

**TOWN OF NEWMARKET
ANNUAL REPORT
2004**

for fiscal year ending June 30, 2004



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EMERGENCY SERVICES DIRECTORY

Fire/Rescue Department	EMERGENCY ONLY	911
	Non-Emergency	659-6636
Police Department	EMERGENCY ONLY	911
	Non-Emergency	659-6636
	Administration/Records	659-8505

NEWMARKET HOLIDAY TRASH SCHEDULE 2005

Memorial Day: Monday, May 30, 2005

Independence Day: Monday, July 4, 2005

Labor Day: Monday, September 5, 2005

(On these holidays the Monday route will be done on Tuesday along with the Tuesday route.)

DID YOU KNOW???

In case of an Emergency -- In the event of power outages, flooding, etc., residents may contact the Newmarket Police Communications Center at 659-6636 for information regarding the location and operation of Newmarket's emergency shelter facilities.

Extended Hours – The Newmarket Town Clerk's Office is open until 6:00 p.m. on the first and last Thursday of the month for your convenience.

Drop off Payment Box – A drop off payment box has been installed for your convenience on the right side of the elevator. This box is lighted and accessible 24 hours a day. Payments dropped off will be collected daily.

Government Access Channel: Channel 13

Town of Newmarket Website: WWW.NEWMARKETNH.GOV

CALENDAR OF EVENTS/MEETING SCHEDULES

Calendar of Events:	Memorial Day Parade	May 30, 2005
	Olde Home Weekend	August 12-14, 2005
	Main Street Heritage Festival	September 16-18, 2005
	<i>(More Info: 659-7154)</i>	

Meeting Schedule:	Town Council	1 st & 3 rd Wednesday of the Month
	Planning Board	2 nd Tuesday of the Month
	Conservation Commission	4 th Thursday of the Month
	Advisory Heritage	4 th Thursday of the Month
	Downtown TIF	2 nd Thursday of the Month
	Open Space	2 nd Monday of the Month
	Main Street	2 nd Thursday of the Month
	Fire Dept.	1 st Tuesday of the Month
	Veterans Memorial	1 st Tuesday of the Month
	Black Bear TIF	As Needed
	ZBA	As Needed

All meetings are open to the public and residents are encouraged to attend.

About the Cover: written by Karl Gilbert: My great-great grandfather was Albert Temple Stackpole, born in Newmarket Sept. 5, 1858, the son of Ruben and Lydia Jepson Stackpole. Albert, his father Ruben and Grandfather Nathan owned and operated the Stackpole Blacksmith Shop on Exeter Street from 1895-1921. Albert Stackpole was very active in the small community of Newmarket (2,742 residents in 1893). He was a Fire Department Engineer, Water Commissioner, Town Treasurer and a State Representative. Albert loved the outdoors and as an accomplished artist, enjoyed sketching wildlife. His sketchbook contains many drawings of the wildlife as it existed along the Lamprey River. As a State Legislator, he often brought his sketchbook to Concord in an attempt to record the atmosphere in Representative Hall. He would sometimes sketch members as they spoke at the podium, and would pen short rhymes depicting the speaker or his topic. Prior to completing his services to the town that he loved, Albert Stackpole found himself sitting on "Split Rock" across the Lamprey viewing "his" town, attempting to record for us what Newmarket meant to him. With his pen he left us the image of a community that chose the shores of the Lamprey to build its homes, schools, houses of government and worship, and shops and mills of commerce. This sketch was later to become the Town Seal of Newmarket, first appearing on Town documents in or about 1902. I am honored to have had the opportunity and the ability to reproduce, one hundred years later, my great-great father's vision of Newmarket. Karl Gilbert, State Representative

DEDICATION



Martha McNeil may have grown up in the hills of West Virginia, but since moving to the Town of Newmarket over 34 years ago, her heart has been with the people of this community, and to put it frankly, the Town has never been quite the same. With a gleam in her eye and her soft but firm southern drawl, Martha's ability to live life to its fullest has and always will continue to capture the love and admiration of many Newmarket residents.

During her tenure in Newmarket, Martha has always worked where her southern charm and sense of humor would capture the hearts of those she became acquainted with. Her first job was at the Lunch Counter downtown, where the Big Bean Café is now located. This is where she honed her storytelling and witty humor, while occasionally serving a customer or two! For over 20 years, she worked as a bus driver for Lamprey Health Care shuttling seniors and patients to doctor appointments and running them around the seacoast to do errands. It was in these job capacities that the Town of Newmarket discovered what a true character Martha McNeil really was.

After "retiring" from bus driving, Martha took on the daunting task of moving the *Meals On Wheels* program to the Newmarket Community Center. For the past 9 years, Martha has been getting up at 7:00 a.m. to make lunches and deliver them around Newmarket to shut-ins and the infirmed, not to mention organizing and planning the entertainment for all the lunch specials which have about 100 seniors in attendance each month.

It is also her humanitarian efforts to the community that Martha was chosen for this much deserved dedication which includes: serving 11 years on the Friends of Newmarket Recreation Board, acting supervisor of the Newmarket voter check list for both the Town and School, serving as a member of both the Newmarket Main Street Project and the Women's Club, and a volunteer board member on the Heritage Festival. In addition to that, there has not been an Old Home Weekend or a town meeting that she and her band of seniors have not sold baked goods or some sort of craft for a good cause.

Martha is also a favorite lay reader of her church. In fact, she has such a way with words and story telling that many a funeral eulogy has had family and friends both laughing and crying in the same breath as Martha spun a beautiful web of life about each precious person once she knew.

But there is something that many people do not know about this wonderful woman. Behind the scenes Martha does so much more for people that one may never see unless you are the person she is attending to. Whether it's a visit to the hospital, a drive to the doctors, or a meal and some much needed friendship to many individuals that are rarely seen walking the streets, Martha is there for you. It isn't a surprise to see Martha arriving late to her home on Ash Swamp Road from these quiet, unrecognized visits to homes that are far brighter because of a woman named Martha McNeil has chosen to live life by being a true friend, a community leader, a wonderful mother, and a much adored Newmarket Resident.



A MEMORIAM FOR PATRICIA E. ORCUTT
1955-2004

Since 1996 Pat had worked at the Newmarket Town Offices as clerk, Deputy Town Clerk, and from May of 2003, as Town Clerk/Tax Collector.

Pat had a very strong will to live. She fought every step of the way. She was so active. Pat trained and completed the Dansk Triatholon, running, swimming and biking. She also successfully completed the Avon 3-Day Walk in 2001 and 2002, with her husband and 5 sisters. Through the Exeter Hospital she volunteered in the support group, and worked with the American Cancer Society's Reach to Recovery Program. She helped raise thousands of dollars to help fund research and find a cure for breast cancer. She received the Exeter Hospital Hero Award. And in the spring of 2004, Pat was honored with the prestigious Susan Komen Award.

Many newspaper articles/stories were written about Pat's courage and faith. Rachel Forrest, a writer for the Exeter Newsletter said it best. "There are stories about courage and faith and hope. There are stores of survival and perseverance in the face of tragedy. There are stores of love conquering all. For Pat Orcutt's story, check off all of the above."

Pat is surely missed by a lot of people, especially those of us at the Newmarket Town Hall. To us she was not just a co-worker, she was an inspiration of courage, someone to have fun with, someone to laugh with, to cry with, and most of all a friend. This is not saying good-bye, but so long for now, for we will be meeting again some day.

Town Council Report for 2004

Over the last year, the Town of Newmarket has seen great progress on many issues of importance, including water, downtown revitalization, and open space conservation.

A top priority of the Town Council and Administration is providing quality drinking water in sufficient quantities for the short-term and long-term. As the drinking water treatment plant cannot treat the existing water source to current regulations, the Town is relying on the Bennett and Sewall wells. Many steps are being taken to address this critical issue. The Town Council commissioned a professional engineering study of the water treatment plant to evaluate the cost and feasibility of upgrading the plant, relocating the intake in the Lamprey River, or building a new modern treatment plant with a new intake. The cost of these options is up to \$15 million. Prior to committing to an expenditure of this size, the Town is evaluating other options for meeting our long-term drinking water needs. The Town Council established the Follett's Brook Restoration Committee in July of 2004 to provide recommendations on the restoration of Follett's Brook as a supplemental drinking water supply for the Town. Thanks to the work of the Committee, the Town is in the process of applying for appropriate state wetlands permit to allow the necessary work for cleaning and upgrading the sand filter beds in Follett's Brook. It appears that Follett's Brook will provide additional quality drinking water to supplement our water from our wells. The Town is also discussing the possibility of entering into a long-term agreement to purchase groundwater from a private landowner. For the short-term, the Town Council continues to evaluate and discuss the minimal upgrades for the plant necessary to meet the disinfection by-product standards that took effect in 2004. These upgrades would be for the short-term as the plant would not meet future regulations that are expected by 2007. Finally, we are working with the Planning Board to establish an Urban Service Boundary for new water users. This boundary would limit new users to the water system, therefore controlling demand and ensuring we have water for the types of developments we as a community would like, such as the redevelopment of the downtown mills.

Another priority of the Town Council is the Main Street project. Phase I (from the Irving to the railroad tracks) will be completed this spring, and overall was a good learning experience for managing a road and utility construction project of its size. With much citizen input and after careful consideration, the Town Council finalized the general layout of Phase II, determining the location and alignment of parking, sidewalks, and Route 108. This year the Town Council will receive updated estimates for the project's costs and will proceed with detailed engineering plans. In reaction to input from property owners and the business community, the Town Council established the Downtown Parking Site and Evaluation Committee and charged it with evaluating and recommending solutions to the downtown parking problem. The committee's report is due in March. In relation to Phase II and the downtown, the Town purchased the Quonset Hut property on Elm Street and earmarked it for future parking. The property was damaged by an arson fire in October but fortunately no one was hurt and our property insurance covered the loss.

Thanks to the passage of the warrant article in 2004, the Town Fire-Rescue Public Works Facility is now completed and fully operational. Located on Young's Lane, this building allowed the consolidation of the two fire-rescue buildings and the relocation of the Public Works department from the Route 152 location. The building meets modern standards, has room for any future expansion, and allows the Fire-Rescue department to purchase the appropriately sized equipment for our community's fire fighting needs.

The Town Council commissioned a recreation master plan study for the next 10 years. The Committee has done excellent work, and will be submitting a final report by the end of March. The Town continues to work to identify and purchase land for recreation and athletic fields, and it is a top priority of the Open Space Commission.

With a matching grant from the state government, Phase I of the Riverwalk project was completed in late September and is hopefully the beginning of a revitalized riverwalk with full public access to our wonderful Lamprey River.

This year the Town Council unanimously supported the hiring of Kevin Cyr as our new Chief of Police. Kevin has served with Newmarket for over 20 years and was promoted from Captain after the retirement of Chief Rodney Collins in December. Chief Collins served the Town for nearly a decade and helped dramatically improve the operation of the Police Department. Thank you Chief Collins for your years of service and dedication.

On a sad note, we lost a precious member of our community and our town, Patricia Orcutt, who passed away in December after a courageous battle with cancer. Patricia was Town Clerk and Tax Collector and her smile greeted many at Town Hall. We all miss her and wish her family and friends strength and encouragement during this hard time.

Finally, the Town Council always welcomes your input. In 2005, we took another step to improve public access to town government by exercising an option with Comcast cable television to establish a government access channel. Town Council, Planning Board, and School Board meetings are now broadcast live on Channel 22. In addition, you can view meeting agendas and minutes at www.newmarketnh.gov. For those of you without cable television or internet access, meeting agendas are posted in Town Hall and the Post Office.

Respectfully submitted,
Brian Hart, Chairman Newmarket Town Council

ELECTED OFFICIALS

		<u>Term Expires</u>
Town Council:	<i>Brian Hart, Chair</i>	<i>May 2005</i>
	<i>Scott Foster</i>	<i>May 2005</i>
	<i>Gerry Hamel</i>	<i>May 2007</i>
	<i>Wilfred Hamel</i>	<i>May 2005</i>
	<i>Brian Morrison</i>	<i>May 2007</i>
	<i>Lorrienne Caprioli</i>	<i>May 2006</i>
	<i>Dana Glennon</i>	<i>May 2006</i>
Town Moderator:	<i>Doreen Howard</i>	<i>May 2005</i>
Town Clerk/Tax Collector:	<i>Becky Benvenuti</i>	<i>May 2006</i>
	<i>Jacene Mongeon (Deputy)</i>	
Treasurer:	<i>Belinda Camire</i>	<i>May 2005</i>
Planning Board:	<i>Rose-Anne Kwaks</i>	<i>May 2005</i>
	<i>Robert Fillion</i>	<i>May 2007</i>
	<i>George Willant</i>	<i>May 2007</i>
	<i>Mark Fillion</i>	<i>May 2005</i>
	<i>Chester Jablonski</i>	<i>May 2006</i>
	<i>Leo Fillion</i>	<i>May 2006</i>
	<i>Paul Kilian, Alt.</i>	<i>May 2007</i>
	<i>Albert Menard, Alt.</i>	<i>May 2006</i>
	<i>Clayton Mitchell, Town Planner</i>	
<i>Lorrienne Caprioli, Town Council Rep.</i>		
Trustees of Trust Fund:	<i>Edward Pelczar</i>	<i>May 2006</i>
	<i>Joyce Russell</i>	<i>May 2005</i>
	<i>Nicholas Popov</i>	<i>May 2006</i>
Supervisors of Checklist:	<i>Madeleine St. Hilaire</i>	<i>May 2008</i>
	<i>Jane Arquette</i>	<i>May 2010</i>
	<i>Martha McNeil</i>	<i>May 2006</i>
Budget Committee:	<i>Robert Coffey, Chair</i>	<i>May 2005</i>
	<i>Leo Manseau</i>	<i>May 2007</i>
	<i>Keith Rayeski</i>	<i>May 2005</i>
	<i>Marcie Walsh</i>	<i>May 2005</i>
	<i>Chris Bauer</i>	<i>May 2006</i>
	<i>Eleanor Conner</i>	<i>May 2006</i>
	<i>Leo Fillion</i>	<i>May 2006</i>
	<i>Larry Pickering</i>	<i>May 2007</i>
	<i>Richard Shelton</i>	<i>May 2007</i>
	<i>Brian Morrison</i>	<i>Council Rep.</i>
	<i>Bob Madea</i>	<i>School Bd. Rep.</i>

State Representatives:	<i>Karl Gilbert</i>	<i>November 2006</i>
	<i>Marcia Moody</i>	<i>November 2006</i>
	<i>Dennis Abbott</i>	<i>November 2006</i>

APPOINTED OFFICIALS

Town Administrator:	<i>Alphonse "Al" R. Dixon</i>	
Finance Director:	<i>Melodie Hodgdon</i>	
Code Enforcement Officer:	<i>Daniel Vincent</i>	
Public Works Director:	<i>Richard M. Malasky</i>	
Chief of Police:	<i>Kevin P. Cyr</i>	
Fire Chief:	<i>Richard M. Malasky</i>	
Recreation Director:	<i>James Hilton</i>	
Welfare Administrator:	<i>Susan C. Jordan</i>	
Emergency Mgmt. Director:	<i>Candice M. Jarosz</i>	
Strafford Regional Planning Commission:	<i>Alphonse "Al" R. Dixon</i>	
Housing Authority:	<i>Ernest A. Clark, II, Director</i>	
	<i>Walter Schultz</i>	<i>May 2008</i>
	<i>Joyce Russell</i>	<i>May 2007</i>
	<i>Wendy Monroe</i>	<i>May 2006</i>
	<i>Cindy Lavigne</i>	<i>May 2005</i>
	<i>Debbie Bonnell</i>	<i>May 2009</i>
Trustees of the Library:	<i>C. Isabel Donovan</i>	<i>May 2005</i>
	<i>L. Forbes Getchell (elected)</i>	<i>May 2005</i>
	<i>Lola Tourigny</i>	<i>May 2006</i>
	<i>Joan DeYoero</i>	<i>May 2006</i>
Zoning Board of Adjustment:	<i>Leo Fillion, Chair</i>	<i>May 2007</i>
	<i>Gil Lang, Vice Chair</i>	<i>May 2006</i>
	<i>Herb Dahymple</i>	<i>May 2005</i>
	<i>Gerry Hamel, Alt.</i>	<i>May 2005</i>
	<i>Richard Shelton</i>	<i>May 2005</i>
	<i>Richard Bowen, Alt.</i>	<i>May 2007</i>

Steven Szucs, Alt. May 2007

Personnel Advisory Board: *Herbert R. Dalrymple
Allen (Mike) Vlodica*

Conservation Commission: *Wilfred Hamel, Chair May 2005
Fred Pearson May 2007
Herbert Dalrymple May 2007
Bruce Fecteau May 2007
Rose-Anne Kwaks May 2006
George Hilton, Alt. May 2005
Richard Schanda, Alt. May 2007
Wilfred Hamel Council Rep.*

Highway Public Safety Committee:*Alphonse R. Dixon, Town Administrator
Richard Malasky, Public Works Director
Kevin Cyr, Police Chief
Richard Malasky, Fire Chief
Robert Daigle, Citizen
Lorrienne Caprioli, Council Rep.
Dana Glennon, Council Rep.*

Newmarket Police Department

In 2004, the Newmarket Police Department answered 23,396 calls for service, investigated 108 reportable motor vehicle accidents, affected 435 custodial arrests, and conducted 320 criminal investigations. We have continued to see an increase in requests for service, while we have maintained current staffing levels.

On December 1, 2004, Chief Rodney Collins retired after 25 years of law enforcement service. Chief Collins served the communities of Dover, Laconia, and Gorham before coming to Newmarket in November 1994. During the ten years that he has led the agency, we have experienced an upsurge in activity from handling 13,444 in 1996 to 21,396 calls for service in 2004. The department size has increased from 11 officers to 14 officers. We have instituted a new computerized records system. Our officers are better trained and equipped as a testament to his leadership. Anyone who knew Chief Collins realizes that he put in endless hours in service to the community. As a result our agency has grown professionally. We wish the Chief Collins the best of luck as he embarks on his retirement.

Officer Wayne Stevens left us in November to join the New Hampshire Highway Patrol, a new division of the New Hampshire Department of Safety. During his tenure with the Newmarket Police Department, Wayne served the department as a dispatcher, patrol officer, school resource officer and most recently as our first K-9 handler. We will miss Wayne as he enters this new chapter in his law enforcement career.

Officer Matthew MacKenzie was hired to join the ranks in December. Matt comes to us from a law enforcement family, his father is a career police officer in Andover, Massachusetts. Matt will be joining us on "the beat" after he graduates from the NH Police Academy in March.

During the early months of the year we instituted *Project Good Morning*, spearheaded by Lisa Simes, from our Communications Center. Project Good Morning is a program, which is designed to assist the elderly and infirmed members of our community who live alone and may not have anyone to check on them on a daily basis. Participating residents place a call to the dispatch center each morning to let us know that they are all right. If no call is received the dispatcher contacts the resident or has an officer drop by to check on them. If you know anyone who may benefit from the program please contact the Dispatch Center at 659-6636.

In addition the Newmarket Police Department has partnered with the National Shooting Sports Foundation to offer *Project Childsafe*. This important program is funded by a Federal Grant and provides locks for firearms to ensure that they are disabled and remain safe from handling by children. These locks are available at the police station free of charge to any resident who wants them. You need only to stop by and request one from the on-duty dispatcher.

In the ensuing months the department will experience a transition in leadership. You can be assured that the members of the department will continue to provide quality service to the residents of Newmarket. We want to thank the community for the support and assistance we receive on a daily basis. We look forward to continuing our partnership in making Newmarket a great place to live. Please do not hesitate to contact us for assistance at any time.

Respectfully Submitted,
Kevin P. Cyr
Interim Chief of Police

CALLS FOR SERVICE – 2004

Newmarket Police	11,518
Newmarket Fire & Rescue	719
Stratham Police	7683
Stratham Fire & Rescue	470
Newfields Police	3656
Newfields Fire & Rescue	99
Nottingham Fire & Rescue	342
Total calls handled by Newmarket Police Communications	23,396

NEWMARKET FIRE & RESCUE

We would like to thank everyone who supported our new station by voting yes on Article 3 in May 2004. The facility was completed in November and we moved into the new station in December. We are planning an open house for early spring and hope that everyone will stop by to see the new building. We are very proud of our new station and grateful for all of your support. Thank you again.

This past year the Department responded to 791 calls, which is an increase of 7% over last year. There were 499 Medical calls and 292 Fire calls. The following is a break down of the various fire incidents:

Structure Fires	3
Cooking Fires	3
Motor Vehicle Accidents	39
Fire Alarm Activations	104
Mutual Aid	16
Hazmat	1
Chimney Fires	4
Brush Fires	2
Wires Down	6
Carbon Monoxide	17
Motor Vehicle Fires	1
Smoke in the building	19
Miscellaneous	77

The Department currently has 44 members with 8 new members joining the Department in 2004.

Any resident wishing to obtain a burn permit can do so by paging the on-duty Fire Warden at 639-3030. The warden will return the page as soon as possible. During certain weather conditions, the decision as to whether burn permits will be issued may not be determined until 4 p.m. Residents can visit our website at www.NewmarketFire.com to see if permits are being issued.

During times of emergencies when minutes and seconds count, there are many things that residents can do ahead of time to help out. For instance, adopt a hydrant in the winter months by keeping it clear of snow. Make sure that your residential address is clearly marked and visible from the street. Have your chimneys cleaned and inspected annually. And lastly, always remember to make sure that your smoke detectors are operable and that you replace your batteries twice a year.

To learn more about the Newmarket Fire & Rescue visit our website at www.NewmarketFire.com.

Lastly, I'd like to thank everyone who helps to support the Department throughout the year. If you have any questions or concerns, please do not hesitate to contact me at 659-3334.

Respectfully submitted,

Rick Malasky, Fire Chief

DEPARTMENT OF BUILDING SAFETY

There were 47 permits issued for single-family homes and condominium units in 2004. Although the number of condominium units remains close to last year's totals, the number of single-family homes being built in town has dropped dramatically. In 2002, there were 67 single-family homes built in Newmarket, dropping to 36 in 2003 and then to only 12 in 2004. The number of permits for additions and alterations to existing homes continued to increase, from 37 last year to 58 this year.

Year-to-Year Comparison (not including plumbing/electrical permits)

	Building Permits	Single Family (includes condo units)	Fees	Value
2004	203	47	54,545	12,726,415
2003	219	45	97,042	18,429,658
2002	231	87	39,716	12,756,832
2001	259	114	46,547	18,326,903
2000	198	42	16,867	6,957,900
1999	195	62	40,296	9,655,221
1998	188	61	32,460	11,833,432
1997	152	27	24,304	5,985,418
1996	105	22	10,640	2,456,900
1995	207	35	18,820	5,036,651
1994	109	26	12,390	4,723,745

Building Permits by Type 2004

Type	Number Issued
Single Family	12
Condos	11 (35 units total)
Accessory Apartments	0
Multi-family	1 (60 units total)
Garages/sheds	27
Additions/Alterations	58
Commercial/additions	1
Swimming pools	7
Demolitions	7
Mobile Homes	6 (5 permanent, 1 temporary)
Miscellaneous	73
Total	203

Once again, we ask that you allow time for your building permit application to be reviewed and for the possibility that additional information may be required. Please do not wait until the day before your contractor is scheduled to work or your shed is being delivered to obtain a permit. We try to accommodate everyone, but with the time it takes to review each application, while keeping to the inspection schedule for the projects already under construction and other appointments, approvals could, at times, take as long as three weeks.

We are frequently asked what types of projects require a building permit. A few examples of projects where building permits are required are for any work involving structural changes to a building, finishing or remodeling rooms and other areas such as basements and attics, installing new windows or vinyl siding, and roofing. Any time that you add an outside structure, such as a garage, deck, in-ground or above-ground swimming pool, or a shed, a permit is required. Also, any electrical or plumbing work requires a permit. If you are not sure whether you need a permit, please contact our office. Inspections are required for certain stages of every project. We would like to assure you that life safety continues to be the primary concern of this department and inspections of your project help to ensure your family's safety.

I welcome the opportunity to sit down with you and go over any project you are planning and review building codes or answer any questions you may have prior to the submittal of your permit application. Please call my office at least 24 hours in advance for an appointment, as my schedule fills up very quickly.

Respectfully submitted,
Daniel Vincent
Building Official

ASSESSING DEPARTMENT REPORT

First, I would like to pay tribute to our former Town Clerk/Tax Collector, Patricia Orcutt. Pat demonstrated great courage while battling breast cancer, and even when she was visibly in some pain, she always spoke and acted positively. Her faith in God and family was ever present; a wonderful reminder to all of us as to what is really important. We miss Pat and will remember her always.

ASSESSMENT CERTIFICATION: The Town of Newmarket is scheduled for certification in tax year 2005. The State will be auditing our files to ensure compliance with statutes and regulations, etc.

REVALUATION: Our recent revaluation was performed in preparation for the certification. Our assessments now reflect fair market value (within 10%).

TAX RATE: Year 2003 Rate = 22.94/M
Year 2004 Rate = 19.07/M

ABATEMENT REQUIREMENTS: Legally, a taxpayer can challenge their assessment each year and has until March 1st following the final tax bill to do so in writing. Official abatement forms may be picked up at the Tax Collector's Office. Requirements are explained on the form.

