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Annual Reports

OF THE TOWN OF

NEWMARKET

NEW HAMPSHIRE

For The Year Ending December 31st, 1989



NEWMARKET SCHOOL DISTRICT

For The Year

July 1st, 1988 to June 30th, 1989

DEDICATION



George E. Griswold 1923 - 1989

We dedicate this year's report to the memory and service this community received from George Griswold.

George graduated from Newmarket High School and volunteered his time for 20 years in the Fire Department, his interest in this area lead him to organize the Newmarket Handtub Association, serving as its first president. Additionally, he was a member of the Historical Society.

His concern for this community led him to become Chairman of the Planning Board and eventually to serve as Chair of the Budget Committee.

George's desire for making Newmarket a better place to live will be missed, but his many efforts will be long remembered.

**ANNUAL REPORTS
OF THE
TOWN OF NEWMARKET
NEW HAMPSHIRE**

BY THE

SELECTMEN, TOWN CLERK, TAX COLLECTOR,

TOWN TREASURER,

AND OTHER TOWN DEPARTMENTS,

BOARDS AND COMMISSIONS

FOR THE YEAR ENDING

DECEMBER 31, 1989

WITH THE

VITAL STATISTICS FOR 1989

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TOWN OFFICERS

MODERATOR

Ronald Lemieux ** March 1990

SELECTMEN

Richard F. LaBranche ** March 1990

John Fitzgibbon ** March 1990

Leo Filion ** March 1991

Arthur Beauchesne ** March 1991

Paul "Buzz" Dietterle ** March 1992

ADMINISTRATIVE ASSISTANT

Edward J. Wojnowski * Indefinite

TOWN CLERK

Judith Harvey ** March 1991

Madeleine St. Hilaire * March 1991

TAX COLLECTOR

Judith Harvey ** March 1991

Madeleine St. Hilaire * March 1991

TREASURER

Belinda Camire ** March 1990

CODE ENFORCEMENT OFFICER

David Andrade * Indefinite

PUBLIC WORKS DIRECTOR

David G. Walker * Indefinite

CHIEF OF POLICE

Paul T. Gahan * Indefinite

ANIMAL CONTROL OFFICER

Jeffrey Simes * December 1990

FIRE CHIEF/FOREST FIRE WARDEN

Charles A. Clark * April 1990

ASSISTANT FIRE CHIEF

Robert Jordan * April 1990

DEPUTY FIRE CHIEF

Norman Howcroft * April 1990

CHIEF OF DISPATCH

Roseanne Gilbert * Indefinite

TRUSTEES OF THE TRUST FUNDS

Kathryn Smith ** March 1990

Roy Kent ** March 1991

Edward Pelczar ** March 1992

SUPERVISORS OF THE CHECKLIST

Priscilla Shaw **	March 1990
Daphne Fotiades **	March 1992
Debbie Pellitier **	March 1994

CIVIL DEFENSE DIRECTOR

Candice Jarosz *	December 1990
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ASSISTANT CIVIL DEFENSE DIRECTOR

Vincent Jarosz *	December 1990
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BUDGET COMMITTEE

Jason Mongeon **	March 1990
Patti Blanchette **	March 1990
Parker Prescott **	March 1990
Richard Wilson **	March 1991
Ellie O'Connor **	March 1991
Priscilla Shaw **	March 1991
Robert Carroll **	March 1992
Richard Caswell **	March 1992
Don McGael **	March 1992

WATER SUPERINTENDENT

Ronald Bloom *	Indefinite
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WATER BOARD

Gary House **	January 1991
Robert Daigle **	January 1991
Vacant	January 1991
Joyce Gibbs **	January 1992
Leo Filion **	January 1992
Richman Walker **	January 1992
Richard Alperin **	January 1993
Eldon Bender **	January 1993
Donna Reed **	January 1993

SEWER SUPERINTENDENT

George Laney *	Indefinite
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SEWER COMMISSIONERS

John Ward **	March 1990
Nick Zuk **	March 1991
Walter Schultz **	March 1992

TOWN PLANNER

Robert Houseman *	Indefinite
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PLANNING BOARD

Jay Dugal **	March 1990
Cliff Abbott **	March 1990
P Fallon **	March 1991
Gerald Hamel **	March 1991
Patricia Hassinger **	March 1992
William Nostrum **	March 1992
Paul "Buzz" Dietterle	March 1992

ALTERNATES

Carol Ross *	March 1991
VACANCY *	March 1991

ZONING BOARD OF ADJUSTMENT

Greg Norris *	March 1990
D. Pellitier *	March 1991
Jeffery Castonquay *	March 1991
Michael Martin *	March 1992
Roy Lemieux *	March 1992

ALTERNATES

VACANCY *	July 1990
Gilbert Lang *	March 1991

STRAFFORD REGIONAL PLANNING COMMISSION

Clifford Abbott *	March 1990
Diane Langlois *	March 1992

LIBRARIAN

Sharon Kidney *	Indefinite
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TRUSTEES OF THE LIBRARY

Forbes Getchell *	December 1990
Parker Prescott *	December 1990
Isable Donovan *	December 1991
Lola Tourginy *	March 1991
Kristin Carmichael *	December 1992

RECREATION AND PARKS DIRECTOR

James Hilton *	Indefinite
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ASSISTANT RECREATION AND PARKS DIRECTOR

James Druding *	Indefinite
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RECREATION AND PARKS COMMISSION

Jayne Winsor *	December 1990
Gerard Pelletier *	December 1990
Janet Prescott *	December 1991
Craig Pomeroy *	December 1991
J Gibbs *	December 1992
Gail Gagnon *	December 1992
Barbara Fillion *	December 1992

HOUSING AUTHORITY DIRECTOR

Ernest A. Clark, II	*Indefinite
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HOUSING AUTHORITY

William Pellitier *	December 1990
Walter Schultz *	December 1991
Robert Carroll *	December 1992
Pamela Kaufman *	December 1993
Frank Schanda *	December 1994

WELFARE ADMINISTRATOR

Edward J. Wojnowski *	INDEFINATE
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FAIR HEARING AUTHORITY

David Halloran *	December 1989
Stella Cilley *	December 1991
_____ *	December 1990

ALTERNATE

Sophie Pohopek *	December 1990
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CONSERVATION COMMISSION

Evelyn Abbot *	March 1990
Chris Schoppmeyer *	March 1990
Herbert Richmond *	March 1991
Gerald Hamel *	March 1991
Richard Shelton*	March 1992
Frank Schanda *	March 1992
Luke Weigle *	March 1992

CONSERVATION COMMISSION ALTERNATES

William Doucet *	March 1990
Robert Gazda *	March 1991
Barbara Early *	March 1991
Richard Schanda *	March 1992
Sheree Castonquay *	March 1992

MOSQUITO CONTROL COMMISSION

VACANCY *	March 1989
R. Wilson *	March 1990
Kathy Paquette *	March 1991

INDUSTRIAL COMMISSION

Walter Cheney *	May 1989
Rodney Bowles *	May 1989
Roy Kent *	May 1990
Frank Schanda *	May 1991
Scott Warren *	May 1991
Walter Schultz *	Sewer Rep.
Leo Filion *	Water Rep.
Arthur Beauchesne *	Selectmen Rep.
Jay Dugal *	Planning Board Rep.

HIGHWAY SAFETY COMMITTEE

Daivd G. Walker *	March 1990
Cheryl Cinfo *	March 1990
Larss Ogren *	March 1991
Rosanne Gilbert *	March 1991
Charles Clark *	March 1992
Robert Daigle *	March 1992
Buzz Dieterle *	March 1992

STATE REPRESENTATIVES

Elizabeth Popov **	November 1990
Albert Caswell, Jr. **	November 1990

** ELECTED

* APPOINTED

BOARD OF SELECTMEN REPORT 1989

It was inevitable that 1989 would follow in the footsteps of the decade of the 80's. 1989 saw the first five member Board of Selectmen for the Town of Newmarket, it was the year that the fire ravaged Town Hall came down, a year in which we hired a new Public Works Director and Director of Recreation and Parks. And the year the Town voted to pursue the establishment of a Charter Commission to review our present form of government.

The 80's saw tremendous change within Newmarket, the recent growth in the real estate market saw a doubling of the population and the housing stock. Concurrently the rise in growth brought forth the construction of a new elementary school. In addition, upgrades have been performed to the Waste Water Facility on Young's Lane and last year the Town voted to rehab the Water Treatment Plant in order to better serve the residents of this town for the next 20 plus years. After many long years we saw growth within the Industrial Park and the future continues to shine bright in that area.

Unfortunately, one of the down sides of the 1980's was the destruction of the Town Hall as we knew it. While the Town has completed the removal of the burned out structure, many fond memories are held by the residents of the town as to the activities that took place in that building. The Board continues to respond to the need to provide a permanent location for the Town Offices, a study conducted during 1989 of the St. Mary's building provided a projected cost for rehab. At the present time we continue to pursue possible purchase, in addition to reviewing options as to new construction.

On the brighter side, the Selectmen have been discussing with the Police Department the possibility of constructing a new facility to house Police, Dispatch and temporarily the Ambulance Corps. As many of you have noticed the Town proceeded with the removal of the oil storage tank on Gerry Avenue in order to make the site more accessible for potential construction. Much work needs to be completed before the Board is in a position to provide you with a final proposal and cost figure, however, with all parties working together we feel that within the next several months we will have a reasonable proposal to lay before you at a Special Town Meeting.

As mentioned earlier we were most pleased to welcome aboard David Walker, who has taken over the responsibilities of the Highway Department. Dave brings with him a tremendous amount of Public Works experience and we feel that under his tutelage we are seeing a greater response to the Public Works requirements in town.

One of the items that you have before you this year is an Article regarding the Town assuming its own rubbish collection program. As you recall the Town contracted with Waste Management, Inc. for this service, however, as cost have continued to escalate we have seriously looked at the possibility of purchasing our own Packer, hiring personnel, and providing pick-up on our own. We strongly believe that such a program would not only be cost efficient for the Town of Newmarket, but better utilize the resources of the Highway Department manpower within the town. We hope that you will give this change serious consideration.

Also, last year we bid farewell to Margie Arnold, who held the position of Director of Recreation and Parks and extended a warm welcome to James Hilton, who assumed the position in August. Jim brings with him a great deal of enthusiasm and also some innovative programming and ways to reduce the overall cost of recreational programs and increase revenues. We were most please with one of his recent ventures, High Stakes Musical Chairs. We are sure that in the coming months and years that we will see further innovative programming that will bring more and more people into the realm of recreation activities.

We were sadden to see the departure of two of Newmarket's finest police Officers, as they pursued other careers in the law enforcement field. First, to Newmarket's long time son Lt. Timothy Russell who accepted the position of Chief in the Town of Henniker. Tim will be sorely missed in town, however, we are pleased to know that Newmarket has produced an excellent officer that embodies sound law enforcement abilities, in addition, Sergeant Chris Jackson left the force and prusued a position with the N.H. Department of Safety on the Highway Traffic Division. Chris long served the Town for 10 years. We wish both these men our heartiest congratulations and good luck within their chosen new endeavors.

Lastly, the Board was pleased to accept and lay before you the Charter Report, as formulated by the Charter Commission after many hours and evenings of debate, discussion and ultimate resolution. We hope that each and everyone of you will take the time to read this report as it is a significant document for how the town is to be governed in the years to come. The document may not be perfect, it may not

have everything that each and everyone of us wants to see in it, but we believe, as a Board of Selectmen, that this document is an excellent framework for the future of government in the Town of Newmarket. We encourage everyone to read this document.

As we move into the 90's various aspects of Town government will become more complex, it is important that we have in place a system of checks and balances, a system of management, and a system of response to the problems that lie ahead of us. The tasks are not easy, but cooperatively with everyone working together we feel that we can enter the 90's with great expectations for the Town of Newmarket.

Sincerely

Richard LaBranche
Leo Filion
Paul Dietterle
Arthur Beauchesne
John Fitzgibbon

REPORT OF THE AFFORDABLE HOUSING COMMITTEE 1989

Newmarket, An Assessment of its Affordable Housing Needs

INTRODUCTION

Newmarket, like most communities in New Hampshire, is trying to come to terms with several issues related to affordable housing.

The primary concern is a stable tax base, one that does not increase at rates that doubled annually. This has forced residents, young and old, to sell (or attempt to sell) and move elsewhere in the hopes of a stable tax rate. Newmarket is an old mill town with a rich history. However, this history, this sense of community is being lost because several generations of residents are forced to look elsewhere for "affordable housing". Newmarket's sense of community is quickly being replaced by a "bedroom community" attitude—Individuals with no sense community responsibility, and individuals who demand urban services in a rural setting.

The second area of concern is the Elderly. The elderly are typically retired individuals with a fixed income and no possible way to augment this income. The ever increasing taxes are forcing more elderly out of the homes they worked for and intended to retire in. As elderly sell their homes a new problem occurs - Stress on the limited supply of elderly rentals and gaining access to elderly accessible housing. The term accessible means a self-level access or an elevator; rent based on one's ability to pay, and secured for the elderly or handicapped. Newmarket has some of this type of housing, but it appears to be insufficient to meet the rising elderly populations needs.

The final area of concern is the low income families. Newmarket, like all communities, is responsible for supplying its fair share of the local and regional demand for all types of housing. This area of housing demand has grown proportionate to the inflated increases in the purchase prices and rent of homes. Newmarket must also address the need/demand for handi-capped accessible units.

AFFORDABLE HOUSING, A DEFINITION FOR NEWMARKET

According to the U.S. Dept. of Housing and Urban Development, affordable housing is "appropriate housing that can be purchased by people for a reasonable percentage of their income. A person with an 'average income' ought to be able to buy an 'average priced new home.' Generally speaking, housing is considered affordable when monthly shelter costs do not exceed approximately one-third of a person's monthly income." (HUD-898-PA(1),p. 1)

The State of New Hampshire defines affordable housing in RSA 204-C:56. RSA 204-C:56 includes:

1. Housing whose combined rental and utility costs or combined mortgage loan debt service, property taxes and required insurance do not exceed 30 percent of the gross income of persons of low or moderate income, as the case may be.
- IV. "Person of low income" means any single individual or any family whose gross income is less than 50 percent of the median income of, respectively, all single persons or families, adjusted for number or members, residing in the applicable geographical area of the state.
- V. "Person of moderate income" means any single individual or any family whose gross income is between 50 percent and 80 percent of the median income of, respectively, all single persons or all families, adjusted for number of members, residing in the applicable geographical area of the state.

The Newmarket Affordable Housing Committee found both of these definitions inadequate and adopted the following definition:

AFFORDABLE HOUSING: Rental: The ability of an individual(s) or family to provide for a safe, sanitary and long term shelter requirements where costs for said shelter, combined with utility expenses, does not exceed 30 percent of the gross income of the household.

Ownership: The ability of an individual(s) or family to purchase a safe, sanitary, long term, new or existing shelter where the cost of the mortgage, service debt, property taxes and required insurance does not exceed 33 percent of the gross income of the household.

This allows all types of housing stock and individuals/families to be considered under this definition.

Section 1. Housing Assessment

The primary objective in this section is to examine trends in the housing stock. Housing stock refers to the number of residential units and the types of structures these units are in. The analysis focuses on year-round housing. Seasonal units (summer homes) are not primary places of residence, so they are considered to be luxury items and are not included as an essential component of this study. Seasonal units are discussed only with respect to the conversions to year-round units.

HOUSING STOCK

In 1980 there were 1,859 year-round housing units in Newmarket. Between 1980 and 1988 1,576 new units were added to the housing stock. Table 1 shows the number and type of units added to the town between 1980 and 1988. Table 1 also shows the total number units by type as of May 1989.

There has been a 90 percent increase in the Newmarket's housing stock in eight years. Newmarket has grown faster than any other community in the region. A detailed breakdown of housing stock is given in Table 2.

The composition of the housing stock has changed dramatically in the last eight years. Table 2 depicts a dramatic increase in the single family attached (townhouse condominiums) and multi-family (duplexes and apartments) units. In 1989, this composed 59 percent multi-family and 41 percent single family detached units.

POPULATION AND HOUSING

In order to assess housing needs, it's important to examine population growth and changes in household size. Table 3 indicates population size and growth for Newmarket. Newmarket's household size has not followed the regional trend of smaller household size. Household size has remained relatively constant, approx. 2.4 persons per unit. This figure can be deceiving, there has been a national trend for smaller household sizes associated with single family homes and Newmarket is consistent with this trend. However, the household size of the multi-family unit has increased, dramatically changing the socio-economic structure of the community. Greater detail will be given to this topic later in this report.

As of 1988, roughly 296 extra units were available in Newmarket. This figure is not a true representation of housing surplus because people move where housing is available and there is a lag between build out and occupancy. Also, this figure is incomplete it does not indicate shortages of each type of unit, nor does it indicate whether the units are affordable to all residents.

HOUSING AFFORDABILITY

Housing affordability is simply the ability of all households to secure affordable housing. If there is such a problem, the lower-income households will be the households affected. While middle income households may have trouble purchasing houses, they are still able to rent some minimum of acceptable shelter.

Good data on household income are non-existent. All available income figures have been adjusted from the 1980 census.

Good data on housing costs are also scarce. Rental costs are more appropriate than purchase prices for an affordability study. Table 4 represents a breakdown of type of rental units, the average rent, and the high and low end of rental market. Table 5 represents the income required to afford the average rental unit.

Housing sales are primarily driven by the market. When the market demand weakens the unit price drops. However, the final cost has a low end ceiling associated with the fixed cost of the unit. Those fixed costs include: land price; structure cost; infrastructure improvements, and fees associated with the development. Table 6 indicates sales prices for transactions handled by the Seacoast Multiple Listing Service (MLS) in 1982, 1984, and 1986. These figures give a rough indication of housing price trends.

The MLS data should not be interpreted as average sales prices for single family detached homes. They are averages of all homes sales other than multi-family dwellings. Mobile homes are included in the MLS averages. Communities with a high percentage of mobile home sales will show lower sales prices.

The MLS average sales figures for 1986 and Bureau of Census income data for 1985 are used to estimate housing purchase affordability (see Table 7). Several assumptions were used to determine the income required to purchase the average priced home (MLS, 1986): a 10 percent downpayment, a 10 percent interest rate, a 30 year mortgage rate, mortgage insurance based on a 35-year-old home purchaser, and the actual 1986 full value tax rate.

Having an affordability gap does not necessarily mean Newmarket has an affordable housing problem. The affordability gap is merely a warning sign. However, the affordability figures are rough, at best, and limited to buyers who presently reside in Newmarket.

Section 2. Subsidized Housing

There are three types of subsidized housing programs available in Newmarket. The first type is publicly owned subsidized housing—federally owned units rented to qualifying households. The second and third types are Section 8 assistance programs—federal rental subsidies for qualifying low income households to rent privately owned housing units.

PUBLICLY OWNED SUBSIDIZED HOUSING

Publicly owned subsidized housing is federally owned, and is administered by the local housing authority. The Housing authorities provide financial assistance to recipients of the public housing by charging on 30% of their adjusted income for rent. There are a total of 50 publicly owned housing units in Newmarket. One quarter of the units (12) are one bedroom units that are used to house elderly or handicapped. However, these units are not federally designated elderly housing units and are open to all qualified individuals. This Elderly unit ration differs greatly from that of the Dover, Rochester, and Somersworth publicly owned housing. The Tri-City has 911 units of publicly owned housing with 607 reserved for elderly, this represents 66 percent of the units.

Section 8

The Section 8 housing program is federally funded and administered by the local housing authority. Section 8 allows private property owners to rent their property to low income households with the assurance of receiving their monthly rents. Applicants accepted in this type of program are given a certificate and must find safe, decent housing at fair market value within 60 days. At this time, if the property owner and housing authority agree on the program, a contract is signed. The participant's monthly housing cost is calculated based on the monthly rent (utilities included) and the tenant's adjusted income. The tenant makes monthly payments to the landlord and the housing authority pays the remaining balance. The Newmarket House is a privately owned apartment building with 20 units that is Section 8 qualified.

