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# Annual Reports

OF THE TOWN OF

## NEWMARKET

NEW HAMPSHIRE



For the Year Ending December 31st, 1990



# DEDICATION

The Newmarket Town Council wishes to dedicate this 1990 Town Report to all of the Newmarket residence and their families who recently served in the United Nation's Desert Shield and Desert Storm activities for the liberation of Kuwait. Their dedication to duty, willingness to serve at risk to life and liberty and at great hardship to family members, is an example for all of us.

By their participation, they remind us all that the preservation of life, liberty and rights of freedom must not ever be forgotten.



**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, 1990**

**WITH THE**

**VITAL STATISTICS FOR 1990**

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## TOWN OFFICERS

### MODERATOR

Ronald Lemieux\*\* ..... March 1992

### SELECTMEN

Arthur Beauchesne\*\* ..... March 1991

Leo Filion\*\* ..... March 1991

John Fitzgibbon\*\* ..... March 1993

Paul "Buzz" Dietterle\*\* ..... March 1992

Richard Wilson\*\* ..... March 1993

### 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 1991

### CODE ENFORCEMENT OFFICER

David R. Andrade\* ..... Indefinite

### PUBLIC WORKS DIRECTOR

David G. Walker\* ..... Indefinite

### CHIEF OF POLICE

Paul T. Gahan\* ..... Indefinite

### ANIMAL CONTROL OFFICER

Jeffery Simes\* ..... December 1990

### FIRE CHIEF/FOREST FIRE WARDEN

Charles A. Clark\* ..... April 1991

### ASSISTANT FIRE CHIEF

Robert Jordan\* ..... April 1991

### DEPUTY FIRE CHIEF

Norman Howcroft\* ..... April 1991

### CHIEF OF DISPATCH

Roseanne Gilbert\* ..... Indefinite

### TRUSTEES OF THE TRUST FUNDS

Kathryn Smith\*\* ..... March 1992

Roy Kent\*\* ..... March 1991

Edward Pelczar\*\* ..... March 1992

### SUPERVISORS OF THE CHECKLIST

Priscilla Shaw\*\* ..... March 1996  
Daphne Fotiades\*\* ..... March 1992  
Debbie Pelliter\*\* ..... March 1994

### CIVIL DEFENSE DIRECTOR

Candice Jarosz ..... December 1990

### ASSISTANT CIVIL DEFENSE DIRECTOR

Vincent Jarosz ..... December 1990

### BUDGET COMMITTEE

David Halloran\*\* ..... March 1991  
Richard Wilson\*\* ..... March 1991  
Priscilla Shaw\*\* ..... March 1991  
Robert Carroll\*\* ..... March 1992  
Richard Caswell\*\* ..... March 1992  
Cheryl Cinfo\*\* ..... March 1992  
Jason Mongeon\*\* ..... March 1993  
Michael Martin\*\* ..... March 1993  
Don McGael\*\* ..... March 1993

### WATER SUPERINTENDENT

Ronald Bloom\* ..... Indefinite

### WATER COMMISSIONERS

Gary House\*\* ..... January 1991  
Robert Daigle\*\* ..... 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  
VACANT .....

### SEWER SUPERINTENDENT

George Laney\* ..... Indefinite

### SEWER COMMISSIONERS

Nick Zuk\*\* ..... March 1991  
Walter Schultz\*\* ..... March 1992  
John Ward\*\* ..... March 1993

### TOWN PLANNER

Robert Houseman\* ..... Indefinite

### PLANNING BOARD

Clifford Abbott ..... March 1991  
Patricia Hassinger\*\* ..... March 1992  
William Nostorm\*\* ..... March 1992  
Jay Dugal\*\* ..... March 1993  
Phyllis Fallon\*\* ..... March 1993  
Gerry Hamel\*\* ..... March 1994

### ALTERNATES

VACANCY\* ..... March 1993

## **ZONING BOARD OF ADJUSTMENT**

Michael Martin\*\* ..... March 1992  
Roy Lemieux\*\* ..... March 1992  
Greg Norris\*\* ..... March 1993

## **ALTERNATES**

Victor Richards\* ..... March 1993

## **STRAFFORD REGIONAL PLANNING COMMISSION**

Diane Langlois\* ..... March 1992

## **LIBRARIAN**

Sharon Kidney\* ..... Indefinite

## **TRUSTEES OF THE LIBRARY**

Forbes Getchell\* ..... December 1990  
Parker Prescott\* ..... December 1991  
Lola Tourginy\* ..... December 1991  
Krisun Carmichael\* ..... December 1992  
Isable Donovan\* ..... December 1992

## **RECREATION AND PARKS DIRECTOR**

Jim Hilton\* ..... Indefinite

## **ASSISTANT RECREATION AND PARKS DIRECTOR**

James Druding\* ..... Indefinite

## **RECREATION AND PARKS COMMISSION**

Jayne Winsor\* ..... December 1990  
J. Gibbs\* ..... December 1990  
Craig Pomeroy\* ..... December 1991  
Janet Prescott\* ..... December 1991  
Gail Gagnon\* ..... December 1992  
Barbara Filion\* ..... December 1992  
Gerard Pelletier ..... December 1993

## **HOUSING AUTHORITY DIRECTOR**

Ernest A. Clark, II\* ..... Indefinite

## **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\* ..... Indefinite

## **FAIR HEARING AUTHORITY**

Stella Cilley\* ..... December 1991

#### CONSERVATION COMMISSION

Herbert Richmond*	March 1991
Gerald Hamel*	March 1991
Richard Shelton*	March 1992
Frank Schanda*	March 1992
Luke Weigle*	March 1992
Evelyn Abbot*	March 1993
Chris Schoppmeyer*	March 1993

#### CONSERVATION COMMISSION ALTERNATES

Robert Gazda*	March 1991
Barbara Early*	March 1991
Sheree Castonquay*	March 1992
William Doucet*	March 1993

#### MOSQUITO CONTROL COMMISSION

Kathy Paquette*	March 1991
Greg Norris*	March 1992
VACANT*	

#### HIGHWAY SAFETY COMMITTEE

Rosanne Gilbert*	March 1991
Charles Clark*	March 1992
Robert Daigle*	March 1992
Buzz Dietterle*	March 1992
David G. Walker*	March 1993

#### STATE REPRESENTATIVE

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

\*APPOINTED

\*\*ELECTED

## BOARD OF SELECTMEN REPORT 1990

As we look back at 1990 it would be fair to categorize it as one of transition and progress.

After many long hours of research, discussion and debate the Charter Commission presented Newmarket's first Charter.

On March 13, 1990 voters approved the new charter and set a course for change in municipal governing starting January 1, 1991. At that time the 5 member Board of Selectmen will be replaced by a 7 member Council, and the Administrative Assistant with a professional Town Administrator.

The Charter provides the Council the advantage of setting both short and long term policy goals in addition to functioning as the legislative body in enacting planning and zoning changes and in adopting ordinances.

Budgetary approval remains the function of Town Meeting with the Budget Committee retaining the authority to recommend budgets.

An important aspect of the charter is the establishment of the Town Administrator's position. His responsibility will be to monitor the day to day management functions of this community. Department Heads now respond to the overall direction of the Administrator and work in concert with him in setting goals and carrying out the policies established by the Council.

While the March 13th vote provided change there was much work to be undertaken in order to facilitate a smooth transition. Therefore, the Selectmen enlisted the services of the Charter Commission and altered their responsibility from development to transitional, requesting them to set the framework necessary to carry out the requirements as outlined in the Charter.

In the months that followed the Selectmen and members of the Transition Commission set deadlines relating to budget development, election of Newmarket's first Council members and enlisting the services of the Municipal Association to assist in the Town Administrator search.

In addition, a committee of the Charter group and Town staff met periodically with representatives of the Department of Revenue Administration to determine how best respond with an 18 month transitional budget and eventual tax liability. Many varied proposals were considered each carefully being weighed as to their advantages and disadvantages.

In the coming months you will begin to notice various changes, some dramatic others not so noticeable, but all for the benefit of this community. As we move toward implementation of this Charter we ask for your patience, wisdom and support.

Many other programs continued to move forward as the Board of Selectmen completed their final term of office.

Under the direction of the Highway Director the Town continued its shim and seal program with Grant, Camp Lee, Jacobs Well, and the southern portion of Ash Swamp, Neal Mill, and New Road all being completed. Additionally, Piscassic and Salmon Streets were hot topped. During 1991 we anticipate the improvement program will continue.

It is anticipated that the following roads will be upgraded; West side of Ash Swamp, and Hersey Lane, Oak Street, Birch Drive, Lafayette Ave, Youngs Lane, Pond Street, Bay Road, Great Hill Circle, Bass Street and River Street.

In an effort to revitalize some of the older sidewalks and disappearing curbing, efforts were expended to raise and resurface portions of the Main Street sidewalk and Ham Street.

One major project undertaken was the repair to the Main Street/Route 108 wall at Essex Manufacturing. Through a cooperative effort with the State of New Hampshire and Essex we were able to stabilize the continued wall and road surface deterioration. Utilizing Town Highway personnel, some contract equipment, and available material the area was sloped, seeded, and a new swale created to remove road surface water and guard rails erected all at a cost well below earlier estimates.

Two other major projects undertaken were the upgrade to the Elm Street Railroad Crossing and the re-establishment of the Town's own curbside rubbish removal program.

In the first situation the Town, utilizing State and Federal funds, in addition to funds appropriated by the community, incorporated drainage, a sidewalk, new approach alignment, signalization and rail and bedding repair.

The second program to be initiated in April of 1991, at the termination of the present contract, will be the Town curbside rubbish service. As of this writing the Town has purchased and completed outfitting a 30 cubic yard packer. Personnel to man the truck are being selected and rubbish routes finalized.

As a Board we feel confident the long term savings will be substantial. Further, the personnel will additionally serve as "scouting eyes" watchful for potholes and road surface problems.

In 1990 we saw the completion of the retrofit to the Water Treatment Facility and the appropriation of fund to complete necessary design and construction improvements to the Sewer Treatment Plant.

On October 27, 1990 the Water Commissioners held an Open House to provide all residents the opportunity to view first hand the extensive renovations to the facility. Due to the economic time the final cost was below the bond allocation and therefore will assist in meeting future bond repayments.

It should be noted that between the well system and the water plant upgrade this Town is well poised to provide sufficient capacity to residential and commercial customers well into the future. All residents should feel proud of this renovation and the effort put forth by the Water Commissioners in seeing this completed under budget.

As this report goes to print work is ongoing at the Sewer Plant toward the addition of sludge dewatering, disinfection and wastewater pumping facilities. Again due to prior cost efficiencies and utilization of the State Revolving Loan Program the total impact to the Sewer uses will be minimal over time. These improvements will complete the Secondary treatment program providing for the discharge permits granted to the Town.

Before closing we, the Board of Selectmen, wish to take this opportunity to extend our sincerest congratulations to several residents who have attained success and have brought great honor and pride to this community and country.

First, to Lynn Jennings. A native of Massachusetts who has chosen to call Newmarket home was recently named top Woman runner of the year.

From her tremendous Olympic efforts to her World Class Championships she continually makes this Community proud of her many accomplishments.

Second, Dr. L. Forbes Getchell, who was the recipient of the Paul Harris Award from the Durham Great Bay Rotary. The award is in recognition of his service to the community and seacoast area. Because of this achievement a scholarship fund has been established to provide students from this community the opportunity to travel aboard for educational purposes.

Third, Patti Blanchette. Patti has been tireless in her efforts in assisting this community and its residents with problems that confront them. Serving numerous years as Newmarket's representative to the General Court and 16 years as a member of the Budget Committee, Patti has distinguished herself in being elected the first woman Vice President to the N.H. Bar Association. This achievement enables Patti to become the first woman President to serve the Bar. We all wish her the very best.

Lastly, with the ongoing situation in the Persian Gulf we wish to reiterate our support of not only all the troops serving in the Desert Storm conflict but specifically those residents of this community who have gone the extra mile to uphold the commitment espoused by our President. We look forward to their speedy return.

In closing this is the last year end report to be submitted by a Board of Selectmen. The ideals first expounded by our forefathers have been with us for well over 260 years and now we have chosen to refine our means of self governance to more specifically meet the changing times.