EXEMPTIONS: Property owners may be eligible for certain exemptions on their property. If you are elderly, disabled, blind, a veteran or veteran's spouse, or unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. For details and application information, contact the Assessing Office at 659-3073 ext. 106.

PUBLIC RELATIONS: Any taxpayer having assessment questions may contact the Assessing Administrative Assistant, Donna Dugal, at the Tax Collector's Office. Taxpayers wishing to see the Assessor can make appointments through the Assessing Administrative Assistant at 659-3073, ext. 106. Also, taxpayers may review their assessment "online" by accessing visionappraisal.com. Please keep in mind that values are periodically updated.

MISCELLANEOUS: Please visit Town of Newmarket website www.newmarketnh.gov for additional information.

TRIVIA: Effect on Tax Rate ~

~ Approximately \$650,000 of additional expenditures will raise the tax rate approx. \$1.00

~ Every \$35 million of additional valuation lowers the rate by approx. \$1.00

~ Taxpayers, on average, pay taxes based on approximately 2% of market value

i.e. \$100,000 property = \$2,000 in taxes on average

Respectfully submitted, Andy Blais

REPORT OF THE PUBLIC WORKS DEPARTMENT

I would like to thank everyone who supported Article 3 at the polls in May. The new facility was completed in November and we are all moved in. We are planning on having an open house in the early spring.

This department spent the majority of the summer and early fall working on all the site work at the new facility. We also managed to complete several other projects and the day-to-day task. Several contractors from Town assisted and donated equipment and time from their weekends to make this happen, Thank you again. By doing the site work ourselves, we saved the Town hundreds of thousands of dollars.

Other projects completed this year were the sidewalks on Spring Street and South Street, Phase 1 of the Main Street Project, which was done by Gove Construction of Portsmouth. This project will be 100% completed in the spring. The project consisted of new sidewalks, drainage improvements, new lighting, water line replacement and beautification to Exeter Road.

All road paving projects will begin in the spring, with the following roads scheduled: Beatrice Lane, Candice Lane, Colonial Drive, Creighton Street, Durell Drive, Huckins Drive, Lafayette Ave, Maple Street, Mount Pleasant, Prescott Street, Salmon Street, Short Street and Stanorm Drive.

Bestway Disposal Services, Inc. of Epping, NH continues to collect our solid waste and recyclables. Should residents have questions, Bestway's phone number is 778-2116. Curbside recycling decreased from 852 tons in 2003 to 800 tons in 2004. Pay-per-bag increased from 822 tons in 2003 to 846 tons in 2004.

The Water Division has just begun to replace water meters with radio control readers, this will save on manpower and time to do all the readings, we will no longer have to go house to house and manually enter the info into the system.

This past fall we purchased a vac-con truck to clean the entire sewer and drain lines throughout town. We previously rented a truck for several weeks a year to complete the cleanings. The cost of renting exceeded the cost to purchase and at the end of five years will reduce this line item within the budget by thirty thousand dollars a year.

Should you have questions or concerns please contact the Department at 659-3093.

Respectfully submitted,

Rick Malasky
Director of Public Works

REPORT OF THE RECREATION DEPARTMENT

Continuing with our adopted mission statement... *By going the extra Smile we want to REC Your Day!* We felt that the year 2004 for the Newmarket Recreation Department was overall one of the best years for career accolades in terms of personal growth and public relations. Once again, after reading our 2004 Annual Report we hope that you'll agree that we have lived up to our end of the bargain in what we feel is our 2004's "TOP TEN" - **REC your Day Ways...**

1) REC our Summer Campers Day in a "WORLD RECORD" Acknowledgement Way!

As you may recall in 2003, Newmarket Recreation's Summer Camp Program received a *Guinness World Record* (GWR) for the "Largest Game of Pick Up Sticks" ever created and then played! (A brief summary - 300 summer campers painted 30 (approx. 20' high x 5" wide) PVC pipe pick up sticks and then played an official game with them after a crane dropped them onto Leo Landroche Field on 7/21/03.) After we received word from GWR that we had achieved record status, we received the following additional acknowledgments for our efforts.

- A Town Proclamation was presented to Newmarket Recreation and its Summer Campers from the Town Council for our efforts and achievement.

- New Hampshire Recreation and Parks Association presented Newmarket Recreation with the much-coveted *Willie Shelnut Award for Program Excellence*. The last time we received this award was 7 years ago.

- Finally, we invite you to check out page 111 of the *Guinness Book of World Records 50th Anniversary 2005 Edition* where our record is acknowledged with a ½ page photo and write up. That's right, The Town of Newmarket has just been put on the map! Considering all the entries in the book this year, a color photo with our campers was a feat in itself!

2) REC our Pre-Teens and Teens the CLUB CHAMELEON Way

On February 1st (during our Super Bowl party for teens) we "kicked off" our newest and greatest program called *Club Chameleon*. *Club Chameleon* is a non-profit grant/sponsorship funded program, which will be geared especially for kids ages 10-16 and will allow for weekend "once in a lifetime" outdoor adventures for kids who might not otherwise get these opportunities. To date, we have over 100 teens registered in the program, who have gone on such trips as Kayaking, Mountain Biking, Hiking, Horseback Riding, Snowshoeing, and Mountain Climbing. A total of 11 trips with approx. 20 teens at a time were taken in the last year. *Club Chameleon* has received numerous funds and in kind materials from both private and corporate organizations. If you would like more information on this awesome program or would like to donate and/or contribute in some way to this worthwhile cause, please call the Recreation Dept or log onto www.clubchameleon.org. We have already purchased 2 fifteen-passenger vans at a discounted rate for this program, a cargo van, and are about to purchase 10 kayaks and a trailer all with monies donated to the program. There have been several articles written in the local newspapers about how wonderful this program is.

3) REC the Town of Newmarket with a 10 YEAR RECREATION MASTER PLAN

The Town Council voted in 2003 to hire a consultant to put together a Master Plan with Land Futures Inc., Nordic Group, and McFarland Johnson. The process started with a random survey sent out last January to 1 out of every 3 town resident homes. The responses we received were overwhelming, listing their requests and wants for the Town of Newmarket regarding recreation outlets, assisting us in pinpointing the future of Newmarket Recreation. Since that time, the Master Plan Committee, chaired by Chris Hawkins and along with Jim Hilton, has done extensive work in working with our hired consultants. The total plan will be rolled out in February of 2005, which we hope will be adopted by the following: the Town Council, the Planning Board, the School Board, Open Space Committee and the Conservation Committee, as a model to follow over the next 10 years.

4) REC our Newmarket Recreation Employees with KUDOS & CONGRATULATIONS

Newmarket Recreation is proud to announce the following personal and career achievements regarding it's employees (in date order):

- Jim Hilton, Director, attended the *Rocky Mountain Revenue School* in January of 2004, and in doing so came back with several revenue generating ideas for the department, one of which was the idea to hire a fulltime grant writer for the Town of Newmarket.

- Aimee Gigandet, Assistant Director, was inaugurated in May as the incoming *President* of the New Hampshire Recreation and Parks Association (NHRPA).

- Aric Walton, a loyal part-time employee and intern of Newmarket Recreation for the last two years and recent graduate of UNH Recreation and Management & Policy, was hired on as our 4th fulltime position as a Grant Writer for the Town of Newmarket. This was made possible by three developers with contributions. Persistence pays off.
- Katie Yeaton - Front Desk, became our official Front Desk Attendant in the fall. She came to us with coaching experience and wishes to pursue a career in sports management.
- Anneliese Fisher, Operations Manager, had a tremendous year both personally and career wise. In one year she was the drive behind the induction of *Club Chameleon* into our recreation programming, as well as playing an integral part in helping to make our recreation department more inclusive. Her efforts were recognized as she was chosen by the Community Development program at UNH as the New Hampshire Community Leader of the Year for 2004. The Town Council acknowledged this achievement by presenting a Town Proclamation to her in early January of 2005.

5) REC your Day, in a Fast and Friendly “CUSTOMER SERVICE” Way

Last January we installed *REC TRAC*, a new registration & facility tracking computer program at the Community Center. This program has allowed for a faster registration process by allowing us to keep a complete history on all participants. We are also in the process of updating our web page, which is linked to the Town’s web page. Newmarket Recreation currently sends out three brochures. The Winter/Spring brochure is sent out to all residents, the Senior Summer brochure is sent only to senior citizens on our mailing list, and the Fall brochure is also only sent to all residents in our database (or mailing list). These brochures outline our event calendar for each coming season. So if you *wanna iguana*, and don’t want to miss out on any of our brochures, give us a call at 659-8581, log onto the Town Web Page under recreation at www.newmarketnh.gov, or email us at recreation@newmarketnh.gov and we will be happy to add you on our mailing list.

6) REC every Newmarket Residents Day in our Seasonal “SPECIAL EVENTS” Way

The following will be a brief RECap of the “Traditional and Favorite” special events we hold every year. Starting off the list of favorites is our Daddy Daughter Date Night, which in 2004 went back in time and celebrated an Evening of Enchantment where Fairy Tales came true, at least they did for the 330 Little Princesses and Kings of Newmarket who attended. Once again, the 2004 calendar blessed us with a warm April for our Annual Easter Egg Hunt with over 400 children hunting for Easter eggs. Moving on to summer, we stocked over 750 rainbow trout and brook trout in Herb Richmond’s Pond in partnership with the Conservation Committee for the Town’s Annual Fishing Derby. As always, kids with fishing poles arrived as early as 6:30 in the morning just waiting to lure a few fish out of the pond. (Summer camp events listed separately) We got up close and “scary” this past **FALL** as we hosted not one, not two, not three, but **FOUR** Halloween themed events. First came the annual *Spooky Sleepover* where over 60 kids were invited to stay the night in our Haunted Community Center. Next we attempted something even “scarier” and held our first Annual Terror Trail Walk in the woods at the Piscassic Street Park & Conservation Area. Over 200 residents were spooked out of their wits walking the trails under a full moon with a few extra “spook”tacular props stationed around the park. The next day we held *our* annual *Halloween Haunt & Costume Parade*. And finally, we had five entries in our Pumpkin Launch this year! That’s four up from last year! With New England Sports at such an all time high, (Red Sox and NE Patriots 2004 Champions) we thought it best to host “It’s a Sports Night” at the annual Mom & Son Dance. The 2004 Season of Giving started again with the Annual Giving Tree during the Town Tree Lighting Ceremony. Finishing up the year, we would like to thank Santa Claus for taking time out of his December schedule to visit with the children at our Annual Christmas Party.

7) REC Newmarket Kids as the SUMMER OF CHAMPIONS

Coming off last year’s success, as stated earlier, we knew it was going to be hard to come up with a summer camp event schedule that would top the previous summer’s GWR attempt! However, we think we did it by incorporating a Summer of Champions theme to correspond with the 2004 Summer Olympics. In doing so, the campers had a blast as we hosted our own *Olympic Games* including a “Torch Run” from the Town Hall. Parents continue to give us rave reviews on our summer camp program as they were able to watch their kids in action with the completion of our first Camp Movie giving parents a quick glimpse of our creative special events, field trips, and sports & game activities. Another kudos for our program was the addition of hiring two friendship facilitators who were hired to bridge social gaps between children to make sure that all children were supported during camp to give them the best experience that we possibly could. This was the start of our quest to make our recreation department fully inclusive. Due to the increasing popularity of our summer program, our registration numbers capped again this

year at a total of 380 campers from preschool age children on up to 9th grade. This number includes our Little "Rec"tile Preschool Summer Camp for ages 3-5, our regular 1st Rec from the Sun Adventure Camp for 1st - 6th grade, and our increasingly popular TEEN T.U.R.F. (The Ultimate Recreational "F"enomenon) Camp geared for 7th- 9th graders. Registration for any of our summer camp programs start on March 1st for Newmarket residents.

8) REC our Senior Citizens Day, in "ADVENTUROUS and CRAFTY" Ways

As promised, this past year we increased our overnight and day trips by partnering up with Collette Tours for an extended 5 day – 4 night overnight trip last June to Colonial Williamsburg (via Wash. D.C.) and a 8-day 7 night Canyon Country Tour of several National Parks including the Grand Canyon last October. The seniors who attended these trips gave them both rave reviews! It is our hope to incorporate a trip to Branson, MO in 2005. We continue to host the *Silver Lining Crafters Club*, which meets at the Community Center on Tuesdays 12:30-2:30pm for those seniors who enjoy the company of other seniors while working on their various projects.

9) REC the Tax Payers Day, in a "HIGH REVENUE" Way

With the expansion in programming and the increased attendance numbers in our very popular summer camp program, we were especially excited to announce that we brought in over \$165,500 in revenue for the Town of Newmarket in the 2003/2004 fiscal year! This increase in revenue helps to keep stable your recreation tax spending dollars and still allows growth.

10) We're here to REC your Day in "EVERY" Way by inviting each and every resident of Newmarket to participate and enjoy themselves in Newmarket Recreation activities!

<i>Jim Hilton</i>	<i>Aimee Gigandet</i>	<i>Anneliese Fisher</i>	<i>Aric Walton</i>	<i>Katie Yeaton</i>
Director	Asst. Recreation Director	Operations Manager	Grant Writer	Front Desk

2005 NEWMARKET RECREATION SPECIAL EVENTS SCHEDULE

Due to space we are unable to list all our programs; however, for the first time in Newmarket Recreation's history, we did a full resident mailing with our 2005 brochure to all residents. If you did not receive one via the mail then we encourage you to come down to the Recreation Department, located in the Community Center on I Terrace Drive, and pick up our newest Winter/Spring 2005 activity brochure. For those of you who have just moved to Newmarket and are unfamiliar with some of our annual special events, you will find a calendar of our most "popular" events for the upcoming year 2005 below:

- JANUARY Winter Enrichment Classes begin (pick up brochure)
- FEBRUARY Daddy Daughter Date Night on 2/10, Ice Show on 2/18
- MARCH Spring enrichment classes begin (pick up brochure)
Pre-registration for our Summer Camp starts 3/1, T.R.L. Fifth Grade Dance on 3/11
Annual Easter Egg Hunt 3/26
- MAY Community Garden begins
- JUNE Summer enrichment classes begin (pick up flyers)
Annual Fishing Derby on 6/18
First Rec from the Sun Summer Adventure Day Camp (8 wk program) starts 6/29
- JULY *Harold Hood's Annual July Jaunt* on TBA, *Play Soccer Camp* 7/11-15, *Seacoast United Soccer Camp* 8/1-5, *Nellie Soccer Camp* 8/8-12, *Drive In at the Movies* 8/15, *End of Camp* 8/19
- SEPTEMBER Fall enrichment classes begin (pick up brochure)
Little "Rec"tiles Preschool Playgroup school term begins 9/12
- OCTOBER Annual *Halloween Haunt* on 10/29
- NOVEMBER Mother & Son Dance 11/10, Flag Football Super Bowl Tailgate Party on TBA
- DECEMBER Annual Giving Tree on 12/3, Annual Christmas Party on 12/17

Mission Statement:

By going the Extra Smile, We hope to REC your Day! This new mission statement of the Newmarket Recreation Department is not just a catch phrase but also a culture that we seek to develop within the community. We want to make your day, be it with fast and friendly service, knowledgeable advice or a listening ear. The families of Newmarket expect and deserve a place that meets the needs of a small town and close-knit community. We will strive to get to know you and your family in order to better serve you in any way we can. The Newmarket Recreation Department has always been your destination for all types of exciting activities, special trips, and seasonal fun but we now wish to expand our role in the community. We feel we are not just a business or a community center, but an extension of the small town ethic, trying to provide you with friendly and accommodating service. We are your home away from home, a true recreation center for the town of Newmarket!

ORDINANCES ADOPTED IN 2004

Ordinance #	Regarding	Introduction	Public Hearing	2nd Reading	Final Action
2004-01	Flood Plain Protection Overlay District Adoption of Latest FIRM Maps	Was not Introduced			
2004-02	Wetland Protection Overlay District Adoption of Prime Wetlands	January 21	February 4	February 4	February 4
2004-03	Black Bear Business Park Tax Increment Finance District (TIF2) of Ordinance #98-04	February 4	February 18	February 18	February 18
2004-04	Amendment of B-1 District	Did not pass			
2004-05	Amendment to Table of Permitted Uses	February 18	March 3	March 3	March 3
2004-06	Establishment of CIP Committee	June 16	July 7	August 4	August 4
2004-07	Use of Conservation Property Owned by the Town of Newmarket	April 7	April 28	July 7	July 7
2004-08	Regulation of Dogs	April 7	April 28	April 28	April 28
2004-09	Use of Heron Point Sanctuary	April 7	April 28	Did Not Pass	
2004-10	Police Attendance at Public Meetings or Functions	April 15	April 28	April 28	April 28
2004-11	Street Excavation, Obstructions or encumbrance: Maintenance of Curbs and Sidewalks	April 28	May 5	May 5	May 5
2004-12	Public Roadway Obstruction	Was not Introduced			
2004-13	Unauthorized Use of Firearms	Not Introduced			
2004-14	Mutual Aid	April 28	May 5	May 5	May 5
2004-15	Emergency Management	Not Introduced			
2004-16	Amendment of Zoning Ordinance, Accessory Apartments	August 18	September 1	September 1	September 1
2004-17	Open Space Design	August 18	September 1	September 1	September 1

LIBRARY

The past year has been busy and productive for the library staff and trustees. The automation of the library has progressed to the point that all who have borrowed books or other materials have been issued their new bar-coded library cards.

A small percentage of library materials remain to be bar-coded. When this is accomplished, we will be operating the new TLC system to check books in and out.

There is an online public access catalog to replace the old card catalog.

Patrons also have internet access at several computer stations with more to come.

Programs for preschool children were well attended. The "Check Out a Hero" theme attracted kindergarten and elementary school age children for the Summer Reading Program. Thanks to the many volunteers who helped with this and the other children's programming.

Thanks to the Newmarket Gardeners and the Public Works Department for their care of the walks and grounds.

Thanks to the many individuals who donated books for the semi-annual book sales. The proceeds augment the book budget.

Thanks also to those who generously remember the library throughout the year.

Respectfully submitted,
Sharon H. Kidney
Library Director

NEWMARKET PUBLIC LIBRARY

Circulation from January 1, 2004 to December 30, 2004

Adult Fiction	9,649
Adult Non-Fiction	5,598
Adult Audio and Video Recordings	6,499
Juvenile Fiction	10,558
Juvenile Non-Fiction	2,200
Juvenile Audio and Video Recordings	3,121
TOTAL:	37,625
Books borrowed through the New Hampshire Automated Information System	968
Books loaned to other libraries through NHAIS	915
New library cards issued	1,385

CONSERVATION COMMISSION
NEWMARKETCONSERVATION.ORG

Another year has past and much has been accomplished, with the efforts of the Commission and many others. Again, we are grateful to have the Open Space Committee and all their efforts to protect our valuable land.

We had our friends from the Timberland “Serv-a-Palooza” who pitched in at Heron Point, cutting brush and cleaning up. This is a tremendous help to us by keeping the area as beautiful as it should be. They also furnished and installed a split rail fence at the new Lamprey River Park, at the Tidal Boat Launch, as well as building picnic tables and kiosks for other Conservation properties in Town. Thanks again to the Timberland Co. and all of their volunteers.

Visit our storyboard with information about our Conservation Properties at the Town Hall.

The Youth Fishing Derby received another “thumbs up”. Kudos to all who worked “behind the scene” year round.

The boat rides at the Heritage Festival were at the “mercy” of Mother Nature! However, determination made some rides possible.

This year, due to possible contamination of brooks, streams, other water bodies in Town and the draining of roadside pools, the Commission has installed twenty-one “No Water Withdrawal” signs at certain roadside sites. These signs are to notify “individuals” (mostly from hydro seed companies) of the Town Ordinance and fines.

Please visit the site and learn more about your Conservation Commission.

Members of this Commission have made a big difference during the past year and continue to by the many hours of attending meetings and unselfishly taking on assignments.

Commissioners are:

Herb Dalrymple, Vice-Chair

Bruce Fecteau, Treasurer

Rose-Anne Kwaks, Planning Board Rep

Robert Pruyne, Open Space Rep. & Web Site Master

Fred Pearson, Lamprey River Advisory Rep

John Puchlopek

George Hilton Jr., Alt

Recording Secretary, Leigh A. Estelle

Meetings are the third Thursday of each month at 7:00 p.m.

Respectfully submitted, Wilfred Hamel, Chairman

NEWMARKET OPEN SPACE COMMISSION

In May 2002, Newmarket residents voted overwhelmingly in support of a \$2 million bond for the acquisition of land to protect the Town's rural character and natural resources and to provide land for outdoor recreation, including athletic fields, or other public purposes. The Town Council established the Open Space Commission (OSC) in 2002 and charged it with identifying and negotiating the acquisition of land and conservation easements for open space, athletic fields and other public purposes. The OSC is working with interested landowners to acquire lands or conservation easements to benefit current and future residents of Newmarket. The Commission has nine members with staggered three-year terms. It has a representative from the Town Council, Planning Board (vacant in 2004), Budget Committee, and Conservation Commission, and five additional at-large members. The membership of the 2004 Commission was Bill Arcieri, Hunter Brownlie (Vice-Chair), Brian Hart (Council Rep.), Drew Kiefaber (Secretary), Rob Pruyne (Conservation Commission Rep.), Andrew Share, Richie Shelton and Bob Coffey (Budget Committee Rep.), and Ellen Snyder (Chair).

In 2004, the Open Space Commission completed its third land conservation project. George "Win" Hilton and his family placed a conservation easement on their 96-acre Grapevine Hill Tree Farm on Grant Road. The easement prevents residential and commercial development in perpetuity, while the land remains in private ownership and open to public access, including walking, mountain biking, and hunting through a trail corridor that connects to other protected land. The Hiltons conserved a beautiful property with important historical significance. The land has been held by 11 generations of Hiltons, descendants of Edward Hilton who sailed up the Piscataqua River in 1623. The easement enables continued agricultural activities and tree farming, protects public and private drinking water, supports wildlife habitat, in addition to allowing public access for some outdoor recreation.

The Town purchased the conservation easement for \$425,000. This was a generous 'bargain sale' by the Hiltons, as the conservation easement was appraised at \$550,000. The Conservation Commission contributed \$25,000 for the purchase, with the remainder coming from the bond. The easement is held by the Town with an agreement with the local Rockingham Land Trust to conduct the annual monitoring and stewardship of the conservation easement. The Trust will visit the property annually and conduct on the ground monitoring to ensure that the landowner is meeting the terms of the conservation easement.

The OSC continues to work with the Recreation Master Plan Committee and the Town Recreation Department to identify and acquire properties suitable for recreation and athletic fields. Nearly a dozen landowners have been contacted regarding the Town's pressing need for athletic field space. Meeting this demand has proven to be a tremendous challenge, but the OSC is hopeful that the Town will be able to acquire appropriate lands for athletic fields in 2005.

Since its inception, the OSC has facilitated the protection of three properties in partnership with the Conservation Commission and state and federal funding partners. The projects and funding are summarized below:

Lands Protected:

Hilton Conservation Easement	96 acres
Piscassic River-Loiselle Conservation Area	45 acres
<u>Wiggin Farm-Tuttle Swamp Conservation Area</u>	<u>160 acres</u>
Total Acres Protected	301 acres

Project Costs:

Land or Easement Acquisition Costs	\$2,131,000
<u>Other Project Costs (Surveys, Attorney's Fees, etc)</u>	<u>~\$ 105,000</u>
Total Project Costs	\$2,236,000

Funding Sources:

Newmarket Land Acquisition Bond	\$1,014,238
<u>Newmarket Conservation Commission</u>	<u>\$ 75,000</u>
Total Town Funds	\$1,089,238

Land and Community Heritage Investment Program (LCHIP)	\$ 298,000
NH Dept. of Environmental Service Drinking Water Program	\$ 442,762
Lamprey River Advisory Committee	\$ 200,000
Great Bay Resource Protection Partnership	\$ 200,000
<u>Center for Land Conservation Assistance</u>	<u>\$ 6,000</u>
Total Grant Funds	\$1,146,762

The OSC and Conservation Commission have leveraged \$1 million in town funds with another \$1 million in outside grants. Both Commissions are working together on public use and habitat management plans, trails, parking areas, and information kiosks for the new conservation lands.

The public, including interested landowners, are welcome to attend the OSC meetings held in the Town Hall the 2nd Monday of each month at 7 PM. Discussions with landowners interested in conserving their land are kept confidential until there is a mutual agreement to proceed with an acquisition.

Respectfully submitted by Ellen Snyder, Open Space Commission Chair

TOWN CLERK/ TAX COLLECTOR

Along with so many of you, we were deeply saddened this year with the death of Patricia E. Orcutt, our Town Clerk and Tax Collector. Her courageous and vigilant battle with cancer and her inspiring, positive spirit and zest for life will long be remembered and admired. As one person recently shared with us, "Pat was the most 'valiant' person I have ever known." Pat worked full-time and diligently for the Town up until October 29, 2004. She died November 22, 2004. Her dedication, selflessness, and joyful spirit will be treasured . . . and missed.