The Section 8 "New and Substantially Rehabilitated Housing Programs" provide federal funding to private developers and the local housing authority for construction of low income housing. In exchange for federal construction subsidies, owners of these developments are required to provide a percentage of units to low income households. The program is operated like publicly owned subsidized programs whereby local housing authorities screen applicants and serve as property managers of the projects. Presently, Newmarket is not actively participating in this program.

The Newmarket Housing Authority applies for grants under the Comprehensive Improvements Assistance Program (CIAP) through U.S. Department of Housing and Urban Development (HUD). These grants are used for renovating existing projects or modernizing living are used for renovating existing projects or modernizing living conditions. Additional support in the form of grants or services are provided by state agencies such as the Office of State Planning.

The New Hampshire Housing Finance Authority (NHHFA) currently sponsors a program that works with private developers. Developers receive tax exempt bond financing in exchange for supplying a percentage of their units for low income occupancy. The program is called 80/20 mixed income rental housing program. The program has been useful to middle income renters in areas where affordable housing has been scarce.

The housing development trust was created by NHHFA in 1984. It is a funding program using funds from the 80/20 program. The trust provides funds for owner occupied and rental housing proposals that benefit low income households. The need for these types of trust programs will increase as federal assistance diminishes and affordable housing remains a problem.

Also, the NHHFA sponsors the First time buyers program. This program is privately funded through the sale of low rate bonds and provides funding for first time buyers. Newmarket is a target community for this program. As a target community the qualifications for borrowing, down payments, income, and cost of the home is eased to allow for greater accessibility to these funds. For Newmarket this means more first time buyers.

Section 3. Impacts

As noted earlier, Newmarket has 59 percent multi-family units and 41 percent single family units. Also, Newmarket has 307 (36) of the student population from multi-family dwelling units and 545 (64%) of the student population from single family units (Newmarket SAU, Sept. 1989). These figures are statistically significant since the school budget consumes 70 percent of the total taxes. It is generally accepted that the average single family home does not pay for itself in taxes. In other words, the annual burden a single family home creates is more expensive than the annual taxes paid. One can easily cost out the tax deficit associated with students generated from multi-family dwellings.

Also, the multi-family units appeared to have a greater percentage of students enrolled in English as a Second Language and in the Special Education program. This compounds that tax deficit associated with multi-family units. At this date the school information is incomplete. Until a comprehensive study of the final school figures are completed the complete impact of multi-family unit generated students cannot be assessed. However, based on this limited information it is clear that multi-family units have a negative impact on the tax base.

Section 4. Conclusion

Newmarket housing and population growth has exceeded the growth rate of the region. A disproportionate number of multifamily units have been added to the housing stock. It should be pointed out that not all apartments (multi-family units) have a negative impact on the community. Elderly and College Student Housing does not impact the school portion of the budget. In conjunction with this growth, Newmarket has seen an increase of students generated from multi-family units; an increase in the special education and english as a second language program, and a dramatic increase in taxes.

Affordable housing is not only a town problem, it is a regional problem with regional repercussions. Newmarket has incentive zoning that allows for mobile homes, mobile home parks, cluster development, apartments and residential densities that surpass most of the urban centers of New Hampshire. Due to over inflated land values and "exclusionary zoning" in some of the surrounding communities, Newmarket has been forced to accept a majority of the "affordable housing" residents.

Elderly housing and assistance through tax abatement and education is critical. Newmarket's elderly need assistance in the form of tax reform/abatement and in elderly accessible and affordable housing. Newmarket should consider implementing density bonuses for elderly and fixed rent elderly projects. This bonus will reduce the per unit cost and allow for greater rent stability.

Public housing in Newmarket (the Newmarket Housing Authority) has a sufficient number of units or Section 8 certificates to supply the low income residents of Newmarket with units or rental assistance. However, this does not address the influx of non-residence seeking public housing. Also, the Newmarket Housing Authority and the general rental statistics show an inadequate supply of 3 and 4 bedroom units.

RECOMMENDATIONS

-The Town should establish an education outreach program for the elderly. This program should make them aware of the options available to them, including: the tax abatement program; available public elderly/handi-capped housing, and available private, fixed rent elderly housing.

-The Town should consider establishing density bonuses for fixed rent elderly housing developments.

-The Town should seek some form of tax relief from the State of New Hampshire. Newmarket is housing a majority of the affordable housing residents. This has caused a dramatic increase in the taxes. Tax reimbursement or tax support would help to offset the tax deficit.

-The Town should allow for the market to deal with the over-inflated home prices.

The Town should seek regional or state support for regional assessment of affordable housing and recommend the establishment of distribution system to insure no one municipality is over burdened by an imbalance of affordable housing stock.

-The Town should support future Newmarket Housing Authority applications for development of one bedroom units on Newmarket Housing Authority owned land. This new housing stock would augment the elderly housing stock.

This report is prepared for the Newmarket Board of Selectmen by the Newmarket Affordable housing Committee as established by Warrant article at the 1988 Town Meeting.

The Newmarket Affordable Housing Committee

Robert McCormick

Edward J. Wojnowski

Anne French

Ernest Clark

Robert Houseman

Carol Ross

Carol Ross

Ronald Lemieux

Table 1. Housing Type 1989 (May):

HOUSING TYPES 1989 (MAY):

	# of Units
Single Family Detached	1,368 41%
Multi-Family	1,957 59%

RESIDENTIAL BUILDING PERMITS (UNITS):

	Single Family Detached	Multi-Family Units
1980	38	34
1981	19	1
1982	9	40
1983	62	225
1984	69	9
1985	84	243
1986	67	252
1987	99	201
*1988	54	3
	<hr/> 568	<hr/> 1,003

*Growth ordinance adopted

SRPC, Demographic Profiles, May 1989

Tables 2 thru 7 available in Selectmen Office.

THE NEWMARKET CHARTER COMMISSION

At the Town Meeting on March 14, 1989 the residents of Newmarket voted (461 in favor and 290 against) for the establishment of a Charter Commission for the purpose of studying and making recommendations for a Municipal Charter. Six members of the Charter Commission were elected at that time and three members were appointed by the Board of Selectmen bringing the Commission into its full compliment of nine.

Commission members brought credentials of extensive experience in municipal affairs. Representatives with experience as Selectmen, School Committee, Budget Committee, and Zoning were members. Members with life long affiliation in Town, as well as, newer members of the community were elected and appointed.

The Charter Commission held nineteen meetings including three Public Hearings. Meetings were held with Department heads for information about how current government is working and what improvements were necessary. A meeting was held with the Chairman of Durham's Charter Commission, with the Municipal Association and members discussed town government options individually with many residents, as well as, other town officials. The Charter from a number of other towns were distributed and researched by the Commission members.

From the discussions and research conducted, members of the Charter Commission began to formulate a selection of elements of Town Government which would best meet the needs of Newmarket. These elements are combined in the Charter and Final Report which is being distributed with the Town Reports. These are the recommendations of the Charter Commission for our community.

The changes recommended by the Charter are significant. They are made, however, with the best possible intent toward providing an efficient and effective town government structure. The Charter Commission members were conscious throughout this process of the increasing complexity of the day to day operation of Town Government, which has become a multi-million dollar business. Care has been taken to retain the best parts of Town Government "tradition" through the continuation of a Budgetary Town Meeting.

The establishment of a Town Council which has the legislative authority for policy making can actually increase access and public participation. Town government needs to be responsive all year to the needs and wishes of the people - not just in March. The creation of this year round access will allow citizens to participate on a continuous basis by providing feedback to the Council on issues important to them. Citizen input is encouraged at all stages of the legislative process. There is important language in the Charter with regard to citizen concerns, initiative petition, referenda of Council action and, if necessary, recall of elected officials. The key, as always, is participation by the residents of the community and it remains the most important part of our Town's government structure.

The day to day administrative details of Town Government are best accomplished when done by a professional person with delegated authority to carry policy out. It is hoped that because of the changes being proposed in the Charter, including the Town Administrator, the Council will attract individuals from various backgrounds and interests to participate. The elected Council would be separated from the problems of day to day activity and *would be fully responsible to the voters.*

The change in fiscal year for the Town Budget from the current calendar year to July 1 - June 30 will allow the Town to budget ahead of the fiscal year and not three months behind. This should improve projections for the fiscal year, as well as, bring the Town into line with the School fiscal year. This should ease the situation of different spending cycles and should make trends in spending more predictable and in keeping with current tax collection timelines.

We all hope that this Charter, if adopted by the voters in March, will guide Newmarket into the Nineties and allow our town to deal with the important issues of population and industrial growth, with the ever changing characteristics of Newmarket, and will help to assure a high quality of life for everyone in our community.

The complete Charter proposed for the Town of Newmarket is printed separately with the Town Report. Copies are also available at the Town Offices. Under New Hampshire law voters will be asked to vote yes or no on the entire charter as presented. The vote will be by ballot on March 13th. There will be no opportunity for pro or con discussion on the floor of the Town Business meeting. Please take the time to become familiar with the Charter so that you can cast a well considered vote and feel free to contact members of the Charter Commission to answer questions or provide additional information.

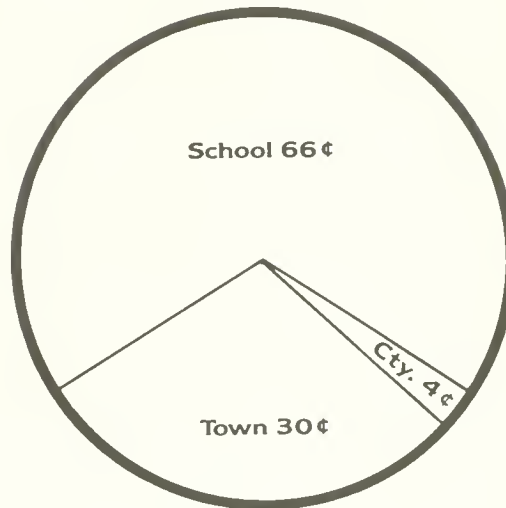
Respectfully submitted

THE NEWMARKET CHARTER COMMISSION

February 7, 1990

**NEWMARKET
TAX DOLLAR
1989**

SCHOOL	\$24.64
TOWN	\$11.04
COUNTY	<u>\$ 1.49</u>
1989 TAX RATE PER THOUSAND	\$37.17



**REPORT OF THE SELECTMEN
TO THE CITIZENS OF NEWMARKET
ANNUAL REPORT
FISCAL YEAR
JANUARY 1 TO DECEMBER 31, 1989
INVENTORY APRIL 1, 1989**

	1988	1989
Land	\$ 36,515,239.00	\$ 37,471,433.00
Buildings Residential	84,327,600.00	92,679,450.00
Manufactured	2,696,820.00	3,040,120.00
Comm-Industrial	26,707,600.00	27,873,550.00
Electric Plants	<u>1,785,000.00</u>	<u>1,785,000.00</u>
Valuation before Exemptions:	\$152,032,259.00	\$162,849,553.00
Exemptions		
Blind	75,000.00	45,000.00
Elderly	<u>170,000.00</u>	<u>1,277,440.00</u>
Net Valuation for Tax Rate	\$151,787,259.00	\$161,527,153.00

1987 TAX RATE 30.44

1988 TAX RATE 37.09

1989 TAX RATE 37.17

1989
TOTAL GROSS WAGES OF
ALL TOWN EMPLOYEES

Allen, Sandra	15.00
Alperin, Richard C.	400.00
Andrade, David R.	23,541.60
Archambault, Raymond F.	19,013.47
Arnold, Margaret L.	12,766.40
Barker, David F.	175.00
Beauchesne, Arthur R.	1,500.00
Beaudet, Lisa L.	14,817.33
Beckley, David B.	814.20
Beers, Wayne	18,667.33
Bender, Eldon	320.00
Bennett, Susan C.	16,165.61
Bentley, Constance	15.00
Bentley, Sherry T.	397.45
Bloom, Karen A.	278.40
Bloom, Ronald M.	30,874.80
Bloom, Vickie	10,372.91
Bryan, B. David	180.00
Burke, Christopher J.	1,610.00
Camire, Belinda A.	3,083.30
Carmichael, Jason	1,130.06
Carney, Timothy C.	7,829.50
Caron Michael J.	1,198.50
Catherwood, Catherine	344.18
Chapman Jr., Raymond	28,700.84
Chase, Wendy	12,980.32
Clark, Dana	440.50
Clark, Louise	527.00
Clark, Scott C.	9,600.00
Clark, Jr., Charles A.	1,000.00
Cohen, Allison B.	2,406.25
Comeau, Lisa R.	1,585.90
Copp Jr., Phillip R.	23,393.56
Coraluzzo, Michael G.	611.40
Corner, Mark R.	2,995.67
Cotton, Stephen R.	300.00
Currie, John B.	10,209.55
Cyr, Kevin	7,446.51
Daigle, Robert	280.00
Denyou, Michael	211.00
Descoteaux, Celeste M.	8,296.13
Dietterle III, Paul H.	1,125.00
Dodds, Helen	15.00
Drake, Glen R.	420.75
Druding, James	8,780.46
Dubbs, Jacqueline	16,841.05
Dyer, Manford B.	27,055.00
Edmunds, Alissa L.	1,380.75
Elliott, Michael T.	60.00
Filion, Leo P.	1,505.00
Fitzgibbon, John F.	1,125.00

Flaherty, Cary B.	210.00
Fotiades, Daphne	85.00
Franklin, Aisha N.	1,276.00
Gahan, Paul T.	33,190.80
Gibbs, Joyce J.	180.00
Gilbert Jr., Richard A.	1,946.85
Girouard, Leon H.	22,726.36
Goossens, Wendy A.	9,081.81
Hackett, Timothy	22,955.36
Hammer, Joyce M.	10,081.76
Hanley, Dennis	6,890.84
Harclerode, Richard D.	150.00
Harriman, Paul E.	15,800.00
Harvey, Judith	28,376.00
Hauschel, Johanne L.	500.00
Hawkes, Russell E.	110.00
Heyn, Andrea S.	6,195.54
Hilton, James A.	7,272.00
Homiak, Richard J.	150.00
House, Gary R.	220.00
Howcroft, Norman	400.00
Hughes, Richard D.	6,495.66
Jackson, Christopher	19,821.40
James, Jr., George B.	50.00
Jarosz, Candice	214.83
Jarosz, Vincent	423.18
Jones, Linda	399.12
Jordan Jr., Robert E.	1,306.90
Jordan, Robert	1,880.60
Kerekes, Leonard	18,181.14
LaBranche, Richard F.	1,875.00
Labrie, James R.	1,252.50
Laney, George F.	40,189.95
LaRoche, Raymond A.	120.00
Lemieux, Ron	20.00
Magnan, William E.	21,816.29
Mastin, Cindy-Sue	13,280.25
Mitrook, Melissa J.	16,173.71
Narsiff, Catherine M.	10,984.69
Narsiff, John J.	3,142.00
Nisbet, William S.	132.00
Ogren, Larss	5,364.88
Paquette, Katherine E.	548.75
Paquette, Kathleen A.	58.50
Parent, Everett E.	20,736.07
Parry, C. Robert	23,323.93
Pelczar, Helen	60.00
Pelletier, Debbie	70.00
Philbrick, Herbert	50.00
Pierce, David D.	19,250.04
Pomeroy, Sherry L.	15.00
Poulin, William P.	150.00
Pratt, Alan J.	18,347.92
Pratte, Dennis S.	2,182.88
Reed, Donna M.	240.00
Roulo, Maryann	784.00

Rousseau, Yvonne	15.00
Rowe, Bruce R.	19,338.00
Russell, Mathew T.	1,294.00
Russell, Timothy	22,394.24
Shaw, Priscilla	55.00
Simes, Jeffrey M.	22,023.32
Smith, Steven E.	5,950.54
Smith, Wyman A.	1,806.00
Southwell, John H.	1,452.83
St. Hilaire, Madeleine	18,562.05
Sturtevant, Lisa M.	927.12
Szabo, Michael A.	1,924.50
Szeliga, James F.	30,633.67
Szeliga, John P.	22,432.80
Taylor, Cori M.	1,620.50
Taylor, Debra L.	1,939.00
Tolman, Garth	2,803.51
Trial, Virginia M.	8,581.90
Walker, David G.	19,382.40
Walker, Richman	480.00
Walsh, Kevin.	5,945.97
Ward, John	70.00
Weill, Alexandra F.	1,894.50
Wharem Jr., Robert	45.00
Wihrialala, Mark	478.50
Willey, John D.	100.00
Willingham, Travis T.	498.00
Wojnowski, Edward J.	29,437.20
Zuk, Nicholas	70.00
TOTAL	\$993,250.21

1989 TOWN CLERK'S ACCOUNT

1989	Auto Permits	\$442,422.00
1989	Title Fees	2,370.00
1989	Dog Licenses	1,277.50
1989	Vital Statistics	2,574.00
1989	UCC Statement Fees	1,886.75
1989	Filing Fees	13.00
1989	Voter Registration Card Fees	12.50
1989	Dredge & Fill Permit Fees	34.00
1989	Bad Check Fees	228.00
1989	Peddlers & Junk Dealers License	10.00
1989	Pole Licenses	10.00
1989	Miscellaneous	626.75
TOTAL REMITTED TO TOWN TREASURER		<hr/> \$458,180.74

JUDITH HARVEY
TOWN CLERK

TAX COLLECTOR'S REPORT
Summary of Tax Account
for the Year Ended December 31, 1989

DEBITS	Levy 1990	Levy 1989	Prior
Uncollected Taxes as of—Beginning of Fiscal Year			
Property Taxes			629,455
Resident Taxes			11,799
Land Use Change Tax			10,970
Taxes Committed to Collector			
Property Taxes	5,988,824		
Resident Taxes	43,590		
Land Use Change Tax	133,850		
Yield Taxes	115		
Added Taxes			
Property Taxes		6,284	6,464
Resident Taxes		6,110	1,040
Bad Check Fee		118	
Overpayments			
a/c Property Taxes		18	7,200
a/c Resident Taxes			66
Bad Check Fees		71	
Interest Collected on Delinquent Taxes		44,427	
Penalties on Resident Taxes		560	25
TOTAL DEBITS		\$6,223,896	\$667,019

CREDITS	Levy 1990	Levy 1989	Prior
REMITTANCES TO TREASURER			
Property Taxes	5,120,765		629,938
Resident Taxes	35,480		4,800
Land Use Change	133,850		10,970
Bad Check Fees	118		
Jeopardy Tax	1,097		
Interest on Taxes	44,427		
Penalties on Resident Taxes	560		25
Discounts Allowed:		84,266	76
Abatements Made During Year			
Property Taxes		9,778	13,096
Resident Taxes		4,000	5,830

Uncollected Taxes – 12/31/89

Property Taxes	779,220	
Resident Taxes	10,220	2,280
Yield Taxes	115	
	<hr/>	<hr/>
TOTAL CREDITS	<u>\$6,223,896</u>	<u>\$667,019</u>

TOWN OF NEWMARKET

**Summary of Tax Sales/Tax Lien Accounts
for the Year Ended December 31, 1989**

DEBITS	—Tax Sale/Lien on Account of Levies Of—		
	<u>1988</u>	<u>1987</u>	<u>Prior</u>
Balance of Unredeemed Taxes— Beginning Fiscal Year		\$39,751	\$42,277
Taxes Sold/Executed to Town During Fiscal Year:	\$300,572		
Subsequent Taxes Paid:			
Interest Collected After Sale/Lien Execution:	8,602	3,451	12,171
Overpayment	100		
Redemption Cost:			
TOTAL DEBITS	<u>309,274</u>	<u>43,203</u>	<u>54,448</u>
CREDITS			
Remittance to Treasurer During Fiscal Year:			
Redemptions	\$127,403	16,404	19,527
Interest & Cost After Sale	8,602	3,451	12,171
Abatements During Year	77	55	22,752
Unredeemed Taxes End of Year	<u>173,192</u>	<u>23,293</u>	
TOTAL CREDITS	<u>309,274</u>	<u>43,203</u>	<u>54,448</u>

TOWN OF NEWMARKET

**Summary of Tax Sales Accounts
for the Year Ended December 31, 1989**

DEBITS	—Tax Sales on Account of Levies Of—		
	<u>1988</u>	<u>1987</u>	<u>Prior</u>
Balance of Unredeemed Taxes— Beginning Fiscal Year		\$15,964	
Taxes Sold/Executed to Town During Fiscal Year:			
Subsequent Taxes Paid:			
Interest Collected After Sale/Lien Execution:			
Redemption Cost:			
Overpayment			
TOTAL DEBITS		<u>15,964</u>	
CREDITS			
Remittance to Treasurer During Fiscal Year:			
Redemptions		\$15,050	
Interest & Cost After Sale			
Abatements During Year			
Unredeemed Taxes End of Year			
TOTAL CREDITS		<u>15,964</u>	

REPORT OF THE TRUSTEES' OF TRUST FUNDS

PRINCIPAL

PURPOSE	1/1/89 BALANCE	NEW FUNDS	PAID OUT	12/31/89 BALANCE
School District	91,500.00	25,000.00		116,500.00
Dispatch	4,000.00	5,500.00		9,500.00
Fire Dept.	11,804.16	6,000.00	(9,669.15)	8,135.01
Public Works	22,129.40	30,000.00		52,129.40
Water Works	155,088.34	13,000.00		68,088.34
Ambulance	18,099.17	6,000.00		24,099.17
Sewer	174,199.17	45,000.00		219,199.17
Police Department	10,999.17			10,999.17
Water 2	10,000.00	5,000.00		15,000.00
Library	11,000.00	82,500.00		93,500.00
Revaluation	0.00	25,000.00		25,000.00
Safety Building	70,000.00	10,000.00		80,000.00
TOTALS	478,819.41	253,000.00	(9,669.15)	722,150.26

INCOME

PURPOSE	1/1/89 BALANCE	INCOME	PAID OUT	12/31/89 BALANCE
School District	80,166.17	17,575.26		97,741.43
Dispatch	0.00	392.14		392.14
Fire Dept.	30,330.85	4,130.74	(30,330.85)	4,130.74
Public Works	710.32	3,239.11		2,949.43
Water Works	19,401.59	6,322.32		15,723.91
Ambulance	4,440.70	2,209.71		6,650.41
Sewer	42,723.12	21,266.14		63,989.26
Police Dept.	6,584.16	1,723.80		8,307.96
Water 2	3,102.04	1,284.47		4,386.51
Library	1,376.35	1,213.32		2,589.67
Revaluation	0.00	0.00		0.00
Safety Building	47,920.45	11,560.43		59,480.88
TOTALS	226,755.75	69,917.44	(30,330.85)	266,342.34

REPORT OF THE NEWMARKET HOUSING AUTHORITY

One Hundred and Ten (110) Newmarket families are currently being assisted by the Newmarket Housing Authority and Section 8 Existing Program. Additionally, in 1989, the Newmarket Housing Authority added to its program the management of 25 one bedroom units at 100 Main Street.