The months and years ahead will bring further change, and together we can make the future one of the brightest and progressive for this community. A solid framework has been laid down and what the remaining construction will resemble will be the results of our combined efforts and commitment.

The "torch is passed" become involved in assisting the first Council to ensure it brightly lights the way.

Sincerely,

Arthur Beauchesne  
Leo Filion  
Paul Dietterle  
John Fitzgibbon  
Richard Wilson

**NEWMARKET  
TAX DOLLAR  
1990**

SCHOOL .....\$25.88  
TOWN ..... \$14.35  
COUNTY ..... \$ 1.50  
1990 TAX RATE PER THOUSAND..... ~~\$40.88~~

**TAX DOLLAR  
1989**

SCHOOL ..... \$24.64  
TOWN ..... \$11.04  
COUNTY .....\$ 1.49  
1989 TAX RATE PER THOUSAND.....\$37.17

1987 TAX RATE \$30.44  
1988 TAX RATE \$37.09  
1989 TAX RATE \$37.17

**REPORT OF THE SELECTMEN  
TO THE CITIZENS OF NEWMARKET  
ANNUAL REPORT  
FISCAL YEAR  
JANUARY 1 TO DECEMBER 31, 1990**

**INVENTORY APRIL 1, 1990**

	1989	1990
Land .....	\$ 37,471,433.00	\$39,068,261.00
Building Residential .....	92,679,450.00	97,222,200.00
Manufactured .....	3,040,120.00	3,139,520.00
Comm-Industrial .....	27,873,550.00	28,014,600.00
Electric Plants .....	1,785,000.00	9,510,500.00
	<hr/>	
Valuation before Exemptions:	\$162,849,553.00	\$168,396,081.00
Exemptions		
Blind .....	45,000.00	30,000.00
Elderly .....	1,277,440.00	1,970,000.00
	<hr/>	
Net Valuations for Tax Rate	\$161,527,153.00	\$166,396,081.00

**1990  
TOTAL GROSS WAGES OF  
ALL TOWN EMPLOYEES**

Allen, Sandra .....	25.00
Alperin, Richard C. ....	220.00
Anderson, Nellie .....	30.00
Andrade, David R. ....	25,209.60
Anselmo, Kim .....	562.50
Archambeault, Raymond F. ....	25,742.05
Barker, David F. ....	65.00
Beauchesne, Arthur R. ....	1,875.00
Beaudet, Lisa L. ....	16,075.96
Beaudet, Richard R. ....	11,776.00
Beckley, David B. ....	918.00
Beers, Wayne .....	20,257.75
Bender, Eldon .....	160.00
Bennett, Susan C.* .....	17,928.23
Bentley, David M. ....	200.00
Bentley, Sherry T. ....	397.85
Bloom, Ronald M. ....	32,770.40
Bloom, Vickie .....	11,410.00
Bonner, Ryan E. ....	906.00
Bryan, B. David .....	510.00
Burke, Christopher J. ....	8,414.00
Cail, John A. ....	465.00
Camire, Belinda A. ....	3,999.96
Carlson, Kevin D. ....	1,176.00
Carmichael, Jason .....	20,601.72
Chapman Jr., Raymond .....	32,330.44
Chase, Wendy V. ....	18,337.44
Chevalier, Brian P. ....	3,095.49
Clark Jr., Charles A. ....	1,500.00
Clark, Dana .....	590.00
Copp Jr., Phillip R.* .....	27,114.60
Copp, Wendy A. ....	15,404.22
Coraluzzo, Michael G.* .....	9,972.15
Cotton, Stephen R. ....	150.00
Cyr, Kevin* .....	29,135.30
Daigle, Robert .....	200.00
Dietterle III, Paul H. ....	1,500.00
Dodds, Helen .....	45.00
Dolliver, Bruce A. ....	6,565.11
Druding, James S. ....	16,520.26
Dubbs, Jacqueline .....	17,160.16
Dyer, Manford B. ....	30,800.75
Ernest, Noreen L. ....	15.00
Ferland, Keith S. ....	222.00
Filion, Leo P. ....	1,740.00
Fitzgibbon, John F. ....	1,500.00
Fotiades, Daphne .....	105.00
Gahan, Paul T. ....	35,568.00
Gendron, Richard A. ....	314.00
Gibbs, Joyce J. ....	160.00
Gilbert Jr., Richard A.* .....	4,402.65
Gilbert, Rosanne C. ....	22,695.20

Girouard, Leon H. ....	23,885.15
Hackett, Timothy* .....	26,935.10
Hammer, Joyce M. ....	21,023.15
Hammond Jr., Frank H. ....	102.00
Hanley, Dennis .....	1,627.50
Harclerode, John .....	100.00
Harclerode, Richard D. ....	300.00
Harriman, Paul E. ....	16,652.98
Harvey, Judith .....	30,397.20
Haviland, Kathleen F. ....	15.00
Hilton, Frederick A. ....	896.00
Hilton, James A. ....	22,505.60
Homiak, Richard, J. ....	300.00
House, Gary R. ....	100.00
Howcroft, Norman .....	1,000.00
Hughes, Richard D. ....	5,428.08
Jarosz, Candice .....	300.96
Jarosz, Vincent .....	201.78
Johnson, Darren L.* .....	1,702.13
Johnson, Shawn W. ....	492.00
Jordan Jr., Robert E.* .....	14,368.56
Jordan, Allison C. ....	6,770.32
Jordan, Robert E.* .....	4,373.02
Kleczeck, Ricky Andrew .....	60.00
LaBranche, Richard F. ....	500.00
Laney, George F. ....	43,869.40
Lascare Jr., Leo J. ....	27.00
Leblanc, Raymond J. ....	759.00
Lemieux, Ron .....	70.00
Magnan, William E. ....	20,683.47
Masun, Cindy-Sue .....	12,375.00
Mehalek, Virgil* .....	2,127.83
Mitrook, Melissa J. ....	17,075.86
Morin, Paul J. ....	555.00
Mullen, Doris .....	30.00
Nisbet, William S. ....	798.00
Ogren, Larss* .....	11,568.17
Paquette, Katherine E. ....	500.00
Parent, Everett E. ....	22,129.52
Parry, C. Robert* .....	25,072.64
Pearce, William D. ....	384.13
Pelezar, Helen .....	85.00
Pellerin, Robert A. ....	3,006.00
Pelletier, Debbie L. ....	130.00
Philbrick, Herbert .....	50.00
Pierce, David D.* .....	9,474.18
Pomeroy, Sherry L. ....	25.00
Poulin, William P. ....	300.00
Pratt, Alan J. ....	19,674.68
Pratt, Larry M. ....	30.00
Pratte, Dennis S.* .....	12,967.57
Pratte, Jason A. ....	240.00
Reed, Donna M. ....	100.00
Roulo, Maryann .....	1,994.70
Rousseau, Yvonne .....	45.00
Rowe, Bruce R. ....	22,340.67
Shaw, Pnsilla M. ....	50.00

Simes, Jeffrey M.* .....	27,599.36
Southwell, John H.* .....	2,822.33
Spaulding, Carlton L. ....	135.00
St. Hilaire, Madeleine .....	20,041.61
Sturtevant, Lisa M. ....	1,861.23
Sullivan, Karen A. ....	432.00
Szeliga, James F.* .....	33,893.54
Szeliga, John P. ....	22,601.65
Taylor, Cori M. ....	8,823.50
Taylor, Debra L. ....	3,554.55
Tolman, Garth* .....	1,490.18
Trial, Virginia M. ....	14,058.89
Walker, David G. ....	42,997.12
Walker, Richman .....	260.00
Walsh, Kevin* .....	23,680.68
Ward, John .....	60.00
Watson, Jamie D. ....	1,287.00
Willey, John D. ....	200.00
Wilson, Richard W. ....	1,125.00
Wojnowski, Edward J. ....	31,491.20
Woodbury, Celeste M. ....	1,919.82
Zuk, Nicholas .....	60.00
<b>TOTAL .....</b>	<b>\$1,127,808.00</b>

\* Amount shown may include special detail assignments as well as annual salary.

## 1990 TOWN CLERK'S ACCOUNT

1990	Auto Permits	\$429,317.00
1990	Title Fees	2,817.00
1990	Dog Licenses	1,389.00
1990	Vital Statistics	2,779.00
1990	UCC Statement Fees	2,223.25
1990	Filing Fees	26.50
1990	Voter Registration Card Fees	7.00
1990	Dredge & Fill Permit Fees	14.00
1990	Bad Check Fees	282.00
1990	Peddlers & Junk Dealers License	20.00
1990	Miscellaneous	940.25

<b>TOTAL REMITTED TO TOWN TREASURER</b>	<b>\$439,815.00</b>
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JUDITH HARVEY  
TOWN CLERK

# TAX COLLECTOR'S REPORT

## SUMMARY OF TAX ACCOUNT FOR THE YEAR ENDED DECEMBER 31, 1990

	Levy 1991	Levy 1990	Prior
<b>DEBITS</b>			
Uncollected Taxes as of - Beginning of Fiscal Year			
Property Taxes .....			779,220.
Resident Taxes .....			12,500.
Yield Taxes .....			115.
<b>Taxes Committed to Collector</b>			
Property Taxes .....		6,786,788.	
Resident Taxes .....		44,990.	
Land Use Change Tax .....		18,950.	
Yield Taxes .....		3,710.	99.
Bad Check Fees .....		82.	
<b>Added Taxes</b>			
Property Taxes .....		50.	
Resident Taxes .....		5,340.	940.
Jeopardy Tax .....		325.	
<b>Overpayments</b>			
a/c Property Taxes .....		7,709.	14,946.
a/c Resident Taxes .....		120.	90.
<b>Interest Collected on</b>			
Delinquent Taxes .....		9,466.	51,891.
<b>Penalties Collected on</b>			
Resident Taxes .....		144.	468.
<b>TOTAL DEBITS</b>		<u>\$6,877,674.</u>	<u>\$860,269.</u>

# TAX COLLECTOR'S REPORT CONTINUED

	Levy 1991	Levy 1990	Prior
<b>CREDITS</b>			
<b>REMITTANCES TO TREASURER</b>			
Property Taxes .....		5,852,417.	791,295.
Resident Taxes .....		36,050.	4,790.
Land Use Change Tax .....		18,950.	
Yield Taxes .....		2,044.	115.
Bad Check Fees .....		82.	
Jeopardy Tax .....		325.	
Interest on Taxes .....		9,466.	51,891.
Penalties on Resident Tax .....		144.	468.
<b>Discounts Allowed</b>		87,499.	
<b>Abatements Made During Year</b>			
Property Taxes .....		2,709.	2,871.
Residents Taxes .....		4,230.	5,430.
Yield Taxes .....		99.	99.
<b>Uncollected Taxes-12/31/90</b>			
Property Taxes .....		851,922.	
Resident Taxes .....		10,170.	3,310.
Yield Taxes .....		1,567.	
<b>TOTAL CREDITS</b>		<b>\$6,877,674.</b>	<b>\$860,269.</b>

# TOWN OF NEWMARKET

## SUMMARY OF TAX SALES/TAX LIEN ACCOUNTS FOR YEAR ENDED DECEMBER 31, 1990

DEBITS	-Tax Sale/Lien on Account of Levies of-		
	<u>1989</u>	<u>1988</u>	<u>Prior</u>
Balance of Unredeemed Taxes			
Beginning Fiscal Year		173,192.	23,293.
Taxes Sold/Executed to Town			
During Fiscal Year	415,399.		
Interest Collected After			
Sale/Lien Execution	8,737.	23,436.	8,003.
Redemption Cost	1,264.	1,612.	452.
Overpayments	24.	6.	
TOTAL DEBITS	<u>\$425,424.</u>	<u>\$198,246.</u>	<u>\$31,748.</u>
CREDITS			
Remittance to Treasurer			
During Fiscal Year			
Redemptions	137,826.	124,954.	23,293.
Interest and Cost			
After Sale	10,001.	25,048.	8,455.
Abatements During Year	68.	1,833.	
Unredeemed Taxes End of Year	277,529.	46,411.	
TOTAL CREDITS	<u>\$425,424.</u>	<u>\$198,246.</u>	<u>\$31,748.</u>

