusts
Capital Reserve

Agency Funds

Developers' Performance Bond
Planning Board Professional Fees
ICMA Deferred Compensation Plan

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

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.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

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

Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (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 "Total (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.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

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.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

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, Public Library, Water Department, and Sewer Department Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1993-94, \$200,000 of the beginning General Fund fund balance was applied for this purpose.

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 June 30 and are carried forward to supplement appropriations of the subsequent year.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended June 30, 1994 were required as follows:

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

	<u>General Fund</u>	<u>Special Revenue Funds</u>
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
<u>Legally Adopted Budget</u>		
Municipal	\$3,749,437	\$1,076,424
School	4,962,015	
County	<u>305,636</u>	
<u>Total Appropriations</u>	<u>9,017,088</u>	<u>1,076,424</u>
Adjustments to Restate Budget to GAAP Basis		
Carryover Appropriations		
Reserve for Encumbrances		
Beginning of period	\$ 163,557	\$
End of period	<u>(188,024)</u>	
<u>Total Adjustments</u>	<u>(24,467)</u>	
<u>Total Appropriations - GAAP Basis</u>	<u>\$8,992,621</u>	<u>\$1,076,424</u>

E. Assets, Liabilities and Fund Equity

Cash and Investments

The Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the selectmen. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute 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 in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22.

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

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

The Governmental Accounting Standards Board (GASB) Codification Section P70 - *Property Taxes*, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the GASB Codification Section P70 exception, and therefore Level 4 GAAP compliance may be reached.

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 2-year redemption period, the property is tax-deeded to the Town.

- b. Income on investments is recorded as revenue in the year earned.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

- 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 (ambulance, water, sewer, etc.) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet net of an allowance for estimated uncollectibles.

Interfund Receivables and Payables

During the course of normal operations, the Town has 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 June 30, balances of interfund amounts receivable or payable have been recorded.

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.

Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, 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.

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested 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 vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

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 benefits.

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 Debt Service - is used to account for the amount from the Unreserved-Undesignated Fund balance voted by the Town Council which has been designated to pay off the principal of the fiscal year transition bond.

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

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 Inventory - represents inventory which, under the purchases method, does not represent expendable available resources, even though it is a component of net current assets.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, grant revenues, the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balances

Project Deficits

There is a deficit of \$5,832 in the Capital Projects (Library Addition) Fund at June 30, 1994. This deficit will be made up from donations and/or a transfer from the Library Fund.

There is a deficit of \$540 in the Capital Projects (CDBG - Community Center Project - Phase II) Fund at June 30, 1994. This deficit will be made up through a Federal grant.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

B. Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended June 30, 1994:

<u>Special Revenue Funds</u>	
Public Library	\$ 39,236
Sewer Department	67,307
Community Development Corporation	359
Conservation Commission	74
Town Hall Fire	8,179
Town Hall Memorial	<u>107</u>
<u>Total</u>	<u>\$115,262</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds, the expenditure of existing fund equity, or the lack of a formally adopted budget.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

Category 1 Includes deposits that are insured (Federal Depository Insurance).

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	<u>\$455,182</u>	<u>\$-0-</u>	<u>\$2,197,387</u>	<u>\$2,652,569</u>	<u>\$2,725,197</u>

B. Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

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.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

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

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

Most of the Town's investments are under the management of Charter Trust Company, who is the Town's agent for these funds. These investments are designated as Category 3 because they are held by an agent of the bank but not in the Town's name.

	Category			Carrying Amount	Market Value
	1	2	3		
US Government Obligations	\$	\$	\$ 947,410	\$ 947,410	\$ 941,581
Corporate Bonds			121,714	121,714	124,172
Common Stocks			67,522	67,522	69,765
	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$1,136,646</u>	\$1,136,646	\$1,135,518
Mutual Funds				199,494	199,494
New Hampshire Public Deposit Investment Pool				<u>1,112,610</u>	<u>1,112,610</u>
<u>Total Investments</u>				<u>\$2,448,750</u>	<u>\$2,447,622</u>

C. 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 June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

The June 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.