Locally referred to as Hotel Willey, 100 Main Street is now owned by the non-profit organization The Housing Partnership. The three building site will continue to offer affordable housing to Newmarket.

The office of the Newmarket Housing Authority is located in the center of the Great Hill Terrace neighborhood. The office is open daily 9:00 AM to 4:00 PM. The Authority is constantly seeking and screening eligible persons in need of assistance. Landlords to be placed on the apartment referral list are also needed. Information may be obtained by calling 659-5444.

Gross Income guideline for client eligibility are:

FAMILY SIZE	PUBLIC HOUSING	SECTION 8
1	\$20,600	\$12,900
2	23,550	14,700
3	26,500	16,550
4	29,450	18,400
5	31,300	19,850
6	33,150	21,350

The Newmarket Housing Authority Board of Commissioners (all volunteers) and Staff offering its assistance to your are: Chairperson, Robert Carroll, Vice Chairperson, Pamela Kaufman, Commissioners, William Pelletier, Frank Schanda, and Walter Schultz. Staff Members, Rick LaBranche, Madeline Richards, and Mimi Rubin.

The Housing Authority contributed \$10,887, in lieu of taxes, to the Town of Newmarket in 1989 in addition to utility user fees. The Authority and the Town have a solid working relationship, and the future looks promising.

Ernest A. Clark, II
Executive Director

REPORT OF THE CODE ENFORCEMENT OFFICER

Once again our economy has affected the Real Estate market causing havoc with the building industry. As indicated permit issuance and building starts were far below estimated figures. Experts are now predicting two to three years before an upswing in construction will be realized.

The Code Enforcement Office set-up is nearing completion. Many thanks to Mrs. Vickie Bloom for setting up the new filing system; affording a file for each parcel of property in Town. This took an extreme amount of effort and she should be commended.

Although building starts are down, this office has been very busy answering tenant; landlord; and abutters complaints, investigating and resolving wetlands; zoning; and health violations. This has proven to be a full-time job in itself.

Junk cars still seem to be finding their way into Newmarket. In order to prevent the Town from being a "Dumping ground" for area junk cars, this office is seeking the co-operation of each and every citizen to prevent and erracticate such occurances.

Contact was made with the State Department of public health for the conclusion of the cancer study. State Officials felt it is necessary to track Newmarket's cancer data for an additional year due to the fact that the entire state tracking system has only been in existance since 1986 and the more data that can be collected, the more accuracy the study will reflect. They assured this office that the study will be re-addressed prior to the summer of 1990.

Trash has been a large problem this year. A reminder to the public that trash storage and pick-up is governed by Newmarket's Trash Ordinance, in that, all commercial establishments and multi-dwelling units must have a covered dumpster available to its occupants and all single family and duplex dwellers must store their trash in covered containers. No trash is to be set out at the curb no earlier than 24 hours prior to pick-up.

I have seen marked improvment in the visual condition of the town during my two years as your Code Enforcement Officer, however, a little more effort should be applied to the older duplex and apartment buildings as some are in diplorable conditon. It will be one of my goals for 1990 to resolve these issues.

May each of you experience a healthy and happy year.

David Andrade
Code Enforcement Officer

**ANNUAL FIGURES
FOR NEW CONSTRUCTION**

CONSTRUCTION	NO. OF UNITS	CONSTRUCTION COSTS	NO. OF PERMITS	ANNUAL REVENUES
Single Family	34	4,496,563	34	6,777.50
Duplex	4	360,080	2	506.00
Condominiums	—	— — — —	—	— — — —
Apartment Buildings	—	— — — —	—	— — — —
Mobile Homes	6	173,900	6	392.00
New Commercial	—	— — — —	—	— — — —
Residential Alterations		525,695	50	1,967.80
Commercial				
Alterations		268,000	14	702.40
Garages/Barns		185,480	13	598.10
Storage Buildings		8,190	7	112.00
Renewals			28	700.00
Demolitions			4	17.00
Fire/Police Alarm			7	70.00
Pools		30,600	4	62.00
Grand Totals	44	6,048,508	169	11,904.80

REPORT OF THE POLICE DEPARTMENT

The year 1989 was not a very good year for the Police Department. It seems one thing after another happened to throw a wrench in the works, so to speak.

First, as you all know, Officer Pierce was involved in a terrible accident trying to apprehend a motorcyclist that was being chased by another Town, resulting in very serious injuries, including the loss of a leg and a finger as well as several broken bones. It is expected that he may not be able to return to duty until next Spring.

Then, Sergeant Chris Jackson, who has been with the Department for eleven years left to take a job with the N.H. Department of Safety as a Motor Vehicle Inspector.

Then, the straw that almost broke the camels back, Lt. Timothy Russell left to take on the position as Chief of Police in Henniker, N.H. Tim has well served the Department for seventeen years. Needless to say, replacing two officers the caliber and experience of those two men was no easy task.

But all was not "gloom and doom". We were extremely fortunate to have two officers that had been previously employed here, return. Kevin Cyr and Larss Ogren returned to the fold. After attending refresher training as required by the State, both Officers retained their officer certification, therefore not requiring the Town to send Officers to the Police Academy for a total of twenty weeks, thus losing the services of these officers during this time.

During this time, Officer Lenny Kerekes also left the Department to return home to Pennsylvania to join the Pennsylvania State Police. He was replaced by Officer Kevin Walsh, previously of the Durham Police Department. Again, we lucked out to get an experienced, certified officer with the qualities of Kevin Walsh.

Jim Szeliga was appointed Lieutenant, Kevin Cyr and Timothy Hackett appointed as Sergeants.

Phil Copp, as the juvenile Officer is doing an outstanding job, particularly with the D.A.R.E. (Drug Abuse Resistance Education) program within the school system.

All of this, I'm proud to say, without any interruption, or curtailing of services to the Town.

With the possibilities of a new Police Stat growing brighter on the horizon, and the return of Officer Pierce bringing us up to force, I can only hope that the coming year will be more tranquil.

Paul Gahan
Chief of Police

POLICE STATS

1987
6,206 ACTIONS

1988
7,098 ACTIONS

1989
7,293 ACTIONS

COURT CASES

550 CRIMINAL
1,242 MV

965 CRIMINAL
1,710 MV

804 CRIMINAL
1,300 MV

REPORT OF THE ANIMAL CONTROL OFFICER

This year the Animal Control Department received a total of 418 calls for 1989. The calls ranged from lost and found animals to a skunk with its head stuck in jar too loose horses. Complaints of loose dogs decreased while those of barking dogs increased.

As a reminder all dogs should be licensed in the month of April, a valid rabies certificate is required when obtaining a license. Also if your dog is spayed or neutered the fee is less. I.D. tags are recommended for cats with breakaway collars.

Please remember when walking your dog in a public area to keep the dog on a leash. This provides safety for your pet and shows respect for others.

Again, please remember that the animal control position is a part-time one and not all calls can be handled as soon as they are received. I look forward working with you in the upcoming year.

Jeffrey Simes
Animal Control

REPORT OF THE FIRE DEPARTMENT

1989 was a busy year for the fire department. Our number of calls increased to 229. There was an increase in the demand for services such as inspections, investigations and fire prevention programs.

The men of the department spent a lot of time this year in training. We had one member pass his firefighter 1 level and three others pass their Career level. There are two others enrolled in the Career level now. These are State Certified classes. We had 15 men spend a number of nights and weekends learning how to use our rescue tools, mainly the Jaws of Life and cutters.

This year we are planning on some project that will help the department and town in the future. One is to have our Engine 1 refurbished to bring it up to standards and make it last us another 10 to 15 years. Also, we would like to replace the windows in the Fire Station with new replacement windows. This will help with the heating of the building. It will also make a big improvement in the overall building, which is something that is needed very much.

I would like to thank the members of the department and their families for the work and support they have given this year.

Charles Clark
Fire Chief

REPORT OF THE DISPATCH CENTER

As has been the history for the past few years, Newmarket has seen rapid and continued growth. Along with that growth comes a greater amount of activity for all the town services. The number of calls handled by the dispatch center is up dramatically over past years.

Through dedication, hard work and cooperation by our dispatchers we have been able to handle the extra work. However, the time is fast approaching when extra help is going to be needed.

I would like to take this opportunity to thank all of the dispatchers for their selfless dedication to the dispatch center. I would also like to say thank you to their families for their understanding when their spouses, fathers and mothers had to work extra shifts to make things run smoother.

Lastly, I would like to thank all the separate department heads for their cooperation over the past year. And my sincere appreciation to the citizens of the Town of Newmarket.

Rosanne Gilbert
Chief Dispatcher

REPORT OF THE NEWMARKET AMBULANCE CORPS

How quickly a year goes by as we look back. The Town is still growing and so are we. At present we have 23 members counting the new applicants that are on probation. At a time when other towns are losing their volunteers we are thankful to be adding new ones to our squad.

We were toned out 279 times this past year. We transported 224 people. The others tones were for standby and nontransports, treating firemen at fires, etc.

We had full squads to stand by at the Musical Chairs, Sidewalk Fair and the Town Picnic to name a few. We help out at the Firemen's Christmas Party, worked on many Blood drives in the area and tried to be there when called upon to help out.

Our training is always ongoing, every month some of our members are attending classes to better their knowledge. We are pleased that we have members who will be taking an IV-Course in 1990. This means when completed and exams passed, they will be able to start IV's in the field, giving a better chance to patients who need this.

Our thanks to the Herb Grant Trust which enabled us to buy helmets for the Corp. Our thanks also to the Eagles Club for their continuing care and donations which helps us in training and in buying equipment. Our thanks to the Police, Fire and Dispatch for all their help.

Remember, dial 911 and stay on the line to give Dispatch as much information as you can

Jennie Griswold, President
Newmarket Ambulance Corps.

REPORT OF THE CIVIL DEFENSE

Another year has come and gone in the Town of Newmarket and we should be very thankful that we have not had any major disasters as other areas of the country have had. The destruction caused by hurricane "Hugo", the earthquake in California, and the flooding in the south should not be taken lightly. The lives lost and property destroyed should make us aware of how vulnerable we are. We need to prepare ourselves and our families for a disaster long before it happens. Families should sit down and discuss what they need to do during a disaster. Where is the safest place to be; do we need additional help or supplies; do we have flashlights and portable radios with good batteries if the power is out; do we have a place to go to keep warm and dry when the power is out. All of these questions need to be answered now not during a disaster. Animals also have to be taken care of, do you have an appropriate place for them.

In the event that you need to be evacuated to a shelter, some items that need to be taken are medications, sleeping bags or blankets and pillows if staying overnight, an extra set of clothes for each person, childrens items such as favorite toys or books to make them feel more secure, and baby items such as formula and diapers.

We all need to plan ahead for an emergency as there is no way of knowing when a disaster can strike. Our goal for this year is to help the residents of Newmarket become more aware of what they need to do in an emergency and also what they can do to assist the Emergency Departments during that time. I would like to stress again the fact that all residents should plan ahead.

Candy Jarosz
Director

REPORT OF THE RECREATION AND PARKS DEPARTMENT

The Recreation and Parks Department has always placed quality before quantity and this ideal is reflected in everything the department has been associated with. As your new director, I will continue this valuable tradition with an acute awareness that the more income that programs, grants, and fund raising brings into the department, the lower the recreation portion of the tax burden will be to you, the taxpayers. This direction will not bar anyone, child or adult, who wants to participate in our excellent programs, trips, or special events. It will call for other innovative funding techniques in lieu of additional taxes.

The Recreation and Parks Department has entered a growth period where more effective management and modernization will allow for better service, lower overhead costs, and more opportunities for less taxes. The budget will go up year after year but the taxed portion of this amount will go down. Our goal this year is simple: To do 100 things 1% better and a few things each year 100% better.

The Recreation and Parks Department is building strong ties to the schools, nonprofit groups, other community organizations and town departments, in the attempt to work cooperatively in a direction of better service to all. The department has also approached private business to lay the groundwork for additional recreation opportunities and to address our limited space problem. These arrangements will take advantage of excellent existing facilities on their off seasons or will secure space through additional revenues that will benefit both parties.

Your Recreation Commission is a very active group that is committed to the fullest development of leisure in structured classes, trips and tours, special events, as well as pristine parks, free for your enjoyment. They deserve all of your support and encouragement for continuing, year after year, to deliver the best in recreation to you, the residents. I would like to extend my thanks and appreciation to them for their support and excellent policy decisions. These dedicated individuals make my job a whole lot easier.

In closing, the key to a quality recreation and parks department is selected by the people of the community. This is your department. We want to hear from you about the good things we are doing and especially the bad so that we can do a better job. Write down an idea and call us or even drop it in the mail. This will keep us in tune to what you want and that is why we are here. Thank you again.

Serious About Fun
Jim Hilton, Director

REPORT OF THE BOARD OF TRUSTEES NEWMARKET PUBLIC LIBRARY 1989

During the 1980's, the Library has changed a great deal. Reroofing, brick repair, portico repair, and the addition of handicapped access and a second exit are the obvious exterior changes. Inside, the Tower Room, carpeted and repainted, has been transformed into a Children's Room. A fire alarm system has been installed, asbestos have been removed, plaster has been repaired. Exterior brick repair—a project of several years—is nearly completed. Additional fire protection in the basement may be necessary, due to changes in the State Fire Code. Cost estimates associated with this are not yet available.

The Library is now open 40 hours a week, with an evolving computerized information system, a photocopier for use by the general public, and the beginnings of an educational videocassette collection. Summer reading programs and pre-school story hours are well attended, and the Children's Room is used by the Rec. Dept. during hours when the Library is not open. Circulation of books and periodicals has doubled, as has the number of new users applying for library cards each year. A Library Expansion Committee convened in 1988 to look into solutions to overcrowding, and at the 1989 Town Meeting, it was voted to deposit \$80,000 into a Capital Reserve Fund for the purposes of library expansion.

The Trustees continue to work with an eye toward eventual expansion of the present building. Measures to deal with the present overcrowding include the construction of moveable storage, temporary workspace, and additional shelving. Sources of outside funding (State, private grants) are being considered. Application for such funds is anticipated when there are sufficient matching funds in the Library Capital Reserve.

The Library continues to be served by an excellent staff: Librarian—Sharon Kidney; Aides—Margaret Nash and Doris Mullen; Custodian—Roger Donovan. After much searching, the position of Assistant Librarian was filled by Bonnie Sonia in October. Now that the Library is fully staffed once more, it is hoped that additional Saturday open hours may be funded in 1990. This is in response to public usage trends.

The Trustees also would like to thank a number of individuals, including: David Pelletier (snow shoveling); Katheryn Farr (aide volunteer); Bob Turcotte (donated ceiling tiles replacing water damaged material); Janet Boyle (news writing); Kathy Couture, Dick Elliott and members of Girl Scout Cadette Troop #606 (painting Children's Room book bins, planing flowers); and Roger Donovan (on call for anything).

For much of the last decade, Trustee Lola Tourigney has been Treasurer, paying bills, monitoring the budget, and preparing reports. While she will remain a Trustee, she is handing over the checkbook and its headaches to Kris Carmichael. The many hours she has given to this job are only half the story. Lola sees the Library building as a town landmark and treasure; she sees the Library as providing a vital service available to all townspeople. For this, her fellow Trustees thank her.

Kristin Carmichael
Board of Trustees

CIRCULATION FROM JANUARY 1, 1989 TO DECEMBER 31, 1989

Adult fiction	6,409
Adult non-fiction	3,425
Juvenile fiction	7,147
Juvenile non-fiction	1,633
Audio and Video recording	127
TOTAL	18,741

NUMBER OF BOOKS PURCHASED

Adult collection	559
Juvenile collection	423
Audio and Video Cassettes	50

NEW LIBRARY CARDS

Adult borrowers	393
Juvenile (elementary and high school age)	106

Sharon Kidney
Librarian

NEWMARKET PUBLIC LIBRARY
STATEMENT OF RECEIPTS, EXPENDITURES
AND PROOF OF BALANCE
FOR FISCAL YEAR ENDED DECEMBER 31, 1989

Piscataqua Savings Bank		
Balance Dec. 31, 1988		8,942.01
Int. thru Dec. 31, 1989	668.13	
Jan. 14, 1989 Harmon Foundation	2,000.00	<u>2,668.13</u>
Balance		11,610.14
Expenditures		
Apr. 26, 1989 Libby Library Services		
Children's Encyclopedias	(443.75)	(443.75)
Balance Dec. 31, 1989	11,176.39	
Durham Trust Bank		
Balance Dec. 31, 1988		16,119.38
Interest Earned	1,456.23	<u>1,456.23</u>
Balance Dec. 31, 1989		17,575.61
Fleet Bank- N.H. Savings Account		
Balance Dec. 31, 1988		3,371.31
Interest Earned	517.89	<u>517.89</u>
Balance Dec. 31, 1989		3,889.20
Fleet Bank -N.H. Checking Account		
Balance Dec. 31, 1988		12,678.86
Receipts during 1989;		
Town of Newmarket	73,159.00	
Donations	396.16	
Miscellaneous Income	2,910.79	<u>76,465.95</u>
Total Receipts		89,144.81
Expenditures		
Personnel		
Librarian	14,057.00	
Assistant	2,950.35	
Aide	2,139.80	
Substitutes 1,203.80		
Janitor		2,505.00
FICA Expense		1,716.20
Retirement Expense		<u>362.31</u>
Total Personnel	24,934.46	
Operating Expense		
Telephone	617.55	
Oil	2,052.34	
Copier Expense	1,249.44	
Meetings/Mileage/Conventions	134.50	
Supplies	822.55	
Postage	224.74	
Books	15,204.98	
Audio/Visual	760.75	
Electricity	887.29	
Repairs (5000.00 incurred in 1988)	25,978.82	

Programs	606.96
Maintenance	347.11
Equipment	<u>1,966.02</u>
Total Operation Expense	51,257.06
Total Receipts during 1989	89,144.81
Less Expenditures	<u>76,191.52</u>
	12,953.29
Proof of Balance	
Balance per Bank Statement 12/31/89	17,030.64
Less checks outstanding	<u>- 4,077.35</u>
	12,953.29

Lola Sewall Tourigny
Trustee/Treasurer

REPORT OF THE CONSERVATION COMMISSION

This past year proved to be the most productive for the Conservation Commission since its inception in the early 1970's. Although at times the Conservation Commission had differences of opinion with other town boards, the accomplishments achieved will provide long term benefits for the residents of Newmarket.