# REPORT OF THE TRUSTEES' OF THE TRUST FUND

## PRINCIPAL

PURPOSE	BEGINNING BALANCE	NEW FUNDS	GAIN/ LOSS	ENDING BALANCE
<b>SCHOLARSHIPS</b>				
Brisson	8,253.81	0.00	192.14	8,445.95
Woman's Club	2,569.07	500.00	81.43	3,150.50
Beatrice Walker	2,880.04	0.00	68.00	2,948.04
Brown Fund	4,939.99	0.00	119.31	5,059.30
Lee Szeliga	2,587.17	0.00	64.31	2,651.48
MacAllen Fnd.	19,654.35	0.00	450.69	20,105.04
Brown	500.00	0.00	11.88	511.88
Beatrice Walker	25.00	0.00	0.58	25.58
Labonte, Robert	20,000.00	5,000.00	472.76	25,472.76
McKenna, Robert	0.00	1,333.75	3.79	1,337.54
<b>CEMETARY-RIVERSIDE</b>				
Capital Improve.	7,114.21	0.00	101.14	7,215.35
Per Care Graves	28,731.25	1,050.00	932.37	30,713.62
Per Care Lots	141,842.71	1,200.00	5,046.52	148,089.23
Flower Fund	15,580.00	600.00	506.85	16,686.85
<b>CEMETARY-CALVARY</b>				
Per Care Graves	1,672.17	0.00	40.83	1,713.00
Per Care Lots	41,971.93	0.00	1,024.81	42,996.74
Flower Fund	5,460.89	0.00	168.50	5,629.39
Private Graveyards	14,249.29	0.00	538.07	14,787.36
Stone Fund	1,402.02	0.00	98.33	1,500.35
<b>TOTALS</b>	<b>319,433.90</b>	<b>9,683.75</b>	<b>9,922.31</b>	<b>339,039.96</b>

## INCOME

PURPOSE	BEGINNING BALANCE	INCOME	PAID OUT	EXPENSE	ENDING BALANCE
<b>SCHOLARSHIPS</b>					
Brisson	270.99	734.09	0.00	(55.36)	949.72
Woman's Club	842.56	311.11	(100.00)	(23.46)	1,030.21
Beatrice Walker	136.84	259.78	(250.00)	(19.59)	127.03
Brown Fund	353.24	455.80	(400.00)	(34.37)	374.67
Lee Szeliga	266.28	245.71	0.00	(18.53)	493.46
MacAllen Fnd.	341.33	1,721.82	(1,500.00)	(129.85)	433.30
Brown	27.17	45.39	0.00	(3.42)	69.14
Beatrice Walker	0.90	2.23	0.00	(0.17)	2.96
Labonte, Robert	509.23	1,806.15	(1,000.00)	(136.21)	1,179.17
McKenna, Robert	0.00	14.47	0.00	(1.09)	13.38

# TRUST FUND REPORT CONTINUED

PURPOSE	BEGINNING BALANCE	INCOME	PAID OUT	EXPENSE	ENDING BALANCE
<b>CEMETARY-RIVERSIDE</b>					
Capital Improve.	(2,626.88)	386.40	0.00	(29.14)	(2,269.62)
Per Care Graves	12,105.76	3,562.05	0.00	(268.63)	15,399.18
Per Care Lots	81,450.93	19,279.86	0.00	1,453.96	99,276.83
Flower Fund	6,604.85	1,936.38	(1,213.00)	(146.03)	7,182.20
<b>CEMETARY-CALVARY</b>					
Per Care Graves	139.33	155.99	(139.33)	(11.76)	144.23
Per Care Lots	3,495.63	3,915.20	(3,495.63)	(295.26)	3,619.94
Flower Fund	2,015.01	643.75	(483.00)	(48.55)	2,127.21
Private Graves	9,623.06	2,055.64	(1,039.00)	(155.02)	(155.02)
Stone Fund	2,960.50	375.66	0.00	(28.33)	3,307.83
TOTALS	118,516.73	37,907.48	(9,619.96)	(2,858.73)	143,945.52

## CAPTIAL RESERVES OF THE TOWN OF NEWMARKET FOR 1990

PURPOSE	BEGINNING BALANCE	ADDED	PAID	INCOME	ENDING BALANCE
School Dist.	214,241.43	0.00	(10,000.00)	19,232.61	223,474.04
Dispatch	9,892.14	5,000.00	0.00	908.14	16,300.28
Fire Dept.	12,265.75	10,000.00	0.00	1,130.02	23,385.77
Public Works	55,078.83	0.00	0.00	5,018.27	60,097.10
Water Works	83,812.25	0.00	(91,320.11)	7,507.86	0.00
Ambulance	30,749.58	6,000.00	0.00	2,809.10	39,558.68
Sewer	283,188.43	29,000.00	0.00	25,936.93	338,125.36
Police Dept.	19,307.13	0.00	(16,508.39)	287.96	3,086.70
Water 2	19,386.51	0.00	(21,123.14)	1,736.63	0.00
Library	96,089.67	80,000.00	0.00	8,854.64	184,944.31
Revaluation	25,000.00	25,000.00	0.00	2,308.97	52,308.97
Safety Blding	139,480.88	10,000.00	0.00	12,720.67	162,201.55
TOTALS	988,492.60	165,500.00	(138,951.64)	88,451.80	1,103,492.76

## REPORT OF THE NEWMARKET HOUSING AUTHORITY

At any one time in 1990 the Newmarket Housing Authority assisted one hundred and twenty-five (125) Newmarket low and moderate income families. Landlords throughout Newmarket have found the Section 8 Housing Assistance Program a great way to do business while not excluding those households typically unable to afford current market rents.

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

FAMILY SIZE	PUBLIC HOUSING	SECTION 8
1	\$21,550.	\$13,500.
2	24,650.	15,400.
3	27,700.	17,300.
4	30,800.	19,250.
5	32,750.	20,800.
6	34,650.	22,350.

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

The Housing Authority contributed \$11,637.18 in lieu of taxes to the Town of Newmarket in 1990 in addition to utility user fees. The Authority and the Town have a solid working relationship as proven by the receipt of a \$20,000 Drug Elimination Grant and a \$30,000 Supportive Services Coordinator Grant.

Ernest A. Clark, II  
Executive Director

## REPORT OF THE CODE ENFORCEMENT OFFICER

As another year comes to an end, one can look back in retrospect only to realize our economy hasn't improved.

Although building starts remain consistent with last year, they represent half of what they were in 1987/1988, hopefully indicating the economy has bottomed out.

There are a few projects being considered for Newmarket which may help in easing our economic crunch.

Due to the increase in unemployed, age of multi-dwellings, and code violations, a sharp increased burden has been realized in the public health department.

May I remind all owners of multi-dwellings whether local or absent landlords, you are responsible for the day to day upkeep and maintenance to insure your tenants reside in a safe and healthy environment. I further want to point out that all multi-dwellings must have wired smoke detectors per New Hampshire State Law no matter how old the structure is. Please insure they are installed, as myself and the Fire Chief intend to inspect all multi-dwellings.

May you all have a safe and happy 1991.

David Andrade  
Code Enforcement Officer

### ANNUAL FIGURES FOR NEW CONSTRUCTION

CONSTRUCTION	CONSTRUCTION COST	NO. OF PERMITS	ANNUAL REVENUES
Single Family	2,942,400.	28	5,773.
Mobiles	100,000.	7	670.
Single Family Alterations	348,400.	33	1,683.
Duplex Conversions	15,500.	1	54.
Multi-Family Replace/Renovations	169,500.	3	477.
New Commercial	0	0	0.
Commercial Alterations	24,920.	5	300.
Residential Garages	39,000.	4	186.
Barns/Sheds	1,980.	3	45.
Decks	13,800.	10	176.
Pools	23,200.	3	90.
Alarms	0	0	0
Electrical/Plumbing	500.	1	25.
Renewals	0	2	50.
Demolition	10,000.	1	10.
GRAND TOTALS	3,689,200.	103	9,559.

## REPORT OF THE POLICE DEPARTMENT

Because this is the last Town Report I will be writing, please let me be a little more personal, as the Department Statistics may be found elsewhere in this report.

September 30, 1991, will mark the end of 28 years of service to the Town of Newmarket and a total of 33 years in police work. It is certainly with mixed emotions that I end my service to the Town.

No one could have possibly imagined the changes that I have seen in the Town and in the police profession. When I first started as a police officer under the leadership of Chief John Valliere, I worked the 11:00 p.m. to 8:00 a.m. night shift for seven years. There were only three police officers, at that time. Most of the time Newmarket had the only officer on duty between Concord and Portsmouth during the late night hours and because of this we answered emergency calls as far away as Northwood.

Then came the CB radios, at that time they were not as crowded with senseless clutter as they are today. It was great to have communications with someone even though they may not have been police. Many times a friendly CBer, would make telephone calls for us. And then there was the "Ambulance Corp" which consisted of Roy Kent who was always there when needed. The Highway Department, headed by Bob Keller were always on hand for emergencies. There was and is one common bond that is nearly unique to Newmarket - we all worked together. Today Newmarket is blessed with public services that one would have to have lived elsewhere to fully appreciate.

Even though we have a volunteer Fire Department before the fire alarm stops blowing trucks are rolling from the station, again the wholly volunteer Ambulance Corps responds within minutes in emergencies.

Your Police Department is manned 24 hours a day, 7 days a week and responds to emergencies generally in 3 minutes or less thanks to our excellent communications handled by the Dispatch Center.

Today an officer can give a car registration number to Dispatch and actually within seconds receive all the information about the car and owner from anywhere in the United States including Alaska and Hawaii.

We all had to go to the Town Hall and stand in line to register our vehicles and pay our taxes which at that time our Town Clerk Lee Szeliga recorded all the information by hand. Now it's in and out with our competent office staff and those magical computers.

Yes, I've seen a lot of changes but we all still work together. I would like to thank the Town for its support over the years.

Respectfully Submitted  
Paul Gahan, Chief

**POLICE STATISTICS  
FOR 5 YEARS**

<b>1986</b>		<b>1987</b>		<b>1988</b>	
4,562	ACTIONS	6,206	ACTIONS	7,098	ACTIONS
591	CRIMINAL	550	CRIMINAL	965	CRIMINAL
960	MOTOR VEHICLE	1,242	MOTOR VEHICLE	1,710	MOTOR VEHICLE
<b>1989</b>		<b>1990</b>			
7,293	ACTIONS	7,966	ACTIONS		
804	CRIMINAL	845	CRIMINAL		
1,300	MOTOR VEHICLE	1,104	MOTOR VEHICLE		

## **REPORT OF THE ANIMAL CONTROL OFFICER**

This year (1990) the Newmarket Animal Control Department received 418 calls.

This year I noticed a change in the nature of the complaints, in previous years the basic complaint was of dogs running loose however, this year saw a rise in barking dog complaints and loose horse complaints.

For those of you who own horses you can be held liable for any damage done to property such as lawns, shrubs, etc. I also want to remind the public that if you own a dog four (4) months old or older to have that dog licensed. This can be done at the Newmarket Town Clerks office.

In closing I would like to say thank you for your cooperation and I look forward to working for you in the upcoming year.

Jeffery Simes  
Animal Control Officer

## **REPORT OF THE FIRE DEPARTMENT**

Nineteen-ninty was a busy and challenging year for the department. Our fire calls were down to 185 this year. Part of the reason for this was the tighter control on outside burning and the false alarm ordinance we have in place. The calls we had this past year were of a more serious nature.

This past year the water plant was shut down for repairs which left us with a serious water problem for fire fighting. A lot of time and energy was spent in setting up a program to supply water to us from area towns. We got through a very dangerous time with just a few nervous moments. The area towns were there when we asked. Thank God for mutual aid.

We also had our main pumper sent out to be rebuilt. This truck was out of service for 9 weeks this past summer, again we had to depend on area towns to back us up. As always they were there every time we called. Newmarket sure got its money's worth for mutual aid in 1990.

As most have noticed the new windows were installed in the station this year. This not only improved the appearance of the building but made it more energy efficient. It has really cut the heating cost for the building.

Again this year I would like to thank the members of the department for their work and support that they have put in this past year. The station is looking better everyday because of their efforts. Our town is safer because of you. I would also like to thank the families of the members for their support this past year. I thank the wives of the members for being their whenever needed.

Thank you  
Charles Clark, Chief  
Fire Department

## REPORT OF THE DISPATCH CENTER

As we have entered the fourteenth year of the Communications Center, I wish to reflect upon some of its history.