In connection with the setting of the tax rate, the Town Officials establish and raise 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.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

The tax rate for the year ended June 30, 1994, was as follows:

Municipal Portion	\$12.69
School Tax Assessment	28.54
County Tax Assessment	<u>1.75</u>
<u>Total</u>	<u>\$42.98</u>

As prescribed by law, within 18 months of the date assessed, 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 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on May 2, 1994, placed a lien for all uncollected 1993 property taxes.

Taxes receivable at June 30, 1994, are as follows:

<u>Property Taxes</u>	
Levy of 1994	\$1,170,269
Levy of 1993	42,980
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1993	937,421
Levy of 1992	286,855
Levy of 1991	49,149
Levy of 1990	4,586
Levy of 1989	988
Resident Taxes	48,180
Less: Reserve for estimated uncollectible taxes	<u>(20,000)</u>
<u>Total Taxes Receivable</u>	<u>\$2,520,428</u>

D. Accounts Receivable

Accounts receivable as of June 30, 1994, are as follows:

<u>General Fund</u>		
Other - Miscellaneous	\$ 37,456	
(Less) Reserve for Uncollectible Amounts	<u>(15,543)</u>	
<u>Total General Fund</u>		\$ 21,913
<u>Special Revenue Funds</u>		
Water Department - Water Billings	\$ 62,575	
Sewer Department - Sewer Billings	<u>35,441</u>	
<u>Total Special Revenue Funds</u>		<u>98,016</u>
<u>Total Accounts Receivable</u>		<u>\$119,929</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

E. Intergovernmental Receivable

Receivables due from other governments at June 30, 1994 include:

<u>General Fund</u>	
State of New Hampshire - FEMA	<u>\$4,984</u>

F. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$254,348	\$ 9,910
<u>Special Revenue Funds</u>		
Conservation Commission	9,910	
Water Department	10,110	66,573
Sewer Department	34,683	23,392
<u>Capital Projects Funds</u>		
CDBG - Community Center Project - Phase I		1,484
CDBG - Community Center Project - Phase II		540
<u>Trust Funds</u>		
Expendable Trusts - Capital Reserve	<u>781</u>	<u>207,933</u>
<u>Totals</u>	<u>\$309,832</u>	<u>\$309,832</u>

G. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During the fiscal year, the Town was a member of the following public entity risk pools, currently operating as a common risk management and insurance programs for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. The pool is self-sustaining through member premiums and includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. For claims in excess of these amounts, the pool has reinsurance through commercial companies.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood that such action would be needed.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Compensation Funds of New Hampshire Workers' Compensation Fund is a Trust organized to provide statutory workers' compensation coverage to member towns and cities (and other qualified political subdivisions) of New Hampshire. The pool is self-sustaining through member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

Reinsurance through commercial companies is carried for claims in excess of self-insured amounts. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, the Trust foresees no likelihood that such action would be needed.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at June 30, 1994 include:

Trust Funds

Capital Reserve - Newmarket School District funds in the custody of the Trustees of Trust Funds	<u>\$272,179</u>
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B. Deferred Revenue

General Fund

Deferred revenue at June 30, 1994, consists of property taxes and other revenue collected or levied in advance of the fiscal year to which they apply. The balance is as follows:

Deferred Tax Revenue	\$3,630,506
Deferred Revenue - Other	<u>5,756</u>
<u>Total Deferred Revenue</u>	<u>\$3,636,262</u>

C. Defined Benefit Pension Plan

Plan Description and Provisions

Substantially all full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended June 30, 1994, was \$1,043,856; the Town's total payroll was \$1,258,372.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at or after age 60 are entitled to retirement benefits equal to 1.667% of the average of their three highest-paid years of compensation, multiplied by their years of service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 20 years of service or attaining age 60.

Group II Employees are subject to the same age and vesting requirements as Group I employees. They are, however, entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1994, was as follows:

Town's Portion	\$29,218
Employees' Portion	<u>65,649</u>
<u>Total</u>	<u>\$94,867</u>

The amount shown as "pension benefit obligation" in the System's financial statements 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 PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1993, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,797,292,347. The System's net assets available for benefits on that date (valued at market) were \$1,897,337,693. The System holds none of the Town's securities.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only seven years and is presented in the System's June 30, 1993, annual financial report (the latest year available).