In March of 1989, the towns people on the floor of town meeting, overwhelming approved a petitioned warrant article approving the transfer of fifty percent of the Land Use Change Tax into the Land Conservation Fund. The funds are allowed to accumulate from year to year and can be appropriated for projects that improve existing conservation lands, purchase an interest in lands determined to be environmentally sensitive or the associated costs in protecting the lands (ie. surveying, appraisals, attorney fees.) To date the Land Conservation Fund has accumulated between 60 and 65,000 dollars, a sum larger than the conservation commission ever anticipated for this past year.

The Conservation Commission intends to utilize a portion of the Land Conservation Funds for two future projects, the first being the Natural Resource Inventory and Longterm Conservation Plan. The Conservation Commission developed an outline of the information they would like to see included in the study and issued a press release, soliciting interest from environmental consulting firms. Six firms expressed an interest in the project and the Conservation Commission intends to have selected the firm just before Town Meeting. The Conservation Commission is in the process of completing interviews with the six companies. Secondly, the Parks & Recreation and Conservation Commissions received preliminary notification from the N.H. Department of Resources and Economic Development of a \$25,000.00 grant awarded by the National Park Service, Land & Water Conservation Fund. The Parks & Recreation Commission will receive \$20,000.00 towards the renovation of the Nichols Ave. athletic field while the Conservation Commission is slated to receive \$5,000.00 to be matched with \$8,000.00, for the development of two environmental education sites along the Piscassic River. The sites will serve as outdoor laboratories for the Newmarket Schools and such community groups as Boy Scouts, Girl Scouts, Senior Citizens and the 4-H.

During the past year several individuals and companies have contacted the Conservation Commission, expressing an interest in selling, donation or initiating a conservation easement on their property. The Conservation Commission has identified two properties as possible sites needing protection. One site is currently being subdivided into one small parcel with a residence while the remaining large parcel is unplanned for at this time. The second parcel is environmentally sensitive and the owners have expressed an interest in selling the property outright to the Town.

The Conservation Commission continues to work closely with several local, state and federal agencies on natural resource related issues. Even with the slow down of development, the Conservation Commission conducted seventeen field investigations in the area of development sites reviews and alleged pollution and contamination complaints. The Conservation Commission active role is the "watch dog" of the town's natural resources increased the public's awareness and resulted in heightened concern for the future development of the town. Of the seventeen field investigations conducted by the Conservation Commission, eight were initiated by the town's residents. The conservation Commission would like to take this opportunity to thank the residents of Newmarket for their continued support.

Chris J. Schoppmeyer
Chairman

REPORT OF THE NEWMARKET SEWER COMMISSIONERS

1989 was a year that saw a few problems for the Newmarket sewer system. During the year, rates were adjusted to reflect the increased costs associated with the federally mandated secondary treatment of waste water.

The primary focus of the Newmarket Sewer Commissioners during the 1990's will be the evaluation of two major projects:

1. The replacement of the Creighton Street pumping station.
2. The new de-watering and de-chlorination facility which is a continuation of the waste water treatment plant expansion facility.

The 1990 budget includes the costs associated with the design work for each of these two programs.

Meetings of the Sewer Commissioners are held on the first Monday of each month (except during the month of July) at 7:00 p.m. at the Wastewater Treatment Facility.

Nick Zuk, Chariman

Walter Schultz

John Ward

SEWER DEPARTMENT EXPENDITURES

DESCRIPTION	EXPENDITURES
Superintendent	0.00
Operator & Assistant	76,129.96
Other Labor	7,327.74
Rep To Main Lines	3,026.90
Rep To Laterals	471.30
Salaries Office	11,914.28
Retirement	1,322.86
Treasurer & Commissioners	1,140.00
FICA	6,833.66
Education	2,775.76
Health Insurance	10,362.32
Main Plant Electric	28,550.30
Main Plant Heating	7,232.43
Chemicals	3,924.00
Main Plant O & M	5,559.89
Creighton St. O & M	9,936.02
Telephone & Alarm	2,168.59
Insurance	107.19
Bay Road Electric	2,544.60
Bay Road Parts & Rep	40.70
Packers Falls Electric	784.52
Packers Falls P & R	24.04
Cedar St. Electric	2,332.37
Cedar St. Prts & Rep	628.82
Ght Prts & Repair	0.00
Sliding Rock Electric	606.72
Slid Rock P & Rep	209.78
Vehicle O & M	1,927.32
Office Supplies	790.37
New Equipment	23,410.00
Sewer Improvement	33,907.52
Capital Reserve	45,000.00
Computer	1,261.47
Mailing	828.25
Reimbursements	31.23
TOTAL	293,110.91

REPORT OF THE NEWMARKET WATER COMMISSIONERS

Voters at the 1989 Town Meeting authorized the Water Commissioners to spend up to 2.3 million dollars to retrofit the water treatment plant on Packers Falls Road.

The design work was done by the Dufresne-Henry Engineering Company of Manchester, New Hampshire and it was bid out in September, 1989.

Six firms bid on the project. Penta Corporation of Moultonboro, New Hampshire was the low bidder and was awarded the contract. Actual construction began in October and the old water works ceased operation on November 8, 1989.

The town has been supplied water from the Sewall and Bennett gravel-packed wells since that time. These wells will continue serving the town's needs until May, 1990 when the retrofitted plant is scheduled to go back on line with entirely new water treatment technology.

The Sewall and Bennett Well aquifers are maintaining their levels and no problems are anticipated if the retrofitted plant comes back on line as scheduled in May before peak summertime water demands return. If there is a delay in the return of the retrofitted water plant to the production of water, the Commissioners may call for water conservation methods this summer.

One of the prime reasons for doing the retrofit at this time is because it is possible to shut the water plant down completely for an extended period while the work is being done. This would not be possible in a few more years due to increasing water demands, and it would cost considerably more to retrofit the water plant while keeping it in production.

The following figures indicate the supply sources for Newmarket's water in 1988 and 1989 (in gallons):

Year	Treatment Plant	Bennett Well	Sewall Well	Total Gallons
1988	56,429,000 (34%)	47,143,000 (28%)	63,169,000 (38%)	166,741,000
1989	52,905,000 (30%)	59,168,000 (34%)	64,151,000 (36%)	176,224,000 (5.6% increase over 1988)

2300 feet of 10" water main were added to the Newmarket Water System in 1989 on Ladyslipper Drive in the Cheney Companies/ Sewell Farms Development—at no cost to the Water Department.

The Water Commissioners presently are meeting at the Newmarket Town Offices on the second Monday of every month at 7:00 p.m. When renovation of the Water Treatment Plant is completed, the meeting location will return to the Water Works building on Packers Falls Road.

Ron Bloom

WATER DEPARTMENT EXPENDITURES

DESCRIPTION	EXPENDITURES
Superintendent	26,939.30
Dues	473.50
Foreman	23,334.22
Laborer	3,707.30
Water Tests	3,062.50
Plant Operator	22,617.91
Chemicals	9,384.85
Power	32,323.06
Emergency Repair Plant	6,461.32
Telemetry	1,112.34
Repair to Service	5,008.43
Meter Labor	304.20
Meter Supplies	9,012.98
Cust Serv. Labor	1,821.32
Cust Serv Supply	2,796.59
Secretary	12,731.53
Treas & Comm	3,800.00
General Office	1,476.18
Retirement	1,277.80
Telephone Expense	2,075.28
Mailing	1,185.79
Heating Oil	1,440.99
Social Security	6,603.53
Vehicle O & M	1,897.31
B/Cross B/Shield	11,483.16
Insurance	279.21
Notes & Interest	114,856.83
Capital Reserve	13,000.00
Rep & Improvement	1,500.00
Contracted Services	3,627.38
Cap Expenditures	607.00
Computer	1,823.81
Refunds	42.04
Workmens Comp	0.00
Computer Sale	0.00
Transfers Water Construction	104,800.00
TOTAL	432,867.66

REPORT OF THE MOSQUITO CONTROL COMMISSION

Few people would disagree that 1989 was the worst year for mosquitoes in at least 30 years. Perhaps, it is more appropriate to state that it was a good year for mosquitoes and a bad year for mammals.

The 1989 season began in April in the usual fashion with no expectations for a "heavy" year. There was one exception. The salt marsh larval surveys revealed unusually high dip counts. Up to 200 larvae per dip were found in several locations. Normally in April, 10 larvae per dip are found. By late May, the effects of the mild winter and timely spring rains on the mosquito population became apparent. Tremendous numbers of adult mosquitoes hatched in the salt marshes and swamps everywhere. Second to the intensity of the seasonal assault was the public response to this onslaught. Mosquito control agencies across the country received prime time TV coverage. It was comforting to realize that we weren't alone. Residents' complaints increased more than 10-fold from previous years. Requests for additional spraying flooded our office. By June 1st, we all knew it was going to be a long season.

Periodic rainfall caused sporadic hatching in areas requiring additional larviciding. Therefore, weekly larval surveys were conducted to stay on top of breeding activity.

The past season, *Bacillus thuringiensis israelensis* or *Bti*, was used on all salt marshes and in many freshwater swamps. This product, a naturally occurring bacteria embedded on corn, is highly selective larvicide for mosquito larvae. Upon ingestion, *Bti* disrupts the pH and enzymes of the mosquito. Midgut paralysis results, causing feeding to stop. Death occurs within 24 hours. *Bti* does not affect mammals, including humans, beneficial insects, fish, birds, amphibians, crustaceans, mollusks, earthworms or flatworms. Increased use of *Bti* will replace any dependency upon conventional insecticides such as ABATE.

Once mosquitoes have emerged as flying adults, the truck mounted sprayer is employed. Routes are sprayed in the evening, beginning as early as 7:00 p.m. or in the morning, beginning at 4:00 a.m. Resmethrin insecticide was used this past season. This product is the safest adulticide available for mosquito control and does not have the accompanying odor characteristic of most insecticides.

Adulticiding begins each summer when sufficient numbers of adult mosquitoes are caught in the weekly traps. The N.H. State Pesticide Control Division wants proof that the need for adulticiding is based upon this data, not merely a political decision. Lack of mosquitoes is rarely a problem. Usually, the weather is the limiting factor. Cool temperatures, wind and rain are major influences, in addition to driver or vehicle availability. During 1989, adulticiding was done 25 times as opposed to 21 times in 1988. Residents who do not want their property sprayed must notify us in writing every year. Please send your correspondence to the Mosquito Control Department, 10 Front Street, Exeter, N.H. 03833 or 10 Central Road, Rye, N.H. 03870.

Currently, the town relies upon chemical control of mosquitoes. Insecticide use, whether it be chemical, bacterial or hormonal is labor intensive, costly and only a temporary solution. OPEN MARSH WATER MANAGEMENT, OMWM, is a natural approach to controlling mosquitoes which is being used successfully up and down the coast of New England. OMWM uses natural fish predators to reduce the mosquito population by providing access for these fish to areas on the marsh where mosquitoes are breeding. These fish, mummichogs, are indigenous to the salt marsh and each fish can consume 300-500 mosquito larvae per day, reducing the mosquito population by 97% or more. The success of OMWM is dependent upon the ability of the mummichog to reach mosquito breeding sites and the survival of adequate number of fish during dry periods.

Many marshes were grid ditched in the past, radically changing the habitat by artificially draining the entire marsh, creating the appearance of a lush green landscape. This seemingly rich environment is deceptive in that it is not necessarily an indication of a healthy marsh. Pools and pannes have been eliminated, removing essential spawning, feeding, wintering and nursery habitats from the ecosystem. OMWM restores this important diversity, re-attracting a variety of wildlife including the increasingly scarce black duck.

Since alterations must be designed according to specific characteristics found on each salt marsh, monitoring various physical, chemical and biological conditions for one season is necessary to establish the needs of a particular marsh. Site evaluation determines which marshes are suitable for management practices. Therefore, a site inventory and evaluation is essential in developing a management plan for any salt marsh site.

In Essex County, Massachusetts, where this program has already begun, the Massachusetts Audubon Society is a major supporter of the work because of its beneficial effect on bird habitats and populations. Retuning the salt marshes to a more natural state will give all species of plants, insects, fish and birds and equal opportunity for survival by not allowing one species an unnatural advantage. OMWM, a form of permanent mosquito control, offers many rewards for the environment. If these goals are to be achieved, continued support and awareness is needed. Questions, concerns and support (in all forms) are welcome. Please contact Sarah T. MacGregor at 964-9264.

Sarah T. MacGregor
Director

REPORT OF THE LAMPREY HEALTH CARE CENTER

The year, 1989, was a very exciting one for Lamprey Health Care in Newmarket. All during the year the community watched as progress was made toward the completion of the new medical facility on South Main Street. In July, the building was ready for occupancy and the move was made from 14 Elm Street to our bright, beautiful new medical facility.

The new building, which was officially opened and dedicated on October 5, 1989, is the fruition of a dream for Lamprey Health Care. It is through the hard work, support and dedication of hundreds of community volunteers, businesses and staff that this new quality medical facility is open in our community. The Eldridge Medical Building, named after our beloved Board President Doug Eldridge who passed away last year, is a facility and an accomplishment of which we should all be proud. It should serve the residents of Newmarket and surrounding communities for years to come.

The Board of Directors of Lamprey Health Care consists of community members from the towns we serve who have expertise in particular areas and bring the knowledge into the policy making for the "Health Center". Their dedication and commitment to Lamprey Health Care has been a driving force in making it a major health care provider in Southeastern New Hampshire.

A Citizens Advisory Committee, comprised of local residents who use Lamprey Health Care services or represent a particular segment of the population, meets quarterly to discuss services provided and ideas for new services, and they bring back community response to our programs. Their ideas, comments and suggestions affect not only the medical programs, but also the Senior Citizen Transportation Program, the Rockingham County Info-Center and the Tel-Med Program as well. Many individuals help Lamprey Health Care on a continuous basis to meet the needs of the communities we serve. They help with everything from conceptualizing programs, to helping with Operation Santa Claus, to organizing Spring House Tours.

From the Facility Committee who helped to design the building to the Fundraising Committee who helped to raise dollars to help to pay for the building, Lamprey Health Care is extremely grateful for everyone's efforts. An important thank you goes to Friends of Lamprey Health Care who helped to bring everything together so that Newmarket has a modern, quality medical building.

As Dr. Sally Oxnard, Medical Director of Lamprey Health Care said at the Open House in October, "We finally have a place to see our patients with respect, dignity and courtesy in pleasant surroundings. We have a home - a place to provide the same thoughtful, comprehensive medical care our patients deserve - but with adequate space for patient comfort".

Everyone at Lamprey Health Care wishes to thank the Town of Newmarket for its continued support, not just for the programs provided, but for giving the "Health Center" a place to call home.

Ann H. Peters
Executive Director

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Newmarket
Newmarket, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Newmarket and the combining and individual fund financial statements of the Town as of and for the year ended December 31, 1989, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Newmarket at December 31, 1989, and the results of its operations and the changes in financial position of its nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town at December 31, 1989, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

February 8, 1990

*Plodzik & Sanderson
Professional Association*

GENERAL PURPOSE
FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF NEWMARKET
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1989

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$1,473,242	\$541,222	\$2,839,861
Investments			
Receivables (Net of Allowances For Uncollectibles)			
Taxes	988,321		
Accounts		88,556	
Intergovernmental	15,000		
Other	2,054		
Interfund Receivables	75,566		9,585
Inventory		13,146	
<u>Other Debits</u>			
Amount To Be Provided For Retirement of General Long-term Debt			
TOTAL ASSETS AND OTHER DEBITS	<u>\$2,554,183</u>	<u>\$642,924</u>	<u>\$2,849,446</u>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 1,286	\$	\$ 3,024
Contracts Payable		8,073	94,167
Intergovernmental Payable	2,114,401		
Interfund Payables		9,585	37,659
Escrow and Performance Deposits			
Deferred Revenues			
Bond Anticipation Notes Payable			400,000
General Obligation Debt Payable			
Total Liabilities	<u>2,115,687</u>	<u>17,658</u>	<u>534,850</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Endowments			
Reserved For Encumbrances	80,436		
Reserved For Special Purposes			2,314,596
<u>Unreserved</u>			
Undesignated	358,060	625,266	
Total Equity	<u>438,496</u>	<u>625,266</u>	<u>2,314,596</u>
TOTAL LIABILITIES AND EQUITY	<u>\$2,554,183</u>	<u>\$642,924</u>	<u>\$2,849,446</u>

Fiduciary Fund Types Trust and Agency	Account Groups General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1989	December 31, 1988
\$1,372,164 247,384	\$	\$ 6,226,489 247,384	\$3,760,153 239,554
		988,321	739,992
		88,556	52,242
		15,000	13,566
		2,054	5,736
		85,151	168,922
		13,146	13,146
	<u>3,715,000</u>	<u>3,715,000</u>	<u>1,572,000</u>
<u>\$1,619,548</u>	<u>\$3,715,000</u>	<u>\$11,381,101</u>	<u>\$6,565,311</u>
\$	\$	\$ 4,310	\$ 3,510
		102,240	19,223
		2,114,401	1,878,698
37,907		85,151	168,922
143,084		143,084	108,734
			13,219
		400,000	193,000
	<u>3,715,000</u>	<u>3,715,000</u>	<u>1,472,000</u>
<u>180,991</u>	<u>3,715,000</u>	<u>6,564,186</u>	<u>3,857,306</u>
466,573		466,573	427,337
		80,436	43,660
971,984		3,286,580	1,198,133
		983,326	1,038,875
<u>1,438,557</u>		<u>4,816,915</u>	<u>2,708,005</u>
<u>\$1,619,548</u>	<u>\$3,715,000</u>	<u>\$11,381,101</u>	<u>\$6,565,311</u>

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

EXHIBIT B
TOWN OF NEWMARKET
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1989

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$6,191,566	\$	\$
Licenses and Permits	449,884		
Intergovernmental	395,335	73,210	2,986
Charges For Services	137,972	665,171	
Miscellaneous	187,499	57,752	33,864
<u>Other Financing Sources</u>			
Operating Transfers In	78,641	137,224	69,080
Proceeds of Long-term Debt			2,300,000
<u>Total Revenues and Other Financing Sources</u>	<u>7,440,897</u>	<u>933,357</u>	<u>2,405,930</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	1,003,911		
Public Safety	477,763		
Highways, Streets, Bridges	398,319		
Sanitation	463,304	223,327	
Health	33,286		
Welfare	57,582		
Culture and Recreation	189,014	76,212	
Miscellaneous	50,674	200,211	
Capital Outlay	110,437	19,990	583,892
<u>Debt Service</u>			
Principal	107,000	50,000	
Interest and Fiscal Charges	127,235	69,451	
<u>Other Financing Uses</u>			
<u>Operating Transfers Out</u>			
Interfund Transfers	243,159	127,080	
Intergovernmental Transfers	4,365,072		
<u>Total Expenditures and Other Financing Uses</u>	<u>7,626,756</u>	<u>766,271</u>	<u>583,892</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(185,859)	167,086	1,822,038
<u>Fund Balances - January 1</u>	<u>624,355</u>	<u>458,180</u>	<u>492,558</u>
<u>Fund Balances - December 31</u>	<u>\$ 438,496</u>	<u>\$625,266</u>	<u>\$2,314,596</u>

Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	December 31,	December 31,
	1989	1988
\$	\$ 6,191,566	\$5,790,701
	449,884	456,984
	471,531	528,556
	803,143	567,610
69,917	349,032	683,254
253,000	537,945	344,513
	<u>2,300,000</u>	<u>777,000</u>
<u>322,917</u>	<u>11,103,101</u>	<u>9,148,618</u>
	1,003,911	776,670
	477,763	408,973
	398,319	294,760
	686,631	710,256
	33,286	62,607
	57,582	54,099
	265,226	202,560
	250,885	205,041
	714,319	758,622
	157,000	108,200
	196,686	82,999
56,508	426,747	370,238
	<u>4,365,072</u>	<u>4,244,812</u>
<u>56,508</u>	<u>9,033,427</u>	<u>8,279,837</u>
266,409	2,069,674	868,781
<u>705,575</u>	<u>2,280,668</u>	<u>1,411,887</u>
<u>\$971,984</u>	<u>\$ 4,350,342</u>	<u>\$2,280,668</u>

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

EXHIBIT C
TOWN OF NEWMARKET
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1989

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$6,165,045	\$6,191,566	\$ 26,521
Licenses and Permits	457,800	449,884	(7,916)
Intergovernmental	460,483	395,335	(65,148)
Charges For Services	155,400	137,972	(17,428)
Miscellaneous	148,455	187,499	39,044
<u>Other Financing Sources</u>			
Operating Transfers In	72,000	78,641	6,641
<u>Total Revenues and Other Financing Sources</u>	<u>7,459,183</u>	<u>7,440,897</u>	<u>(18,286)</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	1,022,639	1,003,911	18,728
Public Safety	519,039	477,763	41,276
Highways, Streets, Bridges	451,613	398,319	53,294
Sanitation	488,173	463,304	24,869
Health	37,160	33,286	3,874
Welfare	34,915	57,582	(22,667)
Culture and Recreation	184,252	189,014	(4,762)
Miscellaneous	54,774	50,674	4,100
Capital Outlay	175,771	110,437	65,334
<u>Debt Service</u>			
Principal	147,000	107,000	40,000
Interest and Fiscal Charges	178,853	127,235	51,618
<u>Other Financing Uses</u>			
<u>Operating Transfers Out</u>			
Interfund Transfers	243,159	243,159	
Intergovernmental Transfers	4,365,072	4,365,072	
<u>Total Expenditures and</u>			
<u>Other Financing Uses</u>	<u>7,902,420</u>	<u>7,626,756</u>	<u>275,664</u>
<u>Excess (Deficiency) of Revenues and</u>			
<u>Other Financing Sources Over (Under)</u>			
<u>Expenditures and Other Financing Uses</u>	(443,237)	(185,859)	257,378
<u>Fund Balances - January 1</u>	<u>624,355</u>	<u>624,355</u>	
<u>Fund Balances - December 31</u>	<u>\$ 181,118</u>	<u>\$ 438,496</u>	<u>\$257,378</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$6,165,045	\$6,191,566	\$ 26,521
			457,800	449,884	(7,916)
	73,210	73,210	460,483	468,545	8,062
647,729	665,171	17,442	803,129	803,143	14
	57,752	57,752	148,455	245,251	96,796
<u>73,159</u>	<u>137,224</u>	<u>64,065</u>	<u>145,159</u>	<u>215,865</u>	<u>70,706</u>
<u>720,888</u>	<u>933,357</u>	<u>212,469</u>	<u>8,180,071</u>	<u>8,374,254</u>	<u>194,183</u>
			1,022,639	1,003,911	18,728
			519,039	477,763	41,276
			451,613	398,319	53,294
258,367	223,327	35,040	746,540	686,631	59,909
			37,160	33,286	3,874
			34,915	57,582	(22,667)
73,159	76,212	(3,053)	257,411	265,226	(7,815)
246,837	200,211	46,626	301,611	250,885	50,726
	19,990	(19,990)	175,771	130,427	45,344
10,000	50,000	(40,000)	157,000	157,000	
5,445	69,451	(64,006)	184,298	196,686	(12,388)
127,080	127,080		370,239	370,239	
<u>127,080</u>	<u>127,080</u>	<u>127,080</u>	<u>4,365,072</u>	<u>4,365,072</u>	<u>4,365,072</u>
<u>720,888</u>	<u>766,271</u>	<u>(45,383)</u>	<u>8,623,308</u>	<u>8,393,027</u>	<u>230,281</u>
	167,086	167,086	(443,237)	(18,773)	424,464
<u>458,180</u>	<u>458,180</u>	<u>458,180</u>	<u>1,082,535</u>	<u>1,082,535</u>	<u>1,082,535</u>
<u>\$458,180</u>	<u>\$625,266</u>	<u>\$167,086</u>	<u>\$ 639,298</u>	<u>\$1,063,762</u>	<u>\$424,464</u>

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

EXHIBIT D
TOWN OF NEWMARKET
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1989

	Fiduciary Fund Type	
	Nonexpendable	
	Trust Funds	
	<u>Town</u>	<u>Library</u>
<u>Operating Revenues</u>		
New Funds	\$ 22,825	\$ 2,000
<u>Operating Expenses</u>		
Administrative Fees	2,781	
Scholarships	3,450	
Library		434
Cemetery	5,279	
<u>Total Operating Expenses</u>	<u>11,510</u>	<u>434</u>
<u>Operating Income (Loss)</u>	<u>11,315</u>	<u>1,566</u>
<u>Nonoperating Revenues (Expenses)</u>		
Interest Income	35,390	1,996
Gain on Sale of Securities	10,368	
Operating Transfers Out	(21,399)	
<u>Total Nonoperating Revenues</u>	<u>24,359</u>	<u>1,996</u>
<u>Net Income</u>	<u>35,674</u>	<u>3,562</u>
<u>Fund Balances - January 1</u>	<u>402,276</u>	<u>25,061</u>
<u>Fund Balances - December 31</u>	<u>\$437,950</u>	<u>\$28,623</u>

Totals (Memorandum Only)	
December 31, 1989	December 31, 1988
<u>\$ 24,825</u>	<u>\$ 8,800</u>
2,781	2,303
3,450	4,002
434	26
<u>5,279</u>	<u>5,611</u>
<u>11,944</u>	<u>11,942</u>
<u>12,881</u>	(<u>3,142</u>)
37,386	33,665
10,368	1,803
(<u>21,399</u>)	(<u>28,369</u>)
<u>26,355</u>	<u>7,099</u>
39,236	3,957
<u>427,337</u>	<u>423,380</u>
<u>\$466,573</u>	<u>\$427,337</u>

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

EXHIBIT E
TOWN OF NEWMARKET
Combined Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1989

	<u>Fiduciary Fund Type</u>	
	<u>Nonexpendable</u>	
	<u>Trust Funds</u>	
	<u>Town</u>	<u>Library</u>
<u>Sources of Working Capital</u>		
<u>Operations</u>		
Net Income	<u>\$35,674</u>	<u>\$3,562</u>
 <u>Elements of Net Increase</u>		
<u>(Decrease) In Working Capital</u>		
Cash	\$49,242	\$3,562
Investments	7,831	
Due To Other Funds	(21,399)	
 <u>Net Increase In Working Capital</u>	<u>\$35,674</u>	<u>\$3,562</u>

Totals (Memorandum Only)	
December 31, 1989	December 31, 1988
<u>\$39,236</u>	<u>\$3,957</u>
\$52,804	\$3,867
7,831	90
(<u>21,399</u>)	<u> </u>
<u>\$39,236</u>	<u>\$3,957</u>

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

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Governmental Reporting Entity

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

B. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Public Library, Conservation Commission, Water Front

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

Improvement, Town Hall Fire, Town Hall Memorial, Water Department, and Sewer Department Funds.

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

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers Performance Bond Funds are shown in this fund type.

ACCOUNT GROUPS (FIXED ASSETS AND LONG-TERM LIABILITIES)

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

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

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, Capital Projects, Expendable Trust, and Agency Funds are maintained and reported on the

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1989, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$399,577
Beginning Fund Balance -	
Reserved For Encumbrances	<u>43,660</u>
Total Use of Beginning Fund Balance	<u>\$443,237</u>

E. Fund Balance

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that that portion is not appropriable for expenditures, is shown as reserved.

Reserved for Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1989 is detailed in Exhibit A-2 and totals \$80,436.

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

Other Reserves

Other reserves used by the Town include Reserve for Special Purposes (which includes Capital Reserve Fund balances) and Reserve for Endowments.

F. Cash and Investments

At year end, the carrying amount of the Town's deposits is \$6,226,489 and the bank balance is \$8,007,757. Of the bank balance, \$1,559,453 was covered by Federal depository insurance and \$6,448,304 was uninsured.

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

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

Investments in all instances are stated at cost or, in the case of donated investments, at market value at the time of bequest or receipt. Investments at year end are as follows:

<u>Trust Funds</u>	<u>Carrying Amount</u>	<u>Market Value</u>
Corporate Bonds	\$ 7,041	\$ 6,799
Corporate Stocks	46,206	60,926
Other Investments	<u>194,137</u>	<u>196,217</u>
<u>Totals</u>	<u>\$247,384</u>	<u>\$263,942</u>

G. Accumulated Unpaid Vacation and Sick Pay

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Union and non-union employees may accumulate up to 90 days sick leave at a rate of 11 and 12 days per year, respectively. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is indeterminable.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

H. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

I. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Newmarket School District and Rockingham County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

J. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Newmarket annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. This practice is consistent with the previous year.

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.

Interest of 12% is charged on property taxes unpaid after December 22, 1989.

A partial payment of the taxes assessed on April 1 is computed by multiplying the prior year's assessed valuation by one half of the previous year's tax rate, and is due on July 1.

A payment of the remainder of the taxes assessed on April 1, less the payment due on July 1, is payable on December 1.

Interest of 12% is charged on property taxes unpaid after July 1, 1989 and December 22, 1989.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1989 was \$200,635 and expenditures amounted to \$239,564.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

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

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

K. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

L. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1989 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$75,566	\$
Special Revenue Fund		9,585
Capital Projects Fund	9,585	37,659
Trust Funds		<u>37,907</u>
<u>Totals</u>	<u>\$85,151</u>	<u>\$85,151</u>

M. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

N. Comparative Data

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

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

NOTE 2 - CHANGES IN LONG-TERM DEBT

A. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1989.

General Obligation Debt Payable January 1, 1989	\$1,572,000
New Debt Incurred	2,300,000
General Obligation Debt Retired	(<u>157,000</u>)
General Obligation Debt Payable December 31, 1989	<u>\$3,715,000</u>

General obligation debt payable at December 31, 1989 is comprised of the following individual issues:

\$800,000 1985 Sewer Construction Bonds due in annual installments of \$40,000 through February 15, 2005; interest at variable rates from 8.80% to 9.00% (This issue is being serviced - principal and interest - by the Sewer Department Fund)	\$ 640,000
\$95,000 1985 Water Improvements Bonds due in annual installments of \$10,000 through July 15, 1994 and a final payment of \$5,000 on July 15, 1995; interest at variable rates from 6.25% to 9.00% (This issue is being serviced - principal and interest - by the Water Department Fund)	55,000
\$100,000 1988 Road Construction Notes due in annual installments of \$20,000 through May 20, 1993; interest at 6.11%	80,000
\$437,000 1988 Road Construction Bonds due in annual installments of \$37,000 in 1989, \$35,000 in 1990, \$30,000 through 1998 and \$25,000 through 2003; interest at variable rates from 6.95% to 7.55%	400,000
\$240,000 1988 Landfill Bonds due in annual installments of \$20,000 through 1992, \$15,000 through 2004; interest at variable rates from 7.50% to 7.62%	240,000

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

\$2,300,000 1989 Water Facility Reconstruction Bonds due in annual installments of \$115,000 through 2010; interest at variable rates from 6.80% to 6.875%	<u>2,300,000</u>
<u>Total</u>	<u>\$3,715,000</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1989, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1990	\$ 125,000	\$ 195,487	\$ 320,487
1991	235,000	253,667	488,667
1992	235,000	236,810	471,810
1993	230,000	219,780	449,780
1994	210,000	203,194	413,194
1995-2010	<u>2,680,000</u>	<u>1,361,779</u>	<u>4,041,779</u>
<u>Totals</u>	<u>\$3,715,000</u>	<u>\$2,470,717</u>	<u>\$6,185,717</u>

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

Legal Debt Margin

According to State Law, Town borrowing (exclusive of Water and Sewer Bonds or Notes properly approved under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At December 31, 1989, the Town of Newmarket is using an equalized value of \$310,916,206 and a legal debt margin of \$5,441,033.

B. Capital Lease Agreements For Equipment

The Town had entered into lease-purchase agreements for public works equipment and a fire truck, which provided for annual principal and interest payments. The balance owed on these leases were all paid off in 1989.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

NOTE 3 - DEFINED BENEFIT PENSION PLAN

Most Town of Newmarket full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended December 31, 1989 was \$882,357; the Town's total payroll was \$994,479.

All Town full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to 1/60 of the employee's average final compensation multiplied by years of service. After attainment of age 65, the payment by the retirement system is reduced to 1/66 of the average final compensation. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 5.0% of their salary to the plan; police contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 5.53% for police and 2.67% for all other employees through June 30, 1989. From July 1, 1989, the Town's contribution rates were 6.23% for police and 2.48% for all other employees. The contribution requirements for the year ended December 31, 1989 were \$86,221, which consisted of \$31,517 from the Town and \$54,704 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1987 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$633,344,000. The system's net assets available for benefits on June 30, 1987 (valued at market) were estimated at \$792,615,988, leaving no unfunded pension benefit obligation. The percentage that the Town of Newmarket has in relation to the entire plan cannot be determined.

NOTE 4 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1989 are detailed as follows:

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery	\$258,024	\$115,768
Scholarship	61,409	2,749
Library	10,000	18,623
<u>Total Nonexpendable</u>	<u>\$329,433</u>	<u>\$137,140</u>
	<u>Expendable</u>	
<u>Capital Reserve Funds</u>		
School District	\$	214,241
Fire Department		12,266
Public Works		55,079
Water Works I		83,812
Ambulance		30,750
Sewer		283,188
Police Department		2,799
Water 2		19,387
Library		96,089
Safety Building		139,481
Dispatch Equipment		9,892
Revaluation		25,000
<u>Total Expendable</u>		<u>971,984</u>
<u>Total All Trust Funds</u>		<u>\$1,438,557</u>

NOTE 5 - LITIGATION

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

It is a complicated case. The Town may be required to expend funds totaling between \$1,000,000 and \$2,000,000 for the closure and remediation of the site. The final amount will depend on the outcome of studies designed to determine the amount of remediation required to bring the landfill within the clean up standards required by both the State and Federal governments.

In any event, it is expected that the Town will likely incur costs in the range of \$100,000 to \$200,000 in 1990, with the final and larger costs being incurred when ultimate clean up standards have been established.

A potential unasserted claim is that of the United States Environmental Protection Agency. Apparently, if the enforcement of this agency becomes involved in the takeover of this site, it is likely that the costs will be higher than the above estimates.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1989

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

The Town is contesting the above matter vigorously through the judicial process. However, in the event of an adverse verdict against the Town, said claim could be in the range of \$500,000.

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

VITAL STATISTICS

MARRIAGES
REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1989

DATE OF MARRIAGE	PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE
JANUARY		
2	Exeter, NH	Eddie Lynn Williams Lenore Marie Hilliard
9	Newmarket, NH	Matthew Justin Burke Gerianne Verla
14	Newmarket, NH	Thomas Bryan Rothery Patricia Lee Loranger
21	Durham, NH	John E. Bassett Christine L. Smith
February		
4	Hampton, NH	Allan E. Lovering Mary Theresa Costello
4	Salem, NH	Marc Tsagaris Elizabeth Moisan
11	Greenland, NH	Wesley Andrew Miller Bethia Jane Philbrick
14	Newmarekt, NH	Stephen Charles Keenan Marilyn P. Adams
March		
11	Portsmouth, NH	Harlan Todd Mosher Particia Virginia Kingston
24	Portsmouth, NH	Joseph DeWitt Carew Karen Marie Devlin
25	Exeter, NH	Thomas A. Klingelhoefor Lisa A. Maxwell
April		
1	Newmarket, NH	Chay Chanthapho Thavone Meksauanh
1	Newmarket, NH	Christopher John Pullo Robin Julie Weit
2	Hampton, NH	Bruce S. Bosinger Holly Rossignol
8	Newmarket, NH	Douglas Q. Abraham Debra J. Quirk
8	Exeter, NH	Richard Mark Whitney Jessica Louise Johnson
16	Newmarket, NH	Michael Andry Joyce Louise Dunn
22	Newmarket, NH	Robert Wayne Pechacek Patricia Ann Tremblay
29	Porstmouth, NH	John D. Fincher Carlene M. Thompson
May		
6	Durham, NH	Shaun Eric McLean Robin L. Lemieux
12	Newmarket, NH	Gary Dean Foltz Patricia Mary Gartner
13	Exeter, NH	Roy Beck Peterson Patricia Marie Hughes

13	East Kingston, NH	Ronald F. Guile Christina Marie Dube
14	Hampton, NH	James Wilbert Street, II Katherine A. Genove
20	Newmarket, NH	Milton John Trenholm Cheryl Gayle Clark
27	Portsmouth, NH	Trent Don Coursey Suzette Marie Peterson
27	Rindge, NH	Thomas Edwin Larson, Jr. Paula Maria Salonen
27	Exeter, NH	Larry Allen Wickens Kathleen Holly Kingsbury
27	Durham, NH	Phillip John Allard Margaret Haney
27	Newmarket, NH	Robert G. Beauchesne, Jr. Susan J. Schuster
31	Groveton, NH	Peter John Shannon Shari Ann Eckert
June		
3	Newmarket, NH	Bruce W. Hawkins, Jr. Lori Ann Canfield
10	Candia, NH	Glenn Matthew Call Deanna Marie Kucharski
10	Newmarket, NH	Phantha T. Lottasen Heidi Lee Markie
10	N. Hampton, NH	Robert N. McAllister, Jr. Janet Lynn Keen
16	Newmarket, NH	Yvan Andre Robitaille Sheryll Jean Matthews
24	Newmarket, NH	Steven Leo Labbe Linda Ann Hall
30	Newmarket, NH	James Paul Lockett Susan Frances Kolb
July		
1	Newmarket, NH	Arthur B. Dolliver, Jr. Julienne M. Thornbro
1	Portsmouth, NH	Aaron Kendrick Palmer Jacqueline Esther Nims
1	Stratham, NH	Richard P. Gast Tamara Anne Menhorn
8	Rochester, NH	Stanley Frank Stec Theresa L. Huppe
8	Exeter, NH	Raymond Anthony Miller Lisa Blanche Braley
8	Barrington, NH	Robert Earl Hawkins, Jr. Thelma M. Rousseau
15	Hampton Falls, NH	Michael Walter Frost Donna Elica Butcher
16	Exeter, NH	Guy Edward Howes Michele Ann Keller
18	Newmarket, NH	Rodney J. Bishop Lisa Ann Keenan
24	Durham, NH	Mahdi Bosli Donna Marie Rella
29	Newmarket, NH	Marc Albion Dole Wanda Lou Hoyt