On October 31, 1977, the Centers door opened for the first time to give the citizens of Newmarket twenty-four (24) hour dispatch coverage. The original office was contained inside the Fire station. The room was quite small however, in 1986 the expansion was built as it appears today. As the Communications office has been upgraded, so have the equipment. In 1982 a used console was donated and installed to replace the original radio which sat on a simple desk top for the first four (4) years of operation. Since that time the radio system has been up-graded again. In 1987 there was an installation of a tape recording system, in 1988 EMERGENCY 911 went on line, which is probably the most valuable asset the Communications Center provides for our citizens. In that same year we graciously accepted a donation from the fraternal Order of the Eagles giving us the capability of purchasing the Zetron Tone component system. Once again in 1989 and 1990 the Fraternal Order of the Eagles came through with another donation which ultimately computerized the Communications Center. Also during the past nine (9) years we have taken on three additional communities for the purpose of revenue for the Town.

With each improvement of equipment comes the task of extensive training. Each Communications Specialist have attended certified training programs to maintain a high level of efficiency. Two seminars have been specifically hosted by this Communications Center during the past year. In hosting such programs we were able to defer the cost from our tax dollars. We hope to continue this practice in the future.

Throughout the past fourteen (14) years numerous disasters have occurred, to include train de-railments, structure fires, highway fatalities, waterway rescues, high wind storms, floods and the burning of the Town Hall. Unfortunately, some of these have caused loss of life however, for the most part the Town has survived and will continue to survive with the help of dedicated volunteers and Town Officials. I would like to end this with a personal thank-you to all past and present employees, along with all other who have contributed time and expertise to the smooth running of the Center. Most importantly, you the citizens of Newmarket for your continued support.

Respectfully Submitted  
Rosanne Gilbert  
Dispatch Supervisor

## REPORT OF THE NEWMARKET AMBULANCE CORPS

Much has happened over the past year. The Town voted a new form of Government. We have or as you read this we will be operating the Town under a 7 member Town Council. We are all looking forward to getting the Town on the right track and forging ahead to the future.

Our volunteer squad is still growing, we now have members who are trained in A.L.S., they may start IV's in the field thereby giving our patients every chance possible. Several members are E.O.A. and D-Fib trained also.

We taught a BAT program to the 4 fourth grade classes. This was a basic aid training course, from how to call 911 and what to say to rescue breathing. I feel they learned a lot and we enjoyed teaching the course as much as they enjoyed learning it. They all received a certificate from the Red Cross and we received letter from all of them as well as the satisfaction of teaching them.

We still do the same things such as standing by for Musical Chairs, helping with the Seniors Christmas Party, Blood drives and the fireworks at Old Home Weekend.

We had a booth at the Sidewalk Fair to help raise money for the BAT program, needless to say we were rained out with all the rest but we didn't let it dampen our spirits.

We were toned out 291 time in 1990, from emergencies to stand-bys for anything from fires to accidents. We are toned for all structure fires and took both ambulances and 2 crews to a house fire in Newfields where we checked and treated about 25 firemen, transporting 2 to the hospital for smoke inhalation.

We managed to keep very busy with calls and training. We have in-house training every month as well as all the other training we take part in.

Our continued thanks to the Eagles for their financial help, the Police and Fire Departments for their help as well as Dispatch. Remember when you dial 911—stay on the line.

Jennie Griswold, President  
Newmarket Ambulance Corps

## REPORT OF CIVIL DEFENSE

Another year has come and gone and we are very fortunate as a Town to not have had any major disaster. With the war in the Gulf we must stop and think of just how precious our lives are and also to see how important it is to be prepared for any emergency.

I would like to ask every resident to think about what they would do if a disaster such as a hurricane, flood, tornado, etc. were to occur in this area. How would you react and what precautions do you need to take to protect yourself, your family, and your property? Every resident should formulate a plan and families should discuss what the responsibilities of each family member are. This plan should then be updated annually. One item to include in the plan would be a list of items that you would need to bring to a shelter if you had to be evacuated. Things such as blankets, a change of clothes for each family member, items for children such as formulas, toys and diapers, and medicines that any family member would need. Other items to have available at home would be portable radios and flashlights with spare batteries. These should be checked frequently to make sure they are in good working order.

As a Town, we are constantly updating our emergency plan. Volunteers are always needed during a disaster to perform many functions. If you or anyone you know would be willing to assist if needed during a disaster, please call the Dispatch Center at 659-3950 and leave your name, address, and telephone number and I will be in contact with you. Anyone can help, young or old, but planning and proper training are a key to a safe and successful working plan.

Candy Jarosz, Director  
Civil Defense

## REPORT OF THE RECREATION AND PARKS DEPARTMENT

Thanks to you, the residents of Newmarket, 1990 proved to be a great year for recreation. We witnessed a great deal of enthusiasm and attendance never before seen in recent time here in Newmarket. From the start of January to the end of December, children adults, seniors and families were seen at events such as the Newmarket Youth Fishing Derby, Little Mule League Games, Babe Ruth Games, Red Sox Trips, Old Home Weekend, Soccer Games, Newmarket Gold Rush, Theater Trips, Easter Egg Extravaganza, Musical Chairs, the Giving Tree and many many more. Such a turn out re-affirms the dedication and enthusiasm you show toward recreation and what it means to you.

This tremendous dedication and attitude is what the Recreation Department must now build upon. We are continuing those activities that were successful in the past and will continue to try new and exciting ventures in the months still to come in 1991 and beyond. But as in the past you are needed in order for anything we do to be successful. We need your ideas, your criticism, your compliments, your time and most of all your continued support in all that we do. Together we can continue to keep this department successful and one the whole community can use and be a part of.

We look forward to seeing you out supporting our programs in 1991 as you did in 1990. This support helped make Newmarket's Recreation Department a model for New Hampshire's Seacoast.

Serious About Fun,  
Jim Hilton, Director  
Jim Druding, Asst. Director

## REPORT OF THE BOARD OF TRUSTEES NEWMARKET PUBLIC LIBRARY 1990

Use of the library continues to grow with between 20 and 50 new cards issued every month and a corresponding increase in books circulated. Weekday after school hours are especially busy, when as many as a dozen students can usually be found in the library doing research. The Tuesday morning children's story hour continues year-round, as do English language tutoring sessions organized by the Exeter Area Adult Basic Education project. To meet the general community's needs, Saturday hours have been extended so that the building is now open on that day from 10 to 4. A new program is our participation in the National Fields of Earth Poetry Competition, which opened last October and which concluded on March 3rd with readings of the prize winning poems at an afternoon reception in the library.

At the direction of the Librarian, Sharon Kidney, the book collection is expanding, financed by budgeted library funds and by gifts, including recent generous donations from Frank E. Fleming, Katherine Farr, the Exeter Area Junior Women's Club, and Mary Shamis in memory of Eleanor P. Shamis. Books have also been donated by area residents from individual volumes to a personal library. New tapes have also been purchased for the popular video and audio collections.

A five (5) year project to point up the library's outer walls and chimneys was completed in 1990. With a new roof, leaks are no longer a problem, but funds are still being set aside for the upgrading or replacement of the building's ancient boiler which was insulated this year to meet insurance requirements. The capital reserve fund for a library addition is also continuing. A major 1990 decision was our contracting with Brian Blair for eleven energy-efficient new windows, to replace old ones whose aging and deteriorating frames have been responsible for substantial heat loss.

Through the New Hampshire Automated Information System, Sharon Kidney uses her office computer to search the collections of other New Hampshire public libraries for requested books we do not own. Now, for use by the public the Trustees have decided to buy a second computer containing Compton's "Multi-Media Encyclopedia," believing that the purchase will prove to be a rich research source for Newmarket citizens of all ages.

Along with the dedicated and imaginative efforts of Ms. Kidney, the Newmarket Library is fortunate to have the continuing contributions of Bonnie Sonia as Library Assistant, Margaret Nash and Doris Mullen as Library Aides, and Roger Donovan as Library Custodian.

The Trustees would like to express their appreciation for the supportive work of Parker Prescott, who resigned from the Library Board in December. The remainder of his term which ends in December 1991, is being filled by Susan Edwards.

The Trustees are also grateful for many services donated to the library in 1990. These include extra projects taken on by Roger Donovan, snow shoveling by several residents, Ed Tourigny's replacing the custodian's room ceiling, Sandra Stowe's providing paintings by Newmarket Elementary students to decorate the children's room and Dr. Getchell's ingenious repair of the card catalog draws inside the library, along with his rebuilding, refinishing, and lettering the library sign outdoors.

Isable Donovan, Chairman  
Board of Trustees

**CIRCULATION FROM JANUARY 1, 1990  
TO DECEMBER 31, 1990**

Adult Fiction .....	7,175
Adult Non-Fiction .....	4,473
Juvenile Fiction .....	8,530
Juvenile Non-Fiction .....	2,055
Audio and Video Recordings .....	496
<b>TOTAL</b>	<b>22,729</b>

**NUMBER OF BOOKS PURCHASED**

Adult Collection .....	860
Juvenile Collection .....	321
Audio and Video Cassettes .....	57

**NEW LIBRARY CARDS**

Adult Borrowers .....	370
Juvenile (Elementary & High School Age) .....	116

Respectfully Submitted  
Sharon Kidney, Director  
Newmarket Library

**NEWMARKET PUBLIC LIBRARY  
FINANCIAL REPORT - 1990**

FLEET BANK	Balance 12/31/89	3,889.20
SAVINGS ACCOUNT:	1990 Interest adjustment	- 145.42
	Balance 12/31/90	3,743.78

PISCATAQUA	Balance 12/31/89	11,176.39
SAVINGS BANK:	1990 Interest credited	723.87
	Balance 12/31/90	11,900.26

DURHAM TRUST:	Balance 12/31/89	17,575.61
	1990 Interest credited	1,559.89
	Balance 12/31/90	19,134.89

FLEET BANK CHECKING ACCOUNT:	12/31/89 Balance	12,953.29
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1990 RECEIPTS:		
Town of Newmarket	67,313.00	
Donations	275.00	
Misc. Income	3,378.93	
TOTAL RECEIPTS		70,966.93

1990 EXPENDITURES—PERSONNEL:		
Salaries	29,264.79	
FICA Expense	2,238.79	
Retirement Expense	397.85	
TOTAL PERSONNEL		31,901.43

1990 EXPENDITURES—OPERATING:		
Phone	171.75	
Oil	2,449.55	
Copier	1,406.41	
Meetings/Mileage	225.35	
Supplies/Postage	1,167.13	
Books	18,860.03	
Audio-Visual	2,377.44	
Electricity	1,023.10	
Repairs	11,008.68	
Maintenance	355.80	
Computer Expense	448.44	
Equipment	3,492.20	
Water/Sewer	162.80	
Programs	431.08	
Prof. Fees	185.00	
TOTAL OPERATING		45,764.76

TOTAL 1990 EXPENDITURES	75,666.	-75,666.19
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PROOF OF BALANCE:		
12/31/89 Balance + 1990 Receipts - 1990 Expenditures		8,254.03

12/31/90 BALANCE		8,254.03
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Respectfully Submitted,  
Krisun E. Carmichael  
Treasurer

## **REPORT OF THE HIGHWAY DEPARTMENT**

During 1990 the Newmarket Highway Department completed a variety of project throughout the community. Many of the projects depend on the seasons of the year. January starts the year with snow and ice control and equipment maintenance. April through May the Department conducts Spring Clean-up, street and sidewalk sweeping and traffic painting. Beginning in June to the middle of November is our construction season then our winter season program begins.

Throughout the year the Department performs ongoing tasks which include traffic signs, providing fuel and vehicle maintenance for the Police, Fire, Ambulance and other Town Department vehicles along with other activites requested by the Board of Selectmen.

During our construction season the Department completed the following projects:

Resurfaced the following roads: Grant Road, Camp Lee Road, Jacobs Well Road, Ash Swamp Road, New Road and Neal Mill Road.

Rebuilt the Sidewalk in front of the Town Office.

Repaired the wall on South Main Street with help from the Essex Corporation and the State of New Hampshire.

Upgrade of the railroad crossing on Elm Street with help from the B & M Railroad and the State of New Hampshire.

Repaired the catch basin on Main Street in front of the Post Office.

Installed new granite curbing at the intersection of Bay Road and Ham Street.