D. Deferred Compensation Plan

The Town offers its Town Administrator a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits the employee to defer a portion of his salary until future years. The deferred compensation is not available to him until termination, retirement, death, or unforeseeable emergency. The plan assets and a corresponding liability to employees for deferred compensation is recorded in an agency fund. Plan assets are reported at fair market value.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

E. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended June 30, 1994:

	General Obligation Debt <u>Payable</u>	Capital Leases <u>Payable</u>	Compensated Absences <u>Payable</u>	<u>Total</u>
<i>General Long-Term Debt</i>				
<i>Account Group</i>				
Balance, Beginning of Year	\$3,772,000	\$ 8,746	\$52,569	\$3,833,315
Issued	537,073			537,073
Retired	(466,708)	(4,217)		(470,925)
Net increase in compensated absences payable			732	732
Balance, End of Year	<u>\$3,842,365</u>	<u>\$ 4,529</u>	<u>\$53,301</u>	<u>\$3,900,195</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Long-term debt payable at June 30, 1994, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 6/30/94</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Sewer Construction Bonds	\$800,000	1985	2005	8.80-9.000	\$ 440,000
Town Hall Purchase Note	\$100,000	1991	1995		40,000
Water Improvement Bond	\$95,000	1985	1995	6.25-9.000	15,000
Road Construction Bond	\$437,000	1988	2003	6.95-7.550	275,000
Landfill Bond	\$240,000	1988	2004	7.50-7.620	150,000
Water Facility Reconstruction	\$2,300,000	1989	2010	6.80-6.875	1,840,000
Fiscal Year Change Note	\$900,000	1992	1994	3.91	593,000
Wastewater Treatment Improvements	\$537,073	1994	2002	2.605	489,365
					<u>\$3,842,365</u>
<u>Capital Lease Payable</u>					
Police Cruiser					4,529
<u>Compensated Absences Payable</u>					
Accrued Vacation Leave					<u>53,301</u>
<u>Total General Long-Term Debt Account Group</u>					<u>\$3,900,195</u>

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1994, including interest payments, are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1995	\$ 871,951	\$ 231,396	\$1,103,347
1996	275,226	191,849	467,075
1997	251,535	175,459	426,994
1998	252,877	159,436	412,313
1999	254,254	143,578	397,832
2000-2010	<u>1,936,522</u>	<u>646,803</u>	<u>2,583,325</u>
<u>Totals</u>	<u>\$3,842,365</u>	<u>\$1,548,521</u>	<u>\$5,390,886</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Annual Requirements to Amortize Capital Leases

Fiscal Year Ending June 30,	Capital Leases		
	Principal	Interest	Total
1995	\$4,529	\$335	\$4,864

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

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

Bonds or Notes Authorized - Unissued

Bonds and notes authorized and unissued as of June 30, 1994 were as follows:

Per Town Meeting Vote of	Purpose	Unissued Amount
1990	Wastewater Treatment Improvements	\$ 112,927
1992	Fiscal Year Transition	100,000
1993	Landfill Closure	1,902,500
<u>Total</u>		<u>\$2,115,427</u>

State Aid to Water Pollution Projects

Under RSA Chapter 486, the Town receives from the State of New Hampshire a percent of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At June 30, 1994, the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending June 30,	Amounts
1995	\$ 63,444
1996	60,610
1997	57,777
1998	54,943
1999	52,107
2000-2005	253,124
<u>Total</u>	<u>\$542,005</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund (Exhibit A-2)	<u>\$188,024</u>
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Reserved for Special Purposes

In the Capital Projects Funds, the reserve for special purposes represents the unexpended and unobligated balance of bond funds, grants, local sources, or the interest earned thereon. These funds can only be used for the bonded purposes or, in the case of interest earned, for the repayment of such debt if not subsequently reappropriated for another purpose. Individual fund balances reserved for special purposes at June 30, 1994 were as follows:

<u>Capital Projects Funds</u>	
Landfill Project	\$ 7,224
CDBG Community Center Project	600
Landfill Closure/Site Impact Project	<u>762,706</u>
<u>Total</u>	<u>\$770,530</u>