During this difficult period we were extremely fortunate to have in place a staff of hard-working and dedicated individuals—small in number, but very capable. It has truly taken an 'above-and-beyond team effort' to effectively continue performing the Clerk and Tax Collector's duties. We also appreciate the support of our community members as we continue the transition process.

In November, Newmarket recorded the largest presidential voter turnout in history. In December we responded to the questions and concerns associated with a total town property re-assessment process that resulted in the billing and collection of an unusually late issue of the 2004 second-half property bills.

Our office hours are: Monday through Friday, 8:00 a.m. to 4:30 p.m. and until 6:00 p.m. on the first and last Thursday of each month. (Note: there is a 24-hour drop box located on the right-hand side of the Town Hall building where residents may deposit any payments for Town bills.)

Motor Vehicle and Boat Registrations are processed upon demand, and motor vehicle courtesy reminders continue to be mailed to residents at the beginning of their renewal month.

Vital Records: All NH birth—1988 to present, NH death—1990 to present, and NH marriage certificates—1989 to present, can be obtained here in our Office. Fees are \$12.00 for the first certificate and \$8.00 for additional identical certificates ordered simultaneously. Marriage licenses are \$45.00. Prior date Newmarket birth, death, and marriage records are also available.

Dogs must be registered by April 30th of each year, per NH RSA 466:1. License fees are \$9.00 for male or female dogs; \$6.50 for spayed and neutered dogs, and \$2.00 for the first dog owned by a senior citizen.

Transfer Station Coupons; Trash Bags; Copies of tax maps, town regulations, etc., and notary services are all available at the Office.

We appreciate the opportunity to serve the residents of Newmarket and will strive to continue providing this community with excellent customer service. Please feel free to contact us.

Respectfully submitted,
Becky I. Benvenuti
Town Clerk and Tax Collector
(by Appointment 12/2/04)

TAX COLLECTOR'S REPORT

For the Municipality of **NEWMARKET** Year Ending **JUNE 2004**

DEBITS

UNCOLLECTED TAXES-		Levy for Year	PRIOR LEVIES
BEG. OF YEAR*		of this Report	2003
Property Taxes	#3110	xxxxxx	5,335,128.51
Resident Taxes	#3180	xxxxxx	40,130.00
Land Use Change	#3120	xxxxxx	24,000.00
Yield Taxes	#3185	xxxxxx	598.34
Excavation Tax @ \$.02/yd	#3187	xxxxxx	398.06
Utility Charges	#3189	xxxxxx	
		xxxxxx	

TAXES COMMITTED THIS YEAR

Property Taxes	#3110	6107947.85	6,127,693.18	FOR DRA USE ONLY
Resident Taxes	#3180	54020	430.00	
Land Use Change	#3120	91650		
Yield Taxes	#3185	1226.94		
Excavation Tax @ \$.02/yd	#3187	723.64		
Utility Charges	#3189			

OVERPAYMENT:

Property Taxes	#3110		82,325.63
Resident Taxes	#3180		368.00
Land Use Change	#3120		
Yield Taxes	#3185		
Excavation Tax @ \$.02/yd	#3187		
Interest - Late Tax	#3190		30,797.16
Resident Tax Penalty	#3190		67.00
TOTAL DEBITS		6,255,568.43	11,641,935.88

*This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

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Rev. 08/02

TAX COLLECTOR'S REPORT

For the Municipality of NEWMARKET Year Ending JUNE 2004

CREDITS

REMITTED TO TREASURER	Levy for this Year 2004	PRIOR LEVIES (PLEASE SPECIFY YEARS) 2003
Property Taxes	1,414,904.56	11,495,984.07
Resident Taxes	17,673.00	22,547.00
Land Use Change	82,653.54	24,000.00
Yield Taxes		598.34
Interest (include lien conversion)		30,797.16
Penalties		67.00
Excavation Tax @ \$.02/yd	723.64	398.06
Utility Charges		
Conversion to Lien (principal only)		
DISCOUNTS ALLOWED		

ABATEMENTS MADE

Property Taxes		49,163.25
Resident Taxes		18,381.00
Land Use Change	496.46	
Yield Taxes		
Excavation Tax @ \$.02/yd		
Utility Charges		
CURRENT LEVY DEEDED		

UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes	4,693,043.29	-
Resident Taxes	36,347.00	-
Land Use Change	8,500.00	-
Yield Taxes	1,226.94	0.00
Excavation Tax @ \$.02/yd	-	-
Utility Charges		
TOTAL CREDITS	6,255,568.43	11,641,935.88

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Rev. 08/02

TAX COLLECTOR'S REPORT

For the Municipality of NEWMARKET Year Ending JUNE 2004

DEBITS

	Last Year's Levy 2003		PRIOR LEVIES		2000 prior
	2003	2002	2002	2001	
Unredeemed Liens Balance at Beg. of Fiscal Year			115,090.67	66,729.22	1,581.71
Liens Executed During Fiscal Year	142,214.75				
Interest & Costs Collected (AFTER LIEN EXECUTION)	819.12	9,355.81		18,977.95	544.20
TOTAL DEBITS	143,033.87	124,446.48		85,707.17	2,125.91

CREDITS

		Last Year's Levy		PRIOR LEVIES (PLEASE SPECIFY YEARS)	
		2003	2002	2002	2001
REMITTED TO TREASURER:					
Redemptions		30,442.49	81,207.91	66,590.62	1,581.71
Interest & Costs Collected (After Lien Execution)	#3190	819.12	9,355.81	18,977.95	544.20
Abatements of Unredeemed Taxes		341.62	1,932.34	138.60	
Liens Deeded to Municipality					
Unredeemed Liens Balance End of Year	#1110	111,430.64	31,950.42	(0.00)	
TOTAL CREDITS		143,033.87	124,446.48	85,707.17	2,125.91

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? Yes

TAX COLLECTOR'S SIGNATURE Patricia C. Cree H DATE August 3, 2004

ANNUAL TOWN MEETING
NEWMARKET, NH
MINUTES
FIRST SESSION
APRIL 13, 2004

Moderator Judith Ryan called the meeting to order at 7:00PM. Judy announced the tentative date for candidates night for the election will be held on April 28th, 2004. She explained tonight's process will follow the Robert's Rules of Order. Approximately 97 registered voters attended the meeting.

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

Budget Committee	Three for Three (3) years
Moderator	One for Two (2) years
Planning Board	Two for Three (3) years
Supervisor of the Checklist	One for Six (6) years
Town Council	Two for Three (3) years
Trustee of Trust Funds	One for Three (3) years

Article 1. will be voted on at the Town Election to be held on May 11, 2004. Beginning at 7:00AM, to 8:00PM.

Article 2. Petition – Charter Amendment

Section 5.7 Capital Improvement Plan

- A. The Administrator, with the advice of the Planning Board and after consultation with department heads and other boards, The Newmarket Town Council is authorized to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not limited to other members of the planning board, the budget committee, or the town or city governing body. The Capital Improvement Program Committee shall prepare and submit to the Council a Capital Improvement Plan at least one (1) month prior to the final date for submission of the budget

The remaining portion of Section 5.7 will not be changed

Effective date: July 1, 2004

Submitted by initiative petition according to Article 8, Section 8.2 of the Newmarket Town Charter.

This amendment is in compliance with RSA 674:5 as amended which took effect July 2, 2002.

Recommended by the Town Council.

**Motion to accept by Richard Malasky second by Bernard O'Connor.
A discussion by Leo Filion, who submitted an initiative petition for a Charter Amendment to the Capital Improvement Fund.
After much discussion a motion was made by Richard Malasky and second by Anthony Phillips to move to vote. A hand vote was taken and the article passed**

Article 3. Fire/Rescue/Highway Infrastructure Bonding

Shall the town raise and appropriate the sum of One Million Six Hundred Thousand Dollars (\$1,600,000) (gross budget) for the purpose of renovating the "Macallen Building" (30K square feet), constructing an addition with a total footage of 18,000 square feet for Fire/Rescue and to complete all associated earth work and improvements; and to authorize the issuance of not more than One Million Six Hundred Thousand Dollars (\$1,600,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33:1 et. Seq., as amended) and, further, to authorize the Town Council to issue, negotiate, sell and deliver said bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes. (This bond will not increase the tax rate due to existing appropriation levels approved in the Capital Improvement Program)
(3/5 ballot vote required.)
Recommended by the Town Council and the Budget Committee.

**The motion to accept was made by Anthony Phillips and second by Robert Daigle
A discussion followed by Manseau, who is the Chairmain for the building committee.
After review they recommended the Sheridan Corporation to do the work.
A motion was made by Robert Daigle and second by Karen Malasky to move to a vote.
A hand vote was taken and the article passed.**

Article 4. Rescind Bonding Authority for 1998 Downtown Tax Increment Finance District

Shall the town rescind Five Hundred Thousand dollars (\$500,000) of bonding authority for those bonds not issued for the May 12, 1998 vote authorizing the issuance of not more than Two Million Dollars (\$2,000,000) of bonds or notes to finance public infrastructure improvements in the Downtown Business District Tax Increment Finance District as authorized by NHRSA 162K:1-15, Local Option Tax Increment Finance District as adopted by the Newmarket Town Council and in accordance with the Municipal Finance Act (RSA Chapter 33). (The Town of Newmarket has already collected the \$500,000 in the Downtown Business District Tax Increment Finance District. The \$500,000 collected will be used for the expenses for the public infrastructure improvements voted on May 12, 1998)
(3/5 ballot vote required)
Recommended by the Town Council and the Budget Committee.

The motion was made to accept by Richard Malaksy and second by Robert Daigle. There was no discussion. It was moved to a vote by Richard Malasky and second by Anthony Phillips. A hand vote was taken and the article was passed.

Article 5. Veteran Exemption

Shall the town adopt the provisions of RSA 72:28, V and VI for an optional veterans' tax credit and an expanded war service for veterans seeking the tax credit? The optional veterans' tax credit is \$375.00 (Based on \$375.00 per exemption the amount projected for this increased tax credit is \$110,000.)

(Tax rate would increase by twenty-one cents (\$0.21) per thousand this year)

(Majority ballot vote)

Recommended by the Town Council and the Budget Committee.

The article was motioned by David Bird and second by Chester Jablonski.

Discussion followed by David Bird to amend the amount to \$500.00. Judy explained that we could only go up 10% or down to a \$0.00 figure.

Edward Portyrata recommended to amend the exemption to \$400.00. David Bird seconded.

Richard Malasky moved to vote, second by David Bird. Hand vote was taken and amendment was passed, Voted on article as amended. A hand vote was taken and the article passed.

Article 6. Exemption for the Disabled Pursuant to RSA 72:37-b

Shall the town adopt an exemption for the disabled? The exemption, based on assessed value, for qualified taxpayers shall be \$50,000. To qualify, the person must have been a New Hampshire resident for at least 5 years and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$23,627 or, if married, a combined net income of not more than \$27,020; and own net assets not in excess of \$50,000 excluding the value of the person's residence.

(Total possible exemptions of 5 equaling out to \$250,000 in assessed value, which would equal to \$5,735 in taxes) (Possible tax rate increase of \$0.01 per thousand this year)

(Majority ballot vote)

Recommended by the Town Council and the Budget Committee

A motion to accept was made by Karl Gilbert and second by David Bird.

Al Dixon spoke about the exemption being formatted the same as the elderly exemption. Ranan Cohen asked how many taxpayers this could include. They thought it could be about 5 or so that would qualify.

A motion to vote by Richard Malasky, and second by Karen Malaksy.

A hand vote was taken and the article passed.

Article 7. Petition – Restoration of Follett's Brook as Raw Water Source for Newmarket Treatment Plant

Shall the town raise and appropriate the sum of Fifty thousand dollars (\$50,000.00) to restore Follett's Brook to be a viable raw water source for the Newmarket Water Treatment Plant, and investigate the possibility of adding more artesian wells in this location. This appropriation is to come from the Water Enterprise Fund which had a fund balance of \$1,080,221 as of June 30, 2003. (Majority Ballot Vote) (This warrant article is submitted by initiative petition according to Article 8, Section 8.2 of the Newmarket Town Charter).

Recommended by the Town Council and the Budget Committee

The motion to accept was made by Leo Filion and second by Eleanor Connor. A discussion was from Leo Filion who chaired the Water Committee in 2001 explaining that the brook did have a good clean water supply. Rick Malasky explained that if it were to be used today it would now be in violation for today's standard.

Karen Malasky motioned to amend the amount to \$0.00 and was second by Anthony Phillips. The amendment was voted down, and it stays at \$50,000. A motion to accept was made by Chester Jablonsky and second by David Bird. A hand vote was taken and the article passed.

Article 8. Operating Budget

Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Eight Million Twenty-Two Thousand Four Hundred Eighty-nine Dollars (\$8,022,489). Should this article be defeated, the operating budget shall be Seven Million Six Hundred Seventy-four Thousand Six Hundred Ninety-four Dollars (\$7,674,694), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law or the Town Council may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Town Council and the Budget Committee.

A motion to accept was made by Robert Daigle and second by Karen Malasky.

A discussion followed by Al Dixon who stated that the town's tax rate would stay at \$6.80 per thousand.

William Connor asked why assessments keep going up and not down. Al explained the new figure from the assessor would be about \$20 million in new value. Brian Hart explained for anyone to talk to Andy Blais the Town Assessor if they didn't think their property was being assessed fairly.

David Bird proposed an amendment to reduce by 8.8%. It was second by Chester Jablonsky from \$8,022,489. by \$647,289. to \$7,375,200.. but was told he could not indicate which line item he wanted cut.

After more discussion a hand vote was taken and the amendment was defeated.

Richard Malasky moved to have the article passed as recommended and was seconded by Robert Daigle. A hand vote was taken and the article passed.

Article 9. Other Business

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

There being no other business a motion to adjourn was made by Chief Rodney Collins and seconded by Robert Daigle.

The meeting was adjourned at 9:25PM.

Respectfully Submitted,

Patricia E Orcutt, CTC
Town Clerk/ Tax Collector

**ANNUAL TOWN MEETING
NEWMARKET NH
MINUTES
SECOND SESSION
MAY 11, 2004**

Election was held at the Newmarket Town Hall

Specimen ballots were posted.

Supervisors of the checklist were: Madeline St. Hilaire, Martha McNeil and Jane Arquetts.

**Tally clerks were : Becky Benvenuti, John Belmonte, Penny Botterman, Ethel MacIntosh ®
Jean Dutka, Norma Otash, Jayne Sanborn, Helen Pelczar (D)**

The Moderator was Judith Ryan and the Town Clerk was Patricia Orcutt.

The Ballots were counted and verified on May 10, 2004 at 10:00am.

The warrant was read and the polls were declared open at 7:00am.

Absentee ballots were processed at 4:00pm.

**Note: Total registered voters 5365
1016 ballots were cast.**

The polls were declared closed at 8:00pm and the Moderator read the results.

Patricia C. Orcutt

Results of the election are as follows:

Article #1, Town Officers

**For Town Council
For three years**

Herbert R Dalrymple	410
Vincent De Chane	250
Gerard L Hamel	488*
Brian Morrison	457*

**For Budget Committee
For three years**

Leo J Manseau	722*
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**For Planning Board
For three years**

Deborah Berger	278
William P Conner	358
Robert L Filion	406*
George M Willant	445*

**For Trustee of the Trust Fund
For three years**

Nicholas G Popov	750*
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- **Denotes Winners**

Article 2. Petition – Charter Amendment

Section 5.7 Capital Improvement Plan

- A. The Administrator, with the advice of the Planning Board and after consultation with department heads and other boards, **The Newmarket Town Council is authorized to appoint a capital improvement program committee, which shall include at least one member of the planning board and may include but not limited to other members of the planning board, the budget committee, or the town or city governing body. The Capital Improvement Program Committee shall prepare and submit to the Council a Capital Improvement Plan at least one (1) month prior to the final date for submission of the budget**

The remaining portion of Section 5.7 will not be changed

Effective date: July 1, 2004

Submitted by initiative petition according to Article 8, Section 8.2 of the Newmarket Town Charter.

This amendment is in compliance with RSA 674:5 as amended, which took effect July 2, 2002.

Recommended by the Town Council.

698 Yes 236 No

Article 3. Fire/Rescue/Highway Infrastructure Bonding

Shall the town raise and appropriate the sum of One Million Six Hundred Thousand Dollars (\$1,600,000) (gross budget) for the purpose of renovating the “Macallen Building” (30K square feet), constructing an addition with a total footage of 18,000 square feet for Fire/Rescue and to complete all associated earth work and improvements; and to authorize the issuance of not more than One Million Six Hundred Thousand Dollars (\$1,600,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33:1 et. Seq., as amended) and, further, to authorize the Town Council to issue, negotiate, sell and deliver said bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes. (This bond will not increase the tax rate due to existing appropriation levels approved in the Capital Improvement Program)
(3/5 ballot vote required.)

Recommended by the Town Council and the Budget Committee.

653 Yes 335 No

Article 4. Rescind Bonding Authority for 1998 Downtown Tax Increment Finance District

Shall the town rescind Five Hundred Thousand dollars (\$500,000) of bonding authority for those bonds not issued for the May 12, 1998 vote authorizing the issuance of not more than Two Million Dollars (\$2,000,000) of bonds or notes to finance public infrastructure improvements in the Downtown Business District Tax Increment Finance District as authorized by NHRSA 162K:1-15, Local Option Tax Increment Finance District as adopted by the Newmarket Town Council and in accordance with the Municipal Finance Act (RSA Chapter 33). (The Town of Newmarket has already collected the \$500,000 in the Downtown Business District Tax Increment Finance District. The \$500,000 collected will be used for the expenses for the public infrastructure improvements voted on May 12, 1998)
(3/5 ballot vote required)

Recommended by the Town Council and the Budget Committee.

630 Yes 278 No

Article 5. Veteran Exemption

Shall the town adopt the provisions of RSA 72:28, V and VI for an optional veterans' tax credit and an expanded war service for veterans seeking the tax credit? The optional veterans' tax credit is \$400.00. (Based on \$400.00 per exemption the amount projected for this increased tax credit is \$135,600.)

(Tax rate would increase by twenty-six cents (\$0.26) per thousand this year)

(Majority ballot vote)

Recommended by the Town Council and the Budget Committee.

717 Yes 230 No

Article 6. Exemption for the Disabled Pursuant to RSA 72:37-b

Shall the town adopt an exemption for the disabled? The exemption, based on assessed value, for qualified taxpayers shall be \$50,000. To qualify, the person must have been a New Hampshire resident for at least 5 years and own and occupy the real estate individually or jointly, or if the real estate is owned by a spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$23,627 or, if married, a combined net income of not more than \$27,020; and own net assets not in excess of \$50,000 excluding the value of the person's residence.

(Total possible exemptions of 5 equaling out to \$250,000 in assessed value, which would equal to \$5,735 in taxes) (Possible tax rate increase of \$0.01 per thousand this year)

(Majority ballot vote)

Recommended by the Town Council and the Budget Committee

710 Yes 222 No

Article 7. Petition – Restoration of Follett's Brook as Raw Water Source for Newmarket Treatment Plant

Shall the town raise and appropriate the sum of Fifty thousand dollars (\$50,000.00) to restore Follett's Brook to be a viable raw water source for the Newmarket Water Treatment Plant, and investigate the possibility of adding more artesian wells in this location. This appropriation is to come from the Water Enterprise Fund which had a fund balance of \$1,080,221 as of June 30, 2003. (Majority Ballot Vote) (This warrant article is submitted by initiative petition according to Article 8, Section 8.2 of the Newmarket Town Charter).

Recommended by the Town Council and the Budget Committee

691 Yes 246 No

Article 8. Operating Budget

Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Eight Million Twenty-Two Thousand Four Hundred Eighty-nine Dollars (\$8,022,489). Should this article be defeated, the operating budget shall be Seven Million Six Hundred Seventy-four Thousand Six Hundred Ninety-four Dollars (\$7,674,694), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law or the Town Council may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Town Council and the Budget Committee.

540 Yes 397 NO

ADDENDUM

MINUTES OF NEWMARKET, NH, ANNUAL MEETING
SECOND SESSION
MAY 11, 2004

Results of the election are as follows:

(Note: The following is in addition to the "Results of the election" reported on page 2 of the "Annual Town Meeting, Newmarket, NH, Minutes, Second Session, May 11, 2004, as submitted by Patricia E. Orcutt).

For Budget Committee:

For Three Years:

David Bird

20 write-in votes

Richard Shelton

6 write-in votes

For Moderator:

For Two Years:

Doreen Howard

15 write-in votes

For Supervisor of the Checklist:

For Six Years:

Jane Arquette

31 write-in votes

Respectfully Submitted,



Becky I. Benvenuti
Town Clerk/Tax Collector



**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 of the annual meeting.

The first session, for the transaction of all business other than voting by official ballot, shall be held Tuesday, April 12, 2005 at 7:00 pm at the Newmarket Town Hall. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended, subject to the following limitations:

- a) Warrant articles whose wording is prescribed by law shall not be amended.
- b) Warrant articles that are amended shall be placed on the official ballot for final vote on the main motion, as amended.

The second session of the annual meeting, to elect officers of the Town by official ballot, to vote on questions required by law to be inserted on said official ballot, and to vote on all budget warrant articles from the first session on the official ballot, shall be held Tuesday, May 10, 2005 at the Newmarket Town Hall. The polls shall be open from 7:00 am to 8:00 pm.

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

Budget Committee	Three for Three (3) years One for Two (2) years
Planning Board	Two for Three (3) years
Town Clerk/Tax Collector	One for One (1) year
Town Council	Three for Three (3) years
Treasurer	One for Three (3) years
Trustee of Trust Funds	One for Three (3) years

Article 2. Establishment of the Fire Ladder Truck Capital Reserve

Shall the town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Fire Ladder Truck and to raise and appropriate the sum of fifty thousand dollars (\$50,000) to be placed in said fund and to appoint the Town Council as agents to expend from the Fire Ladder Truck Capital Reserve.

(Tax rate increase of .07 per thousand)

(Majority ballot vote.)

Recommended by the Town Council and Not Recommended by the Budget Committee.

Article 3. Discontinuance of the Safety Building Capital Reserve Fund

Shall the town vote to discontinue the Safety Building Capital Reserve Fund created in 1998.

Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. (The complex has been built.)

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

Article 4. Discontinuance of the Public Works Facility Capital Reserve Fund

Shall the town vote to discontinue the Public Works Facility Capital Reserve Fund created in 1999. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. (The complex has been built.)

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

Article 5. Construction of a Fiber Optic Network from Fund Balance

Shall the town raise and appropriate the sum of One Hundred Twenty-five Thousand Dollars (\$125,000) for the purpose of constructing a Fiber Optic Network between all Town-owned buildings and authorize the use of the June 30 fund balance in that amount for this purpose.

(The Town of Newmarket needs to connect all Town owned buildings for the following reasons:

1. The Town's contract with Verizon (Centrex) is ending in FY 2006. At that point, the rates for phones for the Town of Newmarket will increase 70%, to \$2,380 per month (\$28,560 per year). The Fiber Optic Network would provide a cost savings of \$996 per month (\$11,952 per year)
2. We subscribe to Comcast Broadband, which has limited amount of broadband width. The Fiber Optic Network would replace the Comcast Broadband subscription, at a substantially higher Data speed and at a cost savings of \$150 per month (\$1,800 per year).
3. All departments need to share information in electronic form in order to save manpower hours. The Fiber Optic Network would allow all town departments to share accounting modules, geographical data, records retention data, etc at a cost savings of \$1,700 per month (\$20,400 per year).
4. The Fiber Optic Network solution would give a Return on Investment of 3 ½ years (\$125,000/\$34,152)
5. This project will allow the employees of the Town of Newmarket to move forward with data accumulation in order to give accurate information to its residents, committees, and public officials.)

(No tax rate increase)

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

Article 6. Operating Budget

Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Eight Million Four Hundred Twenty Thousand Three Hundred Fifty-six Dollars (\$8,420,356). Should this article be defeated, the operating budget shall be Eight Million Two Hundred Twenty-Eight Thousand Two Hundred Thirty-three Dollars (\$8,228,233), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law or the Town Council may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Town Council and the Budget Committee.

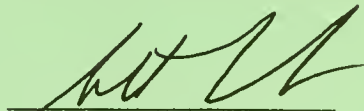
Article 7. Other Business

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

Given under the hands and seal this 16th day of March, in the year of Our Lord, two thousand five (2005).



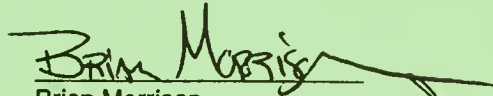
Brian Hart, Chair




Scott Foster, Vice-Chair



Gerard Hamel



Brian Morrison



Wilfred Hamel



Lorrienne Caprioli

Dana J. Glennon

Town Council, Town of Newmarket, New Hampshire

We hereby certify that we gave notice to the inhabitants within named, to meet at the times and places and for the purpose within mentioned by posting an attested copy of the within warrant at the place of the meeting, a like attested copy at the Town Hall being a public place in said Town, on the 22nd day of March, 2005.



Brian Hart, Chair

BUDGET OF THE TOWN/CITY

OF: _____ Town of Newmarket _____

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From _____ July 1, 2005 _____ to _____ June 30, 2006 _____

IMPORTANT:


Please read RSA 32:5 applicable to all municipalities.