During 1990 the Department took delivery of a new loader/backhoe replaced the 1970 model, a new dump truck with snow plowing equipment replaced a 1980 model and a used street sweeper. The continued effort and support of the community to replace vehicles and equipment on a programed basis has helped us in providing service to the community in an efficient and productive manner.

On behalf of the Highway Department we wish to thank the community and particularly the people who live and commute in the area of our projects, for working with us and for your patience.

Respectfully Submitted  
David G. Walker  
Director of Highways

## **REPORT OF THE NEWMARKET SEWER COMMISSIONERS**

During 1990 the Newmarket Sewer Department completed a design study of the Creighton Street pumping station, recommendations for upgrading grit removal, comminution, and pumping were made.

The Newmarket Sewer use ordinance was updated and submitted to the State for approval.

Bids were accepted for the new sludge dewatering and dechlorination building which is expected to be completed by the end of 1991.

There were no major problems with the collection system or treatment facility during 1990.

Nick Zuk, Chairman  
Walter Schultz  
John Ward  
Sewer Commissioners

# SEWER DEPARTMENT EXPENDITURES

DESCRIPTION	EXPENDITURES
Superintendent .....	7,450.00
Operator & Assistant .....	73,271.40
Other Labor .....	6,832.80
Repair to Main Lines .....	3,138.43
Salaries Office .....	8,595.91
Retirement .....	1,422.65
Treasurer & Commissioners .....	1,059.99
FICA .....	7,477.69
Education .....	2,799.82
Health Insurance .....	12,805.97
Main Plant Electric .....	33,868.59
Main Plant Heating .....	15,061.35
Chemicals .....	2,521.13
Main Plant O & M .....	14,620.03
Creighton St. O & M .....	7,479.11
Telephone & Alarm .....	1,848.91
Insurance .....	122.25
Bay Road Electric .....	2,383.14
Bay Road Parts & Repairs .....	1,103.75
Packers Falls Electric .....	1,196.85
Packers Falls P & R .....	442.34
Cedar Street Electric .....	2,228.94
Cedar Street Parts & Repairs .....	405.09
Sliding Rock Electric .....	1,192.71
Sliding Rock Parts & Repairs .....	973.21
Vehicle O & M .....	2,079.49
Office Supplies .....	750.62
New Equipment .....	5,887.00
Sewer Improvement .....	17,597.85
Capital Reserve .....	29,000.00
Computer .....	596.50
Mailing .....	675.74
Reimbursements .....	1,475.58
Contracted Lab Services .....	11,414.24
<b>TOTAL</b>	<b>\$279,779.08</b>

## REPORT OF THE NEWMARKET WATER COMMISSIONERS

The newly renovated water treatment plant on Packers Falls Road went into periodic operation in July 1990 and substantial completion was on January 3, 1991.

The total project cost was slightly under the \$2,300,000 appropriated. There will be a considerable period of experimentation now that there are three different sources of water for the treatment plant all of which may require different degrees of chemical treatment. The primary source is still the Follett's Brook area. A second source is from the Piscassic River above the dam near the treatment plant and the third source, which is new, is from the Piscassic River below the dam near the treatment plant which is really from the Lamprey River watershed.

The Sewell and Bennett wells are still producing the major portions of our water supply as seen from the following tables. They are our cheapest and best source of water so they are used as much as possible.

The following production tables show the first drop in water usage in many years, this was due to the doubling in water rates necessary to pay the bonds for the new plant renovations and also an unusually wet summer in 1990. This reduction in usage adversely affected our income in 1990.

The next major water works project will probably be the painting of the interior and exterior of the 750,000 gallon water tank on Great Hill which will cost around \$80,000.

The new form of government adopted by the Town of Newmarket which went into effect January 1, 1991 essentially places the operation of the Water Department under the direction of the Town Administrator.

The Water Commissioners are still meeting on the second Monday of every month at 7:00 P.M. at the Water Treatment Plant on Packers Falls Road and will continue to do so until a new re-organization of Town departments is adopted. This re-organization plan will determine what future role, if any, the Newmarket Water Commissioners may have.

Year	Treatment Plant	Bennett Well	Sewell Well	Total Gallons
1989	65,429,000 (34%)	47,143,000 (28%)	63,169,000 (38%)	166,741,000
1990	5,897,000 (4%)	43,671,000 (29.6%)	97,814,000 (66.4%)	147,383,000 (16.4%) decrease from 1989

Leo Filion, Chairman  
Water Commissioners

## WATER DEPARTMENT EXPENDITURES

DESCRIPTION	EXPENDITURES
Superintendent .....	\$ 32,518.20
Dues .....	253.00
Distribution Mechanic .....	24,548.39
Training .....	390.00
Water Tests .....	825.00
Plant Operator .....	23,322.57
Chemicals .....	8,985.08
Power .....	40,173.76
Emergency Repair Plant .....	4,566.13
Telemetry .....	1,692.97
Repair to Service .....	860.73
Meter Supplies .....	3,347.16
Customer Service Labor .....	1,671.34
Customer Service Supply .....	347.35
Secretary .....	9,433.72
Treasurer and Commissioners .....	2,699.99
General Office .....	856.28
Retirement .....	1,333.17
Telephone Expenses .....	2,718.96
Mailing .....	1,050.05
Heating Oil .....	2,316.60
Social Security .....	7,107.32
Vehicle O & M .....	3.00
B/Cross B/Shield .....	13,507.46
Notes & Interest .....	100,963.54
Contracted Services .....	863.40
Computer .....	1,147.60
Refunds .....	170.41
 TOTAL	 \$287,673.18

## REPORT OF THE MOSQUITO CONTROL COMMISSION

Complexities of mosquito control go beyond mosquitoes and spraying. I use business management and politics more than entomology or pest control to perpetuate the mosquito control projects in the Seacoast towns. I realized this fact eleven years ago, but continued to practice the scientific methods with my assistants.

The crew of 1990 was an exceptional group. Their pride, hard work, support and interest enabled me to survive this exceptionally stressful season. The core of the crew deserves special recognition for their outstanding work all season. They are Bonnie McDermott, George Powell, Diana Eddins-Wiggin and Duncan McEachern. All four plan to return for another year. Thanks to these assistants, more acreage was sprayed last season than in previous years.

The insecticide sprayed on the salt marshes was the bacteria, Bacillus thuringiensis israelensis or Bti. This product has replaced our dependence upon organophosphate insecticides. The bacteria, Bti is safe for fish, birds, mammals, including humans, frogs, amphibians and nearly all insects. I am very pleased with this product's performance and environmental safety.

Adulticiding, spraying adult mosquitoes with the truck mounted sprayer, received a great deal of television coverage last season due to the encephalitis problem in Massachusetts. Unlike the Malathion spraying conducted over the New Hampshire border, the Town uses Resmethrin to control adult mosquitoes. Resmethrin, a synthetic botanical insecticide is safer than the Organophosphate Methrin. The Commission believed the switch to an environmentally favorable product was worth the added expense. The mosquito control project experienced untimely changes during the 1990 season. The Rye Board of Selectmen refused to house the mosquito control personnel or cut their paychecks. In November this inconvenience would not be a hardship. However, in July this was a major problem. After two emergency meetings with the Commission in eight communities, solutions were found. The North Hampton Selectmen agreed to cut paychecks and Stratham provided the office space. The mosquito control crew was very grateful to all the towns who offered their assistance during this stressful period.

Since July, concerns have arisen regarding workers' compensation. The source cutting payroll checks is responsible for paying the W/C bills and is liable for injuries sustained by any employee receiving one of these paychecks. An employee injured in Stratham will have an affect on the W/C rates paid by North Hampton. In order to solve this problem, Commissioner representing the eight towns voted to hire an independent business service to handle the payroll and bookkeeping. No one town will be liable for the entire project. Bove Business Service in Portsmouth has been chosen to provide these services.

The new office for the Seacoast Area Mosquito Control Project is on Bunker Hill Avenue in Stratham. The phone number is 778-3906. All inquires or complaints will be handled at this office. If you would like your wetlands inspected for mosquito breeding, please contact me in March or April before the mosquitoes have hatched into the air. A crew will check the stagnant water for mosquito larvae and spray if needed. Your assistance will help everyone since mosquitoes know no boundaries. If you do NOT want your property sprayed, call my office or write to: Mosquito Control, P.O. Box 46, Stratham, N.H. 03885.

All request will be honored.

Respectfully Submitted,  
Sarah T. MacGregor  
Director

*INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION*

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

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Newmarket as of and for the year ended December 31, 1990, 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 Account Group, 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 Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Newmarket as of December 31, 1990, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1990, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

February 8, 1991



PLODZIK & SANDERSON  
Professional Association

- 1. Mount Fuji is a dormant volcano.
- 2. It is the highest mountain in Japan.
- 3. The mountain is 3776 meters high.
- 4. It is a UNESCO World Heritage Site.
- 5. The mountain is a symbol of Japan.
- 6. The mountain is a source of inspiration for many artists.
- 7. The mountain is a popular destination for tourists.
- 8. The mountain is a source of pride for the Japanese people.
- 9. The mountain is a source of natural beauty.
- 10. The mountain is a source of scientific interest.
- 11. The mountain is a source of historical interest.
- 12. The mountain is a source of cultural interest.
- 13. The mountain is a source of spiritual interest.
- 14. The mountain is a source of economic interest.
- 15. The mountain is a source of social interest.
- 16. The mountain is a source of political interest.
- 17. The mountain is a source of environmental interest.
- 18. The mountain is a source of technological interest.
- 19. The mountain is a source of artistic interest.
- 20. The mountain is a source of intellectual interest.

GENERAL PURPOSE  
FINANCIAL STATEMENTS

EXHIBIT A  
TOWN OF NEWMARKET  
Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1990

<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	\$1,267,345	\$757,303	\$490,417
Investments			
<u>Receivables</u>			
Taxes	1,202,521		
Accounts		94,511	
Intergovernmental	67,220		
Other			
Interfund Receivable	38,000		9,585
Inventory		13,146	
<u>Other Debits</u>			
Amount to Be Provided for			
Retirement of General Long-Term Debt			
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b><u>\$2,575,086</u></b>	<b><u>\$864,960</u></b>	<b><u>\$500,002</u></b>
 <u>LIABILITIES AND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 13,101	\$	\$ 3,636
Contracts Payable			9,500
Retainage Payable			95,120
Intergovernmental Payable	1,931,783		
Interfund Payable		9,585	38,000
Escrow and Performance Deposits			
Bond Anticipation Notes Payable			
General Obligation Debt Payable			
Compensated Absences Payable			
Total Liabilities	<u>1,944,884</u>	<u>9,585</u>	<u>146,256</u>
<u>Equity</u>			
<u>Fund Balances</u>			
Reserved for Endowments			
Reserved for Encumbrances	118,287		
Reserved for Inventories		13,146	
Reserved for Special Purposes			
<u>Unreserved</u>			
Designated for Special Purposes		842,229	353,746
Undesignated	511,915		
Total Equity	<u>630,202</u>	<u>855,375</u>	<u>353,746</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b><u>\$2,575,086</u></b>	<b><u>\$864,960</u></b>	<b><u>\$500,002</u></b>

Fiduciary Fund Types Trust and Agency	Account Group General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1990	December 31, 1989
\$ 271,701	\$	\$2,786,766	\$ 6,226,489
1,432,181		1,432,181	247,384
		1,202,521	988,321
		94,511	88,556
		67,220	15,000
			2,054
		47,585	85,151
		13,146	13,146
	<u>3,695,776</u>	<u>3,695,776</u>	<u>3,715,000</u>
<u>\$1,703,882</u>	<u>\$3,695,776</u>	<u>\$9,339,706</u>	<u>\$11,381,101</u>
\$	\$	\$ 16,737	\$ 4,310
		9,500	94,167
		95,120	
223,474		2,155,257	2,328,642
		47,585	85,151
103,174		103,174	143,084
			400,000
	3,660,000	3,660,000	3,715,000
	35,776	35,776	
<u>326,648</u>	<u>3,695,776</u>	<u>6,123,149</u>	<u>6,770,354</u>
497,215		497,215	466,573
		118,287	80,436
		13,146	13,146
880,019		880,019	757,743
		1,195,975	2,934,789
		511,915	358,060
<u>1,377,234</u>		<u>3,216,557</u>	<u>4,610,747</u>
<u>\$1,703,882</u>	<u>\$3,695,776</u>	<u>\$9,339,706</u>	<u>\$11,381,101</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, 1990