In the Trust and Agency Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

<u>Nonexpendable Trust Funds (Income Balances)</u>		
Cemetery	\$140,514	
Scholarships/Awards	6,310	
Library	<u>15,895</u>	
<u>Total Nonexpendable Trust Funds</u>		\$ 162,719
<u>Capital Reserve Funds</u>		
Dispatch Equipment	\$ 36,119	
Fire Department	15,717	
Ambulance	5,633	
Sewer	434,334	
Revaluation	7,500	
Water System Improvements	80,683	
Safety Building	266,932	
Public Works	<u>170,615</u>	
<u>Total Capital Reserve Funds</u>		1,017,533
<u>General Fund Trust (RSA 31:19-a)</u>		
Riverside Cemetery		
Maintenance and Improvement		<u>1,212</u>
<u>Total</u>		<u>\$1,181,464</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

Reserved for Debt Service

The \$50,000 reserved for debt service represents a portion of the General Fund balance which was voted by the Town Council to be used to pay off the principal of the fiscal year transition bond.

Reserved for Endowments

The reserved for endowments at June 30, 1994 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at June 30, 1994 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery	\$294,519
Scholarships/Awards	84,821
Library	<u>10,000</u>
<u>Total</u>	<u>\$389,340</u>

Reserved for Inventory

The \$26,242 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.

B. Unreserved Fund Balances

Designated for Special Purposes

The \$635,206 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years and are as follows:

<u>Special Revenue Funds</u>	
Public Library	\$ 6,617
Conservation Commission	13,522
Drug Forfeiture	1,732
Community Development Corporation	87,988
Water Department	356,160
Sewer Department	<u>169,187</u>
<u>Total</u>	<u>\$635,206</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1994

NOTE 6 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

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

B. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

NOTE 7 - RESTATEMENT OF FUND BALANCE

The fund balance at July 1, 1993, was restated to give retroactive effect to the following prior period adjustment:

	<u>Expendable Trust Fund</u>
Adjustment	
To recognize Expendable Trust Fund not included in prior period	\$7,266
Fund balance as previously stated	<u>-0-</u>
Fund balance as restated	<u>\$7,266</u>

Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the general purpose financial statements of the Town of Newmarket, as of and for the year ended June 30, 1994, and have issued our report thereon dated August 26, 1994.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Town of Newmarket for the year ended June 30, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Newmarket is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Activity Cycles

- Budgeting
- Treasury or financing
- Revenue/receipts
- Purchases/disbursements
- External financial reporting
- Payroll/personnel
- Data processing

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork. An area discussed included:

Fixed Assets Records and Controls (Repeat Recommendation)

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

August 26, 1994



PLODZIK & SANDERSON
Professional Association

Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general purpose financial statements of the Town of Newmarket, as of and for the year ended June 30, 1994, and have issued our report thereon dated August 26, 1994. We have also audited the compliance of the Town of Newmarket with requirements applicable to major federal financial assistance programs and have issued our report thereon dated August 26, 1994.

We conducted our audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Town of Newmarket complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended June 30, 1994, we considered the internal control structure of the Town of Newmarket, in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the Town of Newmarket and on the compliance of the Town of Newmarket with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report, *Independent Auditor's Report on the Internal Control Structure based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards*, dated August 26, 1994.

The management of the Town of Newmarket is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless

occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Activity Cycles

- Budgeting
- Treasury or financing
- Revenue/receipts
- Purchases/disbursements
- External financial reporting
- Payroll/personnel
- Data processing

General Requirements

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements

Specific Requirements

- Types of services
- Eligibility
- Matching, level of effort and earmarking
- Reporting
- Cost allocation
- Special requirements, if any
- Monitoring subrecipients

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1994, the Town of Newmarket expended 94 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements


*Town of Newmarket
Independent Auditor's Report on the Internal Control Structure Used in...*

governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Town of Newmarket's major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Under standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the Town of Newmarket's ability to administer federal financial assistance programs in accordance with applicable laws and regulations. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.



PLODZIK & SANDERSON
Professional Association

August 26, 1994

Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

*INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED
ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS*

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

We have audited the general purpose financial statements of the Town of Newmarket, as of and for the year ended June 30, 1994, and have issued our report thereon dated August 26, 1994.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Town of Newmarket is the responsibility of the Town's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Town's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the Town complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Newmarket had not complied, in all material respects, with those provisions.