1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. 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 below.


This is to certify that this budget was posted with the warrant on the (date) March 30, 2004.

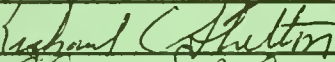
BUDGET COMMITTEE

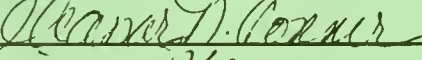
Please sign in ink.




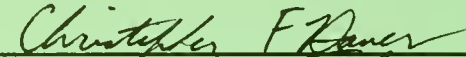


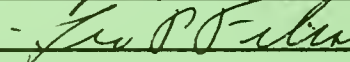












THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
 COMMUNITY SERVICES DIVISION
 MUNICIPAL FINANCE BUREAU
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)271-3397

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations		03/04 Actual		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
			04/05 As Approved by DRA	Expenditures Prior Year	(RECOMMENDED)	(NOT RECOMMENDED)	(RECOMMENDED)	(NOT RECOMMENDED)		
GENERAL GOVERNMENT										
4130-4139	Executive		196,044	182,824	197,975		197,975		197,975	
4140-4149	Election, Reg. & Vital Statistics		130,782	119,713	133,893		133,893		133,893	
4150-4151	Financial Administration		193,433	180,845	217,407		217,407		217,407	
4152	Revaluation of Property		71,715	52,701	57,485		57,485		57,485	
4153	Legal Expense		45,500	54,750	52,500		52,500		52,500	
4155-4159	Personnel Administration		806,159	668,570	928,598		928,598		928,598	
4191-4193	Planning & Zoning		85,109	78,450	92,885		92,885		92,885	
4194	General Government Buildings		207,981	221,236	256,300		256,300		256,300	
4195	Cemeteries		27,370	24,946	29,730		29,730		29,730	
4196	Insurance		51,500	48,950	59,000		59,000		59,000	
4197	Advertising & Regional Assoc.									
4199	Other General Government (parking)		50,500	-	35,500		35,500		35,500	
PUBLIC SAFETY										
4210-4214	Police		1,101,522	987,533	1,093,551		1,093,551		1,093,551	
4215-4219	Ambulance									
4220-4229	Fire		185,100	149,236	174,070		174,070		174,070	
4240-4249	Building Inspection		70,436	68,043	74,885		74,885		74,885	
4290-4298	Emergency Management		1,900	1,248	1,900		1,900		1,900	
4299	Other (Including Communications)									
AIRPORT/AVIATION CENTER										
4301-4309	Airport Operations									
HIGHWAYS & STREETS										
4311	Administration		364,849	318,477	369,802		369,802		369,802	
4312	Highways & Streets		118,900	72,797	124,144		124,144		124,144	
4313	Bridges		100	-	100		100		100	
			3,708,900	3,230,319	3,899,725		3,899,725		3,899,725	

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
HIGHWAYS & STREETS cont.								
4316	Street Lighting		29,500	26,737	29,000		29,000	
4319	Other		181,488	193,282	213,823		213,823	
SANITATION								
4321	Administration		334,363	314,903	349,326		349,326	
4323	Solid Waste Collection							
4324	Solid Waste Disposal							
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
WATER DISTRIBUTION & TREATMENT								
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
ELECTRIC								
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
HEALTH/WELFARE								
4411	Administration		102,089	112,103	121,436		121,436	
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other							
4441-4442	Administration & Direct Assist.							
4444	Intergovernmental Welfare Pymnts		47,360	47,360	47,360		47,360	
4445-4449	Vendor Payments & Other							
			4403700	3924704	4660670	0	4660670	0

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)			Appropriations 04/05 As Approved by DRA		03/04 Actual Expenditures Prior Year		SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)		BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (NOT RECOMMENDED)	
	Warr. Art.#			XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

GENERAL GOVERNMENT											
4130-4139	Executive		196,044	182,824	197,975		197,975		197,975		XXXXXX
4140-4149	Election, Reg. & Vital Statistics		130,782	119,713	133,893		133,893		133,893		XXXXXX
4150-4151	Financial Administration		193,433	180,845	217,407		217,407		217,407		XXXXXX
4152	Revaluation of Property		71,715	52,701	57,485		57,485		57,485		XXXXXX
4153	Legal Expense		45,500	54,750	52,500		52,500		52,500		XXXXXX
4155-4159	Personnel Administration		806,159	668,570	928,598		928,598		928,598		XXXXXX
4191-4193	Planning & Zoning		85,109	78,450	92,885		92,885		92,885		XXXXXX
4194	General Government Buildings		207,981	221,236	256,300		256,300		256,300		XXXXXX
4195	Cemeteries		27,370	24,946	29,730		29,730		29,730		XXXXXX
4196	Insurance		51,500	48,950	59,000		59,000		59,000		XXXXXX
4197	Advertising & Regional Assoc.										XXXXXX
4199	Other General Government (parking)		50,500	-	35,500		35,500		35,500		XXXXXX

PUBLIC SAFETY											
4210-4214	Police		1,101,522	987,533	1,093,551		1,093,551		1,093,551		XXXXXX
4215-4219	Ambulance										XXXXXX
4220-4229	Fire		185,100	149,236	174,070		174,070		174,070		XXXXXX
4240-4249	Building Inspection		70,436	68,043	74,885		74,885		74,885		XXXXXX
4290-4298	Emergency Management		1,900	1,248	1,900		1,900		1,900		XXXXXX
4299	Other (Including Communications)										XXXXXX

AIRPORT/AVIATION CENTER											
4301-4309	Airport Operations										XXXXXX

HIGHWAYS & STREETS											
4311	Administration		364,849	318,477	369,802		369,802		369,802		XXXXXX
4312	Highways & Streets		118,900	72,797	124,144		124,144		124,144		XXXXXX
4313	Bridges		100	-	100		100		100		XXXXXX

3,230,319

3,899,725

3,230,319

3,708,900

3,899,725

3,899,725

3,899,725

3,899,725

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ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art.#	Appropriations		03/04 Actual		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
			04/05 As Approved by DRA	Prior Year	Expenditures Prior Year	(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED	
CULTURE & RECREATION										
4520-4529	Parks & Recreation		362,227	348,878	408,754		408,754		408,754	
4550-4559	Library		223,617	196,273	234,798		234,798		234,798	
4583	Patriotic Purposes		1,800	1,800	1,800		1,800		1,800	
4589	Other Culture & Recreation		44,597	42,920	55,867		55,867		55,867	
CONSERVATION										
4611-4612	Admin.& Purch. of Nat. Resources		864	864	1,070		1,070		1,070	
4619	Other Conservation									
4631-4632	REDEVELOPMNT & HOUSING									
4651-4659	ECONOMIC DEVELOPMENT		13,000	8,029	11,000		11,000		11,000	
DEBT SERVICE										
4711	Princ.- Long Term Bonds & Notes		100,000	140,000	100,000		100,000		100,000	
4721	Interest-Long Term Bonds & Notes		84,050	96,764	79,800		79,800		79,800	
4723	Int. on Tax Anticipation Notes									
4790-4799	Other Debt Service				120,000		120,000		120,000	
CAPITAL OUTLAY										
4901	Land									
4902	Machinery, Vehicles & Equipment		214,865	238,865	61,865		61,865		61,865	
4903	Buildings		120,000	-	-		-		-	
4909	Improvements Other Than Bldgs.		468,902	332,956	582,984		582,984		582,984	
OPERATING TRANSFERS OUT										
4912	To Special Revenue Fund									
4913	To Capital Projects Fund	3	1,600,000							
4914	To Enterprise Fund									
	Sewer-		837,462	756,440	862,099		862,099		862,099	
	Water-	7	884,551	784,413	887,877		887,877		887,877	
			9359635	6872906	8068584	0	8068584	0	8068584	0

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	04/05 Estimated Revenues Prior Year	03/04 Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes		45,000	45,825	45,000
3180	Resident Taxes		57,000	54,705	57,000
3185	Timber Taxes		-	1,226	
3186	Payment In Lieu of Taxes		57,829	60,486	60,486
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		59,000	63,525	59,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		620	2,718	1,000
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		1,090,000	1,150,330	1,170,500
3230	Building Permits		59,050	84,445	75,085
3290	Other Licenses, Permits & Fees		114,335	116,687	113,885
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		67,456	67,456	67,456
3352	Meals & Rooms Tax Distribution		291,553	321,231	291,553
3353	Highway Block Grant		135,389	130,841	135,389
3354	Water Pollution Grant		60,959	34,068	50,959
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		1,213	2,031	1,213
3379	FROM OTHER GOVERNMENTS			758	
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		325,381	316,923	306,831
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		1,000	211	1,000
3502	Interest on Investments		45,000	22,594	50,000
3503-3509	Other		9,360	9,997	9,840
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds		429,467	399,423	470,925
3913	From Capital Projects Funds				

2849612

2885480

2977122

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	04/05 Estimated Revenues Prior Year	03/04 Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		837,462	1,029,423	862,099
	Water - (Offset)		823,592	836,625	826,918
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds			150,000	
3916	From Trust & Agency Funds		20,000	15,204	20,000
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes		1,600,000		
	Amounts VOTED From F/B ("Surplus")	5			125,000
	Fund Balance ("Surplus") to Reduce Taxes		430,000	430,000	430,000
TOTAL ESTIMATED REVENUE & CREDITS			6,560,666	5,346,732	5,241,139

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from pg. 5)	9,672,489	8,420,356	8,420,356
SUBTOTAL 2 Special Warrant Articles Recommended (from pg. 6)	-	175,000	175,000
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)	-	-	-
TOTAL Appropriations Recommended	9,672,489	8,595,356	8,595,356
Less: Amount of Estimated Revenues & Credits (from above)	6,560,666	5,241,139	5,241,139
Estimated Amount of Taxes to be Raised	3,111,823	3,354,217	3,354,217

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 9,244,412
 (See Supplemental Schedule With 10% Calculation)

TO: MELODIE
FROM: MEG

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE
(For Calculating 10% Maximum Increase)
(RSA 32:18, 19, & 32:21)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: Newmarket FISCAL YEAR END 05/06

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm. (See Posted Budget MS7, 27, or 37)	8,420,356
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	100,000
3. Interest: Long-Term Bonds & Notes	79,800
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	
5. Mandatory Assessments	
6. Total exclusions (Sum of rows 2 - 5)	< 179,800 >
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	8,240,556
8. Line 7 times 10%	824,056
9. Maximum Allowable Appropriations (lines 1 + 8)	9,244,412

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

Please attach a copy of this completed supplemental schedule to the back of the budget form.

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT

01/01/2004 - 12/31/2004

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2004000043	DOHERTY, JAMES A	NEWMARKET, NH	KUN, LISA M	NEWMARKET, NH	EXETER	EXETER	01/02/2004
2004000104	STACKPOLE, JEFFREY S	NEWMARKET, NH	PERDY, REBECCA A	NEWMARKET, NH	NEWMARKET	HAMPTON	01/09/2004
2004000716	TAYLOR, SAMUEL S	NEWFIELDS, NH	WITMAN, CONSTANCE D	NEWMARKET, NH	NEWFIELDS	NEWFIELDS	02/14/2004
2004000683	FELIX, DAVID J	NEWMARKET, NH	GREENFIELD, JOLENE K	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	02/14/2004
2004000682	WHITE, MATTHEW S	NEWMARKET, NH	ROGERS, JULIE A	NEWMARKET, NH	NEWMARKET	DOVER	02/14/2004
2004000948	CORNWELL, BRENDAN W	NEWMARKET, NH	PATTERSON, SARA Z	NEWMARKET, NH	NEWMARKET	LEE	02/29/2004
2004000947	BACHILLER, OSCAR	NEWMARKET, NH	SPIERO, RUTH	NEWMARKET, NH	NEWMARKET	DURHAM	03/04/2004
2004001124	DONAHUE, PETER L	NEWMARKET, NH	EDGERLY, HEATHER L	NEWMARKET, NH	NEWMARKET	EPPING	03/16/2004
2004001317	BOSINGER, BRUCE S	NEWMARKET, NH	BOSINGER, HOLLY A	NEWMARKET, NH	NEWMARKET	HAMPTON	04/02/2004
2004001372	LAFLAMME, MICHAEL W	NEWMARKET, NH	FOOTE, TERESA A	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	04/04/2004
2004001896	HENRY, SETH R	NEWMARKET, NH	CAMPBELL, JAMIE L	KINGSTON, NH	KINGSTON	KINGSTON	04/24/2004
2004001749	LEES, DAVID W	NEWMARKET, NH	OPPELLT, REBECCA L	NEWMARKET, NH	NEWMARKET	HAMPTON	04/25/2004
2004002219	GOULD, DANA M	NEWMARKET, NH	DIAZ MARTINEZ, SANDRA L	NEWMARKET, NH	NEWMARKET	RAYMOND	05/14/2004
2004003213	EGAN, MARK T	NEWMARKET, NH	WORMALD, CANDICE A	NEWMARKET, NH	NEWMARKET	EXETER	05/15/2004
2004002277	COMAN, TYLER E	NEWMARKET, NH	NICKERSON, JAMIE R	NEWMARKET, NH	NEWMARKET	NEW CASTLE	05/20/2004
2004002466	ALIX, FRANCIS R	NEWMARKET, NH	PROCOPIIS, STEPHANIE J	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	05/22/2004
2004002377	DEARVILLE, DANIEL D	NEWMARKET, NH	LYNN, TRICIA L	NEWMARKET, NH	NEWMARKET	LEE	05/22/2004
2004002374	TURCOTTE, RICHARD P	NEWMARKET, NH	MORRIS, LOUISA J	NEWMARKET, NH	NEWMARKET	ROLLINSFORD	05/27/2004
2004002747	HARDING, WILLIAM D	NEWMARKET, NH	MURPHY, SAMANTHA M	NEWMARKET, NH	NEWMARKET	LYNDEBOROUGH	05/29/2004
2004002837	PIERCE, TIMOTHY R	HILLSBOROUGH, NH	LI, LING L	NEWMARKET, NH	HILLSBOROUGH	DURHAM	05/30/2004
2004003094	OSSENBRUGGEN, PAUL J	NEWMARKET, NH	BURNS, CATHERINE A	NEWMARKET, NH	DURHAM	DURHAM	05/30/2004
2004002822	CLARK, RICHARD D	NEWMARKET, NH	GASTON, SHANA E	NEWMARKET, NH	NEWMARKET	HAMPTON	06/05/2004
2004003102	SANTIAGO, MANUEL S	NEWMARKET, NH	SEPULVEDA, MIRIAM	NEWMARKET, NH	NEWMARKET	EXETER	06/06/2004
2004002823	MITCHELL, JOHN A	NEWMARKET, NH	CICCOTELLI, LINDSEY R	NEWMARKET, NH	NEWMARKET	EXETER	06/06/2004
2004003355	BROWN, CHRISTOPHER T	NEWMARKET, NH	HARVILL, MELISSA M	NEWMARKET, NH	NEWMARKET	NASHUA	06/19/2004
2004003460	MOODY, KEITH A	NEWMARKET, NH	SOUMPHOLPHAKDY, VILAYLA	NEWMARKET, NH	NEWMARKET	GREENLAND	06/19/2004
2004003410	CARBONNEAU, JOHN-MICHAEL	NEWMARKET, NH	DENNEHY, JESSICA A	NEWMARKET, NH	NEWMARKET	EXETER	06/19/2004
2004003458	DION, CHRISTOPHER M	NEWMARKET, NH	CANTAGALLO, WINTER C	NEWMARKET, NH	NEWMARKET	SUTTON	06/20/2004
2004003709	SAYASANE, JEFFREY	KEY WEST, FL	KHAMVONGSA, AMMONXAY	NEWMARKET, NH	NEWMARKET	NEWMARKET	06/29/2004
2004004210	WORNICA, JERRY R	NEWMARKET, NH	BRAGG, KRISTINE	NEWMARKET, NH	NEWMARKET	STRAHAM	07/11/2004
2004004536	TODD, BRADLEY P	NEWMARKET, NH	MORIN, MICHELE M	NEWMARKET, NH	NEWMARKET	DURHAM	07/17/2004
2004004408	PISTANA, ALBERT J	NEWMARKET, NH	WALSH, SAMANTHA L	NEWMARKET, NH	NEWMARKET	GREENLAND	07/18/2004
2004004635	TROFATTER, RICHARD J	NEWMARKET, NH	TOWNSEND, CHRISTINE M	NEWMARKET, NH	NEWMARKET	GREENLAND	07/22/2004
2004004634	CHAMPAGNE, DAVID C	NEWMARKET, NH	BROWN, GAIL F	NEWMARKET, NH	NEWMARKET	DURHAM	07/25/2004
2004004900	EDGERLY, RANDALL S	NEWMARKET, NH	KEIL, NICOLE C	NEWMARKET, NH	NEWMARKET	LEE	07/31/2004
2004005029	ROGERS, RICHARD S	NEWMARKET, NH	LENZI, JESSICA A	NEWMARKET, NH	BARRINGTON	BARRINGTON	07/31/2004

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION
RESIDENT MARRIAGE REPORT

01/01/2004 - 12/31/2004

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2004005150	BUNTING, WILLIAM H	NEWMARKET, NH	KUBICEK, LYNDASAY N	BOSTON, MA	PORTSMOUTH	PORTSMOUTH	08/07/2004
2004005578	MONE, SEAMUS D	NEWMARKET, NH	SANS, RACHEL K	NEWMARKET, NH	NEWMARKET	DOVER	08/13/2004
2004005374	AMES, MARK P	NEWMARKET, NH	FELIX, JANET T	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/14/2004
2004005377	GAGNON, GREGORY A	NEWMARKET, NH	THIBAUT, MARJORIE L	NEWMARKET, NH	NEWMARKET	DURHAM	08/14/2004
2004005544	ROUNDY, NICHOLAS K	NEWMARKET, NH	KILEY, JESSICA R	NEWMARKET, NH	HAMPTON	HAMPTON	08/14/2004
2004005427	POWERS, ROBERT L	MERRIMACK, NH	KELLEHER, MEGHAN E	NEWMARKET, NH	BEDFORD	BEDFORD	08/14/2004
2004007410	VALOHA, CARLOS D	NEWMARKET, NH	LAFERRIERE, NICOLE R	MILTON, NH	MILTON	MILTON	08/14/2004
2004005540	STRICKLAND, JOHN E	NEWMARKET, NH	BRAY, JODIE L	NEWMARKET, NH	PORTSMOUTH	RYE	08/16/2004
2004005584	HACKETT, ROBERT F	NEWMARKET, NH	MADAFFARI, TIA M	NEWMARKET, NH	EXETER	SEABROOK	08/20/2004
2004005772	BURNS, NEAL C	NEWMARKET, NH	HALLAHAN, LISA I	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/21/2004
2004005689	DOCKHAM, KEITH R	NEWMARKET, NH	GIBERSON, EMILY E	NEWMARKET, NH	NEWMARKET	RYE	08/21/2004
2004006844	COSTIGAN, MICHAEL E	NEWMARKET, NH	GALLUP, JESSICA S	NEWMARKET, NH	NEWMARKET	DURHAM	08/28/2004
2004006189	SHAFER, JEFFREY A	NEWMARKET, NH	KOVACS, LONA A	NEWMARKET, NH	NEWMARKET	CHOCORUA	08/28/2004
2004006120	HYVARI, DAVID M	NEWMARKET, NH	EVANS, HEATHER E	NEWMARKET, NH	NEWMARKET	HAMPTON	08/28/2004
2004006190	GEARY, DANIEL A	PORTSMOUTH, NH	UNRUE, HOLLY R	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	08/28/2004
2004006308	HAMILTON, DOUGLAS S	NEWMARKET, NH	HORINE, KATHRYN M	NEWMARKET, NH	NEWMARKET	RYE	09/04/2004
2004006300	BERNIER, BRIAN A	NEWMARKET, NH	PATTERSON, THRESA F	NEWMARKET, NH	NEWMARKET	NEWMARKET	09/04/2004
2004006302	BELL, PATRICK L	NEWMARKET, NH	PRESSCOTT, AMY J	NEWMARKET, NH	NEWMARKET	BARRINGTON	09/04/2004
2004006267	SIRINUKUL, WIGROM	NEWMARKET, NH	CHANDAVONG, SAKHONE	NEWMARKET, NH	NEWMARKET	HAMPTON	09/07/2004
2004006849	BARRINGTON, ROBERT A	BEVERLY, MA	RAYBURN, ANGELA Y	NEWMARKET, NH	NEWMARKET	NEWMARKET	09/13/2004
2004007014	FISKE, GEORGE L	NEWMARKET, NH	RYAN, CHRISTINA D	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	09/18/2004
2004009402	JEWELL, BRADLEY S	NEWMARKET, NH	BUXTON, AMY	NEWMARKET, NH	NEWMARKET	NEWMARKET	09/25/2004
2004007285	HEIMAN, MATTHEW S	NEWMARKET, NH	DENNEY, MALISA L	NEWMARKET, NH	NEWMARKET	KENSINGTON	09/25/2004
2004007331	MOFFETT, AARON K	ROCHESTER, NH	HENNESY, TAMMIE L	NEWMARKET, NH	NEWMARKET	NEWMARKET	09/25/2004
2004007751	KANE, PATRICK M	NEWMARKET, NH	WIJAYA, FELICIA	NEWMARKET, NH	NEWMARKET	NEW CASTLE	10/03/2004
2004007755	JONES, DANIEL W	NEWMARKET, NH	PARKER, KIMBERLY D	NEWMARKET, NH	EXETER	PORTSMOUTH	10/03/2004
2004008212	SCHMIDT, ROBERT L	NEWMARKET, NH	WHITE, ELIZABETH A	RAYMOND, NH	RAYMOND	RYE	10/09/2004
2004008337	CATUDAL, ROBERT E	LONDONDERRY, NH	BROUSSEAU, ALISON J	NEWMARKET, NH	NEWMARKET	NEWMARKET	10/10/2004
2004008339	COURNANE, PATRICK J	NEWMARKET, NH	LEFF, JAMIE M	NEWMARKET, NH	NEWMARKET	RYE	10/10/2004
2004008381	DIXON, CARL R	NEWMARKET, NH	LAWRENCE, CATHY A	NEWMARKET, NH	NEWMARKET	DURHAM	10/16/2004
2004008404	SCHERBON, SAM W	AMESBURY, MA	FRECHETTE, KATHLEEN R	NEWMARKET, NH	NEWMARKET	HAMPTON	10/17/2004
2004008661	CASONI, MATTHEW B	NEWMARKET, NH	TAILLON, JENNIFER A	NEWMARKET, NH	NEWMARKET	MOULTONBOROUGH	10/17/2004
2004008854	KOUNLASA, OULAM	NEWMARKET, NH	MANIVANH, MANIVANH	NEWMARKET, NH	NEWMARKET	DOVER	10/27/2004
2004009243	ROUDOLPH, JONATHAN	NEWMARKET, NH	FREEMAN, ANN	NEWMARKET, NH	NEWMARKET	DOVER	10/31/2004
2004009244	UHRIE, RONALD T	NEWMARKET, NH	MURPHY, SHANNON C	NEWMARKET, NH	NEWMARKET	HAMPTON	11/06/2004
2004009247	BIRON, JOHN L	NEWMARKET, NH	LORENC, JENNIFER A	NEWMARKET, NH	NEWMARKET	GREENLAND	11/06/2004

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2004 - 12/31/2004

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2004009246	PERKINS,RANDY J	NEWMARKET,NH	BOYD,ERIN	NEWMARKET,NH	NEWMARKET	SEABROOK	11/06/2004
2004009331	LUCAS,DAVID J	NEWMARKET,NH	PELLETIER,HOLLY A	NEWMARKET,NH	NEWMARKET	LITCHFIELD	11/13/2004
2004009437	MCALLISTER,BEN E	NEWMARKET,NH	STILLWAGON,TARA L	NEWMARKET,NH	DOVER	DOVER	11/19/2004
2004009610	ADDY,MICHAEL P	RAYMOND,NH	PIERCE,JULIE H	NEWMARKET,NH	NEWMARKET	HAMPTON	11/20/2004
2004009649	NORASING,VETHANA	NEWMARKET,NH	BOUALAPHET,VEUNTHONG	NEWMARKET,NH	NEWMARKET	STRATHAM	12/02/2004
2004009664	DOVICH,PAUL M	NEWMARKET,NH	COURTEMANCHE,RENEE J	NEWMARKET,NH	NEWMARKET	BEDFORD	12/05/2004
2004010077	BEAUDET,JASON G	NEWMARKET,NH	WALLACE,LUCRETIA L	NEWMARKET,NH	NEWMARKET	CONWAY	12/18/2004