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Revenues</u>			
Taxes	\$6,957,272	\$	\$
Licenses and Permits	439,653		
Intergovernmental	392,894	77,616	
Charges for Services	171,130	633,392	
Miscellaneous	173,733	111,446	97,683
<u>Other Financing Sources</u>			
Operating Transfers In	17,523	189,231	
Proceeds of Long-Term Debt	70,000		
<u>Total Revenues and Other Financing Sources</u>	<u>8,222,205</u>	<u>1,011,685</u>	<u>97,683</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	919,692		
Public Safety	560,488		
Highways, Streets, Bridges	556,898		
Sanitation	461,372	225,070	
Health	34,169		
Welfare	88,770		
Culture and Recreation	184,605	136,461	
Water Department		186,709	
Miscellaneous	62,031		
Capital Outlay	57,548	16,508	2,058,533
<u>Debt Service</u>			
Principal	75,000	50,000	
Interest	127,663	145,184	
<u>Other Financing Uses</u>			
Operating Transfers Out	4,902,263	29,717	
<u>Total Expenditures and Other Financing Uses</u>	<u>8,030,499</u>	<u>789,649</u>	<u>2,058,533</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	191,706	222,036	( 1,960,850)
<u>Fund Balances - January 1</u>	<u>438,496</u>	<u>633,339</u>	<u>2,314,596</u>
<u>Fund Balances - December 31</u>	<u>\$ 630,202</u>	<u>\$ 855,375</u>	<u>\$ 353,746</u>

Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	December 31,	December 31,
	1990	1989
\$	\$ 6,957,272	\$ 6,191,566
	439,653	449,884
	470,510	471,531
	804,522	803,143
69,219	452,081	331,457
165,500	372,254	512,945
	70,000	2,300,000
<u>234,719</u>	<u>9,566,292</u>	<u>11,060,526</u>
	919,692	1,003,911
	560,488	477,763
	556,898	398,319
	686,442	686,631
	34,169	33,286
	88,770	57,582
	321,066	265,226
	186,709	200,211
	62,031	50,674
	2,132,589	714,319
	125,000	157,000
	272,847	196,686
<u>112,443</u>	<u>5,044,423</u>	<u>4,791,819</u>
<u>112,443</u>	<u>10,991,124</u>	<u>9,033,427</u>
122,276	( 1,424,832)	2,027,099
<u>757,743</u>	<u>4,144,174</u>	<u>2,117,075</u>
<u>\$880,019</u>	<u>\$ 2,719,342</u>	<u>\$ 4,144,174</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, 1990**

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$6,888,475	\$6,957,272	\$ 68,797
Licenses and Permits	438,850	439,653	803
Intergovernmental	480,584	392,894	( 87,690)
Charges for Services	180,730	171,130	( 9,600)
Miscellaneous	123,000	173,733	50,733
<u>Other Financing Sources</u>			
Operating Transfers In	15,000	17,523	2,523
Proceeds of Long-Term Debt	70,000	70,000	
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	8,196,639	8,222,205	25,566
<u>Expenditures</u>			
<u>Current</u>			
General Government	1,079,797	919,692	160,105
Public Safety	558,583	560,488	( 1,905)
Highways, Streets, Bridges	542,696	556,898	( 14,202)
Sanitation	498,398	461,372	37,026
Health	38,190	34,169	4,021
Welfare	58,750	88,770	( 30,020)
Culture and Recreation	204,110	184,605	19,505
Water Department			
Miscellaneous	68,291	62,031	6,260
Capital Outlay	145,000	57,548	87,452
<u>Debt Service</u>			
Principal	115,000	75,000	40,000
Interest	270,997	127,663	143,334
<u>Other Financing Uses</u>			
Operating Transfers Out	4,902,263	4,902,263	
<u>Total Expenditures and</u>			
<u>Other Financing Uses</u>	8,482,075	8,030,499	451,576
<u>Excess (Deficiency) of Revenues and</u>			
<u>Other Financing Sources Over (Under)</u>			
<u>Expenditures and Other Financing Uses</u>	( 285,436)	191,706	477,142
<u>Fund Balances - January 1</u>	438,496	438,496	
<u>Fund Balances - December 31</u>	<u>\$ 153,060</u>	<u>\$ 630,202</u>	<u>\$477,142</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$6,888,475	\$6,957,272	\$ 68,797
			438,850	439,653	803
	77,616	77,616	480,584	470,510	( 10,074)
569,419	633,392	63,973	750,149	804,522	54,373
	111,446	111,446	123,000	285,179	162,179
121,513	189,231	67,718	136,513	206,754	70,241
			70,000	70,000	
<u>690,932</u>	<u>1,011,685</u>	<u>320,753</u>	<u>8,887,571</u>	<u>9,233,890</u>	<u>346,319</u>
			1,079,797	919,692	160,105
			558,583	560,488	( 1,905)
			542,696	556,898	( 14,202)
187,086	225,070	( 37,984)	685,484	686,442	( 958)
			38,190	34,169	4,021
			58,750	88,770	( 30,020)
67,313	136,461	( 69,148)	271,423	321,066	( 49,643)
234,435	186,709	47,726	234,435	186,709	47,726
			68,291	62,031	6,260
70,804	16,508	54,296	215,804	74,056	141,748
10,000	50,000	( 40,000)	125,000	125,000	
92,294	145,184	( 52,890)	363,291	272,847	90,444
<u>29,000</u>	<u>29,717</u>	<u>( 717)</u>	<u>4,931,263</u>	<u>4,931,980</u>	<u>( 717)</u>
<u>690,932</u>	<u>789,649</u>	<u>( 98,717)</u>	<u>9,173,007</u>	<u>8,820,148</u>	<u>352,859</u>
	222,036	222,036	( 285,436)	413,742	699,178
<u>633,339</u>	<u>633,339</u>		<u>1,071,835</u>	<u>1,071,835</u>	
<u>\$633,339</u>	<u>\$ 855,375</u>	<u>\$222,036</u>	<u>\$ 786,399</u>	<u>\$1,485,577</u>	<u>\$699,178</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, 1990

	Fiduciary Fund Type Nonexpendable Trust Funds	
	<u>Town</u>	<u>Library</u>
<u>Operating Revenues</u>		
New Funds	\$ 9,684	\$
Interest and Dividends	37,909	2,412
Capital Gains	<u>9,922</u>	<u>          </u>
 <u>Total Operating Revenues</u>	 <u>57,515</u>	 <u>2,412</u>
 <u>Operating Expenses</u>		
Administration	2,859	
Scholarships	3,250	
Library		
Cemetery	<u>6,370</u>	<u>          </u>
 <u>Total Operating Expenses</u>	 <u>12,479</u>	 <u>          </u>
 <u>Operating Income</u>	 45,036	 2,412
 <u>Operating Transfers</u>		
Transfers Out	( <u>16,806</u> )	<u>          </u>
 <u>Net Income</u>	 28,230	 2,412
 <u>Fund Balances - January 1</u>	 <u>437,950</u>	 <u>28,623</u>
 <u>Fund Balances - December 31</u>	 <u>\$466,180</u>	 <u>\$31,035</u>

Totals (Memorandum Only)	
December 31, 1990	December 31, 1989
\$ 9,684	\$ 24,825
40,321	37,386
<u>9,922</u>	<u>10,368</u>
 <u>59,927</u>	 <u>72,579</u>
 2,859	 2,781
3,250	3,450
	434
<u>6,370</u>	<u>5,279</u>
 <u>12,479</u>	 <u>11,944</u>
 47,448	 60,635
 ( <u>16,806</u> )	 ( <u>21,399</u> )
 30,642	 39,236
 <u>466,573</u>	 <u>427,337</u>
 <u>\$497,215</u>	 <u>\$466,573</u>

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

**EXHIBIT E**  
**TOWN OF NEWMARKET**  
**Combined Statement of Cash Flows**  
**All Nonexpendable Trust Funds**  
**For the Fiscal Year Ended December 31, 1990**

	<u>Fiduciary Fund Type</u> <u>Nonexpendable Trust Funds</u>		<u>Total</u> <u>(Memorandum Only)</u>
	<u>Town</u>	<u>Library</u>	
<u>Cash Flows From Operating Activities</u>			
Interest and Dividends Received	\$ 37,909	\$ 2,412	\$ 40,321
New Funds Received	9,684		9,684
Trust Income Distributions	( 12,479)		( 12,479)
Operating Transfers Out	( 38,205)		( 38,205)
<u>Net Cash Provided (Used)</u> <u>by Operating Activities</u>	( 3,091)	2,412	( 679)
<u>Cash Flows From Investing Activities</u>			
Proceeds From Sales of Investments	156,874		156,874
Purchase of Investments	( 155,091)		( 155,091)
<u>Net Cash Provided (Used)</u> <u>by Investing Activities</u>	1,783		1,783
<u>Net Increase (Decrease) In Cash</u>	( 1,308)	2,412	1,104
<u>Cash - January 1</u>	111,605	28,623	140,228
<u>Cash - December 31</u>	<u>\$110,297</u>	<u>\$31,035</u>	<u>\$141,332</u>

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

<u>Net Income</u>	<u>\$ 28,230</u>	<u>\$ 2,412</u>	<u>\$ 30,642</u>
<u>Adjustments to Reconcile Net</u> <u>Income to Net Cash Provided</u> <u>(Used) by Operating Activities</u>			
Loss on Sales of Investments	( 9,922)		( 9,922)
Increase (Decrease) in Due to Other Funds	( 21,399)		( 21,399)
<u>Total Adjustments</u>	( 31,321)		( 31,321)
<u>Net Cash Provided</u> <u>(Used) by Operations</u>	( <u>\$ 3,091</u> )	<u>\$ 2,412</u>	( <u>\$ 679</u> )

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

*TOWN OF NEWMARKET*

*NOTES TO THE FINANCIAL STATEMENTS*

*DECEMBER 31, 1990*

*NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*

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

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

*A. Governmental Reporting Entity*

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

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

Newmarket School District

*B. Basis of Presentation*

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

*GOVERNMENTAL FUND TYPES*

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

*TOWN OF NEWMARKET*

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

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

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

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Town's Fiduciary Fund Types:

*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*

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

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

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accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

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

*Total Columns (Memorandum Only) on Combined Statements*

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.

*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.

*C. Basis of Accounting*

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

*TOWN OF NEWMARKET*

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*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. At its annual meeting, the Town adopts a budget for the current year for the General, Water Department, Sewer Department, and Public Library Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

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.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1990, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$205,000
Beginning Fund Balance -	
Reserved for Encumbrances	<u>80,436</u>
Total Use of Beginning Fund Balance	<u>\$285,436</u>

*E. Assets, Liabilities and Fund Equity*

*1. Cash and Equivalents*

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

*TOWN OF NEWMARKET*

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2. *Investments*

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

3. *Receivables*

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

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

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

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

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

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

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

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

*TOWN OF NEWMARKET*

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

*4. Interfund Receivables and Payables*

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

*5. Long-Term Liabilities*

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

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

It is the Town's policy to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vacation benefits is recognized when payments are made to employees. A long-term liability of \$35,776 of accrued vacation benefits at December 31, 1990 has been recorded in the General Long-Term Debt Group of Accounts, representing the Town's commitment to fund such costs from future operations.

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*6. Fund Equity*

*Reserved Fund Balance*

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

*Designated Fund Balance*

Designated fund balance indicates that portion of fund equity for which the Town has made tentative plans.

*Undesignated Fund Balance*

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes of the subsequent year.

*F. Vacation and Sick Pay*

Employees may accumulate up to 90 days sick leave at a rate of 12 days per year for non-union employees and 11 days per year for union employees. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Estimated value of sick leave is \$121,431.

*NOTE 2 - ASSETS*

*A. Cash and Investments*

At year end, the carrying amount of the Town's cash deposits is \$2,786,766 and the bank balance is \$4,471,267. Of the bank balance, \$619,587 was covered by Federal depository insurance, \$2,801,000 was collateralized with Federal securities, and \$1,050,680 was uninsured.