This report is intended solely for the information and use of management and others within the Administration. This restriction is not intended to limit distribution of this report which is a matter of public record.



August 26, 1994

PLODZIK & SANDERSON
Professional Association

Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general purpose financial statements of the Town of Newmarket, as of and for the year ended June 30, 1994, and have issued our report thereon dated August 26, 1994.

We have applied procedures to test the Town of Newmarket's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1994:

General Requirements

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-free workplace
- Administrative requirements
- Claims for advances and reimbursements
- Amounts claimed or used for matching

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Town of Newmarket's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Newmarket had not complied, in all material respects, with those requirements.

This report is intended solely for the information and use of management and others within the Administration. This restriction is not intended to limit distribution of this report which is a matter of public record.



August 26, 1994

PLODZIK & SANDERSON
Professional Association

Plodzick & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited the general purpose financial statements of the Town of Newmarket, as of and for the year ended June 30, 1994, and have issued our report thereon dated August 26, 1994.

We have also audited the Town of Newmarket's compliance with the following requirements that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year then ended June 30, 1994:

Specific Requirements

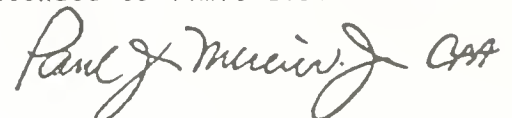
- Types of services
- Eligibility
- Matching, level of effort and earmarking
- Reporting
- Cost allocation
- Special requirements, if any
- Monitoring subrecipients
- Claims for advances and reimbursements
- Amounts claimed or used for matching

The management of the Town of Newmarket is responsible for the Town's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Town of Newmarket's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Town of Newmarket complied, in all material respects, with the requirements listed above that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1994.

This report is intended solely for the information and use of management and others within the Administration. This restriction is not intended to limit distribution of this report which is a matter of public record.



PLODZIK & SANDERSON
Professional Association

August 26, 1994

Plodzik & Sanderson Professional Association

193 North Main Street Concord, N.H. 03301 (603) 225-6996

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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

We have audited the general purpose financial statements of the Town of Newmarket for the year ended June 30, 1994, and have issued our report thereon dated August 26, 1994. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 general purpose 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.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Newmarket, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements, taken as a whole.



PLODZIK & SANDERSON
Professional Association

August 26, 1994

SCHEDULE I
 TOWN OF NEWMARKET, NEW HAMPSHIRE
 Schedule of Federal Financial Assistance
 For the Fiscal Year Ended June 30, 1994

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantors Number</u>	<u>Program or Award Amount</u>
<u>Department of Housing and Urban Development Passed Through State of New Hampshire - Office of State Planning</u>			
<u>Community Development Block Grants/State's Program</u> Community Center - Phase I	14.228	92-192-CDPF	\$
<u>Department of Education Passed Through the State of New Hampshire - New Hampshire State Library</u>			
<u>Public Library Construction and Technology Enhancement (LSCA - Title II)</u> Newmarket Public Library	84.154	R154A20039	
<u>Totals</u>			

<u>Accrued (Deferred) Grant Revenues July 1, 1993</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Accrued (Deferred) Grant Revenues June 30, 1994</u>
<u>\$61</u>	<u>\$339,296</u>	<u>\$338,757</u>	<u>\$600</u>
<u>—</u>	<u>23,389</u>	<u>23,389</u>	<u>—</u>
<u>\$61</u>	<u>\$362,685</u>	<u>\$362,146</u>	<u>\$600</u>

**WARRANT
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 Town Hall in said Town on Tuesday, the 9th day of May 1995, to vote on the following Articles 1 and 2.

The Polls will close and action on balloting on Articles 1 and 2 will cease at 8:00 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 later than 7:00 p.m. Therefore, the second session of the Town Meeting to consider the remaining Articles will be held on Thursday, May 11, 1995 at 7:00 p.m. at the Newmarket High School Gymnasium.

POLLS OPEN - MAY 9, 1995

7:00 A.M. TO 8:00 P.M.

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

Article 2: To consider questions regarding the Town Charter.