Total number of records 79

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

1/1/2004 - 12/31/2004

-- NEWMARKET --

SFN	CHILD LAST NAME	CHILD FIRST NAME	CHILD MID NAME	DATE OF BIRTH	PLACE OF BIRTH	STATE OF BIRTH	FATHER'S LAST NAME	FATHER'S FIRST NAME	MOTHER'S LAST NAME	MOTHER'S FIRST NAME
2004000240	LONG	MORGAN	CLARE	1/6/2004	EXETER	NH	LONG	CHRISTOPHER	LONG	MELISSA
2004000799	MCCOWN	BRENNAN	PAUL	1/7/2004	EXETER	NH	MCCOWN	SEAN	MCCOWN	JULIE
2004000239	LOEBACH	SYDNEY	QUINN	1/8/2004	EXETER	NH	LOEBACH	MARK	LOEBACH	DEBORAH
2004000305	HART	DELIAH	TIERNEY	1/8/2004	PORTSMOUTH	NH	HART	DANIEL	HART	PATRICIA
2004000543	BASSETT	COLIN	DANIEL	1/14/2004	EXETER	NH	BASSETT	DANIEL	BASSETT	DEBRA
2004000754	MCCANN	MICHAEL	NORRIS	1/17/2004	PORTSMOUTH	NH	MCCANN	MICHAEL	MCCANN	LYN
2004001021	BOEHM	SIMON	SARAH	1/20/2004	PORTSMOUTH	NH	BOEHM	MATTHIAS	BOEHM	DORIS
2004000730	CUMMINGS	ABIGAIL	SARAH	1/21/2004	EXETER	NH	CUMMINGS	JEREMY	CUMMINGS	CYNTHIA
2004001028	BURKE	KAITLYN	ELISABETH	1/29/2004	PORTSMOUTH	NH	BURKE	DAVID	BURKE	CYNTHIA
2004001532	WELCH	AIDAN	XAVIER	2/5/2004	PORTSMOUTH	NH	WELCH	MICHAEL	WELCH	JENNIFER
2004001728	MURPHY	BRAYDEN	THOMAS	2/17/2004	EXETER	NH	MURPHY	SEAN	MURPHY	KIMBERLY
2004001904	RAWA	IAN	ELLIOTT	2/18/2004	PORTSMOUTH	NH	RAWA	BRYAN	RAWA	DAWN
2004002041	HALL	RYAN	EDWARD	2/26/2004	EXETER	NH	HALL	MICHAEL	HALL	SHERRI
2004002042	HALL	TYLER	JOSEPH	2/26/2004	EXETER	NH	HALL	MICHAEL	HALL	SHERRI
2004002231	DUBE	PAIGE	GRIFFITH	2/27/2004	EXETER	NH	DUBE	RICHARD	DUBE	ERIN
2004002388	GAHARA	JOSHUA	MYKLIAM	3/1/2004	PORTSMOUTH	NH	GAHARA	MICHAEL	GAHARA	TANYA
2004002364	CUMMINGS	SKYLAR	EVELYN	3/2/2004	EXETER	NH	CUMMINGS	PHILIP	CUMMINGS	KIMBERLY
2004002802	BUTLER	COLLIN	PATRICK	3/10/2004	EXETER	NH	BUTLER	PATRICK	BUTLER	TERI SUE
2004200256	MOONEY	AARON	WILLIAM	3/10/2004	NEWBURYPORT	MA	MOONEY	DALE	MOONEY	LISA
2004002978	HYLES	KAMERON	JACKSON	3/16/2004	PORTSMOUTH	NH	HYLES	KIRT	HYLES	KIMBERLY
2004002943	COOPER	KIARA	MARIE	3/18/2004	EXETER	NH	COOPER	STEVEN	COOPER	MARIA
2004002906	TRITTSCH	HELEN	PARKER	3/20/2004	DOVER	NH	TRITTSCH	MATTHIAS	TRITTSCH	CHRISTINE
2004200306	ATKINSON	RYAN	PARKER	3/25/2004	NEWBURYPORT	MA	ATKINSON	THOMAS	ATKINSON	AUDRA
2004003430	BEAUCHESNE	RILEY	ROBERT	3/28/2004	EXETER	NH	BEAUCHESNE	ROBERT	BEAUCHESNE	SERENA
2004003541	PETROSH	JACOB	ROBERT	3/29/2004	PORTSMOUTH	NH	PETROSH	JOHN	PETROSH	MICHELLE
2004003495	MOORE	JADEN	MATTHEW	3/31/2004	DOVER	NH	MOORE	MATTHEW	MOORE	MISAKO
2004003852	MADORE	GABRIELLE	RENA	4/6/2004	EXETER	NH	MADORE	GEORGE	MADORE	HEATHER
2004003841	WALLACE	SETH	HUNTER XAVIER	4/8/2004	EXETER	NH	WALLACE	FREDERICK	WALLACE	TANYA
2004200365	TWOMBLY	ETHAN	LEWIS	4/9/2004	BOSTON	MA	TWOMBLY	KEVIN	TWOMBLY	HEATHER
2004200366	TWOMBLY	NOLAN	ERIC	4/9/2004	BOSTON	MA	TWOMBLY	KEVIN	TWOMBLY	HEATHER
2004200367	TWOMBLY	PARKER	ELWIN	4/9/2004	BOSTON	MA	TWOMBLY	KEVIN	TWOMBLY	HEATHER
2004200382	MAHONEY	AIDAN	PATRICK	4/13/2004	BEVERLY	MA	MAHONEY	BRIAN	MAHONEY	MAUREEN
2004004095	WOOD	OLIVIA	ROSE	4/13/2004	PORTSMOUTH	NH	WOOD	TIMOTHY	WOOD	DARCI
2004004037	MCCULLOUGH	SAMUEL	JAMES	4/16/2004	DOVER	NH	MCCULLOUGH	JAMES	MCCULLOUGH	LORI
2004180031	ANDERSON	SULLY	ROBERT	4/23/2004	YORK	ME	ANDERSON	KENNETH	ANDERSON	ANTONIETTA
2004004516	LECLERCO	NATHANAEAL	PAUL	4/25/2004	PORTSMOUTH	NH	LECLERCO	PAUL	LECLERCO	SARAH
2004004685	BEAUDET	SYDNEY	MARIE	4/30/2004	EXETER	NH	BEAUDET	RICHARD	BEAUDET	REAGAN
2004004814	WALKOWIAK	JULIA	ROSE	5/4/2004	MANCHESTER	NH	WALKOWIAK	SCOTT	WALKOWIAK	ADRIENNE

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

1/1/2004 - 12/31/2004

-- NEWMARKET --

SFN	CHILD LAST NAME	CHILD FIRST NAME	CHILD MID NAME	DATE OF BIRTH	PLACE OF BIRTH	STATE OF BIRTH	FATHER'S LAST NAME	FATHER'S FIRST NAME	MOTHER'S LAST NAME	MOTHER'S FIRST NAME
2004006416	HINGSTON	MADELEINE		5/21/2004	NEWMARKET	NH	HINGSTON	CAL	HINGSTON	ERIN
2004005818	CLAIRMONT	MEKENZIE	KATHERINE	5/25/2004	EXETER	NH	CLAIRMONT	PETER	CLAIRMONT	KIMBERLY
2004005953	BOSWORTH	PAIGE	HOLMES	5/26/2004	PORTSMOUTH	NH	BOSWORTH	KEVIN	BOSWORTH	KERI
2004005873	ZHE	TYLER	RICHARD	5/27/2004	NASHUA	NH	ZHE	MICHAEL	ZHE	LISA
2004006197	BLAND	CHLOE	ANN	6/3/2004	PORTSMOUTH	NH	BLAND	HOWARD	BLAND	AMANDA
2004006199	ROSSIGNOL	AYDEN	ROBERT	6/4/2004	PORTSMOUTH	NH	ROSSIGNOL	ROBERT	ROSSIGNOL	BARBARA
2004006206	ROSSIGNOL	ALEXA	RAYE	6/4/2004	PORTSMOUTH	NH	ROSSIGNOL	ROBERT	ROSSIGNOL	BARBARA
2004006439	PASQUALE	OLIVIA	CATERINA	6/11/2004	DOVER	NH	PASQUALE	JOHN	PASQUALE	HANNAH
2004006604	BOST	COLBY	MICHAEL	6/11/2004	PORTSMOUTH	NH	BOST	JOHN	BOST	MICHELE
2004006732	HEALEY	KIRA	MAE	6/16/2004	PORTSMOUTH	NH	HEALEY	PATRICK	HEALEY	MELISSA
2004180059	BERTHIAUME	ANDREW	LIONEL	6/19/2004	YORK	ME	BERTHIAUME	STEPHEN	BERTHIAUME	KIRSTEN
2004006943	WHITE	GUNNAR	VON	6/24/2004	LEBANON	NH	WHITE	MITCHELL	WHITE	LORI
2004006941	WHITE	BARON	VON	6/24/2004	LEBANON	NH	WHITE	MITCHELL	WHITE	LORI
2004007066	JANCSY	HILARY	FRANCES	6/25/2004	PORTSMOUTH	NH	JANCSY	DANIEL	JANCSY	PATRICIA
2004007230	MORRISSEY	NIKOLAS	CHARLES	6/29/2004	EXETER	NH	MORRISSEY	GREGORY	MORRISSEY	KERRI
2004007272	INDECK	JACOB	AUSTIN	7/1/2004	PORTSMOUTH	NH	INDECK	HARVEY	INDECK	STEPHANIE
2004007240	HANSON	CHRISTIAN	ALLAN	7/1/2004	EXETER	NH	HANSON	MARK	HANSON	JESSICA
2004007280	KRAUSS	SOPHIE	LEE	7/3/2004	PORTSMOUTH	NH	KRAUSS	DOUGLAS	KRAUSS	KRISTEN
2004007864	MARONI	SAMUEL	JOHN	7/15/2004	EXETER	NH	MARONI	WILLIAM	MARONI	MARGARET
2004008074	JOST	JOHN	HENRY	7/18/2004	EXETER	NH	JOST	JESSE	JOST	MARY
2004008072	ST JOHN	EMMA	JEAN	7/21/2004	EXETER	NH	ST JOHN	BILL	ST JOHN	KRISTEN
2004008528	FERRIS	CAITRIN	ELIZABETH	7/23/2004	EXETER	NH	FERRIS	FREDERICK	FERRIS	ELEANOR
2004008628	BERRY	JESSICA	ANNE	8/4/2004	EXETER	NH	BERRY	TODD	BERRY	JILL
2004008678	LEES	LAUREL	ODETTE RAE	8/5/2004	PORTSMOUTH	NH	LEES	DAVID	LEES	REBECCA
2004008932	DULAC	WILLIAM	MICHAEL	8/9/2004	EXETER	NH	DULAC	MATTHEW	DULAC	SUSAN
2004009153	GIACOMONI	ISABELLA	SARAH	8/12/2004	PORTSMOUTH	NH	GIACOMONI	PASCAL	GIACOMONI	SARAH
2004009288	MOSHER	CASSANDRA	LYNNE	8/20/2004	PORTSMOUTH	NH	MOSHER	DERRICK	MOSHER	COURTNEY
2004009436	CALKINS	SHEA	ELIZABETH	8/24/2004	EXETER	NH	CALKINS	ADAM	CALKINS	JODY
2004180066	ADAMS	MEREDITH	ANN	9/2/2004	YORK	ME	ADAMS	DEAN	ADAMS	MELISSA
2004010033	HAUSCHEL	HERRICK	OUDOM	9/9/2004	PORTSMOUTH	NH	HAUSCHEL	BRUCE	HAUSCHEL	ACKSONE
2004010233	KAONGA	ENYA	DELIWE	9/16/2004	PORTSMOUTH	NH	KAONGA	LLOLSTEN	HARA-KAONGA	BOCHIWE
2004010722	MONGEON	SAMANTHA	GRACE	9/27/2004	PORTSMOUTH	NH	MONGEON	JAMES	MONGEON	JACENE
2004011050	FILTEAU	CHRISTIAN	MICHAEL	9/28/2004	EXETER	NH	FILTEAU	LEO	FILTEAU	SUSAN
2004010817	BENSON	AMY	NICOLE	10/2/2004	PORTSMOUTH	NH	BENSON	THOMAS	BENSON	NICOLE
2004011215	BROWN	REBEKAH	AILENE	10/9/2004	EXETER	NH	BROWN	ERNEST	BROWN	MICHELE
2004011321	WALKER	SAMUEL	JOSEPH	10/11/2004	PORTSMOUTH	NH	WALKER	KEITH	WALKER	TESSA
2004180062	LEBRODA	JACOB	LAWRENCE	10/18/2004	PORTLAND	ME	LEBRODA	SEAN	LEBRODA	TANYA
2004180063	LEBRODA	SOFIA	JEAN ANN	10/18/2004	PORTLAND	ME	LEBRODA	SEAN	LEBRODA	TANYLA

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT
1/1/2004 - 12/31/2004
-- NEWMARKET --

SFN	CHILD LAST NAME	CHILD FIRST NAME	CHILD MID NAME	DATE OF BIRTH	PLACE OF BIRTH	STATE OF BIRTH	FATHER'S LAST NAME	FATHER'S FIRST NAME	MOTHER'S LAST NAME	MOTHER'S FIRST NAME
2004011466	PISTANA	LIAM	ALBERT	10/20/2004	MANCHESTER	NH	PISTANA	ALBERT	PISTANA	SAMANTHA
2004012056	CZEKALSKI	ISABELLA	JOANN	10/27/2004	EXETER	NH	CZEKALSKI	FRANCIS	CZEKALSKI	LUIA
2004011787	YOUNG	TAYLOR	MACKENZIE	10/28/2004	MANCHESTER	NH	YOUNG	JEFFREY	YOUNG	PAMELA
2004012767	WALLACE	LUKE	STIAN	11/19/2004	PORTSMOUTH	NH	WALLACE	STEVEN	WALLACE	DEANNAH
2004013044	CUTTING	MATTHEW	ROBERT	12/1/2004	DOVER	NH	CUTTING	ROBERT	CUTTING	JENNIFER
2004013486	BURNS	LORI	JANE	12/14/2004	DERRY	NH	BURNS	NEAL	BURNS	LISA
2004013466	BROWN	KRYSTAL	DIANA	12/14/2004	PORTSMOUTH	NH	BROWN	JASON	BROWN	CHRISTINE
2004013708	SANDELIN	CIARAN	SAEL	12/22/2004	MANCHESTER	NH	SANDELIN	ERIK	SANDELIN	HEATHER

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2004-12/31/2004

--NEWMARKET--

SFN	Decedent's Name	Date Of Death	Place Of Death	Father's Name	Mother's Maiden Name
2004000534	MCTIGUE,WILLIAM	01/14/2004	EXETER, NH	MCTIGUE, WILLIAM	PLATZEDER, EMMA
2004000749	JONES,PATRICIA	01/22/2004	NEWMARKET, NH	SANBORN, CHARLES	ELLERY, MARY
2004001651	CHARRON,ROSARIO	02/23/2004	EXETER, NH	CHARRON, ROSARIO	STONE, ALMA
2004001992	MORSE,SYLVIA	03/08/2004	NEWMARKET, NH	KOULOUNGIS, NICILAS	KARAS, VASILIA
2004002643	MCCARTHY,HELEN	03/31/2004	EXETER, NH	HOYT, EARL	PACKARD, ETHEL
2004002879	BLANCHETTE,JEAN	04/09/2004	NEWMARKET, NH	GRIFFIN, JAMES	LINCHEY, MARGUERITE
2004003244	SOLOMON,DAVID	04/21/2004	DOVER, NH	SOLOMON, BERNARD	GREEN, EDITH
2004003464	STEIGER,DEVAN	04/29/2004	NEWMARKET, NH	STEIGER, SCOTT	MORLEY, CATHERINE
2004003596	LEATHERS,BARBARA	05/03/2004	EXETER, NH	BEAUDOIN, BERNARD	LALUMIERE, GERTRUDE
2004003542	STEVENS,ALICE	05/03/2004	LEE, NH	GREGORY, GEORGE	SEWALL, BERTHA
2004004033	DUFFY,EDWARD	05/21/2004	PORTSMOUTH, NH	DUFFY, JOHN	SCHULTZ, KATHERINE
2004004345	TROTTIER,LILLIAN	06/04/2004	LEE, NH	TROTTIER, HENRY	PERRAULT, LYDIA
2004004528	HODDESON,ROBERT	06/10/2004	NEWMARKET, NH	HODDESON, ALAN	SCHEINIGER, FAULA
2004004659	SCHANDA,RICHARD	06/15/2004	NEWMARKET, NH	SCHANDA, FRANK	MORRISON, MABEL
2004004719	WHITE,SHIRLEY	06/17/2004	EXETER, NH	OSGOOD, FREDERICK	BRADLEY, MILDRED
2004004998	SCHWAGER,VIOLA	06/29/2004	NEWMARKET, NH	BOUTLIER, STANLEY	UNKNOWN, HILDA
2004005133	DUBOIS,RENEE	07/03/2004	NEWMARKET, NH	AUSSUDRE, NORBERT	RENARD, LUCIENNE
2004005401	MATTHEWS,DAVID	07/10/2004	NEWMARKET, NH	MATTHEWS, FRANK	MAZANEC, HELENA



DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2004-12/31/2004

--NEWMARKET--

SFN	Decedent's Name	Date Of Death	Place Of Death	Father's Name	Mother's Maiden Name
2004005804	BAILLARGEON,VICTOR	07/29/2004	NEWMARKET, NH	BAILLARGEON, ALFRED	BERGERON, AMELIA
2004005858	CHANTRE,LOUIS	07/31/2004	NEWMARKET, NH	CHANTRE, PEDRO	LATOUR, HELORIA
2004006126	COOK,ELAINE	08/10/2004	EXETER, NH	RYAN, EDWARD	BROWNING, LILLIAN
2004006494	SULLIVAN,CHARLES	08/26/2004	PORTSMOUTH, NH	SULLIVAN, CHARLES	MOFFITT, BEATRICE
2004006950	MARELLI,HARRY	09/13/2004	EXETER, NH	MARELLI, GIACOMO JAMES	LUONI, CELIA
2004007267	CHANTRE, YVONNE	09/24/2004	EXETER, NH	LABRANCHE, ARTHUR	ROY, AURORE
2004007965	DUNLEAVY,CHING	10/15/2004	MERRIMACK, NH	LEE, UNKNOWN	UNKNOWN, UNKNOWN
2004008057	SMILEY,CLARKE	10/18/2004	NEWMARKET, NH	SMILEY, ORIN	MORSE, MARILYN
2004008300	ZUK,NICHOLAS	10/31/2004	EXETER, NH	ZUK, JOHN	KULAKOWSKI, ANTONIA
2004008895	ORCUTT,PATRICIA	11/22/2004	NEWMARKET, NH	NEWELL, FRANK	PUGH, AUDREY
2004009011	GLIDDEN,JOHN	11/25/2004	DOVER, NH	GLIDDEN, IRVING	BACHELDER, ILA
2004009403	LEVESQUE,ROLAND	12/10/2004	DOVER, NH	LEVESQUE, RENE	FILION, ROSE

Total number of records 30

TOWN OF NEWMARKET, NEW HAMPSHIRE

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

JUNE 30, 2004

The Mercier Group, *a professional corporation*

39 Cambridge Drive

Canterbury, New Hampshire 03224-2007

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TOWN OF NEWMARKET, NEW HAMPSHIRE

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TOWN OF NEWMARKET, NEW HAMPSHIRE

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The Mercier Group

a professional corporation

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

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

In planning and performing our audit of the Town of Newmarket, New Hampshire for the year ended June 30, 2004, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

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 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 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 record keeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork.

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.

Paul J. Mercier, Jr. CPA

The Mercier Group, a professional corporation

October 9, 2004

The Mercier Group

a professional corporation

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have audited the accompanying basic financial statements of the Town of Newmarket, New Hampshire as of and for the year ended June 30, 2004. These basic financial statements are the responsibility of management. Our responsibility is to express an opinion on these basic 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Town of Newmarket, New Hampshire, as of June 30, 2004, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

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

Paul J. Mercier, Jr. CPA

The Mercier Group, a professional corporation

October 9, 2004

Management's Discussion & Analysis

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Town of Newmarket's (the Town) annual financial report presents management's discussion and analysis of the Town's financial performance during the fiscal year ended June 30, 2004. Please read it in conjunction with the Town's financial statements, which follow this section.

Financial Highlights

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$64,279,835.00 (net assets).
- The Town's total cash and investments totaled \$11,576,510.00 at June 30, 2004 representing a decrease of \$1,883,710.00 from June 30, 2003.
- The Town had program revenues of \$3,927,400.00 and program expenses of \$8,281,395.00 for the year ended June 30, 2004.
- The General Fund (operating fund) reflected on a modified accrual basis of accounting, reports a \$1,694,643.00 in fund balance (surplus)
- The total General Fund actual expenditures were \$50,743.00 less than the 2003/2004 Budgeted Expenditures.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements are comprised of the following components:

	REQUIRED STATEMENTS	PURPOSE & INFORMATION INCLUDED
Government-Wide	-Statement of Net Assets -State of Activities	Provides short and long-term information about our overall financial status, and how our net assets have changed. The statement of net assets includes all assets and liabilities, both operational and capital. The statement of activities accounts for all of the current year's revenue and expenses.
Fund Financials: Governmental Funds	-Balance Sheet -Statement of Revenues, Expenditures and Changes in Fund Balances	Provides detailed short-term information on revenues, expenses and fund balances for the current year. Focus is on revenue sources, expenditure categories, and on the balance left at year-end.
Fund Financials: Fiduciary Funds	-Statement of Fiduciary Net Assets -Statement of Changes in Fiduciary Net Assets	Provides information on funds for which the Town acts as a trustee, or fiduciary. The Town cannot use these assets to finance its own operations, but is responsible for ensuring that the assets reported here are used for their intended purposes.
Fund Financials: Business Enterprise Funds	-Statement of Net Assets -Statement of Changes in Net Assets	Provides information on funds for which the Water & Sewer Department are responsible and reports activities for which a fee is charged to external users for services. The Water & Sewer Department uses these assets to finance its own operation.
Notes to Financial Statements	Notes to Financial Statements	Provides additional required detailed information and explanations to all statements listed above.
Other Required Supplementary Information	-Budgetary Comparison Schedules	Provides additional information on budgeted vs. actual revenues and expenditures for the year.

Net Assets

Net assets may serve over time as a useful indicator of a governmental entity's financial position. The Town's assets exceeded liabilities by \$64,819,946.00 at June 30, 2004.

Capital Assets and Debt Administration

During the year ended June 30, 2004, the Town's Governmental Activities depreciation was less than the additions to equipment resulting in a increase in capital assets (net of depreciation) of (\$3,150,842.00) and the Business-Type Activities depreciation was less than the additions to equipment resulting in a increase in capital assets (net of depreciation) of (\$422,698.00). Additional information on the Town's capital assets can be found in the notes to the Financial Statements of this report.

As of June 30, 2004, the Governmental Activities (Town) long-term liabilities were \$4,186,000.00 and the Business-Type Activities (Water and Sewer Department) long-term liabilities were \$2,152,721.00 for total long-term liabilities of \$6,338,721.00.

Economic Factors and Next Year's Budget

The following factors were considered in preparing the Town's budget for the 2004/2005 fiscal year:

- Due to increases for utilities including #2 fuel oil (heat), kerosene, gasoline, diesel fuel, and electricity, additional monies have been included in departmental budgets to cover the additional costs for same.
- Due to increases in winter maintenance including salt and sand, additional monies have been included in departmental budgets to cover the additional costs for same.
- The Town continues to include appropriation requests for its Capital Improvements Program, to adequately fund the capital reserve funds in order to meet the necessary requirements for major equipment purchases and improvements when the need arises.

Contacting the Town's Financial Management

The financial report is designed to provide a general overview of the Town's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Finance Director at the Town of Newmarket, 186 Main Street, Newmarket, New Hampshire 03857 or by calling 603-659-3617.

Basic Financial Statements

Exhibit A1
TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Net Assets
June 30, 2004

All numbers are expressed in American Dollars

	Primary		
	Primary Government		
	Governmental	Business-type	Total
	Activities	Activities	Total
ASSETS			
Cash and cash equivalents	313,534		313,534
Investments	9,091,826	2,171,150	11,262,976
Receivables <i>(net of allowance for uncollectibles)</i>			
Taxes	4,786,618		4,786,618
Accounts	48,920	172,631	221,551
Intergovernmental receivable	111,989		111,989
Internal balances	(422,184)	437,388	15,204
Tax deeded property held for resale	16,802		
Prepays	123,437		123,437
Capital assets:			
Land	3,850,000	340,400	4,190,400
Buildings and other structures	2,000,000	4,250,000	6,250,000
Construction in progress	4,868,958		4,868,958
Equipment & furnishings	1,020,000		1,020,000
Vehicles	2,142,300	81,500	2,223,800
Infrastructure	50,000,000	7,732,894	57,732,894
Accumulated depreciation	(10,398,600)	(4,605,618)	(15,004,218)
	<u>67,553,600</u>	<u>10,580,345</u>	<u>78,117,143</u>
LIABILITIES			
Accounts payable and other current liabilities	978,946	153,108	1,132,054
Deferred Revenues	6,325,890		6,325,890
Long-term obligations:			
Due within one year:			
Bonds & notes payable, net of State Aid	175,000	153,772	328,772
Landfill post-closure maintenance	41,000		41,000
Due Beyond one year:			
Bonds & notes payable, net of State Aid	3,150,000	1,516,283	4,666,283
Landfill post-closure maintenance	820,000		820,000
	<u>11,490,836</u>	<u>1,823,163</u>	<u>13,313,999</u>
NET ASSETS			
Invested in capital assets, net of related debt	49,296,658	6,129,121	55,425,779
Restricted for:			
Special Revenues	335,534		335,534
Capital projects	3,036,676		3,036,676
Expendable trusts	2,135,866	858,374	2,994,240
Enterprise fund purposes		1,769,687	1,769,687
Unrestricted	1,258,030		1,258,030
	<u>56,062,764</u>	<u>8,757,182</u>	<u>64,819,946</u>

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

TOWN OF NEWMARKET, NEW HAMPSHIRE

Statement of Activities

For the Fiscal Year Ended June 30, 2004

All numbers are expressed in American Dollars.