August		
5	Hudson, NH	James Benjamin Hunter Cynthia Lee Ann Clark
5	Greenland, NH	Stewart Charles MacLehose Kathleen Lynn Hayden
9	Newmarket, NH	Daniel Scott Bramwell Christina Xenofon Fotinos
12	Swanzy Ctr., NH	Uri zorach Evron Stephanie Marie Foote
12	Pease AFB, Ports., NH	Michael P. Bogan Sherri L. Richardson
12	Newmarket, NH	Shawn Francis Dean Kathleen Anne Marie Wescott
13	Newmarket, NH	Bounpheng Vongsa Laong Devane Chanthapho
18	Newmarket, NH	Arthur Stanley Miesowicz Carole Judith Smith
19	Whitefield, NH	Bert Loring Robbins Toni Lan Benedict
19	Exeter, NH	Christopher A. Dunkerley Theresa Elaine Guilfoyle
26	Newmarket, NH	Raymond F. Archambeault Susan A. Brady
26	Nottingham, NH	Donald Edward Bigos, II Heather Mae Batchelder
26	Hampton, NH	Kenneth Gean Rondeau Patricia Marie Crenshaw
27	Brentwood, NH	Scott C. Prina Elizabeth A.Lamarre
September		
9	Portsmouth, NH	David Leif Gerjuoy Jody Grimes
9	Portsmouth, NH	August William Kurdt Lisa Marie Meyers
16	Newmarket, NH	Patrick Joseph Augustyn Julie Ann Bentley
16	Portsmouth, NH	Thomas Michael McFarlane Teresa Ann Curran
16	Stratham, NH	Lee Alan Ramsdell Susan Diane Dean
23	Portsmouth	René Damase Cyr II Kelly-Jo Cross
23	Newmarket, NH	Christopher A. Georgiou Suzette Anna King
23	Newmarket, NH	Matthew Randall Parker Lisa Reneé Sack
23	Goffstown, NH	Michael Gary Lull Noreen Cummings
24	Epping, NH	James Michael Hogan Kimberly Ann Castagna
24	Portsmouth, NH	Roland Joseph DuBois Heather Ann Visuri
29	Durham, NH	Brian Sidney Beers Suzanne Elizabeth Briggs
30	Rye Beach, NH	Joseph Thomas Fraval Kathryn Marie Whitenack

October		
7	Newmarket, NH	Louis E. Lambert Irene Lambert
7	Manchester, NH	Roland Claude Bergeron Gail Mary O'Connor
7	Portsmouth, NH	Peter George Trottier Holly Elizabeth Anderson
7	Durham, NH	Terry Michael Lang Daina Lynn Anderson
7	Newmarket, NH	Chanthasone Soukaseum Phaphatsone Khamvongsa
7	Newmarket, NH	Michael Joseph Webber Tammy L. Clark
8	Newmarket, NH	Thomas Lance Patterson Shireley Dawn DeWitte
14	Newmarket, NH	Glenn Michael Dodds Vicki René Dean
20	Rye, NH	Leonard Best, Jr. Teresa Mitchell
28	Newmarket, NH	Richard Michael Malasky Kimberly Sue Hartwell
December		
22	Newmarket, NH	Gregory Charles Thorne Susan Elaine Ampelas
30	Epping, NH	Daniel Albert Bilodeau Carole Michele Warner
31	Newfields, NH	Kevin Arthur Whitney Julie M. Bristol

BIRTHS
REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1989

DATE OF BIRTH	NAME	PLACE OF BIRTH
Janaury		
1	Laura Hope Weigle	Exeter, NH
6	Phon Phomp Luasouvanh	Exeter, NH
7	Amy Lynn Shevenell	Exeter, NH
11	Jacqueline Denise Prendergast	Portsmouth, NH
12	Brittany Mae Taylor	Exeter, NH
14	Entina Bounnavong	Exeter, NH
17	Oscar Victor Restrepo	Exeter, NH
17	Adam Joseph Deem	Exeter, NH
17	Alison Marjorie Rock	Exeter, NH
17	John Robert Wentworth III	Dover, NH
20	Frank Royce Walton IV	Portsmouth, NH
24	Taylor Jaymes Colella	Portsmouth, NH
30	Peter Harrold Nostrom	Portsmouth, NH
February		
7	Brittany Ann Rothery	Exeter, NH
8	Amy Elizabeth Jordan	Exeter, NH
25	Ian Nelson Young	Exeter, NH
March		
1	Danielle Marie Plouffe	Portsmouth, NH
2	Lauren Catherin McAdoo	Portsmouth, NH
3	Sean Michael Ames	Exeter, NH
4	Athiya A. Souphakhot	Exeter, NH
9	Peter Valention Rizzo, Jr.	Exeter, NH
16	Corinne Abigail Houghton	Dover, NH
16	Geneva Schneider Cegelis	Dover, NH
22	Brian Paul Morganelli	Exeter, NH
23	Elizabeth Sheryl True	Portsmouth, NH
24	Tommy Chanthaboune	Exeter, NH
29	Donald Phillip Fuller III	Exeter, NH
30	Kyle Eric Sanderson	Exeter, NH
April		
2	Chelsea Wynne Flaherty	Portsmouth, NH
2	Sean Coleman Flaherty	Portsmouth, NH
3	Kayla Michelle Flagg	Exeter, NH
4	Patrick David George	Dover, NH
7	Kristen Rachel Poitras	Exeter, NH
7	Jessica Ann Cushing	Portsmouth, NH
7	Ashley Nicloe Blouin	Dover, NH
10	Brittany Nichole Elmore	Portsmouth, NH
12	Jannell Hulda M. Lovely	Exeter, NH
17	Nathan James Cavers	Portsmouth, NH
18	Mark Robert Richards	Rochester, NH
26	Matthew Patrick Coffey	Exeter, NH
27	Taylor Daivd Trial	Portsmouth, NH
May		
3	Amy Lynn Lablance	Exeter, NH
4	Ashley Kristine Bigley	Portsmouth, NH
8	Claire Regina Eisenberg	Concord, NH

9	Bethany Rae Johnston	Portsmouth, NH
12	Nicole Marie Mattingly	Portsmouth, NH
13	Jonathan Charles Colby	Exeter, NH
17	Nicolette Ryan Tucker	Portsmouth, NH
17	Ryan Christopher Berry	Portsmouth, NH
18	Inga Graham Hulleberg	Rochester, NH
25	Jesse David Knight	Rochester, NH
26	Kyle John Crawshaw	Portsmouth, NH
30	Amanda Sarah Fernandez	Exeter, NH
31	Mathew George Stonesifer	Exeter, NH
June		
2	Graham Christopher L. Chaffee	Exeter, NH
3	Crystal Dawn Coats	Exeter, NH
5	Micah Yale Debenedictis	Exeter, NH
9	Keith Francis Gonyon	Portsmouth, NH
16	Emerald Raquel Giovengo	Portsmouth, NH
21	Bailey Amanda Miller	Portsmouth, NH
22	Elizabeth Jane Valcourt	Exeter, NH
27	Dara Katherine Abraham	Exeter, NH
28	Abby Bone	Exeter, NH
July		
6	Lyndsey Erin Pomeroy	Exeter, NH
7	Samantha Lynn Moriarty	Portsmouth, NH
8	Kethtip Hongmani	Exeter, NH
11	Katelyn Mackenzie Daigle	Exeter, NH
11	Deanna Marie Penttila	Rochester, NH
12	Samantha Kay Datti	Dover, NH
13	Daniel Russell Corbin	Portsmouth, NH
16	Benjamin Daniel Tilton	Exeter, NH
17	Andrew Prineya Kongmany	Exeter, NH
19	Rachel Elise Trucotte	Portsmouth, NH
22	Joseph Edwar Klemarczyk	Exeter, NH
22	Jeffrey Paul Klemarczyk	Exeter, NH
24	Jason William Coppola	Portsmouth, NH
24	Brian Charles Halliwell	Exeter, NH
30	Anthony Jonh Holley	Portsmouth, NH
August		
2	Erica Jeanne Churchill	Exeter, NH
5	Alex Patrick Bolster	Exeter, NH
10	Megan Lynn Folland	Exeter, NH
10	Jeffrey Edward Greenwood	Portsmouth, NH
21	Matthew Alexander Pope	Exeter, NH
23	James Thomas Loiselle	Exeter, NH
28	Tyler James Griswold	Exeter, NH
September		
1	Julie Marie Deem	Exeter, NH
17	Derek Allen Johnson	Exeter, NH
21	Jillian Courtney Jenkins	Exeter, NH
23	Jenelle Bosinger	Exeter, NH
24	Jesse McCullough Copp	Exeter, NH
26	Rhiannon Victoria Ford	Exeter, NH
27	Corbin Timothy Currie	Exeter, NH
29	Cody Thomas Walsh Pettengill	Exeter, NH
30	Ryan Douglas Walker	Exeter, NH
October		
2	Ryan Robert Thompson	Portsmouth, NH
5	Courtney Suzanne Jordan	Dover, NH

6	Eric James Starr	Portsmouth, NH
6	Danielle Jacqueline Walker	Exeter, NH
6	Michael Alaric Ian Lang	Exeter, NH
9	Samuel John Carmichael	Dover, NH
12	Simone Ashley King	Exeter, NH
13	Mary Ruth Semprini	Exeter, NH
14	Allison Margaret Keane	Portsmouth, NH
15	Curtis Paul Gebo	Exeter, NH
19	Paul Robert Madea	Exeter, NH
21	Abby Warren	Portsmouth, NH
21	Michelle Lee Masterson	Portsmouth, NH
23	Britney Elizabeth Dole	Dover, NH
24	Camden Earl Brown	Exeter, NH
26	Edward Charles Henry	Exeter, NH
27	Michelle Anne Day	Exeter, NH
27	Craig Paul Day	Exeter, NH
28	Acadia Burgess Tucker	Portsmouth, NH
November		
3	Brandon Chase Davidson	Exeter, NH
4	Baby Girl Hoyt	Exeter, NH
5	Colby Walker Nixion	Exeter, NH
7	Christopher Richard Tuttle	Portsmouth, NH
13	Kaley Rae Fellows	Exeter, NH
14	Christopher Matthew Call	Exeter, NH
15	Bobbie Nouchanthavong	Exeter, NH
17	Anthony William Maddalena	Portsmouth, NH
23	Jessalyn Ashley Carland	Portsmouth, NH
December		
1	Lauren Emily Shuffleton	Exeter, NH
2	Jami Elizabeth Sharples	Exeter, NH
15	Sean Michael Fessenden	Portsmouth, NH
15	Lia Jean Norman	Dover, NH
16	Eric Loucks	Portsmouth, NH
26	Scott Robert Calderwood	Portsmouth, NH
28	Natalie Noel Hallmark	Exeter, NH

DEATHS
REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1988

DATE OF DEATH	PLACE OF DEATH	PLACE OF BURIAL	NAME AND SURNAME OF DECEASED
January			
17	Newmarket, NH	Lee, NH	Georgie Ernestine Hale
23	Newmarket, NH	Toledo, Ohio	Nichols H. Alter, Jr.
24	Brentwood, NH	Riverside	Edith F. Critchett
29	Portsmouth, NH	New London, NH	Newell James Hayes
February			
4	Newmarket, NH	Calvary	Leo Bernard Duffy
March			
4	Boston, Ma	Calvary	Bay Boy Ratto
5	Newmarket, NH	Calvary	Paul Joseph Blanchette
6	Exeter, NH	Riverside	Effie Alice Howcroft
19	Exeter, NH	Riverside	Stanley Howard Wilson
April			
9	Newmarket, NH	Calvary	Henry Michael Pelletier
13	Dover, NH	Calvary	Daniel Francis Eldridge
19	Exeter, NH	Riverside	Edna Haley
May			
2	Brentwood, NH	Durham, NH	Myron F. Reardon
16	Dover, NH	Calvary	Venla Evelyn Camire
21	Exeter, NH	Riverside	Dean Seavey Russell
30	Newmarket, NH	Calvary	Joseph B. Hayes
June			
16	Newmarket, NH	Dover, NH	Dorothy Isabel Mohn
17	Exeter, NH	Hampton, NH	Alfred Eugene Sanders
20	Dover, NH	Newfields, NH	Rita Clara Clough
July			
4	Exeter, NH	Hampton, NH	Robert Elmer Liebfried
5	Exeter, NH	Kingston, NH	Ralph E. Southwick
8	Exeter, NH	Riverside	Carol Annette Pierce
31	Dover, NH	Calvary	Rose Marie Roy
September			
24	Dover, NH	Cremation	Irving Edgerly
28	Exeter, NH	Calvary	Caroline Gazda
October			
7	Exeter, NH	Cremation	George Walter Plante
11	Exeter, NH	Cremation	Constance Drew Ernest
14	Exeter, NH	Riverside	Edwina Day Bennett
16	Exeter, NH	Calvary	Hector Robert Bascom
27	Newmarket, NH	Calvary	John Mazur
30	Newmarket, NH	Cremation	Richard Albert St. Jean
November			
1	Newmarket, NH	Calvary	Aurore Marie LaBranche
14	Newmarket, NH	Dover, NH	Edward C. Smith
December			
3	Dover, NH	Riverside	Earl Elmore Hodgdon, Sr.
12	Dover, NH	Calvary	George Edward Griswold
17	Newmarket, NH	Riverside	Leonel Alexander Robin

INTERMENTS
REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1988

DATE OF DEATH	PLACE OF DEATH	PLACE OF BURIAL	NAME AND SURNAME OF DECEASED
JANUARY			
17	Dover, NH	Calvary	Joseph Omer Bedard
30	Panama City Beach, Fl	Calvary	Joseph Pelczar
February			
10	Portland, ME.	Calvary	Virginia B. Lamie
24	Autin, Texas	Calvary	Luella B. Donovan
March			
2	Dover, NH	Riverside	Jonathan H. Bailey
5	Exeter, NH	Calvary	Merina V. Morrisette
13	Leitchfield, Ky.	Calvary	Eugene Farris
31	Allenstown, NH	Calvary	Lena Anna Hevey
April			
7	Dover, NH	Calvary	Arthur Boucher
23	Exeter, NH	Calvary	Rose Kelleher
23	Lexingotn, MA.	Riverside	Orely Gifford
29	Exeter, NH	Calvary	Catherine M. Sheehy
June			
2	Providence, R.I.	Calvary	Arthur Parker Mowry
9	Rochester, NH	Calvary	John LaBranche
20	Woburn, MA	Calvary	Richard P. Coburn
July			
19	Mt. Lebanon, Pa.	Riverside	Carolyn H. Dockum
August			
14	Brentwood, NH	Calvary	Laura May Bateman
September			
30	Fremont, NH	Calvary	Virginia Belanger
October			
7	Brentwood, NH	Calvary	Lorenzo Rouussel
November			
7	Fremont, NH	Calvary	Rose M. White
12	Rochester, NH	Calvary	Amelia S. Descheneau
15	Rochester, NH	Riverside	Isabelle F. McKenzie
December			
26	Pasadene, Ca.	Calvary	Rose L. Houle

**ANNUAL REPORTS
OF THE
NEWMARKET
SCHOOL DISTRICT**



**FOR THE YEAR
1988 - 1989**

**OFFICERS OF THE
NEWMARKET SCHOOL DISTRICT**

1988 - 1989

SCHOOL BOARD

CHERYL CINFO	TERM EXPIRES 1990
SANDRA ALLEN	TERM EXPIRES 1991
EDWARD THORNE	TERM EXPIRES 1991
CAROL ROSS	TERM EXPIRES 1992
DONNA HAMEL	TERM EXPIRES 1992

SUPERINTENDENT OF SCHOOLS

CHAD C. CHASE

TREASURER

ELMER D. BAILEY

MODEPATOR

RONALD LEMIEUX

CLERK

ELMER D. BAILEY

AUDITOR

CARRI, PLODZIK, & SANDERSON

SUPERINTENDENT'S REPORT

It is with pleasure that I present to you the taxpayers this report which outlines the State of Your School District as I envision it for this school year 1989-90. In preparation of this my second report to you I would like to review my last report to some extent, reflect upon an interim report which was published in the newspaper recently and to look toward the future which is ever becoming unpredictable and clouded.

Last year I discussed with you the development and implementation of a uniform set of operating rules which govern the way we conduct the affairs of the school district. This task is now complete with the adoption of Board Policies and Procedures. A second area which I spent some degree of time on was the need to address our rapidly growing student population, particularly from the point of view of "where will we house them"? As you know this school year we moved the sixth grade from the elementary school to the high school which allowed the elementary school population to expand, but in turn impacted the high school to some extent. The relocation went well and we foresee this 1-5 and 6-12 arrangement being somewhat permanent. Fortunately for all of us our predicted 10% student growth was not realized, instead we grew by some 6% which allowed your School Board to breathe a sigh of relief for another year.

But this relief is only temporary for already we are concerned about where we will house our students for this upcoming school year. To assist the Board with this problem a citizens group has been commissioned in order to study this space need and to report back to the Board on a variety of solutions. This committee, after examining a variety of potential solutions, has recommended an addition to the elementary school. Last year the Board took a hard look at the need to purchase land for a future school building, they believed then as they do now that it is prudent to purchase such land for future building needs. We also believe that additional building space is needed but have made no provisions for this eventuality in the 90-91 school budget, for it has become painfully clear to us that we must do with what we have, until such time as the community becomes willing to support such expenditures.

You all received your tax bills for this year and I am sure you paused for a moment in disbelief, for your tax bill stayed at about the same level as it was the previous year. After double-digit increases over the past few years it was I am sure a relief. Let me assure you that indeed the problems associated with trying to finance a school system with the local property tax hasn't diminished and in fact your tax bills will continue to rise significantly in the year ahead until some sort of broad base tax is adopted which will provide for a reduction in property taxes.

A great deal of effort was spent on intergrating the sixth grade into the high school complex. This intergration process has now been completed and the student academic program of studies has been expanded significantly. The readiness class for students not quite ready for grade 1 has been successfully implemented which will result in the elimination of a transition classroom. Our student body, as they did last year, appear to achieve significantly above our national counterpart on standardized achievement test and on average, scored above our state counterparts. Greater and greater numbers of our student body are attending post secondary schools which number some 60% of our graduating seniors. This improvement we feel will continue into future years as we place greater and greater emphasis on academic improvement and excellence.

As you know the Board's budget this school year was significantly reduced at the Annual School District meeting. The results affected several areas, none of which were instructional.

It has been and continues to be the Board's belief that every effort will be made to maintain our instructional program even if space and finance remain major problems.

The Board expended a great deal of time on negotiations with teachers this school year. I am sure you were all familiar with the conflict which has resulted. The problems with the negotiations process was clear, the teachers felt they deserved a salary schedule which was on average similar to other teachers in the state. The Board agreed with this concept, but felt the community wouldn't support the financial necessities which would implement this desire. The Board suggested a salary schedule which on average was less than the state yet provided other contract provisions which were superior to other teacher contracts in the state. It would appear that throughout the state similar conflicts are resulting as districts attempt to finance education with limited resources, that limited resource being the local property tax.

As we look forward to the 90-91 school year it would appear that the two areas which will receive significant attention will be the high school course of study and providing for existing programs with limited space. The secondary course of study is limited, additional offering in the foreign language, advanced

sciences and math areas are long overdue. The Board's proposed budget made provisions for such expansions. As for space needs, the administrative staff will be struggling with implementing a scheme for the maximum utilization of the spaces in each of the two schools of the district.

Lesser problems will continue to be dealt with, those being the need to upgrade the old high school facilities, particularly the heating system. Asbestos remains in the high school after the community turned down the recommendation of the Board of Education to remove it. The maintenance of this material will continue to be both an escalating expenditure plus an infringement on the total use of the various spaces in our facilities.

From my perspective, being a Superintendent of Schools in the State of New Hampshire, particularly Newmarket, continues to be an interesting adventure particularly because of the results we have experienced from the uncertainties and inadequacies for funding education in this state, and from the uncertainties resulting from rapidly changing economic conditions of the area.