Article 3: To see if the municipality will vote to establish a Capital Reserve Fund under the provisions of New Hampshire Revised Statutes Annotated Chapter 35, Section 1, for the purpose of

Library building maintenance, and to raise and appropriate the sum of one dollar (\$1.00) to be placed in this Fund, and to designate the Town Council as agents of the Fund to expend. The Town Council and the Budget Committee recommend this appropriation. (Majority vote required.)

Article 4: To see if the municipality will vote to establish a Capital Reserve Fund under the provisions of New Hampshire Revised Statutes Annotated Chapter 35, Section 1, for the purpose of Town roadway improvements and to raise and appropriate the sum of one dollar (\$1.00) to be placed in this Fund, and to designate the Town Council as agents of the Fund to expend. The Town Council and the Budget Committee recommend this appropriation. (Majority vote required.)

Article 5: To see if the Town will vote to raise and appropriate for the purposes specified therein, the sums of money as recommended by the Town Council and Budget Committee.

Article 6: To see if the Town will vote to allow a discount of two percent (2%) on all property taxes paid in full and received in the office of the Tax Collector if paid within twenty (20) days. Deadline for allowance of discount to be printed on tax bills.

Article 7: 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.

Article 8: To see if the Town will authorize the Town Council to apply for, accept, and expend money from the state, federal or other governmental units or private sources which becomes available during the fiscal year upon the conditions that (1) the funds be

used only for legal purposes for which the Town may appropriate monies; (2) the Town Council hold a prior public hearing on the action to be taken; (3) expenditure of other Town funds shall not be required, all in accordance with New Hampshire Revised Statutes Annotated Chapter 31, Section 95-b.

Article 9: To transact any other business which may legally come before this meeting.

Given under our hands and sealed this 12th day of April in the year of our Lord nineteen hundred and ninety-five (1995).

Russella M. Shaw
Chairperson

Jennie Shrewold

W. Mac Hale

D. T. Hill

John J. [Signature]
Karl [Signature]

A. W. Wilson

Town Council, Town of Newmarket, New Hampshire

A True Copy of Warrant - Attest:

Russella M. Shaw
Chairperson

Jennie Shrewold

W. Mac Hale

D. T. Hill

John J. [Signature]
Karl [Signature]

A. W. Wilson

Town Council, Town of Newmarket, New Hampshire

We hereby certify that we gave notice to the inhabitants within names, to meet at the times and places and for the purpose within mentioned by posting an attested copy of the within warrant at the place of meeting, and a like attested copy at the Town Hall being a public place in said Town, on the 13th day of April, 1995.

Russella M. Shaw
Chairperson

Jennie Huswold

W. DeHoll

J. T. DeL

John J. Johnson

R. C. Wilson

Karl G. Little

Town Council, Town of Newmarket, New Hampshire

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. Box 457
Concord, NH 03302-0457
(603) 271-3397

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



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 _____ July 1 _____ 19 95 to _____ June 30 _____ 19 96