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government Business-type Activities			
				Governmental Activities	Business-type Activities	Total	
Primary government:							
Governmental activities:							
General Government	2,460,199	549,061	979,533	(931,605)			(931,605)
Public safety	1,318,087	249,355	86,466	(982,266)			(982,266)
Highways and streets	593,088			(593,088)			(593,088)
Health	112,103			(112,103)			(112,103)
Welfare	47,360			(47,360)			(47,360)
Culture and recreation	256,665			(256,665)			(256,665)
Conservation	112,194			(112,194)			(112,194)
Economic development	103,606			(103,606)			(103,606)
Interest on long-term debt	116,323			(116,323)			(116,323)
Capital outlay	503,330			(503,330)			(503,330)
Depreciation-unallocated	710,230			(710,230)			(710,230)
	6,333,185	798,416	1,065,999	(4,468,770)	-		(4,468,770)
Business-type activities:							
Water treatment	622,155	836,628	-		214,473		214,473
Wastewater treatment	630,672	823,237	-		192,565		192,565
Solid waste	314,904	205,109	-		(109,795)		(109,795)
Parking	-	30,353	-		30,353		30,353
Recreation Revolving	380,479	162,558	5,100		(212,821)		(212,821)
	1,948,210	2,057,885	5,100	-	114,775		114,775
	8,281,395	2,856,301	1,071,099	(4,468,770)	114,775		(4,353,995)
General revenues and transfers:							
Taxes:							
Property taxes, levied for general purposes				3,254,082			3,254,082
Property taxes, levied for debt services				226,315			226,315
Property Taxes, levied for Tax Increment Financing				540,111			540,111
Licenses and permits				1,352,005			1,352,005
Other local revenues				1,100,608	56,307		1,156,915
Transfers				14,791	351,944		366,735
				6,487,912	408,251		6,356,052
Change in net assets				2,019,142	523,026		2,002,057
Net assets - beginning				54,043,622	8,234,156		62,277,778
Net assets - ending				56,062,764	8,757,182		64,279,835

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

Exhibit B1
TOWN OF NEWMARKET, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
June 30, 2004

All numbers are expressed in American Dollars

	General	Special Revenue	Capital Projects	Captial & Noncapital Reserves	Total Governmental Funds
ASSETS					
Cash and cash equivalents	283,289	30,245			313,534
Investments	2,977,864	380,939	3,473,866	2,259,157	9,091,826
Receivables					
Taxes	4,786,618				4,786,618
Accounts	48,920				48,920
Intergovernmental	92,479		19,510		111,989
Interfund receivable	2,045,686	70	880,287	435	2,926,478
Tax deeded property held for resale	16,802				16,802
Prepaid items	23,982			99,455	123,437
	<u>10,275,640</u>	<u>411,254</u>	<u>4,373,663</u>	<u>2,359,047</u>	<u>17,419,604</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	27,604	14,037	28,267		69,908
Accrued Liabilities	528,726	3,796			532,522
Contracts payable	335,522				335,522
Retainage payable			40,994		40,994
Interfund payable	1,363,255	57,887	1,267,726	659,794	3,348,662
Deferred revenue	6,325,890				6,325,890
	<u>8,580,997</u>	<u>75,720</u>	<u>1,336,987</u>	<u>659,794</u>	<u>10,653,498</u>
Fund balances:					
Reserved for:					
Special purposes, reported in:					
Special revenue funds		335,534			335,534
Capital projects fund			3,036,676		3,036,676
Expendable trust funds				2,135,866	2,135,866
Unreserved (deficit), reported in:					
General fund	1,694,643				1,694,643
Expendable trusts				(436,613)	(436,613)
	<u>1,694,643</u>	<u>335,534</u>	<u>3,036,676</u>	<u>1,699,253</u>	<u>6,766,106</u>
	<u>10,275,640</u>	<u>411,254</u>	<u>4,373,663</u>	<u>2,359,047</u>	<u>17,419,604</u>

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

Exhibit B2
TOWN OF NEWMARKET, NEW HAMPSHIRE
Reconciliation of Governmental Funds
Balance Sheet to the Statement of Net Assets
For the Fiscal Year Ended June 30, 2004

All numbers are expressed in American Dollars

Total Fund Balance - Governmental Funds (Exhibit B1) 6,766,106

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	3,850,000	
Buildings and other structures	2,000,000	
Construction in progress	4,868,958	
Equipment & furnishings	1,020,000	
Vehicles	2,142,300	
Infrastructure	50,000,000	
Accumulated depreciation	<u>(10,398,600)</u>	
		53,482,658

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Bonds Payable	(3,325,000)	
Landfill post-closure maintenance	<u>(861,000)</u>	
		<u>(4,186,000)</u>
Net Assets of Governmental Activities (Exhibit A1)		<u><u>56,062,764</u></u>

Exhibit B3
TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balances
 Governmental Funds
 For the Fiscal Year Ended June 30, 2004

All numbers are expressed in American Dollars

	General	Special Revenue	Capital Projects	Capital & Noncapital Reserves	Total Governmental Funds
REVENUES					
Property tax assessments	3,480,397		540,111		4,020,508
Licenses and permits	1,351,465	540			1,352,005
State support	511,327		465,706		977,033
Federal support	86,466	2,500			88,966
Charges for services	278,073		2,042	518,301	798,416
Other local sources	32,803	6,121	1,029,893	31,791	1,100,608
	<u>5,740,531</u>	<u>9,161</u>	<u>2,037,752</u>	<u>550,092</u>	<u>8,337,536</u>
EXPENDITURES					
General Government	1,587,426			872,773	2,460,199
Public safety	1,313,954	4,133			1,318,087
Highways and streets	593,088				593,088
Health	112,103				112,103
Welfare	47,360				47,360
Culture and recreation	44,720	211,945			256,665
Conservation	864	111,330			112,194
Economic development	8,029	95,577			103,606
Debt service	226,315		146,008		372,323
Capital outlay	1,418,330		2,946,072		4,364,402
	<u>5,352,189</u>	<u>422,985</u>	<u>3,092,080</u>	<u>872,773</u>	<u>9,740,027</u>
Excess of revenues over(under) expenditures	388,342	(413,824)	(1,054,328)	(322,681)	(1,402,491)
OTHER FINANCING SOURCES (USES)					
Transfers in	198,281		929,235	548,892	1,676,408
Transfers out	(1,068,379)			(593,238)	(1,661,617)
	<u>(870,098)</u>		<u>929,235</u>	<u>(44,346)</u>	<u>14,791</u>
Net change in fund balances	(481,756)	(413,824)	(125,093)	(367,027)	(1,387,700)
Fund balances - beginning	2,176,399	495,855	3,161,769	2,066,280	7,900,303
Fund balances - ending	<u>1,694,643</u>	<u>82,031</u>	<u>3,036,676</u>	<u>1,699,253</u>	<u>6,512,603</u>

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

Exhibit B4
TOWN OF NEWMARKET, NEW HAMPSHIRE
*Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds*
To the Statement of Activities
For the Fiscal Year Ended June 30, 2004

All numbers are expressed in American Dollars

Net change in fund balances - total governmental funds (Exhibit B3) (1,387,700)

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

<i>Reduce expenditures for capital outlays increasing fixed assets</i>	3,861,072
<i>Increase expenditures for depreciation charges</i>	(710,230)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

<i>Reduction in expenditures for principal payments on debt</i>	<u>256,000</u>
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Change in net assets of governmental activities (Exhibit A2)	<u><u>2,019,142</u></u>
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Exhibit B5
TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Fiscal Year Ended June 30, 2004

All numbers are expressed in American Dollars

	<u>Original Budget</u>	<u>Actual (GAAP Basis)</u>	<u>Over(Under) Budget</u>
REVENUES			
Taxes	3,112,518	3,480,397	367,879
Licenses and permits	1,053,385	1,351,465	298,080
State support	513,193	511,327	(1,866)
Federal support	1,000	86,466	85,466
Charges for services	312,312	278,073	(34,239)
Miscellaneous	59,360	32,803	(26,557)
	<u>5,051,768</u>	<u>5,740,531</u>	<u>688,763</u>
EXPENDITURES			
Current:			
General Government	1,570,560	1,587,426	(16,866)
Public safety	1,363,838	1,313,954	49,884
Highways and streets	611,901	593,088	18,813
Health	78,052	112,103	(34,051)
Welfare	47,360	47,360	
Culture and recreation	44,720	44,720	
Conservation	864	864	
Economic development	13,000	8,029	4,971
Debt service	226,315	226,315	
Capital outlay	1,535,789	1,418,330	117,459
	<u>5,492,399</u>	<u>5,352,189</u>	<u>140,210</u>
Excess of revenues over(under) expenditures	<u>(440,631)</u>	<u>388,342</u>	<u>828,973</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	203,077	198,281	4,796
Transfers out	(978,912)	(1,068,379)	89,467
	<u>(775,835)</u>	<u>(870,098)</u>	<u>94,263</u>
Net change in fund balances	(1,216,466)	(481,756)	923,236
Fund balances - beginning	2,176,399	2,176,399	
Fund balances - ending	<u>959,933</u>	<u>1,694,643</u>	<u>923,236</u>

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

TOWN OF NEWMARKET, NEW HAMPSHIRE

Statement of Net Assets

Proprietary Funds

June 30, 2004

All numbers are expressed in American Dollars

	Business-type Activities ~ Enterprise Funds						Total
	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving		
ASSETS							
Current assets:							
Investments	1,281,599	579,641	246,343	44,950	18,617		2,171,150
Accounts receivable	76,478	77,309	18,844				172,631
Interfund receivable	150,329	237,188		23,623	71,322		482,462
	1,508,406	894,138	265,187	68,573	89,939		2,826,243
Noncurrent assets:							
Capital assets:							
Land	400	340,000					340,400
Buildings and other structures	2,400,000	1,850,000					4,250,000
Vehicles	18,000	63,500					81,500
Infrastructure	5,500,236	2,232,658					7,732,894
Accumulated depreciation	(3,307,424)	(1,298,194)					(4,605,618)
	4,611,212	3,187,964					7,799,176
	6,119,618	4,082,102	265,187	68,573	89,939		10,625,419
LIABILITIES							
Current liabilities:							
Accounts payable and accrued liabilities	32,705	19,603	4,568		49,779		106,655
Contracts payable	20,162	26,291					46,453
Interfund payable			45,074				45,074
Bonds & notes payable, net of State Aid	82,513	71,259					153,772
	135,380	117,153	49,642		49,779		351,954
Long-term liabilities:							
Bonds & notes payable, net of State Aid	436,321	1,079,962					1,516,283
	571,701	1,197,115	49,642		49,779		1,868,237
NET ASSETS							
Invested in capital assets, net of related debt	4,092,378	2,036,743					6,129,121
Restricted for capital outlays (Capital Reserve Funds)	289,035	569,339					858,374
Unrestricted	1,166,504	278,905	215,545	68,573	40,160		1,769,687
	5,547,917	2,884,987	215,545	68,573	40,160		8,757,182

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

TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Revenue, Expenditures and Changes in Net Fund Assets
 Proprietary Funds
 For the Fiscal Year Ended June 30, 2004

	Business-type Activities - Enterprise Funds					Total
	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving	
OPERATING REVENUES						
Operating grants and contributions:						
State aid					5,100	5,100
DCYF Grant						
Charges for services:						
User charges	760,576	745,621	183,922	30,353	162,558	1,883,030
Entrance fees	30,000	37,000				67,000
Job Works & materials	914					914
Outside sales			19,929			19,929
Administrative charges	5,348					5,348
Municipal charges	39,790					39,790
Other services		40,616	1,258			41,874
	836,628	823,237	205,109	30,353	167,658	2,062,985
OPERATING EXPENSES						
Wages and benefits	248,591	255,305	3,262		213,094	720,252
Purchased services	42,945	70,075	209,344			322,364
Operating supplies	17,635	50,437	8,333		4,260	80,665
Operations & maintenance	125,668	116,276	29,760		97,791	369,495
General and administrative	6,864	5,323	788		4,220	17,195
Nondepreciable capital expenses			63,417		61,114	124,531
Depreciation	180,452	133,256				313,708
	622,155	630,672	314,904		380,479	1,948,210
	214,473	192,565	(109,795)	30,353	(212,821)	114,775
Operating income(loss)						
NONOPERATING INCOME/(EXPENSE)						
State grant		158,342				158,342
Earnings on investments	5,467	7,467	1,942	286	65	15,227
Interest expense, net of State Aid	(55,344)	(61,918)				(117,262)
	(49,877)	103,891	1,942	286	65	56,307
Income before contributions and transfers	164,596	296,456	(107,853)	30,639	(212,756)	171,082
CONTRIBUTIONS AND TRANSFERS						
Transfers in			159,958		191,986	351,944
Changes in net assets	164,596	296,456	52,105	30,639	(20,770)	523,026
Total net assets - beginning	5,383,321	2,588,531	163,440	37,934	60,930	8,234,156
Total net assets - ending	5,547,917	2,884,987	215,545	68,573	40,160	8,757,182

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

Exhibit B8
TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Cash Flows
 Proprietary Funds
 For the Fiscal Year Ended June 30, 2004

All numbers are expressed in American Dollars

Business-type Activities ~ Enterprise Funds

	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving	Total
	816,741	795,283	186,265	30,353	162,558	1,991,200
	(208,419)	(267,053)	(3,259)		5,100	5,100
	(248,115)	(254,293)	(316,726)		(207,246)	(685,977)
	360,207	273,937	(133,720)	30,353	(139,113)	(958,247)
					(178,701)	352,076
			159,958		191,986	351,944
		158,342				158,342
	(64,300)	(219,776)	7,636	(18,248)	(2,220)	(296,908)
	(64,300)	(61,434)	167,594	(18,248)	189,766	213,378
	(429,665)	(265,518)				(695,183)
	(115,000)	(119,040)				(234,040)
	(55,344)	(61,918)				(117,262)
	34,069	47,781				81,850
	(565,940)	(398,695)				(964,635)

	264,566	178,725	(35,816)	(12,391)	(11,130)	383,954
	5,467	7,467	1,942	286	65	15,227
	270,033	186,192	(33,874)	(12,105)	(11,065)	399,181

	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers and users
 Receipts from operating grants and contributions
 Payments to suppliers for goods and services
 Payments to employees for services

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Operating Transfer from(to) other funds
 Nonoperating grants received
 Net advances from(to) other funds

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchases of capital assets
 Principal paid on capital debt
 Interest paid on capital debt
 State aid received

CASH FLOWS FROM INVESTING ACTIVITIES

Sale(Purchase) of investments
 Interest and dividends received

Net increase(decrease) in cash and cash equivalents

Cash and cash equivalents - beginning

Cash and cash equivalents - ending

Exhibit B8
TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Cash Flows
 Proprietary Funds
 For the Fiscal Year Ended June 30, 2004

All numbers are expressed in American Dollars

	Business-type Activities - Enterprise Funds					Total
	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving	
(Exhibit B8 - Continued)						
Reconciliation of operating income (loss) to net cash received(used) by operating activities:						
Operating income (loss)	214,473	192,565	(109,795)	30,353	(212,821)	114,775
Adjustments to reconcile operating income(loss) to net cash received from(used by) operating activities:						
Depreciation expense	180,452	133,256				313,708
(Increase) decrease in accounts receivable	(19,887)	(27,954)	(18,844)			(66,685)
Increase (decrease) in accounts payable	(15,307)	(24,942)	(5,084)		28,272	(17,061)
Increase (decrease) in accrued payroll and benefits	476	1,012	3		5,848	7,339
	145,734	81,372	(23,925)		34,120	237,301
Net cash received from (used by) operating activities	360,207	273,937	(133,720)	30,353	(178,701)	352,076

Noncash investing, capital, and financing activities: none none none none

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

Exhibit B9
TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Fiduciary Net Assets
 Fiduciary Funds
 June 30, 2004

All numbers are expressed in American Dollars

ASSETS	Private-Purpose Trusts		
	Non-expendable		
	Town	Library	Agency Funds
Cash and cash equivalents			48,006
Investments, at fair value	1,046,161	33,575	780,656
	1,046,161	33,575	828,662
LIABILITIES			
Interfund payable	15,204		
Agency deposits			828,662
	15,204		828,662
NET ASSETS			
Reserved for endowments	837,910	10,000	
Reserved for special purposes	193,047	23,575	
	1,030,957	33,575	

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

Exhibit B10
TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended June 30, 2004

All numbers are expressed in American Dollars

	Private-Purpose Trusts		
	Non-expendable		
	Town	Library	Agency Funds
ADDITIONS:			
New funds received			85,643
Perpetual care	11,500		
Gifts and contributions	480		
	11,980		85,643
Investment earnings:			
Interest and dividends	37,448		
Net increase(decrease) in the fair value of investments	(5,793)		
	31,655		
	43,635		85,643
DEDUCTIONS:			
Cemetery care	24,520		
Scholarships	10,275		
Other distributions			72
	34,795		72
Change in net assets	8,840		85,571
Net assets - beginning	1,022,117	33,575	743,091
Net assets - ending	1,030,957	33,575	828,662

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Newmarket is a New Hampshire Municipal Corporation governed by a Town Council and other elected officials under a local charter form of government. Operations are directed by a Town Administrator appointed by the Council. 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 Town's accounting policies and its conformity with such principles are disclosed below. These disclosures are an integral part of the Town's financial statements.

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to local 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 accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- For the first time the financial statements include:
 - A Management's Discussion and Analysis (MD&A) providing an analysis of the Town's overall financial position and results of operations.
 - Financial statements prepared using full-accrual accounting for all of the Town's activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements) as of June 30, 2004.

FINANCIAL REPORTING ENTITY

The accompanying financial statements present the government and its component units. A component unit is defined by GASB as a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government is such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity and the Town is not a component unit of any other primary government.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenue* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Tax assessments (property and other taxes), grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. If any, only the portion of special assessments

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

- ⊗ The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- ⊗ The *Special Revenue Fund* accounts for the many grants and restricted funds received annually by the Town.
- ⊗ The *Capital Projects Fund* accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodel of facilities, and procurement of equipment necessary for providing educational programs for all students within the Town.
- ⊗ The *Expendable Trusts fund* accounts for the Town's capital and non-capital reserve funds which are restricted for specific purposes

The government reports the following major proprietary funds:

- ⊗ The *Water Treatment Fund* accounts for the activities of the Town's water treatment utility.
- ⊗ The *Wastewater Treatment Fund* accounts for the activities of the Town's wastewater utility.
- ⊗ The *Solid Waste Fund* accounts for the activities of the Town's Landfill and recycling programs.
- ⊗ The *Parking Fund* accounts for the activities of the Town's parking facilities and services.
- ⊗ The *Recreation Revolving Fund* accounts for the Town's recreation programs.

Additionally, the government reports the following other fund types:

- ⊗ The *Private-purpose Trusts Fund* is used to account for resources legally held by Town's Trustees of Trust Funds in trust for various donor-restricted purposes. A portion of these trusts are accounted for as non-expendable which means that only income balances may be spent. The original principal of these trusts net of any capital gains or losses must be preserved as capital. All other resources of the fund, including any earnings on invested resources, may be used to support the Town's activities.
- ⊗ The *Agency Fund* accounts for the assets held on behalf of the public school district, contractors and developers.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

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 that govern the Town's operations. The Town votes appropriations by official ballot in accordance with State Statutes and its Town Charter. Appropriations are made on an annual basis for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis generally consistent with the modified accrual basis of accounting. 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. In the case of emergency expenditures, over-expenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2003-04, \$1,130,000 beginning General Fund balance was applied for this purpose.

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. Amounts recorded as budgetary expenditures in the *Budgetary Comparison Schedule (Exhibit C1)* are presented on the basis budgeted by the Town. Since there were no encumbrances at the beginning or end of the fiscal year, those reported in conformity with generally accepted accounting principles in the *Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit B3)* were the same.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

ASSETS, LIABILITIES AND FUND EQUITY

Deposits and Investments. 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. With the exception of Library and Trust Fund monies, which are held by separately elected trustees, 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 Town Manager, 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.

The Town Trustees are authorized by State statute to invest Trust Funds, including Capital Reserve Funds, in obligations of political subdivisions and stocks, bonds that are legal for investment by New Hampshire savings banks except mutual funds unless the mutual funds are registered with the Securities and Exchange Commission, qualified for sale in the State of New Hampshire in accordance with the New Hampshire Uniform Securities Act of the New Hampshire Secretary of State's Office, and have in their prospectus a stated investment policy that is consistent with the investment policy adopted by the Trustees of Trust Funds in accordance with RSA 35:9. The Trustees may also invest trust funds in New Hampshire credit unions and in the public deposit investment pool established pursuant to RSA 383:22. Capital Reserve funds must be kept in separate accounts and not intermingled with other funds.

With the exception of investments in the New Hampshire Public Deposit Investment Pool (the Pool), investments are stated at market value. Under the terms of GASB Statement #31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the Pool is considered to be a **2a7-like pool** which means that it has a policy that it will, and does operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. This rule allows SEC-registered mutual funds to use amortized cost rather than market value to report net assets to compute share prices if certain conditions are met. Therefore, the Town reports its investments in the Pool at amortized cost, which equals the Pool's participation unit price.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

Receivables. Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded: *Tax revenue* is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes not liened or deeded within statutory time limits and 1.0% of the remaining uncollected balances have been reserved. The National Council on Governmental Accounting (NCGA), Interpretation 3, Revenue Recognition - 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. 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. *Interest on investments* is recorded as revenue in the year earned. 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. Various *service charges* (Water, Sewer, Landfill, Ambulance, etc.) are recorded as revenue for the period when service was provided.

Internal Balances – 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. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances. The Town considers all receivables collectible and therefore makes no provision for bad debt in its financial statements.

Inventories and Prepaid Items. Inventory in the Governmental and Proprietary 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. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets. Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	20
Public domain infrastructure	40-60
System infrastructure	20
Vehicles	5
Office equipment	5
Computer equipment	5
Other equipment & furnishings	10

Deferred Revenue. Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when the government receives resources 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 Obligations. In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

Compensated Absences. It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All benefits are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

Fund Equity. In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Comparative data/reclassification. Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation Of Certain Differences Between The Governmental Fund Balance Sheet And The Government-Wide Statement Of Net Assets (Exhibit B2) – Differences between *fund equity* in the governmental fund financial statements (Exhibit B1) prepared on the modified accrual basis of accounting and *net assets* in the government-wide financial statements (Exhibit A1) prepared on the accrual basis of accounting are explained in detail in Exhibit B2. The primary differences between the two are that fixed assets and related items add to net assets and that long-term debts and related items generally decrease equity in the Statement of Net Assets.

Explanation Of Certain Differences Between The Governmental Fund Statement Of Revenues, Expenditures, And Changes In Fund Balances And The Government-Wide Statement Of Activities (Exhibit B4) – Differences between *changes in net assets of governmental activities* as reported in the government-wide statement of activities (Exhibit A2) prepared on the accrual basis of accounting and the *net changes in fund balances-total governmental funds* in the governmental fund statement of revenues, expenditures, and changes in fund balances (Exhibit B3) prepared on the modified accrual basis of accounting are explained in detail in Exhibit B4. As noted above, the differences relate primarily to the way in which fixed asset and long-term debt transactions are reported. One element of the reconciliation explains that governmental funds report capital outlays as expenditures where as the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense in the government-wide statements.

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.”

Other reconciling items include expenses reported in the statement of activities that do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.” These would include the changes in compensated absences payable, certain claims and judgments, accrued interest and amortization transactions.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

DEFICIT FUND BALANCES

Project Deficits

The following projects had fund deficits at June 30, 2004:

Capital Project Fund

Public Works and Fire Department Complex	\$ 680,289
Black Bear Business Park	<u>294,041</u>
	<u>\$ 974,330</u>

Generally, this deficit arises because of the application of generally accepted accounting principles to the financial reporting for these funds. Bonds or notes authorized to finance the projects are not recognized on the financial statements until issued. This project is being funded from the unreserved fund balance and from capital reserve funds. The short-term project loans will be converted to permanent debt upon completion of the project. Debt proceeds will be recognized as project revenues at that time.

ASSETS

CASH AND EQUIVALENTS

Deposits ~ The Town's cash deposits are categorized to give an indication of the level of risk assumed by the entity at year-end. *Category 1* ~ Includes deposits that are insured or collateralized with securities held by the Town or by its agent in the Town's name; *Category 2* ~ Includes deposits that are collateralized with 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.