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

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

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

	Category			Carrying	Market
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>	<u>Value</u>
US Government					
Obligations	\$	\$	\$ 963,357	\$ 963,357	\$ 961,751
Corporate Bonds			93,502	93,502	93,121
Common Stocks			76,167	76,167	73,874
	<u>\$-0-</u>	<u>\$-0-</u>	<u>\$1,133,026</u>	<u>\$1,133,026</u>	<u>\$1,128,746</u>
Mutual Funds				299,155	299,155
Total Investments				<u>\$1,432,181</u>	<u>\$1,427,901</u>

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

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

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

**B. Property Taxes**

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

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

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

Annually, the 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 1990 was \$250,985 and expenditures amounted to \$187,280. The property taxes collected by the Town include taxes levied for the Newmarket School District and Rockingham County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

C. *Interfund Receivables/Payables*

Individual fund interfund receivable and payable balances at December 31, 1990 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$38,000	\$
<u>Special Revenue Fund</u>		
Sewer Department		9,585
<u>Capital Projects Funds</u>		
Sewer Construction Fund	9,585	
Secondary Sewer Construction		4,325
Landfill Project	<u>          </u>	<u>33,675</u>
<u>Totals</u>	<u>\$47,585</u>	<u>\$47,585</u>

NOTE 3 - LIABILITIES

A. *Intergovernmental Payable*

The Town has recorded \$2,155,257 as an intergovernmental payable of which \$1,931,783 represents the balance of the school district assessment due to be paid to the Newmarket School District during the six-month period ending June 30, 1991, and \$223,474 is Capital Reserve Funds which belong to the Newmarket School District.

B. *Defined Benefit Pension Plan*

The Town of Newmarket participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1990 was \$1,012,293; the Town's total payroll was \$1,066,567.

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

Covered employees other than police and fire personnel are required by State Statute to contribute 5.0% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 6.23% for police, 8.13% for firemen, and 2.48% for

TOWN OF NEWMARKET

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all other employees through June 30, 1990. From July 1, 1990, the Town's contribution rates were 6.82% for police, 8.40% for firemen and 2.20% for all other employees. The contribution requirements for the year ended December 31, 1990 were \$96,724, which consisted of \$34,996 from the Town and \$61,728 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, 1989 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,332,083,112. The system's net assets available for benefits on June 30, 1989 (as reported in the Plan's Audited Annual Report dated June 8, 1990) were at \$1,114,621,243. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page 32 of the above-referenced Annual Report.

C. Long-Term Debt

1. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1990.

General Obligation Debt Payable, January 1, 1990	\$3,715,000
New Debt Incurred	70,000
General Obligation Debt Retired	( 125,000)
General Obligation Debt Payable, December 31, 1990	<u>\$3,660,000</u>

General obligation debt payable at December 31, 1990 is comprised of the following individual issues:

\$70,000 Refuse Note due in an annual installment of \$70,000 on November 11, 1991; interest at 7.40%	\$ 70,000
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TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

\$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)	600,000
\$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)	45,000
\$100,000 1988 Road Construction Notes due in annual installments of \$20,000 through May 20, 1993; interest at 6.11%	60,000
\$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%	365,000
\$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%	220,000
\$2,300,000 1989 Water Facility Reconstruction Bonds due in annual installments of \$115,000 through 2010; interest at variable rates from 6.80% to 6.875%	<u>2,300,000</u>
<u>Total</u>	<u>\$3,660,000</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1990, including interest payments, are as follows:

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

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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>
1991	\$ 305,000	\$ 258,920	\$ 563,920
1992	235,000	236,809	471,809
1993	230,000	219,781	449,781
1994	210,000	203,195	413,195
1995	205,000	187,891	392,891
1996-2010	<u>2,475,000</u>	<u>1,173,557</u>	<u>3,648,557</u>
<u>Totals</u>	<u>\$3,660,000</u>	<u>\$2,280,153</u>	<u>\$5,940,153</u>

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

*Legal Debt Margin*

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1990, the Town of Newmarket is using an equalized value of \$324,965,211 and a legal debt margin of \$5,686,891.

2. *Compensated Absences*

The Town has recognized \$35,776 as an accrued liability for compensated absences which is reflected in the General Long-term Debt Account Group.

<u>Total Long-Term Debt</u>	
General Obligation	\$3,660,000
Compensated Absences Payable	<u>35,776</u>
<u>Total</u>	<u>\$3,695,776</u>

D. *Bonds or Notes Authorized - Unissued*

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

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1990

NOTE 4 - FUND EQUITY

*Reserved for Encumbrances*

The General Fund reserve for encumbrances at December 31, 1990 is detailed in Exhibit A-2 and totals \$118,287.

*Reserved for Special Purposes*

The \$880,019 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes.

*Reserved for Endowments*

The \$497,215 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

*Reserved for Inventory*

The \$13,146 reserved for inventory represents Water Department Fund inventory which, under the purchases method, does not represent expendable available resources, even though it is a component of net current assets.

*Designated for Special Purposes*

The \$1,195,975 designated for special purposes represents \$842,229 of Special Revenue Fund balances which management intends to use in the subsequent years, and \$353,746 of Capital Projects Fund balances designated for specific future purposes.

*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, 1990 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery	\$269,332	\$122,467
Scholarship	69,708	4,673
Library	<u>10,000</u>	<u>21,035</u>
<u>Total Nonexpendable</u>	<u>\$349,040</u>	<u>\$148,175</u>

*TOWN OF NEWMARKET*

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	<u>Expendable</u>
<u>Capital Reserve Funds</u>	
Fire Department	\$ 23,396
Public Works	60,097
Ambulance	39,559
Sewer	338,125
Police Department	3,087
Library	184,944
Safety Building	162,202
Dispatch Equipment	16,300
Revaluation	<u>52,309</u>
<u>Total Expendable</u>	<u>\$ 880,019</u>
<u>Total All Trust Funds</u>	<u>\$1,377,234</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 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. These studies are expected to be completed by Fall of 1991.

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

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

TOWN OF NEWMARKET  
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

**Plodzick & Sanderson**  
Professional Association  
accountants & auditors

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

Armand G. Martineau, CPA  
Tamar M. J. Maynard, CPA  
James A. Sojka, CPA

February 8, 1991

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

Dear Members of the Town Council:

We have examined the financial statements of the Town of Newmarket for the year ended December 31, 1990 and have issued our report thereon dated February 8, 1991. In connection with our examination, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

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

*GENERAL*

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

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

*FINANCE OFFICER OR TOWN ACCOUNTANT POSITION (REPEAT RECOMMENDATION)*

At present, the Town has two individuals in charge of its bookkeeping department who are maintaining many of the necessary records. However, there continues to be a lack of support and expert guidance for these individuals.

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NEW HAMPSHIRE*

*LETTER OF COMMENTS AND RECOMMENDATIONS*

*DECEMBER 31, 1990*

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

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

It continues to become more evident that there is a mounting need for a stronger accounting department supervisor with sufficient knowledge to support the present staff. Accounting controls over revenues and appropriations appear to be weak under the present circumstances.

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

*FORMAL ACCOUNTING POLICIES AND PROCEDURES MANUAL (REPEAT RECOMMENDATION)*

We recommend the Town establish written and formal accounting policies and procedures. The procedures should contain:

1. a description of all departments' bookkeeping records;

*TOWN OF NEWMARKET  
NEW HAMPSHIRE*

*LETTER OF COMMENTS AND RECOMMENDATIONS*

*DECEMBER 31, 1990*

2. an organizational chart and job description for each bookkeeping function;
3. a detailed chart of accounts and its description;
4. a listing of, and procedure for, preparing regular financial reports;
5. a policy statement regarding document filing and records retention;
6. a description of accounting checks and proofs to be performed regularly; and
7. procedures for accounting for all recurring types of financial transactions.

*FIXED ASSETS RECORDS AND CONTROLS (REPEAT RECOMMENDATION)*

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

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

TOWN OF NEWMARKET  
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

INVENTORY (WATER DEPARTMENT)

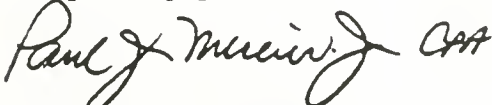
Our review of the Water Department inventory disclosed that the carrying amount (\$13,146.02) was an estimated figure from many years ago and could not be confirmed.

We recommend that perpetual inventory records be established and maintained if feasible, but at least a physical inventory be taken once a year. This will help to gain better internal accounting control over the inventory and result in reporting a more accurate financial condition of the Water Department.

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

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

Very truly yours,



PLODEIK & SANDERSON  
Professional Association

## VITAL STATISTICS

### MARRIAGES REGISTERED IN THE TOWN OF NEWMARKET, N.H. FOR THE YEAR ENDING DECEMBER 31, 1990

DATE OF MARRIAGE	PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE
JANUARY 12	Dixville, NH	Peter J. Witham Donna K. Russell
FEBRUARY 3	Newmarket, NH	Travis J. M. Johnson Michelle Lee Grant
19	Rochester, NH	Timothy Scott Aldridge Denise Lee Shannon
MARCH 3	Colebrook, NH	Shawn Michael Keezer Jane Carolyn Gifford
4	Newmarket, NH	Russell Brian Theriault Michelle Deschenes
31	Stratham, NH	Pierre Louis Baudet Andrea Mary Patrick
APRIL 1	Newmarket, NH	Keith Alan Plourde Laura Margaret Durso
2	Portsmouth, NH	Byron S. Goode Susan McCree
7	Newmarket, NH	Leonard Richard Hogue Ann M. Fortier
21	Newmarket, NH	James Frank Grochmal Deborah A. Webster
MAY 5	Hudson, NH	Glenn Alfred Bergeron Gertrude Leona Reed
5	Portsmouth, NH	Scott Allen McWhinnie Cathy Anne Huckins
17	Seabrook, NH	William Patrick Beaudry Sherri Ann Downer
26	Hampton, NH	Paul John Lacourse Krista M. Zurek
26	Tilton, NH	David Franklin Barker Jessica Lea Kondrotas
JUNE 2	Dover, NH	David T. Guay Katherine Laura Bateman
2	Newmarket, NH	Linwood L. Lee, III Wendy S. Howard
15	Rye, NH	Christian Ora Smith Jacqueline Smith Neff
16	Barrington, NH	Michael Lewellyn Cyr Debra Coleen Grand Pre'

DATE OF MARRIAGE	PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE
JUNE		
17	Stratham, NH	Paul Andrew Chase Deborah Lynn Fickett
23	Newmarket, NH	Richard A. Gingras, Jr. Kelly Lynn Pelletier
30	Nottingham, NH	Timothy William Pinkham Julie Ann DeWitt
JULY		
7	Portsmouth, NH	Richard Michael Wholey Cherie Russell
7	Exeter, NH	Dennis Daniel Conley Sandra Elizabeth Rollins
14	Newfields, NH	Todd Jay Clark Bonnie Laurie Edgerly
14	Keene, NH	Michael Allan Rowell Collette Allison Lyon
28	Newmarket, NH	William Joseph Doucet Shareen Desneige Peters
AUGUST		
2	Rye, NH	Robert Sean Schramm Bambie Lynn Hallmark
2	Dover, NH	Phouviraphet Mannorind Mina Bone
4	Manchester, NH	Kevin Richard Lefebvre Cecile J. Garon
11	Nashua, NH	Clifford W. Chase Jr. Heidi Lynne Whitty
11	Newmarket, NH	John Frank Pohopek Jody Lynn Bissell
18	Durham, NH	Jonathan David Cohen Jennifer Elizabeth Gilbert
18	Portsmouth, NH	Robert Michael Frizzle Cynthia F. Beebe
18	Durham, NH	Cletus Andrew Nunes Kristen Kay Burroughs
25	Portsmouth, NH	Walter Earle Cheney Susan Jaye Blatt
25	Malborough, NH	Michael Scott Piotrowski Darlene Suxanne Robinson
25	Newmarket, NH	Kham Luangrath Manisone Chantharath
26	Rye Beach, NH	William James Donovan, III Amy Elyse Parker
29	Stratham, NH	Charles W. Rye Lucille Elliott-Hilliar
SEPTEMBER		
8	Newmarket, NH	Stephen Edward Duff, Sr. Geraldine Anne Trites
8	Greenland, NH	Dennis A. Stemberg Sandra J. Krook
8	Stratham, NH	Michael Edward Day Susan Yvonne Sanford
10	Portsmouth, NH	Michael Dennis Cahill Atinuke Abiola Amsden