IMPORTANT: Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

James J. Gagg
Robert G. Pelletier
Sam Mayem
BT Bagg

Date _____

M. Martin
Carl G. Bell
Jan S. Johnson
Larry Pickering

PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	1	2	3	4		5
		*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Budget	Budget Committee		Not Recommended (omit cents)
Acct. No. GENERAL GOVERNMENT					Recommended Ensuig Fiscal Year (omit cents)		
4130 Executive		113,613	71,580	118,504	118,504		
4140 Elec., Reg., & Vital Stat.		88,386	56,212	92,548	92,548		
4150 Financial Administration		91,649	59,353	92,802	92,802		
4152 Revaluation of Property							
4153 Legal Expense		20,000	17,481	22,000	22,000		
4155 Personnel Administration		420,642	261,830	406,873	406,873		
4191 Planning and Zoning		40,741	25,636	28,242	28,242		
4194 General Government Bldg.		99,456	90,685	109,273	109,273		
4195 Cemeteries		18,960	2,707	17,349	17,349		
4196 Insurance		100,000	88,371	95,000	95,000		
4197 Advertising and Reg. Assoc.							
4199 Other General Government		20,000	3,517	20,000	20,000		
PUBLIC SAFETY							
4210 Police		476,393	308,179	615,037	615,037		
4215 Ambulance		22,890	10,500	30,100	30,100		
4220 Fire		81,220	45,800	69,975	69,975		
4240 Building Inspection		34,805	23,034	40,023	40,023		
4290 Emergency Management		3,750		2,750	2,750		
4299 Other Public Safety		124,067	83,159	0	0		
HIGHWAYS AND STREETS							
4312 Highways and Streets		265,904	190,952	310,324	310,324		
4313 Bridges		4,900	22	5,000	5,000		
4316 Street Lighting		25,281	14,413	28,837	28,837		
4311 Administration		182,629	148,899	199,348	199,348		
SANITATION							
4323 Solid Waste Collection		60,957	72,410	207,380	207,380		
4324 Solid Waste Disposal		278,094	209,595	140,125	140,125		
4326 Sewage Collection & Disposal		442,408	327,676	496,620	496,620		
WATER DISTRIBUTION & TREATMENT							
4332 Water Services		185,799	159,700	416,457	416,457		
4335 Water Treatment		334,924	293,507	96,422	96,422		
HEALTH							
4414 Pest Control		25,464	11,432	14,950	14,950		
4415 Health Agencies and Hospitals		64,578	33,839	58,578	58,578		
WELFARE							
4442 Direct Assistance		61,562	25,208	50,169	50,169		
4444 Intergovernmental Welf. Pay'ts.							
4445 Vendor Payments							
Sub-Totals (carry to top of page 3)		3,689,072	2,635,697	3,784,686	3,784,686		

PURPOSE OF APPROPRIATION (Continued)	W.A. No.	1	2	3	4 5 Budget Committee	
		*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Budget	Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)
Sub-Totals (from page 2)		3,689,072	2,635,697	3,784,686	3,784,686	
CULTURE AND RECREATION						
4520 Parks and Recreation		165,966	109,988	156,927	156,927	
4550 Library		90,658	79,855	95,658	95,658	
4583 Patriotic Purposes		1,500	0	1,500	1,500	
4589 Other Culture and Recreation		21,659	18,605	24,053	24,053	
CONSERVATION						
4612 Purchase of Natural Resources						
4619 Other Conservation		300	7	300	300	
REDEVELOPMENT AND HOUSING						
ECONOMIC DEVELOPMENT						
		25,000	10,124	22,500	22,500	
DEBT SERVICE						
4711 Princ.-Long Term Bonds & Notes		173,000	173,000	185,000	185,000	
4721 Int.-Long Term Bonds & Notes		30,000	30,000	26,760	26,760	
4723 Interest on TAN		15,000	0	5,000	5,000	
4790 Int. on BAN		23,200	23,059	18,328	18,328	
CAPITAL OUTLAY						
4901 Land and Improvements						
4902 Mach., Veh., & Equip.						
4903 Buildings						
4909 Improvements Other than Bldgs.						
OPERATING TRANSFERS OUT						
4912 To Special Revenue Fund						
4913 To Capital Projects Fund						
4914 To Enterprise Fund						
Sewer —						
Water —						
Electric —						
4915 To Capital Reserve Fund		232,000	0	152,000	152,000	
4916 To Trust and Agency Funds						
TOTAL APPROPRIATIONS		4,467,355	3,080,335	4,472,712	4,472,712	

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

10% LIMITATION OF APPROPRIATIONS
(SEE RSA 32:18, 19 & 21)

Please disclose the following items (to be excluded from the 10% calculation)

\$ _____ Recommended Amount of Collective Bargaining Cost Items. \$ _____ Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:21).

RSA 273-A.1.IV "'Cost Item' means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted"