**Respectfully submitted,
Chad Chase
Superintendent**

**NEWMARKET SCHOOL DISTRICT
PROFESSIONAL STAFF SALARIES
FOR 1989-90**

NAME	SALARY
ADAMS, JUNE	19,122.00
ANDERSON, RUTH	20,682.00
BALLANTYNE, ARLENE	28,517.00
BELLETETE, MARGARET	19,887.00
BLACKADAR, RITA	29,706.00
BROWN, IRVING	28,070.00
BURHITE, NORINE ANN	20,682.00
CALCUTT, CATHERINE	20,682.00
CASCIARI, LILI	26,170.00
CASWELL, PAMELA	28,717.00
COBB, SHIRLEY	30,017.00
CONTI, CYNTHIA	2,425.00
COWDREY, KATHRYN	16,482.00
CVETANOVICH, BETTE	24,195.00
DUFOUR, JANET	10,755.00
DUNNAN, JUDITH	5,981.20
FILION, JACQUELINE	21,509.00
GENDRON, BARBARA	28,917.00
GLENNON, PATRICIA	25,163.00
GLENNON, WILLIAM	30,738.00
GOCKLIN, DAVID	20,682.00
GRANT, GAEL	30,738.00
GREABLE, CHERI	29,706.00
GREENWOOD, JANET	29,117.00
GUY, MAUREEN	11,184.00
HATCH, ROSEMARY	26,170.00
HUGHES, DIANE	22,369.00
JENKINS, BARBARA	31,138.00
KEEFE, ANNE	24,195.00
KENDALL, SHEILA	28,517.00
KERR, LYNNE	18,387.00
KOST, ANN	19,149.60
KOUVELIOTIS, CHRIS	27,770.00
LEVASSEUR, LEO	24,195.00
LIEBER, DAWNA	22,369.00
MCGAEL, MAUREEN	19,887.00
MCIVER, MARY	13,885.00
MARSCHNER, SARAH	29,606.00
MARVIN, CAROLYN	20,682.00
MATTSON, WENDY	21,509.00
MILLS, DONNA	27,217.00
MITCHELL, PAMELA	19,887.00
NICHOLS, KATHY	18,387.00
NOLLETT, ELAINE	26,170.00
O'BRIEN, CHRISTINE	22,369.00
O'BRIEN, JANICE	22,369.00
O'BRIEN, LESLIE	3,100.00
O'CONNOR, RITA	31,306.00
OLSON, CAROLYN	22,369.00
OTASH, JON	27,570.00
PAPP, ROXANNE	23,264.00

PIKE, NANCY ANN	21,509.00
PLOURDE, JEAN	21,509.00
PROULX, ARTHUR	30,406.00
RAINIS, JOSEPH	23,264.00
ROBINSON, NANCY	30,606.00
RODIER, CASSANDRA	23,264.00
SARGENT, GREGG	30,006.00
SHIRLEY, RUTH	18,387.00
SMART, CAROLE	28,617.00
SMITH, MARTHA	26,170.00
SOUTHWICK, LINDA	21,509.00
SPINNEY, TIMOTHY	20,682.00
STEPINA, GAIL	29,460.00
STONE, MARY	14,508.50
STOWE, SANDRA	21,509.00
STUCKER, NANCY	11,135.00
SZURGOT, CAROL	22,369.00
TAPPAN, SALLY	27,217.00
TAYLOR, SHARI	23,264.00
THAYER, GREGORY	30,306.00
TIBERGHEIN, JANET	14,153.00
TUFTS, ANN	16,542.00
VEDELER, DONALD	27,217.00
WENTWORTH, KATHERINE	29,906.00
WERLING, BRENDA	17,000.00
WHITE, GAIL	29,417.00
WHITE, GARY	18,387.00
YOUNG, VICTORIA	22,369.00
 SUPERINTENDENT CHAD CHASE	 50,000.00
 COORDINATOR OF SPECIAL SERVICES	 32,700.00
 PRINCIPALS	
EDWARD O'CONNOR	45,112.00
JOHN WILLIAMS	40,600.00
 TOTAL	 1,972,781.30

STATISTICAL DATA NEWMARKET PUBLIC SCHOOLS

Enrollment as of September 6, 1989

Special Education Preschool	15
Elementary (Grades 1-5)	466
High School (Grades 6-12)	387

Average Daily Membership 1988-89

Elementary	627.5
High School	189.0
Average Percentage Attendance	95
Number of High School Graduates	40

1988 GRADUATES NEWMARKET HIGH SCHOOL

Stephen Andrew Bajger	Kimberly Sue Hartwell
Genevieve Ladia Beaulieu	Kelly Jean Hawkins
Tracey Lynn Bentley	Allison Carole Jordan
Annette Lee Berthiaume	Tracey Lee Kruczek
Mina Bone	Christian Leyva
David Leonard Boon	Christine Sylvia MacDonald
Michael David Breen	Scott Walter MacDonald
Jessica Lynn Brown	Richard Michael Malasky
Michael Paul Connor	William Brian McGloughlin
Kenneth Leo Cote	Victoria Jean McLean
Amy Elizabeth Crepeau	Devin Edward Moisan
Rhonda Lynn Croteau	Leslie Ann Orzechowski
Scott Nathan Defrain	Lisa Jayne Randall
Michael Joseph Denyou	Carolynne Monica Smith
Lynda Marie Deshais	Kelly Marie Szabo
William Bleaufield Foster	David Troy Tessier
Rebekah Louise Gamble	Jeffrey Lawrence Vachon
Joshua Lemar Gibbs	Jay Glenn Vonderahe
Sean Michael Givens	Young Gil Yu
Christanya Lee Gordon	Robert Jacob Zwiercan

**REPORT OF THE
SCHOOL DISTRICT TREASURER
FOR THE
FISCAL YEAR JULY 1, 1988 TO JUNE 30, 1989**

-SUMMARY-

CASH ON HAND JULY 1, 1988	\$ 4,640.68
RECEIVED FROM SELECTMEN	
CURRENT APPROPRIATION	4,078,626.00
REVENUE FROM STATE SOURCES	207,767.43
REVENUE FROM FEDERAL SOURCES	115,505.71
RECEIVED FROM ALL OTHER SOURCES	<u>275,540.82</u>
TOTAL RECEIPTS	4,677,439.96
TOTAL AMOUNT AVAILABLE FOR	
FISCAL YEAR (BALANCE AND RECEIPTS)	4,682,080.64
LESS SCHOOL BOARD ORDERS PAID	<u>4,468,782.54</u>
BALANCE ON HAND JUNE 30, 1989	
(TREASURER'S BOOK BALANCE)	213,298.10

**ELMER D. BAILEY
DISTRICT TREASURER**

SCHOOL CALENDAR

ADOPTED FOR 1990-1991

SCHOOL OPENS SEPTEMBER 5, 1990 (WEDNESDAY)
 SCHOOL CLOSSES DECEMBER 21, 1990 (FRIDAY) 73½ DAYS

SCHOOL OPENS JANUARY 2, 1991 (WEDNESDAY)
 SCHOOL CLOSSES FEBRUARY 22, 1991 (FRIDAY) 37 DAYS

SCHOOL OPENS MARCH 4, 1991 (MONDAY)
 SCHOOL CLOSSES APRIL 19, 1991 (FRIDAY) 35 DAYS

SCHOOL OPENS APRIL 29, 1991 (MONDAY)
 SCHOOL CLOSSES JUNE 17, 1991 (MONDAY) 34½ DAYS

NO SCHOOL DAYS

OCTOBER 19	TEACHER'S CONVENTION
NOVEMBER 12	VETERAN'S DAY
NOVEMBER 21	½ DAY
NOVEMBER 22-23	THANKSGIVING DAY
DECEMBER 22-JANUARY 1	CHRISTMAS VACATION
JANUARY 25	TEACHER WORKSHOP
FEBRUARY 25-MARCH 1	WINTER VACATION
APRIL 22-26	SPRING VACATION
MAY 27	MEMORIAL DAY
JUNE 17	½ DAY

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
Newmarket School District
Newmarket, New Hampshire


We have audited the accompanying general purpose financial statements of the Newmarket School District and the combining and individual fund financial statements of the School District as of and for the year ended June 30, 1989, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Newmarket School District at June 30, 1989, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1989, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

November 9, 1989


CARRI PLODZIK SANDERSON
Professional Association

GENERAL PURPOSE
FINANCIAL STATEMENTS

EXHIBIT A
 NEWMARKET SCHOOL DISTRICT
 Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 1989

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Assets</u>			
Cash and Equivalents	\$286,962	\$11,269	\$
<u>Receivables</u>			
Accounts	4,283		
Claims and Judgments	40,000		
Intergovernmental	2,025	3,899	
Interfund Receivables	22,365		15,521
<u>Other Debits</u>			
Amount To Be Provided For			
Retirement of General Long-term Debt			
 TOTAL ASSETS AND OTHER DEBITS	 \$355,635	 \$15,168	 \$15,521
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Due To Pooled Cash Account	\$	\$	\$
Accounts Payable	6,952	362	
Accrued Payroll and Benefits	74,612		
Contracts Payable			12,521
Intergovernmental Payables	865	2,517	
Interfund Payables	15,521	22,365	
Due To Student Groups			
Deferred Revenues	40,000	3,000	
General Obligation Debt Payable			
Total Liabilities	<u>137,950</u>	<u>28,244</u>	<u>12,521</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances		219	
Reserved For Incomplete Contracts			3,000
Reserved For Special Purposes			
<u>Unreserved</u>			
Undesignated	<u>217,685</u>	<u>(13,295)</u>	
Total Equity	<u>217,685</u>	<u>(13,076)</u>	<u>3,000</u>
 TOTAL LIABILITIES AND EQUITY	 \$355,635	 \$15,168	 \$15,521

<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group General Long-Term Debt</u>	<u>Totals (Memorandum Only)</u>	
		<u>June 30, 1989</u>	<u>June 30, 1988</u>
\$ 20,568	\$	\$ 318,799	\$ 218,568
		4,283	
		40,000	
204,954		210,878	204,232
		37,886	182,150
<u> </u>	<u>4,725,000</u>	<u>4,725,000</u>	<u>4,990,000</u>
<u>\$225,522</u>	<u>\$4,725,000</u>	<u>\$5,336,846</u>	<u>\$5,594,950</u>
\$	\$	\$	\$ 33,191
		7,314	
		74,612	
		12,521	38,091
		3,382	
		37,886	148,959
20,568		20,568	30,603
		43,000	
<u> </u>	<u>4,725,000</u>	<u>4,725,000</u>	<u>4,990,000</u>
<u>20,568</u>	<u>4,725,000</u>	<u>4,924,283</u>	<u>5,240,844</u>
		219	31,839
		3,000	3,000
204,954		204,954	168,633
<u> </u>	<u> </u>	<u>204,390</u>	<u>150,634</u>
<u>204,954</u>	<u> </u>	<u>412,563</u>	<u>354,106</u>
<u>\$225,522</u>	<u>\$4,725,000</u>	<u>\$5,336,846</u>	<u>\$5,594,950</u>

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

EXHIBIT C
 NEWMARKET SCHOOL DISTRICT
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual
 General and Special Revenue Funds
 For the Fiscal Year Ended June 30, 1989

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
School District Assessment	\$4,078,626	\$4,078,626	\$
Intergovernmental Revenues	120,504	211,443	90,939
Local Sources	9,500	31,894	22,394
<u>Other Financing Sources</u>			
Operating Transfers In		4,967	4,967
<u>Total Revenues and Other Sources</u>	<u>4,208,630</u>	<u>4,326,930</u>	<u>118,300</u>
<u>Expenditures</u>			
<u>Current</u>			
Instruction	2,556,059	2,369,147	186,912
<u>Supporting Services</u>			
Pupils	170,018	168,422	1,596
Instructional	67,061	61,678	5,383
General Administration	152,760	172,113	(19,353)
School Administration	159,990	164,463	(4,473)
Business	647,346	658,226	(10,880)
Community Services	200	138	62
Facilities Acquisition and Construction	6,550	3,017	3,533
<u>Debt Service</u>			
Principal	265,000	265,000	
Interest and Fiscal Charges	341,137	341,136	1
<u>Other Financing Uses</u>			
Operating Transfers Out	25,000	88,397	(63,397)
<u>Total Expenditures and Other Uses</u>	<u>4,391,121</u>	<u>4,291,737</u>	<u>99,384</u>
<u>Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	(182,491)	35,193	217,684
<u>Fund Balances - July 1</u>	<u>182,492</u>	<u>182,492</u>	
<u>Fund Balances - June 30</u>	<u>\$ 1</u>	<u>\$ 217,685</u>	<u>\$217,684</u>

Special Revenue Funds			Totals (Memorandum Only)		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$	\$	\$	\$4,078,626	\$4,078,626	\$
113,428	139,120	25,692	233,932	350,563	116,631
74,603	74,576	(27)	84,103	106,470	22,367
				4,967	4,967
<u>188,031</u>	<u>213,696</u>	<u>25,665</u>	<u>4,396,661</u>	<u>4,540,626</u>	<u>143,965</u>
60,243	86,882	(26,639)	2,616,302	2,456,029	160,273
			170,018	168,422	1,596
			67,061	61,678	5,383
			152,760	172,113	(19,353)
			159,990	164,463	(4,473)
127,788	143,042	(15,254)	775,134	801,268	(26,134)
			200	138	62
			6,550	3,017	3,533
			265,000	265,000	
			341,137	341,136	1
			25,000	88,397	(63,397)
<u>188,031</u>	<u>229,924</u>	<u>(41,893)</u>	<u>4,579,152</u>	<u>4,521,661</u>	<u>57,491</u>
	(16,228)	(16,228)	(182,491)	18,965	201,456
<u>3,152</u>	<u>3,152</u>		<u>185,644</u>	<u>185,644</u>	
<u>\$ 3,152</u>	<u>(\$ 13,076)</u>	<u>(\$16,228)</u>	<u>\$ 3,153</u>	<u>\$ 204,609</u>	<u>\$201,456</u>

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

1990
NEWMARKET
TOWN
WARRANT

WARRANT
STATE OF NEW HAMPSHIRE
TOWN OF NEWMARKET

To the Inhabitants of the Town of Newmarket, in the County of Rockingham, in said State, qualified to vote in the Town affairs: You are hereby notified to meet at the Newmarket School Gym, in said Town on Tuesday, the 13 of March 1990, to vote on the following Articles: 1, 13, 14, 15, 16.

The Polls will close and action by balloting on the Article(s) will cease at 7:00 P.M. The ballots will than be counted and the results announced.

Further, in compliance with the actions provided by the Town meeting, March 10, 1981, Article 22, it was voted to restrict the second session to weekday evenings, starting no earlier than 7:00 P.M. Therefore, the second session of Town Meeting will be held Thursday, March 15, 1990 at 7:00 P.M. at the High School Gym.

Polls Open - March 13, 1990
10:00 AM to 7:00 P.M.

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

Article 2 To see if the Town will vote to raise and appropriate the sum of \$650,000. for the study, design and construction of waste-water treatment improvements that include sludge dewatering, disinfection and wastewater pumping facilities and to authorize the issuance of not more than \$650,000 of bonds and/or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Selectmen to issue and negotiate such bonds and/or notes and to determine the rate of interest thereon; furthermore, to authorize the expenditure of previously appropriated funds and accumulated interest, to date of withdrawal, as approved by Article 25 in March of 1975, and a special Town meeting of January 31, 1984 Article 1, additional to participate in the State Revolving Loan Program RSA 486:14 (formally 149-B:12) established for this purpose, and to allow the Selectmen to apply for, except and expend any moneys which may become available through State or Federal Grants established for this purpose. (2/3 Ballot Vote Required.)

RECOMMENDED BY THE BUDGET COMMITTEE

Article 3 To see if the Town will vote to discontinue the Water Departments Capital Reserve fund as established by Warrant Article 12 in March 1972, established for the improvement of the water supply source, and transfer said funds with accumulated interest to date of withdrawal to the Water Department General fund to be used to pay principle and interest payments on the Water Facility Reconstruction Bond.

Article 4 To see if the Town will vote to discontinue the Water Department Capital Reserve fund as established by Warrant Article 23 in March 1984, established for implementation of the department thirteen (13) year improvement plan, and transfer said funds with accumulated interest to date of withdrawal to the Water Department General fund to be used to pay principle and interest payments on the Water Facility Reconstruction Bond.

Article 5 To see if the Town will vote to rescind the action taken on March 16, 1989, Article 21 whereby it voted to deposit 50% of all land use change tax revenues received to the Conservation Fund and to see if the Town will vote deposit 25% of all future land use change tax revenues, as provided by RSA 79-A:25, in a conservation fund established in accordance with RSA 36-A.

Article 6 To see if the Town will vote to raise and appropriate the sum of \$70,000 for the purchase and equipping of a new rubbish truck and to authorize the issuance of not more than \$70,000 in a short term note in accordance with the provisions of the municipal finance act (RSA Chapter 33) and to authorize the Board of Selectmen to issue and negotiate such note and to determine the interest thereon.

RECOMMENDED BY THE BUDGET COMMITTEE

Article 7 To see if the Town will vote to raise and appropriate the sum of \$25,000 for the upgrading of the Elm Street Railroad Crossing (a.k.a. Shackford Crossing) in conjunction with the State of New Hampshire. The total project costs are estimated to be \$130,000 with the Town direct share of 10% of the costs or \$13,000 payable to the State. The balance of \$12,000 appropriated to be reimbursed 100%

by the State of New Hampshire at the completion of the project.

RECOMMENDED BY THE BUDGET COMMITTEE.

Article 8 To see if the Town will vote to raise and appropriate the sum of \$3,650. to assist in financing the operation of the Rockingham County Nutrition Program. (Submitted by Petition)

RECOMMENDED BY THE BUDGET COMMITTEE

Article 9 To see if the Town will vote to raise and appropriate for the purposes specified therein the sums of money as recommended by the Budget Committee.

Article 10 To see if the Town will vote to allow a discount of two percent (2% on all property taxes (paid in full), if paid within twenty (20) days. Deadline for allowance of discount to be printed on tax bills.

Article 11 To see if the Town will vote to authorize and empower the Selectmen to borrow money for necessary expenditures in anticipation of the collection of taxes.

Article 12 To see if the Town will authorize the Board of Selectmen to apply for, accept, and expend money from the state, federal or other governmental unit, or a private source, which becomes available during the fiscal year upon the conditions that (1) the funds to be used only for legal purposes for which a Town may appropriate money, (2) that the Selectmen hold prior public hearing on the action to be taken, (3) that expenditure of other Town funds shall not be required all in accordance with New Hampshire Revised Statutes Annotated Chapter 31, Section 95-b.

Article 13 Shall the municipality approve the new charter recommended by the charter commission? Newmarket's present form of government consists of a 5 member Board of Selectmen, charged with the responsibility of management and policy making, assisted by an Administrative Assistant. The Town is a municipal budget act community with an 11 member budget committee and operates on a calendar fiscal year, Town Meeting acts as both the legislative and budget adopting body. Under the proposed Charter a 7 member council would be elected whose function shall be policy making and legislative. Appointment of a Town Administrator, trained and experienced in municipal management, who will be responsible for day to day management of the community. The Charter retains the 11 member Budget Committee and Budgetary Town Meeting and changes the community's fiscal year to coincide with the school fiscal year of July to June. The Charter retains only the elected Planning Board and makes all other boards and commissions advisory.

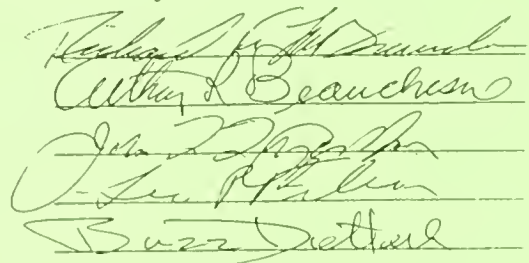
Article 14 Are you in favor of the adoption of Amendment No. 2 as proposed by petition to the town zoning ordinance as follows: To create a "Shopping Center District" comprised of the land area designated as Newmarket Tax Map U-5, Lot 4, off Exeter Road, and to establish the permitted uses, lot sizes, lot dimensions, and other requirements as set forth in the petition calling for this amendment? (Submitted by Petition)

NOT RECOMMENDED BY THE PLANNING BOARD.

Article 15 Are you in favor of the adoption of the Building Code as proposed by the planning board?

Article 16 Are you in favor of the adoption of Amendment No. 1 as proposed by the planning board for the town zoning ordinance as follows: To replace the present zoning ordinance in its entirety with the recodified version of the zoning ordinance proposed by the planning board, which proposal also incorporates changes in various district names and boundaries, new districts occupation ordinance, reductions in restriction associated with special exceptions, updated definitions and various other amendments, with the result that the entire ordinance is the subject of the proposed amendment?

Given under our hands and sealed this _____ day of February in the year of our Lord nineteen hundred and ninety (1990).

The block contains four handwritten signatures, each written over a horizontal line. From top to bottom, the signatures appear to be: Richard J. McDaniel, Arthur R. Beauchamp, John J. [illegible], and Buzz Dietrich.

Selectmen Town of Newmarket, N.H.