	Category			Bank	Carrying
	1	2	3	Balance	Value
<i>Governmental Activities:</i>					
<u>Cash & Equivalents</u>					
Bank Deposits & Petty Cash	130,245	-	294,470	424,715	313,534
<i>Fiduciary Funds:</i>					
<u>Cash & Equivalents</u>					
Bank Deposits	48,006	-	-	48,006	48,006
	<u>\$ 178,251</u>	<u>\$ -</u>	<u>\$ 294,470</u>	<u>\$ 472,721</u>	<u>\$ 361,540</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

INVESTMENTS

The Town's investments are categorized to give an indication of the level of risk assumed by the entity at year-end. *Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name. *Category 2* Includes uninsured and unregistered investments, for which the securities are held by the 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.

	Category			Fair Value
	1	2	3	
<i>Governmental Activities:</i>				
Bank Certificates of Deposits	\$ 2,259,157	\$ -	\$ -	\$ 2,259,157
New Hampshire Public Deposit Investment Pool				6,832,669
				<u>9,091,826</u>
<i>Business-Type Activities:</i>				
New Hampshire Public Deposit Investment Pool				<u>2,171,150</u>
<i>Fiduciary Funds:</i>				
Bank Certificates of Deposits	\$ 1,472,117	\$ -	\$ -	\$ 1,472,117
Mutual Funds				388,275
				<u>1,860,392</u>
				<u>13,123,368</u>

Based on Governmental Accounting Standards Board (GASB) Statement No. 3, investments with the New Hampshire Public Deposit Investment Pool are considered unclassified. At this time, the Pool's investments are limited to short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire municipal obligations, certificates of deposit from A1/PI-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements and reverse overnight repurchase agreements with primary dealers or dealer banks.

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 2003 property tax levy was based on a net assessed valuation as of April 1, 2003 of \$494,815,008. State Education Taxes were based on a State-wide equalized valuation of \$490,738,008. In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property 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.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

The tax rate for the year ended June 30, 2004, was as follows:

Municipal Portion	\$ 6.80
Local School Tax Assessment	10.31
State Education Tax Assessment	4.64
County Tax Assessment	<u>1.19</u>
	<u>\$ 22.94</u>

Property taxes collected by the Town include taxes levied for other governmental entities as follows:

Newmarket School District:

Local School District Assessment	\$5,100,971	
State Education Tax Assessment	<u>2,276,256</u>	
		\$7,377,227

Rockingham County:

Local Tax Assessment	598,982	
Pass-Through State Shared Revenue	<u>(10,991)</u>	
		<u>587,991</u>
		<u>\$7,965,218</u>

The responsibility for the collection of taxes rests with the Town and tax amounts must be remitted to other municipal entities as requested. Any amounts due at year end are reported in these financial statements as Intergovernmental payables.

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.

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 year, the Tax Collector on May 1, 2004 placed liens on related properties for all uncollected 2003 tax accounts not otherwise protected by court decree.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

TAXES RECEIVABLE

Taxes receivable at June 30, 2004, are as follows:

Uncollected Taxes (Levy of 2004)

Property	\$4,693,043	
Resident	36,347	
Land Use Change	8,500	
Timber Yield	<u>1,227</u>	
		\$4,739,117

Unredeemed Taxes (under tax lien)

Levy of 2003	111,431	
Levy of 2002	<u>31,950</u>	
		143,381

Elderly and Disabled Liens

		<u>15,956</u>
		4,898,454

Reserve for non-current taxes receivable

		<u>(111,836)</u>
		<u>\$4,786,618</u>

ACCOUNTS RECEIVABLES

Other receivables as of June 30, 2004 are as follows:

Accounts receivables as of December 31, 2004 are as follows:

	<u>Governmental</u> <u>Activities</u>	<u>Business-</u> <u>Type</u> <u>Activities</u>
<u>Accounts</u>		
Ambulance services	\$ 40,019	\$ -
Water services	-	76,478
Wastewater services	-	77,309
Solid waste services	-	18,844
Other	<u>30,693</u>	<u>-</u>
	70,712	172,631
Less: Allowance for non-current receivables	<u>(21,792)</u>	<u>-</u>
	<u>\$ 48,920</u>	<u>\$ 172,631</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

INTERGOVERNMENTAL RECEIVABLES

Amounts due from other governmental entities representing various grants and allocations receivable at June 30, 2004 were as follows:

	Governmental Activities
Federal Government	\$ 53,053
State of New Hampshire	19,510
Other local governments	39,426
	\$ 111,989

INTERNAL BALANCES ~ INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivable and payable balances at June 30, 2004 are as follows:

	Internal Balance/ Interfund Receivable	Internal Balance/ Interfund Payable
<i>Governmental Activities:</i>		
General Fund	\$2,045,686	\$1,363,255
Special Revenues Fund:		
Public Library		18,181
Pistol Permits	70	
Recreation Revolving	71,322	
Conservation Commission		39,706
Capital Projects Fund:		
Main Street Enhancements	644,307	
Department of Justice Federal Equity Sharing		7,110
Waterfront CDBG	47,000	
Open Space	188,980	
Public Works & Fire Department Complex		648,020
Downtown Business District		612,565
Black Bear Business Park		31
Expendable Trusts Fund:		
Capital Reserve – <i>Municipal Transportation Improvement</i>	435	
General Fund Trust – <i>Health Insurance Activities</i>		659,794
<i>Business-type Activities:</i>		
Water Treatment	150,329	
Wastewater Treatment	237,188	
Solid Waste		45,074
Parking Meters	23,623	
<i>Private-purpose Trust:</i>		
Cemetery Trusts		15,204
	\$3,408,940	\$3,408,940

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

FIXED ASSETS

A summary of changes in fixed assets for the fiscal year ended December 31, 2004 is as follows:

	<i>Governmental Activities</i>			
	Beginning			Ending
	Balances	Additions	Deductions	Balances
Land	\$ 3,000,000	\$ 850,000	\$ -	\$ 3,850,000
Buildings & Other Structures	2,000,000			2,000,000
Construction in Progress	1,922,886	2,946,072		4,868,958
Equipment	1,020,000			1,020,000
Vehicles	2,077,300	65,000		2,142,300
Infrastructure	50,000,000	-	-	50,000,000
	60,020,186	3,861,072	-	63,881,258
Less: Accumulated Depreciation	(9,688,370)	(710,230)	-	(10,398,600)
	\$ 50,331,816	\$ 3,150,842	\$ -	\$ 53,482,658

	<i>Business-Type Activities - Water Treatment</i>			
	Beginning			Ending
	Balances	Additions	Deductions	Balances
Land	\$ 400	\$ -	\$ -	\$ 400
Buildings & Other Structures	2,400,000			2,400,000
Vehicles	18,000			18,000
Infrastructure	5,050,409	449,827	-	5,500,236
	7,468,809	449,827	-	7,918,636
Less: Accumulated Depreciation	(3,126,972)	(180,452)	-	(3,307,424)
	\$ 4,341,837	\$ 269,375	\$ -	\$ 4,611,212

	<i>Business-Type Activities - Wastewater Treatment</i>			
	Beginning			Ending
	Balances	Additions	Deductions	Balances
Land	\$ 340,000	\$ -	\$ -	\$ 340,000
Buildings & Other Structures	1,850,000			1,850,000
Vehicles	63,500			63,500
Infrastructure	1,946,079	286,579	-	2,232,658
	4,199,579	286,579	-	4,486,158
Less: Accumulated Depreciation	(1,164,938)	(133,256)	-	(1,298,194)
	\$ 3,034,641	\$ 153,323	\$ -	\$ 3,187,964

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

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, and natural disasters. 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 school administrative units.

The *New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and P/C GROUP* are pooled risk management programs under RSA 5-B and RSA 281-A. The following is a summary of worker's compensation and property/liability coverages provided during the fiscal year by Primex³, which retained \$500,000 of each loss. The Board has determined to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose.

1. *The Workers' Compensation and Employers' Liability policy includes:*

Workers' Compensation:

Statutory Coverage

Employers' Liability:

Bodily injury by accident, \$2,000,000 each accident;

Bodily injury by disease – \$2,000,000 each employee

2. *The combined liability package policy includes:*

Property:

Blanket limit – all risk replacement cost, \$1,000 deductible

Auto:

Non-owned, hired auto. Any leased or owned autos scheduled: ACV for comp/collision, \$250/\$250 deductible, except busses at \$500/\$500 deductible

Liability:

\$150,000/\$500,000 per occurrence; if not subject to RSA 507-B, then \$1,000,000 per occurrence/\$2,000,000 annual aggregate

Errors & Omissions:

Claims made basis. Claims seeking damages, \$1,000,000 per claim; \$2,500 deductible, Defense only claims, \$100,000 per claim/\$300,000 annual aggregate; \$2,500/\$5,000 deductible; then 100% covered to \$40,000; then 50/50 share to \$75,000; then 100% covered to \$100,000

Crime:

Faithful performance blanket bond \$100,000; Treasurer's bond \$100,000, if listed

Umbrella:

If listed; School, College, and University Underwriters, Ltd. NH-1998-001

Boiler & Machinery:

As listed, building limits, broad form

The Member Participation Agreement permits *Primex³* 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 of an additional assessment for this or any prior year. Claims have not exceeded insurance coverage in any of the past years.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

LIABILITIES

AGENCY DEPOSITS

Amounts held for others at June 30, 2004 were as follows:

Agency Funds

Newmarket School District	
Capital Reserve Funds	\$ 382,763
Developers' Performance Bonds	57,624
Employee Benefit Plan Assets:	
Deferred Compensation Plan - ICMA	258,596
Deferred Compensation Plan - Nationwide	<u>129,679</u>
	<u>\$ 828,662</u>

DEFERRED REVENUE

Deferred Revenue at June 30, 2004 were as follows:

2004-2005 fiscal year Property taxes billed on May 15, 2004	\$6,107,948
Impact Fees	217,150
Other	<u>792</u>
	<u>\$6,325,890</u>

DEFINED BENEFIT PENSION PLAN

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the System. Full-time employees of political subdivisions, including counties, municipalities and Towns, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group, funding policies, vesting requirements, contribution requirements and plan assets available to pay benefits are disclosed in the System's annual report available from the New Hampshire Retirement System located at 4 Chenell Drive ~ Concord, NH 03301-8509.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

The payroll for employees covered by the System for the year ended June 30, 2004, was \$2,167,046; the Town's total payroll was \$2,616,175. Contribution requirements for the year ended June 30, 2004, were as follows:

State of New Hampshire	\$ 30,125
Town's Portion	141,853
Employees' Portion	<u>138,904</u>
	<u>\$ 310,882</u>

DEFERRED COMPENSATION PLAN

Deferred Compensation Plan - The Town offers its employees deferred compensation plans through the International City Manager's Association and Nationwide Insurance Company. Both plans were created in accordance with Internal Revenue Code Section 457. The plans, available to all employees, permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Plan assets and corresponding liabilities to employees for deferred compensation is recorded as agency funds. Plan assets are reported at fair market value.

Both plans are administered by independent companies 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 plans, all investments purchased and all income attributable there to 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 plans 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.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

LONG-TERM DEBT

Changes in General Long-Term Debt. The following is a summary of the Town's general long-term debt transactions for the fiscal year ended June 30, 2004:

	Balance July 1, 2003	Issued	Retired	Balance June 30, 2004	Due Within One Year
<i>Governmental Activities:</i>					
Bonds and Notes Payable	\$ 3,540,000		\$ 215,000	\$ 3,325,000	\$ 175,000
Landfill Closure & Long-Term Maintenance	902,000		41,000	861,000	41,000
	<u>4,442,000</u>	-	<u>256,000</u>	<u>4,186,000</u>	<u>216,000</u>
<i>Business-Type Activities:</i>					
Major Enterprise Funds					
Bonds and Notes Payable					
Water Treatment	885,000		195,000	690,000	115,000
Wastewater Treatment	1,581,761		119,040	1,462,721	119,040
	<u>2,466,761</u>	-	<u>314,040</u>	<u>2,152,721</u>	<u>234,040</u>
	<u>\$ 6,908,761</u>	\$ -	<u>\$ 570,040</u>	<u>\$ 6,338,721</u>	<u>\$ 450,040</u>

Long-term Debt Payable. Long-term debt payable at June 30, 2004, is comprised of the following individual issues:

Description of Issue	Original Amount	Issue Date	Maturity Date	Rate %	June 30, 2004
<i>Governmental Activities:</i>					
Bonds & Notes Payable					
<u>General Fund</u>					
Open Space Conservation	\$ 2,000,000	01/15/03	01/15/23	4.25-4.90	\$ 1,900,000
<u>Capital Projects</u>					
Downtown TIF Improvements	1,500,000	01/15/03	01/15/23	4.25-4.90	<u>1,425,000</u>
					<u>3,325,000</u>
Landfill Closure & LT Maintenance					<u>861,000</u>
					<u>4,186,000</u>
<i>Business-Type Activities:</i>					
Water Treatment					
Water Facility Bond	2,300,000	01/15/89	01/15/10	6.8-6.875	690,000
Wastewater Treatment					
Sewer Construction Bond	800,000	08/15/85	08/15/05	8.80-9.90	40,000
Creighton Street Pump/Outfall Notes	1,964,777	03/05/03	01/01/22	3.704	<u>1,422,721</u>
					<u>2,152,721</u>
					<u>\$ 6,338,721</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

Annual Requirements To Amortize General Obligation Debt. The annual requirements to amortize all general obligation debt outstanding as of June 30, 2004, including interest payments, are as follows:

Governmental Activities:

Fiscal Year Ending	General Obligation Notes and Bonds		
	Principal	Interest	Total
<u>December 31,</u>			
2005	\$ 175,000	\$ 147,088	\$ 322,088
2006	175,000	139,650	314,650
2007	175,000	132,213	307,213
2008	175,000	124,775	299,775
2009	175,000	117,338	292,338
2010-23	2,450,000	846,655	3,296,655
	<u>\$ 3,325,000</u>	<u>\$ 1,507,719</u>	<u>\$ 4,832,719</u>

Business-Type Activities:

Fiscal Year Ending	Water Treatment Debt		
	Principal	Interest	Total
<u>December 31,</u>			
2005	\$ 115,000	\$ 47,437	\$ 162,437
2006	115,000	39,531	154,531
2007	115,000	31,625	146,625
2008	115,000	23,719	138,719
2009	115,000	15,813	130,813
2010	115,000	7,906	122,906
	<u>\$ 690,000</u>	<u>\$ 166,031</u>	<u>\$ 856,031</u>

Fiscal Year Ending	Wastewater Treatment Debt		
	Principal	Interest	Total
<u>December 31,</u>			
2005	\$ 119,040	\$ 55,298	\$ 174,338
2006	79,040	49,770	128,810
2007	79,040	46,842	125,882
2008	79,040	43,915	122,955
2009	79,040	40,987	120,027
2010-22	1,027,521	266,416	1,293,937
	<u>\$ 1,462,721</u>	<u>\$ 503,228</u>	<u>\$ 1,965,949</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit. Enterprise Fund debt will be repaid from user fees.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

Fiscal Year Ending <u>December 31,</u>	Estimated Landfill Post-Closure Costs		
	Principal	Interest	Total
2005	\$ 41,000	\$ -	\$ 41,000
2006	41,000	-	41,000
2007	41,000	-	41,000
2008	41,000	-	41,000
2009	41,000	-	41,000
2010-21	656,000	-	656,000
	<u>\$ 861,000</u>	<u>\$ -</u>	<u>\$ 861,000</u>

The Town's Landfill closure construction was completed according to State and Federal regulations in 1995. Postclosure monitoring and other costs are estimated at \$41,000 per year or \$861,000 over the next 21 years (30 years from closure). This estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of June 30, 2004. However, the actual cost of post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The State of New Hampshire Department of Environmental Services requires that all entities which receive licensing for landfills since 1991 meet general financial assurance requirements. The Town has met these requirements. The Town expects to finance the post-closure care costs by annual appropriations and fees collected through a pay-per-bag program.

State Aid

Under various State of New Hampshire Funding Programs, the Town receives a percent of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities and water filtration facilities. The following is a summary of changes in State Aid receivable for the year ended December 31, 2004:

	Balance January 1, 2004	New Grants	Grants Received	Balance June 30, 2004	Due Within One Year
<i>Business-Type Activities:</i>					
Major Enterprise Funds					
Water Treatment	\$ 205,235		\$ 34,069	\$ 171,166	\$ 32,487
Wastewater Treatment	359,281		47,781	311,500	47,781
	<u>\$ 564,516</u>	<u>\$ -</u>	<u>\$ 81,850</u>	<u>\$ 482,666</u>	<u>\$ 80,268</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

As of December 31, 2004, the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending December 31,	For Water Treatment Debt		
	Principal	Interest	Total
2005	\$ 32,487	\$ -	\$ 32,487
2006	30,906	-	30,906
2007	29,285	-	29,285
2008	27,744	-	27,744
2009	26,163	-	26,163
2010	24,581	-	24,581
	<u>\$ 171,166</u>	<u>\$ -</u>	<u>\$ 171,166</u>

Fiscal Year Ending December 31,	For Wastewater Treatment Debt		
	Principal	Interest	Total
2005	\$ 47,781	\$ 13,178	\$ 60,959
2006	15,513	9,768	25,281
2007	15,513	9,193	24,706
2008	15,513	8,619	24,132
2009	15,513	8,044	23,557
2010-22	201,667	52,289	253,956
	<u>\$ 311,500</u>	<u>\$ 101,091</u>	<u>\$ 412,591</u>

Bonds or Notes Authorized - Unissued

Bonds and notes authorized and unissued as of June 30, 2004 were as follows:

Authorization	Purpose	Unissued Amount
May 12, 1998 ~ Article 8	Black Bear Business Park	
	Infrastructure Improvements	\$ 3,250,000
May 14, 2002 ~ Article 4	Water Treatment System	
	Infrastructure Improvements	\$ 2,150,000
May 14, 2002 ~ Article 5	Wastewater Collection System	
	Infrastructure Improvements	\$ 800,000
May 13, 2003 ~ Article 3	Downtown TIF	
	Infrastructure Improvements	\$ 1,000,000
May 11, 2004 ~ Article 3	Capital Project	
March 1994	Renovate McCallen Building	1,600,000
		<u>\$ 8,800,000</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

SEGMENT INFORMATION FOR BUSINESS-TYPE FUNDS

Selected segment information for the Town's Business-type funds for the fiscal year ended June 30, 2004, was as follows:

	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving
Operating revenues	\$ 836,628	\$ 823,237	\$ 205,109	\$ 30,353	\$ 167,658
Depreciation	180,452	133,256	-	-	-
Operating income(loss)	214,473	192,565	(109,795)	30,353	(212,821)
Change in net assets	164,596	296,456	52,105	30,639	(20,770)
Net working capital	1,373,026	776,985	215,545	68,573	40,106
Total assets	6,119,618	4,082,102	265,187	68,573	89,939
Bonds and other					
long-term liabilities	436,321	1,079,962	-	-	-
Total net assets(deficit)	5,547,917	2,884,987	215,545	68,573	40,160

FUND EQUITY

RESERVATIONS OF FUND BALANCES

Restricted Net Assets/Reserved for Special Purposes - Amounts restricted to fund purposes for subsequent year's expenditures representing contractual obligations to purchase and/or legally obligated revenues that may only be used for restricted fund purposes were as follows:

Governmental Activities:

Special Revenues Fund

Public Library	\$ 120,909
Conservation Commission	208,797
Drug Forfeiture	2,637
Pistol Permits	3,191
	<u>\$ 335,534</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

Capital Projects

Main Street Enhancements	\$ 700,054
Council Public Access	38,323
Department of Justice Federal Equity Sharing	813
Open Space	1,395,395
Public Works & Fire Department Complex	(680,289)
Waterfront CDBG	47,000
Downtown Business District	1,829,421
Black Bear Business Park	(294,041)
	<u>\$ 3,036,676</u>

Expendable Trusts

Capital and Non-capital Reserves Fund

Capital Reserves:

Ambulance	\$ 76,445
Works Department	185,933
Fire Department	270,754
Revaluation	21,093
Library	74,458
Roadway Improvement	373,262
Building Improvement	213,943
Safety Building	6,031
Downtown Redevelopment	76,926
Recreational Facility	312,858
Waterfront Improvements	86,196
Main Street Roadway	1
Police Vehicles	65,505
Municipal Transportation Improvement	156,486
Public Works Facility	201,164
etc.	166

Non-capital Reserves:

Riverside Cemetery Maintenance	8,407
Newmarket Veteran's Memorial	5,275
Health Insurance Trust	963

\$ 2,135,866

Health Trust

(436,613)

\$ 1,699,253

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

June 30, 2004

Private Purpose Trusts – Trust funds held by the Town and Library Trustees at December 31, 2004 for donor-restricted purposes were as follows:

	<u>Non- expendable Endowment</u>	<u>Expendable for Trust Purposes</u>	<u>Total</u>
<i>Non-expendable Trusts:</i>			
<i>Town Trusts:</i>			
Cemetery	\$ 404,580	\$ 165,549	\$ 570,129
Scholarship	270,933	16,284	287,217
Community cultural	75,000	11,214	86,214
Downtown infrastructure improvements	1	-	1
Unrealized gain on investments	87,396	-	87,396
	<u>837,910</u>	<u>193,047</u>	<u>1,030,957</u>
<i>Library Trusts:</i>			
Support of the Newmarket Public Library	10,000	23,575	33,575
	<u>\$ 847,910</u>	<u>\$ 216,622</u>	<u>\$ 1,064,532</u>

SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

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.

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.

Required Supplementary Information

Exhibit C1
TOWN OF NEWMARKET, NEW HAMPSHIRE
Budgetary Comparison Schedule
Budget to Actual (Non-GAAP Budgetary Basis) - General Fund
For the Fiscal Year Ended June 30, 2004

All amounts are expressed in American Dollars

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	3,112,518	3,112,518	3,480,397	367,879
Licenses and permits	1,053,385	1,053,385	1,351,465	298,080
State support	513,193	513,193	511,327	(1,866)
Federal support	1,000	87,466	86,466	(1,000)
Charges for services	312,312	312,312	278,073	(34,239)
Miscellaneous	59,360	59,360	32,803	(26,557)
	<u>5,051,768</u>	<u>5,138,234</u>	<u>5,740,531</u>	<u>602,297</u>
EXPENDITURES				
Current:				
General Government	1,570,560	1,570,560	1,587,426	(16,866)
Support services:				
Public safety	1,277,372	1,363,838	1,313,954	49,884
Highways and streets	611,901	611,901	593,088	18,813
Health	78,052	78,052	112,103	(34,051)
Welfare	47,360	47,360	47,360	
Culture and recreation	44,720	44,720	44,720	
Conservation	864	864	864	
Economic development	13,000	13,000	8,029	4,971
Debt service	226,315	226,315	226,315	
Capital outlay	1,502,712	1,535,789	1,418,330	117,459
	<u>5,372,856</u>	<u>5,492,399</u>	<u>5,352,189</u>	<u>140,210</u>
Excess of revenues over(under) expenditures	(321,088)	(354,165)	388,342	742,507
OTHER FINANCING SOURCES (USES)				
Transfers in	170,000	203,077	198,281	(4,796)
Transfers out	(978,912)	(978,912)	(1,068,379)	(89,467)
	<u>(808,912)</u>	<u>(775,835)</u>	<u>(870,098)</u>	<u>(94,263)</u>
Net change in fund balances	(1,130,000)	(1,130,000)	(481,756)	648,244
Unreserved Fund balances - beginning	2,176,399	2,176,399	2,176,399	
Unreserved Fund balances - ending	<u>1,046,399</u>	<u>1,046,399</u>	<u>1,694,643</u>	<u>648,244</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE
Note to Required Supplementary Information – Budgetary Reporting
June 30, 2004

The budgetary comparison schedule – Budget to Actual (Non-GAAP Budgetary Basis) presents comparisons of the original and final legally adopted budget with actual data on a budgetary basis.

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 that govern the Town's operations. The Town votes appropriations by official ballot in accordance with State Statutes and its Town Charter. Appropriations are made on an annual basis for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis generally consistent with the modified accrual basis of accounting. 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. In the case of emergency expenditures, over-expenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2003-04, \$1,130,000 beginning General 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. Amounts recorded as budgetary expenditures in the *Budgetary Comparison Schedule (Exhibit C1)* are presented on the basis budgeted by the Town. Since there were no encumbrances at the beginning or end of the fiscal year, those reported in conformity with generally accepted accounting principles in the *Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit B3)* were the same.