** Amounts Not Recommended by Selectmen **			
These amounts are not included in the recommended column.			
Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SOURCE OF REVENUE		1	2	3	4	
Acct. No.	TAXES	W.A. No.	*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes		14,000	17,550	14,000	14,000
3180	Resident Taxes		50,000	2,470	50,000	50,000
3185	Yield Taxes		500	0	500	500
3186	Payment in Lieu of Taxes		14,000	14,122	14,000	14,000
3189	Other Taxes (Specify Bank Stock Tax Amt.)\$					
3190	Interest & Penalties on Delinquent Taxes		250,000	210,690	250,000	250,000
	Inventory Penalties					
	LICENSES, PERMITS AND FEES					
3210	Business Licenses and Permits					
3220	Motor Vehicle Permit Fees		460,000	321,945	470,000	470,000
3230	Building Permits		10,000	8,439	16,000	16,000
3290	Other Licenses, Permits & Fees		18,020	11,968	18,865	18,865
	FROM FEDERAL GOVERNMENT					
3319	Other					
	FROM STATE					
3351	Shared Revenue		107,351	107,351	105,000	105,000
3353	Highway Block Grant		86,817	66,405	88,048	88,048
3354	Water Pollution Grants		75,633	12,189	72,800	72,800
3355	Housing and Community Development					
3356	State & Federal Forest Land Reimbursement					
3357	Flood Control Reimbursement					
3359	Other (Including Railroad Tax)		619	619	600	600
	FROM OTHER GOVERNMENT					
3379	Intergovernmental Revenues		75,125	27,910	76,500	76,500
	CHARGES FOR SERVICES					
3401	Income from Departments		105,950	103,724	335,086	335,086
3409	Other Charges					
	MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		80,500	13,348	500	500
3502	Interest on Investments		30,000	34,972	40,000	40,000
3509	Other /3503-Rent of Property		53,581	52,543	61,320	61,320
	INTERFUND OPERATING TRANSFERS IN					
3912	Special Revenue Fund					
3913	Capital Projects Fund					
3914	Enterprise Fund					
	Sewer —		336,475	0	398,320	398,320
	Water —		520,723	0	512,879	512,879
	Electric —					
3915	Capital Reserve Fund		38,700	30,000	25,500	25,500
3916	Trust and Agency Funds		18,500	0	18,500	18,500
	OTHER FINANCING SOURCES					
3934	Proc. from Long Term Notes & Bonds					
General Fund Balance		For Municipal Use				
	Unreserved Fund Balance	< \$ >	xxx	xxx	xxx	xxx
	Fund Balance Voted From Surplus	< \$ >				
	Fund Balance to be Retained	\$	xxx	xxx	xxx	xxx
	Fund Balance Remaining to Reduce Taxes	\$175,000				
TOTAL REVENUES AND CREDITS			2,521,494	1,036,245	2,568,418	2,568,418

*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations	\$4,472,712
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	\$2,568,418
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	\$1,904,294

BUDGET OF THE TOWN OF _____ **NEWMARKET** _____, **N.H.**

Town Office is Closed

January 1	New Year's Day
January 16	Martin Luther King, Jr. Day
February 20	President's Day
May 29	Memorial Day
July 4	Independence Day
September 4	Labor Day
October 9	Columbus Day
November 10	Veterans Day
November 23-24	Thanksgiving
December 25 & 26	In Observance of Christmas

The Town Clerk's office is open until 6:00 p.m. on the first and last Thursday of every month.

Town Council 1995 Meeting Schedule

Wednesday	January 4
Wednesday	February 1
Wednesday	March 1
Wednesday	April 5
Wednesday	May 3
Wednesday	June 7
Wednesday	July 5
Wednesday	August 2
Wednesday	September 6
Wednesday	October 4
Wednesday	November 1
Wednesday	December 6

NEWMARKET TELEPHONE DIRECTORY

Mailing address for all departments is Town Hall
 186 Main Street
 Newmarket, NH 03857

Town Administrator/Finance			659-3617
Town Clerk/Tax Collector			659-3073
Public Works Department			659-3093
Code Enforcement/Health Officer			659-8501
Hours: Monday - Friday	12 30 - 4 30 p.m		
Recreation Department			659-8581
Police Department	EMERGENCY ONLY 911	Business	659-6636
Fire Department	EMERGENCY ONLY 911	Business	659-3334
Communications Center			659-3950
Ambulance Division	EMERGENCY ONLY 911	Business	659-6029
Wastewater Treatment Facility			659-3093
Public Library			659-5311
Hours	Monday & Thursday	2 p.m. to 8 p.m.	
	Tuesday & Friday	10 a.m. to 5 p.m.	
	Saturday	10 a.m. to 2 p.m.	
	Sunday & Wednesday	Closed	

Town of Newmarket
186 Main Street
Newmarket, NH 03857

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