A true copy of Warrant - Attest:

Richard H. Blanchard
Buzz Dietrich
Arthur Beauchemin
Mr. J. J. [unclear]
Frank P. [unclear]

Selectmen of Newmarket, N.H.

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 meeting, and a like attested copy at the Town Office Building being a public place in said Town, on the 23rd day of February, 1990.

Richard H. Blanchard
Arthur Beauchemin
Mr. J. J. [unclear]
Frank P. [unclear]
Buzz Dietrich

Selectmen of Newmarket, N.H.

**NEWMARKET
TOWN
BUDGET**

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

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division



BUDGET OF THE TOWN

OF _____ NEW MARKET _____ N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1990 to December 31, 1990 or for Fiscal Year

From _____ 19____ to _____ 19____

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date February 12, 1990

Gatti Blanchette
Donald Dickson
Robert W. H.
Richard Corwell
Sandra Gillam

Edward A. Hanna
James Monahan
P. J. Pascoe
Richard F. McManis

	1	2	3	4	5
PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1989 (1989-90) (omit cents)	Actual Expenditures 1989 (1989-90) (omit cents)	Selectmen's Budget 1990 (1990-91) (omit cents)	Budget Committee	
GENERAL GOVERNMENT				Recommended 1990 (1990-91) (omit cents)	Not Recommended (omit cents)
1 Town Officers' Salary	10,000.	9,250.	10,000.	10,000.	
2 Town Officers' Expenses	126,219.	113,103.	127,454.	127,454.	
3 Election and Registration Expenses	3,425.	1,848.	4,450.	4,450.	
4 Cemeteries	25,500.	22,202.	18,911.	18,911.	
5 General Government Buildings	63,433.	62,105.	54,270.	54,270.	
6 Reappraisal of Property	23,000.	29,334.	27,500.	27,500.	
7 Planning and Zoning	40,000.	35,375.	35,649.	35,649.	
8 Legal Expenses	40,000.	58,294.	40,000.	40,000.	
9 Advertising and Regional Association					
10 Contingency Fund					
11					
12					
13 Town Clerk--Tax Collector	68,787.	64,343.	76,057.	75,557.	500.
14					
PUBLIC SAFETY					
15 Police Department	343,489.	315,330.	341,219.	341,469.	
16 Fire Department	38,915.	36,148.	39,880.	76,880.	
17 Civil Defense	3,012.	2,578.	870.	870.	
18 Building Inspection --Code Enforce.	27,160.	26,083.	27,270.	27,150.	120.
19 Dispatch	106,463.	97,137.	109,858.	109,858.	
20					
21					
22					
HIGHWAYS, STREETS & BRIDGES					
23 Town Maintenance	189,937.	183,306.	218,130.	218,130.	
24 General Highway Department Expenses	80,235.	98,678.	155,307.	155,307.	
25 Street Lighting	18,000.	17,421.	19,454.	19,454.	
26 State Aid Reconstruction	20,000.	0	0	0	
27					
28 Hot Top & Drainage	125,000.	84,126.	129,805.	129,805.	
29					
30					
SANITATION					
31 Solid Waste Disposal	181,819.	190,758.	219,780.	219,780.	
32 Garbage Removal-	209,824.	195,224.	203,460.	203,460.	
33 Transfer Station	96,530.	77,322.	75,158.	75,158.	
34					
35					
36					
HEALTH					
37 Health Department					
38 Hospitals and Ambulances	14,510.	12,905.	15,240.	15,240.	
39 Animal Control	6,355.	5,356.	5,970.	5,970.	
40 Vital Statistics					
41 Mosquito Control	16,180.	15,025.	15,900.	15,900.	
42					
43					
WELFARE					
44 General Assistance	31,815.	54,332.	46,175.	55,000.	
45 Old Age Assistance					
46 Aid to the Disabled					
47 Soldier's Aid	100.	0	100.	100.	
48					

	1	2	3	4	5
PURPOSES OF APPROPRIATION (RSA 31:4) CULTURE AND RECREATION	Actual Appropriations 1989 (1989-90) (omit cents)	Actual Expenditures 1989 (1989-90) (omit cents)	Selectmen's Budget 1990 (1990-91) (omit cents)	Budget Committee	
				Recommended 1990 (1990-91) (omit cents)	Not Recommended (omit cents)
49 Library	73,159.	73,159.	no recomb	67,313.	
50 Parks and Recreation	180,479.	186,410.	200,837.	200,837.	
51 Patriotic Purposes	1,000.	1,000.	500.	500.	
52 Conservation Commission	773.	728.	773.	773.	
53					
54					
DEBT SERVICE					
55 Principal of Long-Term Bonds & Notes	147,000.	147,000.	115,000.	115,000.	
56 Interest Expense—Long-Term Bonds & Notes	106,853.	106,372.	191,997.	191,997.	
57 Interest Expense—Tax Anticipation Notes	72,000.	78,458.	79,000.	79,000.	
58 Interest Expense—Other Temporary Loans					
59 Fiscal Charges on Debt					
60					
CAPITAL OUTLAY					
61					
62					
63 Equipment Leases	43,027.	38,388.			
64					
65					
66					
67					
68					
OPERATING TRANSFERS OUT					
69 Payments to Capital Reserve Funds:	65,000.	65,000.	166,500.	136,500	30,000.
70					
71					
72					
73					
74 General Fund Trust					
75					
MISCELLANEOUS					
76 Municipal Water Department	344,362.	0	289,380.	289,380	
77 Municipal Sewer Department	303,367.	0	334,239.	334,239.	
78 Municipal Electric Department					
79 FICA, Retirement & Pension Contributions	90,843.	73,408.	104,623.	104,623.	
80 Insurance	186,886.	182,850.	161,825.	161,825.	
81 Unemployment Compensation	3,998.	3,854.	5,530.	5,530.	
82 Health/Life Insurances	134,913.	104,256.	158,043.	158,043.	
83 Grants	54,774.	50,674.	60,045.	68,291.	
84 Total Special Articles (line 166, p.5)	2,523,000.	172,192.	853,650.	853,650.	
85 TOTAL APPROPRIATIONS	6,240,782.	3,091,332.	4,739,809.	4,830,823.	30,620.

(line 170)

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133) _____ 2,659,825.

Amount of Taxes to be Raised (Exclusive of School and County Taxes) _____ 2,170,998.

BUDGET OF THE TOWN OF NEWMARKET, N.H.

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

	1	2	3	4
SOURCES OF REVENUE	Estimated Revenues 1989 (1989-90) (omit cents)	Actual Revenues 1989 (1989-90) (omit cents)	Selectmen's Budget 1990 (1990-91) (omit cents)	Estimated Revenues 1990 (1990-91) (omit cents)
TAXES				
86 Resident Taxes	50,000.	64,650.	60,000.	60,000.
87 National Bank Stock Taxes				
88 Yield Taxes	300.			
89 Interest and Penalties on Taxes	20,000.	42,684.	30,000.	30,000.
90 Inventory Penalties				
91 Land Use Change Tax	1,000.	70,025.	10,000.	10,000.
92				
INTERGOVERNMENTAL REVENUES-STATE				
93 Shared Revenue-Block Grant	105,925.	105,925.	110,000.	110,000.
94 Highway Block Grant	69,299.	69,299.	69,434.	69,434.
95 Railroad Tax				
96 State Aid Water Pollution Projects	73,210.	73,210.	70,652.	70,652.
97 Reimb. a c State-Federal Forest Land				
98 Other Reimbursements				
99 Elm Street RR Crossing			117,000.	117,000.
100				
101				
102				
INTERGOVERNMENTAL REVENUES-FEDERAL				
103				
104				
105				
106				
107				
LICENSES AND PERMITS				
108 Motor Vehicle Permit Fees	500,000.	441,922.	445,000.	445,000.
109 Dog Licenses	1,200.	1,277.	1,320.	1,320.
110 Business Licenses, Permits and Filing Fees	1,500.	2,370.	2,000.	2,000.
111 Vital Stats.	1,800.	2,574.	2,800.	2,800.
112 U.C.C. Fees	1,700.	1,885.	2,000.	2,000.
113				
CHARGES FOR SERVICES				
114 Income From Departments	170,000.	167,664.	230,000.	230,00.
115 Rent of Town Property				
116				
117				
118				
119				
MISCELLANEOUS REVENUES				
120 Interests on Deposits	50,000.	167,522.	155,000.	155,000.
121 Sale of Town Property				
122 Housing Authority	9,000.	10,887.	11,000.	11,000.
123				
124				
OTHER FINANCING SOURCES				
125 Proceeds of Bonds and Long-Term Notes	2,300,000.	2,300,000.	720,000.	720,000.
126 Income from Water and Sewer Departments	647,729.	647,729.	623,619.	623,619.
127 Withdrawals from Capital Reserve	57,000.	57,000.		
128 Withdrawals from General Fund Trusts				
129 Revenue Sharing Fund				
130 Fund Balance		399,577.		
131				
132				
133 TOTAL REVENUES AND CREDITS	4,059,663.	4,226,623.	2,659,825.	2,659,825.

SUPPLEMENTAL SCHEDULE

SPECIAL WARRANT ARTICLES:		Selectmen's Budget	Budget Committee	
			Rec.	Not Rec.
150	Art. #: 2	\$ 650,000.	\$ 650,000.	\$
151	Art. #: 6	\$ 70,000.	\$ 70,000.	\$
152	Art. #: 7	\$ 130,000.	\$ 130,000.	\$
153	Art. #: 8	\$ 3,650.	\$ 3,650.	\$
154	Art. #:	\$	\$	\$
155	Art. #:	\$	\$	\$
156	Art. #:	\$	\$	\$
157	Art. #:	\$	\$	\$
158	Art. #:	\$	\$	\$
159	Art. #:	\$	\$	\$
160	Art. #:	\$	\$	\$
161	Art. #:	\$	\$	\$
162	Art. #:	\$	\$	\$
163	Art. #:	\$	\$	\$
164	Art. #:	\$	\$	\$
165	Art. #:	\$	\$	\$
166	Total Special Articles Enter on MS-7 line 84	\$ 853,650.	\$ 853,650.	\$

10% Limitation per RSA 32:8

170	Total Amt. recommended by Bud. Comm. (line 85 Column 4)		<u>4,830,823.</u>
LESS EXCLUSIONS:			
171	Principal: Long Term Bonds & Notes (line 55)	\$ 115,000.	
172	Interest: Long Term Bonds & Notes (line 56)	\$ 191,997.	
173	Capital Outlays funded from Long Term Bonds & Notes per RSA 33:8 & 33:7-b (line 61 thru 68)	\$ 0	
174		\$	
175		\$	
176		\$	
177	Mandatory Assessments	\$	
178		\$	
179		\$	
180		\$ 306,997.	
181	Amount Recommended less Exclusions		<u>4,523,826.</u>
182	10% of Amt. Recommended less Exclusions	\$ 452,382.	
183	Add Amt. Recommended by Bud. Comm. (line 85 column 4)	\$ 4,830,823.	
184	MAXIMUM AMOUNT THAT MAY BE APPROPRIATED BY TOWN MEETING		<u>5,283,205.</u>

**1990
NEWMARKET
SCHOOL
WARRANT**

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Newmarket
qualified to vote in district affairs:

You are hereby notified to meet at the High School Gymnasium in said
district on the 13th day of March 1990, at ten o'clock in the
forenoon to act upon the following subjects:
(The polls may not close before seven o'clock in the afternoon.)

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose one Member of the School Board for
the ensuing three years.
4. To choose a Treasurer for the ensuing year.

Given under our hands at said Newmarket this 19th day of
February 1990.

NEWMARKET
SCHOOL BOARD

David C. D.
Barbara F. D.
Sandra C. D.
Edward H. D.
James D.

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Newmarket
qualified to vote in district affairs:

You are hereby notified to meet at the High School in said district on the
tenth day of March 1990, at ten o'clock in the morning to act upon the
following subjects:

1. To hear reports of agents, auditors, committees or officers
chosen and pass any vote relating thereto.
2. To see if the district will vote, under the provisions of
RSA 198:20-b, to authorize the School Board to apply for,
accept and expend without further action by the School District
Meeting, money from any source which becomes available during the
90/91 school fiscal year provided that such expenditure be made for
the purposes for which a School District may appropriate money and
that such expenditure not require the expenditure of other School
District funds. Further, that the School Board hold a public
hearing prior to accepting and spending such money.
3. To see if the district will vote to raise and appropriate the
sum of \$45,758 dollars to fund the additional salary costs as
a result of the Districts collective bargaining agreement for the
1989-90 year only, each subsequent year to be subject to approval
by the District voters, or take any other action in relation
thereto.
4. To see if the district will vote to raise and appropriate the sum
of \$90,471 dollars to fund the additional salary costs as a result
of the Districts collective bargaining agreement for the 1990-91
year only, each subsequent year to be subject to approval by the
District voters or take any other action in relation thereto.
5. To see if the District will vote to raise and appropriate the
sum of \$10,000 in order to develop drawings and specifications
and to request competitive bids for a six room addition to the
Newmarket Elementary School and to authorize the withdrawal of
\$10,000 from the Capital Reserve Fund created for that purpose.

6. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the District.
7. To transact any other business which may legally come before this meeting.

Given under our hand at said Newmarket this 19th day of February 1990.

NEWMARKET
SCHOOL BOARD

Philip G. G. G.
Dona L. G. G.
Sandra C. G. G.
Edward H. G. G.
Robert G. G.

**1990-1991
NEWMARKET
SCHOOL
BUDGET**

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



1990-91

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

NEWMARKET

SCHOOL DISTRICT

DISTRIBUTION OF FORMS

BUDGET (RSA 32.7): Forward one signed copy of the budget as approved by the
Budget Committee to the State Dept. of Rev. Admin.

Insert 20

SECTION I		APPROVED	SCHOOL BOARD'S	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION		BUDGET	BUDGET	RECOMMENDED	NOT RECOMMENDED
FUNCTION		1989-90	1990-91	1990-91	1990-91
1000	INSTRUCTION	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1100	Regular Programs	1,954,054	2,102,973	2,102,973	
1200	Special Program	708,574	769,300	769,300	
1300	Vocational Programs	25,800	25,800	25,800	
1400	Other Instructional Programs	158,498	177,394	177,394	
1600	Adult/Continuing Education				
2000	SUPPORT SERVICES	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2100	Pupil Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2110	Attendance & Social Work	350	350	350	
2120	Guidance	77,910	100,424	100,424	
2130	Health	68,088	76,103	76,103	
2140	Psychological				
2150	Speech Path. & Audiology	48,788	41,836	41,836	
2190	Other Pupil Services	21,363	23,243	23,243	
2200	Instructional Staff Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2210	Improvement of Instruction	3,400	5,400	5,400	
2220	Educational Media	65,449	74,259	74,259	
2240	Other Inst. Staff Services				
2300	General Administration	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310	School Board	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870	Contingency				
2310	All Other Objects	35,800	38,150	38,150	
2320	Office of Superintendent	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351	S.A.U. Management Serv	120,047	141,227	141,227	
2320	All Other Objects				
2330	Special Area Adm. Services				
2390	Other Gen. Adm. Services				
2400	School Administration Services	186,551	197,658	197,658	
2500	Business Services	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
2520	Fiscal				
2540	Operation & Maintenance of Plant	299,527	318,371	318,371	
2550	Pupil Transportation	161,241	163,160	163,160	
2570	Procurement				
2590	Other Business Services				
2600	Managerial Services				
2900	Other Support Services				
Total Special Warrant Articles (p 4 line 6011)			90,471	90,471	
3000	COMMUNITIES SERVICES				
4000	FACILITIES ACQUISITIONS & CONST		10,000	10,000	
5000	OTHER OUTLAYS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100	Debt Service	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5100 830	Principal	265,000	265,000	265,000	
5100 840	Interest	327,000	311,425	311,425	
5200	Fund Transfers	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	To Federal Projects Fund	22,383	22,383	22,383	
5240	To Food Service Fund	147,162	144,495	144,495	
5250	To Capital Reserve Fund				
1122	Deficit Appropriation		45,758	45,758	
—	Supplemental Appropriation (OFFSET BY LIKE AMOUNT BY REVENUE)				
TOTAL APPROPRIATIONS		4,696,985	5,145,180	5,145,180	

(line 6012)

SECTION II		REVISED	SCHOOL BOARD'S	BUDGET
REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES		REVENUES	BUDGET	COMMITTEE BUDGET
		1989-90	1990-91	1990-91
770	Unreserved Fund Balance	220,595		
3000	Revenue from State Sources	XXXXXXXXXXXX	XXXXXX: .XXXX	XXXXXXXXXXXX
3110	Foundation Aid	136,617	178,712	178,712
3120				
3130				
3140				
3210	School Building Aid	82,750	82,750	82,750
3220	Area Vocational School	4,200	4,200	4,200
3230	Driver Education	3,000	3,000	3,000
3240	Catastrophic Aid	21,383	18,000	18,000
3250	Adult Education			
3270	Child Nutrition	3,717	4,000	4,000
	Other (Identify)			
4000	Revenue From Federal Source	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4410	ECIA - I & II			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program	40,822	35,000	35,000
4470	Handicapped Program	60,000	60,000	60,000
	Other (Identify)			
5000	Other Sources	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5220	Trans From Cap. Projects Fund			
5230	Trans From Cap Reserve Fund		10,000	10,000
5100	Sale of Bonds or Notes			
1000	Local Rev other than Taxes	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1300	Tuition	6,500	-0-	-0-
1500	Earnings on Investments	3,000	3,000	3,000
1700	Pupil Activities			
	Other (Identify) Lunch sales	-0-	82,539	82,539
SUPPLEMENTAL APPROPRIATION (CONTRA)				
TOTAL SCHOOL REVENUES & CREDITS		582,584	481,201	481,201
DISTRICT ASSESSMENT		4,114,401	4,663,979	4,663,979
TOTAL REVENUES & DISTRICT ASSESSMENT		4,696,985	5,145,180	5,145,180

(School portion of the Business Prof is Tax \$ _____ to be applied
to the District Assessment when computing the School Tax Rate)

BUDGET OF THE SCHOOL DISTRICT

OF _____, N.H.

BUDGET COMMITTEE

DATE February 19, 1990

1990

James J. Thompson
TO (12) (12)
William M. Shaw

Beth Blanchette
Donna Sipe Gaele
Donna Sipe Gaele

(Please sign in ink)

SUPPLEMENTAL SCHEDULE

SPECIAL WARRANT ARTICLES:		School Board's Budget	Budget Committee	
			Rec.	Not Rec.
6001	Art. #: 3	\$ 45,758	\$ 45,758	\$
6002	Art. #: 4	\$ 90,471	\$ 90,471	\$
6003	Art. #: 5	\$ 10,000	\$ 10,000	\$
6004	Art. #:	\$	\$	\$
6005	Art. #:	\$	\$	\$
6006	Art. #:	\$	\$	\$
6007	Art. #:	\$	\$	\$
6008	Art. #:	\$	\$	\$
6009	Art. #:	\$	\$	\$
6010	Art. #:	\$	\$	\$
6011	Total Special Articles Enter on MS-27 page 2 on the line after 2900 function	\$ 146,229	\$ 146,229	\$

10% Limitation per RSA 32:8

6012	Total Amt. recommended by Budget Committee (Total Appropriations page 2 column 3)	\$ 5,145,180
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LESS EXCLUSIONS:

6013	Principal: Long Term Bonds & Notes (line 5100)	\$ 265,000	
6014	Interest: Long Term Bonds & Notes (line 5100)	\$ 327,000	
6015	Capital Outlays funded from Long Term Bonds & Notes per RSA 33:8 & 33:7-b (line 4000)	\$	
6016		\$	
6017		\$	
6018		\$	
6019	Mandatory Assessments	\$	
6020		\$	
6021		\$	
6022		\$	
6023	Amount Recommended less Exclusions		
6024	10% of Amt. Recommended less Exclusions	\$	
6025	Add Amt. Recommended by Bud. Comm. (MS-27 Total Approp. page 2 column 3)	\$	
6025	MAXIMUM AMOUNT THAT MAY BE APPROPRIATED BY THE SCHOOL DISTRICT MEETING		

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

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