Individual Fund Financial Statements and Schedules

Schedule D1a
TOWN OF NEWMARKET, NEW HAMPSHIRE
General Fund

Detailed Schedule of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 2004

All amounts are expressed in American Dollars

	Original & Final Budget	RSA 198:20b Authorizations	Actual (GAAP Basis)	Over (Under) Budget
REVENUES				
Taxes				
Property	3,348,771		3,385,520	36,749
Land Use	30,000		45,825	15,825
Resident	57,000		54,705	(2,295)
Timber yield			1,227	1,227
Payments in lieu of taxes	57,829		60,487	2,658
Excavation tax	620		2,718	2,098
Other taxes				
Interest and penalties on delinquent taxes	50,000		63,526	13,526
Overlay	(431,702)		(133,611)	298,091
	<u>3,112,518</u>		<u>3,480,397</u>	<u>367,879</u>
Licenses and permits				
Business licenses and permits				
Motor vehicle fees	935,000		1,158,453	223,453
Building permits	30,000		84,445	54,445
Franchise fees	73,000		96,621	23,621
Other licenses, permits and fees	15,385		11,946	(3,439)
	<u>1,053,385</u>		<u>1,351,465</u>	<u>298,080</u>
State Support				
Shared revenue block grant	125,579		125,579	
Meals and rooms tax distributions	252,117		252,117	
Highway block grant	133,466		130,842	(2,624)
Railroad tax	2,031		2,031	
Other			758	758
	<u>513,193</u>		<u>511,327</u>	<u>(1,866)</u>
Federal Support				
Homeland security grant		38,758	38,758	
Drug task force		8,855	8,855	
Resource officer		38,853	38,853	
Other grants	1,000			(1,000)
	<u>1,000</u>	<u>86,466</u>	<u>86,466</u>	<u>(1,000)</u>
Charges for Services				
Income From Departments				
<i>General Government Services:</i>				
Planning & zoning fees	20,000		27,676	7,676
Other	2,525		1,042	(1,483)
<i>Public safety services:</i>				
Police department	93,950		104,746	10,796
Amulance	70,000		76,710	6,710
Fire department	6,000		6,305	305
Dispatch	58,181		61,594	3,413
Other	61,656			(61,656)
	<u>312,312</u>		<u>278,073</u>	<u>(34,239)</u>
Miscellaneous				
Sale of municipal property	1,000		211	(789)
Interest on investments	45,000		22,595	(22,405)
Rents of property	9,360		9,997	637
Insurance dividends and reimbursements	4,000			(4,000)
	<u>59,360</u>		<u>32,803</u>	<u>(26,557)</u>
OTHER FINANCING SOURCES				
Operating transfers in - Interfund Transfers				
<i>Nonexpendable Trust Funds -</i>				
Cemetery Perpetual Care	20,000		15,204	(4,796)
<i>Capital & Noncapital Reserve Funds -</i>				
Public Works Facility (for Suflex Property)	50,000		50,000	
Public Safety (for Suflex Property)	100,000		100,000	
Building Improvement		21,577	21,577	
Public Works Department		4,500	4,500	
Public Works Facility		7,000	7,000	
	<u>170,000</u>	<u>33,077</u>	<u>198,281</u>	<u>(4,796)</u>
Total revenues and other financing sources	<u>5,221,768</u>	<u>119,543</u>	<u>5,938,812</u>	<u>597,501</u>
Unreserved Fund Balance Used to Reduce Tax Rate	<u>1,130,000</u>			
Total revenues and use of fund balance	<u>6,351,768</u>			

Schedule D1b
TOWN OF NEWMARKET, NEW HAMPSHIRE
General Fund

Detailed Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 2004

all numbers are expressed in American Dollars

	Voted Appropriations	RSA 198:20b Authorizations	Expenditures Net of Refunds	(Over) Under Budget
EXPENDITURES				
Current				
General Government				
Executive	189,662		182,826	6,836
Election, Registration & Vital Statistics	120,036		119,712	324
Financial Administration	175,944		175,246	698
Revaluation of Property	59,112		58,811	301
Legal Expenses	30,500		54,750	(24,250)
Employee Benefits	650,060		668,571	(18,511)
Planning and Zoning	75,425		78,450	(3,025)
General Government Buildings	192,601		175,164	17,437
Cemeteries	25,720		24,946	774
Insurance, not otherwise allocated	51,500		48,950	2,550
	1,570,560	-	1,587,426	(16,866)
Public safety				
Police Department	1,029,191	38,853	1,020,178	47,866
Drug Task Force Grant Expenses		8,855	8,855	-
Fire Department	177,857		176,871	986
Building Inspection (code enforcement)	68,074		68,044	30
Emergency management	2,250		1,248	1,002
Homeland Security Grant Expenses		38,758	38,758	-
	1,277,372	86,466	1,313,954	49,884
Highways and streets				
Administration	349,839		333,523	16,316
Highways and Streets	77,700		68,798	8,902
Vehicle Maintenance	154,762		164,030	(9,268)
Bridges	100			100
Street Lighting	29,500		26,737	2,763
	611,901	-	593,088	18,813
Health				
Health Administration	78,052		112,103	(34,051)
	78,052	-	112,103	(34,051)
Welfare				
Social Service Agencies	47,360		47,360	-
	47,360	-	47,360	-
Culture and recreation				
Recreational Programs	42,920		42,920	-
Patriotic Purposes	1,800		1,800	-
	44,720	-	44,720	-
Conservation				
Conservation Commission	864		864	-
	864	-	864	-
Economic development				
Economic Development	13,000		8,029	4,971
	13,000	-	8,029	4,971
Debt service				
Principal of long-term debt	140,000		140,000	-
Interest expense - long-term debt	86,315		86,315	-
	226,315	-	226,315	-

Schedule D1b
TOWN OF NEWMARKET, NEW HAMPSHIRE
General Fund

Detailed Statement of Appropriations, Expenditures and Encumbrances

For the Fiscal Year Ended June 30, 2004

all numbers are expressed in American Dollars

	Voted	RSA 198:20b	Expenditures	(Over)
	Appropriations	Authorizations	Net of Refunds	Under Budget
Facilities acquisition and construction				
Land and Improvements:				-
Suflex property acquisition	850,000		850,000	-
Machinery, vehicles & equipment				-
Fire/Rescue equipment	24,000		24,000	-
Police vehicles	30,000		25,575	4,425
Public works vehicle	137,500		137,500	-
ISO facilites	26,665		26,215	450
Buildings				-
Public works facility improvements <i>(CRF)</i>		33,077	33,077	-
Improvements other than buildings				-
Roadway improvements	145,000		95,000	50,000
Paving	153,338		106,321	47,017
Sidewalks	50,000		35,918	14,082
Revaluation	20,000		20,000	-
Telecommunications	41,209		39,724	1,485
Waterfront improvements	25,000		25,000	-
	1,502,712	33,077	1,418,330	117,459
OTHER FINANCING USES				
Operating transfers out - Interfund transfers				-
<i>Special revenue</i>				-
Public Library	201,593		194,043	7,550
<i>Capital & Noncapital Reserves:</i>				
Ambulance	4,802		4,802	-
Fire Department	41,607		41,607	-
Library	20,880		20,880	-
Road Improvement			50,000	(50,000)
Building Improvement	68,377		68,377	-
Safety Building	60,000		60,000	-
Downtown Redevelopment	29,500		29,500	-
Recreational Facility	121,400		121,400	-
Waterfrom Improvement	25,000		25,000	-
Police Vehicles	20,309		20,309	-
Mun Transportation Impr			47,017	(47,017)
Public Works Facility	60,000		60,000	-
<i>Business-type Funds:</i>				-
Solid Waste	159,958		159,958	-
Recreation	165,486		165,486	-
	978,912		1,068,379	(89,467)
	6,351,768	119,543	6,420,568	50,743

TOWN OF NEWMARKET, NEW HAMPSHIRE

Balance Sheet

Special Revenue Funds

June 30, 2004

All numbers are expressed in American Dollars

	Special Revenue							Total
	Public Library	Conservation Commission	Community Development Corporation	Drug Forfeiture	DARE	Pistol Permits		
ASSETS								
Cash and cash equivalents	29,995					250		30,245
Investments	113,671	261,760		2,637		2,871		380,939
Interfund receivable	143,666	261,760	-	2,637	-	70	3,191	411,254
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	780	13,257						14,037
Accrued Liabilities	3,796							3,796
Interfund payable	18,181	39,706						57,887
	22,757	52,963	-	-	-	-	-	75,720
Fund balances:								
Reserved for special purposes, reported in:								
Special revenue funds	120,909	208,797	-	2,637	-	3,191		335,534
	120,909	208,797	-	2,637	-	3,191		335,534
	143,666	261,760	-	2,637	-	3,191		411,254

Schedule D2b
TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Special Revenue Funds
For the Fiscal Year Ended June 30, 2004

	<i>Special Revenue</i>						Total
	Public Library	Conservation Commission	Community Development Corporation	Drug Forfeiture	DARE	Pistol Permits	
REVENUES							
Taxes		45,825					45,825
Licenses and permits						540	540
Federal support	436	4,753	635	2,500	260	19	2,500
Miscellaneous	436	50,578	635	2,518	260	559	54,986
EXPENDITURES							
Current:							
Public safety				2,500	1,337	296	4,133
Culture and recreation	211,945						211,945
Conservation		111,330					111,330
Economic Development			95,577				95,577
	211,945	111,330	95,577	2,500	1,337	296	422,985
Excess (deficiency) of revenues over (under) expenditures	(211,509)	(60,752)	(94,942)	18	(1,077)	263	(367,999)
OTHER FINANCING SOURCES (USES)							
Transfers in	207,678						207,678
	207,678						207,678
Net change in fund balances	(3,831)	(60,752)	(94,942)	18	(1,077)	263	(160,321)
Fund balances - beginning	124,740	269,549	94,942	2,619	1,077	2,928	495,855
Fund balances - ending	120,909	208,797	-	2,637	-	3,191	335,534

All numbers are expressed in American Dollars

Schedule D3a
TOWN OF NEWMARKET, NEW HAMPSHIRE
Balance Sheet
Capital Projects Fund
 June 30, 2004

All numbers are expressed in American Dollars

	<i>Capital Projects</i>								Total
	Main Street Enhancements	Council Public Access	Department of Justice - Federal Equity Sharing	Open Space	Fire Department Complex	Waterfront CDBG	Downtown Business District	Black Bear Business Park	
ASSETS									
Investments	73,042	38,323	7,923	1,206,602			1,829,452	318,524	3,473,866
Intergovernmental receivable	19,510								19,510
Interfund receivable	644,307			188,980		47,000			880,287
	<u>736,859</u>	<u>38,323</u>	<u>7,923</u>	<u>1,395,582</u>	<u>-</u>	<u>47,000</u>	<u>1,829,452</u>	<u>318,524</u>	<u>4,373,663</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	28,080			187					28,267
Retainage payable	8,725				32,269				40,994
Interfund payable			7,110		648,020		31	612,565	1,267,726
	<u>36,805</u>	<u>-</u>	<u>7,110</u>	<u>187</u>	<u>680,289</u>	<u>-</u>	<u>31</u>	<u>612,565</u>	<u>1,336,987</u>
Fund balances:									
Reserved for:									
Special purposes, reported in:									
Capital project funds	700,054	38,323	813	1,395,395	(680,289)	47,000	1,829,421	(294,041)	3,036,676
	<u>736,859</u>	<u>38,323</u>	<u>7,923</u>	<u>1,395,582</u>	<u>-</u>	<u>47,000</u>	<u>1,829,452</u>	<u>318,524</u>	<u>4,373,663</u>

Schedule D3a
TOWN OF NEWMARKET, NEW HAMPSHIRE
Balance Sheet
Expendable Trusts Fund
 June 30, 2004

All numbers are expressed in American Dollars

	<i>Expendable Trusts</i>		
	Capital & Noncapital	Health	Total
	Reserves	Trust	
ASSETS			
Investments	2,135,431	123,726	2,259,157
Interfund receivable	435		435
Prepaid items		99,455	99,455
	2,135,866	223,181	2,359,047
LIABILITIES AND FUND BALANCES			
Liabilities:			
Interfund payable		659,794	659,794
	-	659,794	659,794
Fund balances:			
Reserved for:			-
Special purposes, reported in:			-
Expendable Trusts	2,135,866		2,135,866
Unreserved(deficit), reported in:			
Expendable trust funds		(436,613)	(436,613)
	2,135,866	(436,613)	1,699,253
	2,135,866	223,181	2,359,047

Schedule D3b
TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Expendable Trusts Fund
For the Fiscal Year Ended June 30, 2004

All numbers are expressed in American Dollars

	<i>Expendable Trusts</i>		
	Capital & Noncapital Reserves	Health Trust	Total
REVENUES			
Charges for services		518,301	518,301
Miscellaneous	31,152	639	31,791
	<u>31,152</u>	<u>518,940</u>	<u>550,092</u>
EXPENDITURES			
Current:			
General government	1,185	871,588	872,773
	<u>1,185</u>	<u>871,588</u>	<u>872,773</u>
Excess (deficiency) of revenues over (under) expenditures	<u>29,967</u>	<u>(352,648)</u>	<u>(322,681)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	548,892		548,892
Transfers out	(593,238)		(593,238)
	<u>(44,346)</u>	<u>-</u>	<u>(44,346)</u>
Net change in fund balances	(14,379)	(352,648)	(367,027)
Fund balances - beginning	2,150,245	(83,965)	2,066,280
Fund balances(deficits) - ending	<u>2,135,866</u>	<u>(436,613)</u>	<u>1,699,253</u>

Schedule D4a
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 2004

All amounts are expressed in American Dollars

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
ASSETS				
Cash and equivalents	47,863	215	72	48,006
Investments	695,228	85,428		780,656
	<u>743,091</u>	<u>85,643</u>	<u>72</u>	<u>828,662</u>
LIABILITIES				
Agency deposits:				
Newmarket School District				
<i>Capital Reserve Funds:</i>				
School Account	378,870	3,887		382,757
Newmarket School Improvement	6			6
Developers' Performance Bonds	47,863	9,833	72	57,624
Employee Benefit Plan Assets:				
Section 457 Deferred Compensation Plan - <i>ICMA</i>	212,003	46,593		258,596
Section 457 Deferred Compensation Plan - <i>Nationwide</i>	104,349	25,330		129,679
	<u>743,091</u>	<u>85,643</u>	<u>72</u>	<u>828,662</u>

SCHEDULE E1
TOWN OF NEWMARKET, NEW HAMPSHIRE
Enterprise Fund - Water Treatment
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2004

All amounts are expressed in American Dollars.

	<u>Operations</u>	<u>Capital Reserve Fund</u>	<u>Total Town Budgetary Basis</u>	<u>Restatements and Reclassifications</u>	<u>GAAP (Accrual) Basis</u>
OPERATING REVENUE					
Charges for services					
Water sales	760,576		760,576		760,576
Entrance fees	30,000		30,000		30,000
Job works & materials	914		914		914
Municipal charges	39,790		39,790		39,790
Administrative charges	5,348		5,348		5,348
	<u>836,628</u>		<u>836,628</u>		<u>836,628</u>
OPERATING EXPENSE					
Wages and benefits	248,591		248,591		248,591
Professional services	42,945		42,945		42,945
Chemicals & supplies	17,635		17,635		17,635
Operations & maintenance	125,668		125,668		125,668
General and administrative	6,864		6,864		6,864
Depreciation				180,452	180,452
	<u>441,703</u>		<u>441,703</u>	<u>180,452</u>	<u>622,155</u>
Operating Income(Loss)	394,925		394,925	(180,452)	214,473
NONOPERATING INCOME(EXPENSE)					
Interest income		5,467	5,467		5,467
State aid grants	34,069		34,069	(34,069)	
Debt service:					
Principal	(115,000)		(115,000)	115,000	
Interest	(55,344)		(55,344)		(55,344)
Capital outlay	(115,624)	(334,203)	(449,827)	449,827	
	<u>(251,899)</u>	<u>(328,736)</u>	<u>(580,635)</u>	<u>530,758</u>	<u>(49,877)</u>
Income(Loss) Before Contributions and Transfers	143,026	(328,736)	(185,710)	350,306	164,596
CONTRIBUTIONS AND TRANSFERS					
Intra-fund transfers, net	(56,743)	56,743			
	<u>(56,743)</u>	<u>56,743</u>			
Net Income(Loss)	86,283	(271,993)	(185,710)	350,306	164,596
Net Assets - Beginning	1,080,221	561,028	1,641,249	3,742,072	5,383,321
Net Assets - Ending	<u>1,166,504</u>	<u>289,035</u>	<u>1,455,539</u>	<u>4,092,378</u>	<u>5,547,917</u>
Analysis of Net Assets December 31:					
				2004	2003
Investments	992,564	289,035	1,281,599	1,281,599	1,546,165
Accounts receivable	76,478		76,478	76,478	56,591
Interfund receivable(payable)	150,329		150,329	150,329	86,029
Fixed assets (net of accumulated depreciation)				4,611,212	4,611,212
Accounts payable	(28,000)		(28,000)	(28,000)	(43,307)
Accrued payroll and benefits	(4,705)		(4,705)	(4,705)	(4,229)
Contracts payable	(20,162)		(20,162)	(20,162)	
Long-term debt:					
Unpaid principal				(690,000)	(690,000)
State grants receivable				171,166	171,166
	<u>1,166,504</u>	<u>289,035</u>	<u>1,455,539</u>	<u>4,092,378</u>	<u>5,547,917</u>
	Unrestricted	Restricted for Capital		Invested in Capital	Total Net Assets
		Outlays		Assets, Net of Related	
				Debt	

SCHEDULE E2
TOWN OF NEWMARKET, NEW HAMPSHIRE
Enterprise Fund - Wastewater Treatment
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2004

All amounts are expressed in American Dollars.

	<u>Operating Budget</u>	<u>Capital Reserve Fund</u>	<u>Total Town Budgetary Basis</u>	<u>Restatements and Reclassifications</u>	<u>GAAP (Accrual) Basis</u>		
OPERATING REVENUE							
Charges for services							
Wastewater user charges	745,621		745,621			745,621	
Entrance fees	37,000		37,000			37,000	
Other	40,616		40,616			40,616	
	<u>823,237</u>		<u>823,237</u>			<u>823,237</u>	
OPERATING EXPENSE							
Wages and benefits	255,305		255,305			255,305	
Professional services	70,075		70,075			70,075	
Chemicals & supplies	50,437		50,437			50,437	
Operations & maintenance	116,276		116,276			116,276	
General and administrative	5,323		5,323			5,323	
Depreciation				133,256		133,256	
	<u>497,416</u>		<u>497,416</u>	<u>133,256</u>		<u>630,672</u>	
Operating Income(Loss)	325,821		325,821	(133,256)		192,565	
NONOPERATING INCOME(EXPENSE)							
Interest income	64	7,403	7,467			7,467	
State aid grants	206,123		206,123	(47,781)		158,342	
Debt service:							
Principal	(119,040)		(119,040)	119,040			
Interest	(61,918)		(61,918)			(61,918)	
Capital outlay	(77,380)	(209,199)	(286,579)	286,579			
	<u>(52,151)</u>	<u>(201,796)</u>	<u>(253,947)</u>	<u>357,838</u>		<u>103,891</u>	
Income(Loss) Before Contributions and Transfers	273,670	(201,796)	71,874	224,582		296,456	
CONTRIBUTIONS AND TRANSFERS							
Intra-Fund Transfers	(23,000)	23,000					
	<u>(23,000)</u>	<u>23,000</u>					
Net Income(Loss)	250,670	(178,796)	71,874	224,582		296,456	
Net Assets - Beginning	28,235	748,135	776,370	1,812,161		2,588,531	
Net Assets - Ending	<u>278,905</u>	<u>569,339</u>	<u>848,244</u>	<u>2,036,743</u>		<u>2,884,987</u>	
Analysis of Net Assets December 31:						2004	2003
Investments	10,302	569,339	579,641		579,641	758,366	
Accounts receivable	77,309		77,309		77,309	49,355	
Interfund receivable(payable)	237,188		237,188		237,188	17,412	
Fixed assets (net of accumulated depreciation)				3,187,964	3,187,964	3,034,641	
Accounts payable	(13,906)		(13,906)		(13,906)	(38,848)	
Accrued payroll and benefits	(5,697)		(5,697)		(5,697)	(4,685)	
Contracts payable	(26,291)		(26,291)		(26,291)	(5,230)	
Long-term debt:							
Unpaid principal				(1,462,721)	(1,462,721)	(1,581,761)	
State grants receivable				311,500	311,500	359,281	
	<u>278,905</u>	<u>569,339</u>	<u>848,244</u>	<u>2,036,743</u>	<u>2,884,987</u>	<u>2,588,531</u>	
	Unrestricted	Restricted for Capital		Invested in Capital Assets,	Total Net Assets		
		Outlays		Net of Related Debt			

CURBSIDE PICKUP SCHEDULE		04/18/2005
TOWN OF NEWMARKET, NH		
MONDAY	TUESDAY	WEDNESDAY
Barberry Coast	Bennett Way	Alyce Drive
Bass Street	Birch Drive	Ash Swamp Road
Bay Road	Brandon Drive	Bald Hill Road
Bayview Drive	Colonial Drive	Beatrice Lane
Beech Street	Creighton Street	Balsam Way
Beech Street Ext.	Durell Drive	Briallia Circle
Boardman Avenue	Edwin Lane	Camp Lee Road
Carolyn Drive	Exeter Street/Rte. 108	Candice Lane
Cedar Street	Folsom Drive	Channing Way
Central Street	Forbes Road	Doe Farm Lane
Chapel Street	Gerry Avenue	Fogg Circle
Church Street	Great Hill Drive	Grant Road
Cushing Road	Great Hill Terrace/Gordon Avenue	Hamel Farm Drive
Dame Road	Hersey Lane	Harvest Way
Elder Street	Huckins Drive	Heartwood Circle
Elm Court	Kimball Way	Hersey Lane (Grant Rd. side)
Elm Street	Ladyslipper Drive	Hilton Drive
Forest Street	Ledgeview Drive	Jacob's Well Road
Gilman Avenue	Lita Lane	Johnson Drive
Gonet Drive	Maple Street	Joy Farm Lane
Granite Street	Maplecrest	Kielty Drive
Grape Street	Mockingbird Lane	Lang's Lane
Ham Street	Moonlight Drive	Lee Hook Road
Ham Street Ext.	Mount Pleasant Street	Madison Lane
Lafayette Avenue	New Road	Merrill Lane
Lamprey Street	Oak Street	Neal Mill Road
Lincoln Avenue	Pond Street	Norton Wood
Main Street	Prescott Street	Pendergast Road
Mastin Drive	Railroad Avenue	Raymond Lane
Moody Point Road	Sandy Lane	Schanda Drive
Nichols Avenue	Sewall Lane	Shady Lane
North Main Street	Short Street	Turkey Ridge Road
Oak Knoll	South Main Street	Wadleigh Falls Road/Rte. 152
Packers Falls Road	Stanorm Drive	Wiggin Drive
Pine Street	Tasker Lane	Winslow Drive
Piscassic Street	Wadleigh Falls Road/Rte. 152	
River Street	Young's Lane	
Riverbend Road		
Rock Street		
Salmon Street		
Sanborn Avenue		
Smith-Garrison Road		
South Street		
Spring Street		
Stevens Drive		
Washington Street		
Water Street		
Woods Drive		

BESTWAY DISPOSAL SERVICES

WELCOMES Newfields Newmarket Stratham

To our group of
Municipal Customers

453 Rt. 125
Brentwood, NH
03833
(603) 778-2116

Where your Satisfaction
Is Guaranteed
or We Double
Your Trash Back!

FOR EXTRA COPIES

Please go to your local town hall or call

778-2116

HOLIDAY SCHEDULE 2005

NEWFIELDS

There are no holidays that affect the schedule for 2005

NEWMARKET

Christmas - No Delay

New Years - No Delay

4th of July, Memorial Day
& Labor Day.

On these holidays the Monday route will be done on Tuesday along with the Tuesday route.

STRATHAM

In 2005 - The only holiday affecting Stratham will be Thanksgiving: Thursday's route will be picked up on Friday, & Friday's route will be picked up on Saturday

HELPFUL HINTS

Please place your items at the curb by 7 a.m. We are a new company and we are constantly trying new methods of pick-up to get your items off the street as efficiently as possible.

RECYCLING

Please don't mix paper products with co-mingle products (glass - cans - plastics)

and please bag

or tie paper

products

(see back for details)



TRASH CONTAINERS

Please have consideration for the people who have to lift the containers into the truck whether it be bags or containers. For those of you who use the oversized carts with wheels & attached lids that you wheel to the curb, please remember someone has to lift that container and if it is too heavy it will be left behind.

FOR ANIMAL PROBLEMS

Try sprinkling baby powder on your bags. It's environmentally friendly and animals don't like it.

CURRENTLY RECYCLING IS HANDLED BY PROCESSORS IN TWO FORMS

FIBER

Fiber basically means anything that tears, such as: newspaper, magazines, cereal boxes, six-pack containers, cardboard, junkmail, etc.

CO-MINGLE

Co-mingle material is glass jars, tin or aluminum cans, plastic bottles, soap containers, tide bottles or jugs. It is not necessary to remove caps or wash containers.

It's okay to put cardboard juice and milk containers in with the co-mingle...not the paper.

A FEW DOS & DON'TS

Please do not mix paper products in with the co-mingled. However, they can be placed in the same bin if the paper is bagged in either a paper or plastic shopping bag.

DO breakdown and tie cardboard boxes. They must not be larger than 2' x 2' square bundles.

DO NOT leave bottles or cans in the six or twelve pack containers. This is considered mixed and a real pain to deal with.

DO NOT put broken bottles or window glass in recycling bin. Remember, someone may be reaching in the bin to remove fiber products.

Using larger containers for recycling is okay as long as the container is clearly marked. It should be different type than trash containers so it will be recognized. Please call us at 778-2116 if you have any concerns or questions.

REMEMBER: RECYCLING SAVES THE TOWN MONEY

BESTWAY
DISPOSAL
SERVICES

Town of Newmarket
186 Main Street
Newmarket, NH 03857-1838

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