DATE OF MARRIAGE	PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE
SEPTEMBER		
15	Newmarket, NH	James Martin Myers Tamra Jean Wilson
22	Exeter, NH	David A. Maxwell Misty A. Johnson
22	Exeter, NH	Michael P.H. Perry Stephanie A Madej
OCTOBER		
6	Brentwood, NH	John R. Tasker, Jr. Kimberly Ann Osburn
12	Newmarket, NH	Arthur Rene Beauchesne Odile Agnes Taylor
13	Stratham, NH	Peter Michael Clouthier Sandra Sue Mulcahy
20	Newmarket, NH	Michael Paul O'Brien Michelle Lee McQuade
27	Kingston, NH	Jamie Darryl Eaton Nancy Lee Blancato
NOVEMBER		
3	Canterbury, NH	Jon Eric Gilber Susan Nancy Sawyer
3	Newfields, NH	Richard Vincent Tucker Catherine L. Rudolph
9	Newmarket, NH	Earle William Rogers Rebecca J. Jewett
10	Exeter, NH	Alan John Pandolfi Linda Rose Hoyt
18	Newmarket, NH	Thonglo Chanthapho Sonja Vetterline
23	Newmarket, NH	Paul Frank Brangiel Lisa Jane Bernardini
24	Portsmouth, NH	Wayne Michael Demers Nancy Barbara Gumm
DECEMBER		
1	Hampton, NH	Scott M. Power Nancy M. Dowd
8	Newmarket, NH	James Allan Douthart JoAnne Louise Judd
24	Newmarket, NH	Frederick Joseph Garson Linda Jean Root

**BIRTHS**  
**REGISTERED IN THE TOWN OF NEWMARKET, NH**  
**FOR THE YEAR ENDING DECEMBER 31, 1990**

DATE OF BIRTH	NAME	PLACE OF BIRTH
<b>JANUARY</b>		
2	Jamie Marie Fairbanks	Exeter, NH
10	Deanna Patrice Clevesy	Exeter, NH
11	Aden Patricia Weinert	Exeter, NH
21	Kristopher David Perkins	Portsmouth, NH
29	Alina Sophia Harris	Dover, NH
<b>FEBRUARY</b>		
1	Alex Michael Denver	Portsmouth, NH
2	Eric Paul Burns	Exeter, NH
14	Laura Kendra Bertagnolli	Exeter, NH
14	Isaac Thomas Morrow	Dover, NH
15	Elizabeth Marie Cyr	Portsmouth, NH
15	Damara Renea Miller	Portsmouth, NH
20	Justin Dee Evans	Exeter, NH
20	Theresa Ann Shamis	Portsmouth, NH
22	Brian Joseph Jones	Portsmouth, NH
<b>MARCH</b>		
8	Meredith Lee Craing	Exeter, NH
8	Gareth Page Elder	Exeter, NH
9	Joseph Michael Darling, Jr.	Exeter, NH
16	Marguerite Rose Seaton	Dover, NH
30	Shayla Rose Skinner	Exeter, NH
<b>APRIL</b>		
10	Chelsea Elizabeth Miles	Portsmouth, NH
13	Erich John Dieterle	Dover, NH
20	Kristen Michelle Bailey	Portsmouth, NH
23	Kimberly Lynn Drew	Exeter, NH
25	Brian Thomas Cahill	Exeter, NH
28	Dianna Marie Batt	Exeter, NH
29	Lauren Marie Sullivan	Exeter, NH
<b>MAY</b>		
5	Kevin Hendrickson Weeks	Exeter, NH
7	Christopher James Snow	Portsmouth, NH
14	Lulama Andrew Mabeta	Exeter, NH
18	Matthew John Trial	Dover, NH
21	Andrea Jean Blanchette	Dover, NH
24	Brett Michael Wilde	Exeter, NH
30	Sean Steven Busch	Exeter, NH
30	Callie Lynn Rayeski	Portsmouth, NH
31	Leanne Michelle Remington	Exeter, NH

DATE OF BIRTH	NAME	PLACE OF BIRTH
JUNE		
1	Emily Ann-Marie Mills	Exeter, NH
1	Kaela Marie Gallo	Portsmouth, NH
2	Annie Yaj Phimansone	Exeter, NH
3	Lukas Alexander Hartwell	Portsmouth, NH
4	Kaitlyn Anne Patschke	Portsmouth, NH
6	Alaina Rae Legere	Exeter, NH
6	Nicholas Paul Rush	Portsmouth, NH
7	Michael Edward Lee	Exeter, NH
7	Jordaan Erica Giovengo	Portsmouth, NH
9	Kevin Scott Carpenter	Exeter, NH
10	Baby Boy Leavenworth	Dover, NH
10	Gerard Fitzgerald Conyers II	Portsmouth, NH
14	Kathryn Marie Archambault	Exeter, NH
14	Katharine Elizabeth Esther Wilson	Exeter, NH
16	Saifa Papou Meksavanh	Exeter, NH
18	Allyssa Karen Peters	Exeter, NH
18	Hannah Louise Nydegger	Dover, NH
25	Christopher Paul Lockett	Portsmouth, NH
25	Jesse Ryan Brucato	Exeter, NH
JULY		
1	Craig Alan Demello	Manchester, NH
1	Jasmine Elizabeth Mikami	Portsmouth, NH
4	Alli Janelle Puchlopek	Exeter, NH
11	Joshua Robert Camarato	Exeter, NH
15	Megan Michele Hyman	Exeter, NH
17	Jacob Alexander Felder	Portsmouth, NH
18	Allison Berkeley Brann	Portsmouth, NH
20	Michael Richard Akin	Portsmouth, NH
25	Breanna Elizabeth Turner	Portsmouth, NH
28	Joshua Adam Campbell	Exeter, NH
30	Brett Thomas George	Dover, NH
AUGUST		
4	Ian Neil Conn	Portsmouth, NH
9	Robyn Michele St. Laurent	Exeter, NH
9	Kali Zelma Consigli	Dover, NH
10	Ashlee Elizabeth Espinosa	Portsmouth, NH
10	Vanessa Jean Stagliano	Manchester, NH
12	Sonny Christopher Clough	Exeter, NH
15	Ethan William Bateman	Exeter, NH
19	Kevin Matthew Klingelhoef	Exeter, NH
21	Michael Allen Bramwell	Rochester, NH
21	Edward Scott Walton	Exeter, NH
22	Devin Patrick Redmond	Portsmouth, NH
25	Nicole Lee Paladino	Exeter, NH

DATE OF BIRTH	NAME	PLACE OF BIRTH
SEPTEMBER		
5	Suzanne Scarlett Moberly	Exeter, NH
7	Danielle Nicole Dube	Exeter, NH
15	Cristina Marie Barbaresi	Newmarket, NH
16	Drew Nelson Carbone	Exeter, NH
18	Christa Rae Cronk	Exeter, NH
21	Caitlyn Nicole Sipes	Portsmouth, NH
21	Kristine Marie DeSotto	Exeter, NH
29	Hillary Cote Kaje	Exeter, NH
29	Doreen Louise Barksdale	Exeter, NH
30	Timothy Josiah Sketchley	Exeter, NH
OCTOBER		
1	Erin Lacey Wood	Exeter, NH
3	Samantha Elisabeth Harrington	Exeter, NH
22	Kathryn Rose Hemming	Portsmouth, NH
NOVEMBER		
1	Danielle Renne Dodds	Portsmouth, NH
5	Cody Robert William Pinkham	Exeter, NH
10	Chelsea Lynn Campbell	Exeter, NH
13	Thanya Renne Phanthachack	Exeter, NH
15	Andrew Timothy Crowell	Exeter, NH
16	John Nelson Welshman	Exeter, NH
21	Carolyn Paige Stevens	Dover, NH
23	Jamie Kevin Beaver	Exeter, NH
24	Kevin Michael Soma	Portsmouth, NH
28	Malitha Vongsa	Exeter, NH
DECEMBER		
3	Hailey Morgan White	Portsmouth, NH
5	Colleen Tayler Bosinger	Newmarket, NH
6	Brittany Lynn Nelson	Portsmouth, NH
7	Jason Goodale Forbes	Exeter, NH
10	Timothy James Kurdt	Portsmouth, NH
13	Jessica Laura Marbacher	Exeter, NH
17	James Gilman Stevens	Exeter, NH

**DEATHS**  
**REGISTERED IN THE TOWN OF NEWMARKET, NH**  
**FOR THE YEAR ENDING DECEMBER 31, 1990**

DATE OF DEATH	PLACE OF DEATH	PLACE OF BURIAL	NAME & SURNAME OF DECEASED
<b>JANUARY</b>			
7	Dover, NH	Calvary	Mary Angel Pimental
13	Portsmouth, NH	Calvary	Sophie Mary Wharem
14	Hampton, NH	Calvary	Marguerite M. Coesens
20	Newmarket, NH	Cremation	Sandor Jozsef Hock
<b>FEBRUARY</b>			
12	Portsmouth, NH	Calvary	Esther Doris Tourigny
26	Portsmouth, NH	Methuen, MA	Irma Edith Kruschwitz
<b>MARCH</b>			
4	Newmarket, NH	Marblehead, MA	Joseph Leo Walker
19	Fort Lauderdale, FL	Calvary	Henry B. Haley
26	Newmarket, NH	Riverside	Jean M. Bloom
26	Exeter, NH	Riverside	Robert L. McKenna
<b>APRIL</b>			
1	Exeter, NH	Calvary	George David Smith
17	Manchester, NH	Calvary	Cecile E. Bergeron
18	Exeter, NH	Riverside	Harry W. Bassett
24	Boston, MA	Calvary	Linda Jean Hamel
<b>MAY</b>			
10	Dover, NH	Cremation	Robert Donald Willey
16	Newmarket, NH	Calvary	Romeo Edward Beaudet
28	Hampton, NH	Calvary	Charles Walter Hopey
<b>JUNE</b>			
9	Exeter, NH	Calvary	Wilfred St. Pierre
15	Newmarket, NH	Cremation	William Currie Lee
24	Portsmouth, NH	Cremation	James Alden Douthart
<b>JULY</b>			
1	Newmarket, NH	Calvary	Shirley Ann Pratt
9	Newmarket, NH	Cremation	Frank James Robles
10	Exeter, NH	Riverside	Francis A. Heath
16	Newmarket, NH	New Bedford MA	William T. Pollitz
16	Exeter, NH	Calvary	Mary Dutka
29	Exeter, NH	Calvary	Dorothy E. Canney
31	Dover, NH	Cremation	John G. Rodrigues, Sr.
<b>AUGUST</b>			
2	Manchester, NH	Bourne, MA	Joseph Freitas
28	Portsmouth, NH	Calvary	Walter J. Archambeault

DATE OF DEATH	PLACE OF DEATH	PLACE OF BURIAL	NAME & SURNAME OF DECEASED
SEPTEMBER			
14	Exeter, NH	Calvary	Virginia R. Miesowicz
21	Newmarket, NH	Eliot, ME	Robert K. Vaughan
22	Exeter, NH	Calvary	Sophie L. Zwearcan
OCTOBER			
10	Exeter, NH	Cremation	Thomas H. Gray, III
15	Exeter, NH	Calvary	Eda J. LaBranche
18	Brentwood, NH	Calvary	Marie F. Deauteuil
NOVEMBER			
15	Exeter, NH	Berwick, ME	Ethan R. Pearson
29	Exeter, NH	Calvary	Helen J. Silver
DECEMBER			
13	Newmarket, NH	Calvary	Diane Hamel

**INTERMENTS  
REGISTERED IN THE TOWN OF NEWMARKET, NH  
FOR THE YEAR ENDING DECEMBER 31, 1990**

DATE OF DEATH	PLACE OF DEATH	PLACE OF BURIAL	NAME & SURNAME OF DECEASED
<b>JANUARY</b>			
4	Concord, NH	Calvary	Wilfred J. Emond
10	Exeter, NH	Riverside	Genevieve M. Barry
12	Stoneham, MA	Riverside	Robert E. Sharples, Sr.
<b>FEBRUARY</b>			
17	Manchester, NH	Calvary	Earl P. Robidoux
<b>APRIL</b>			
6	Portsmouth, NH	Riverside	Barbara J. Dufton
10	Norwich, CT	Calvary	Mary Anna Huard
14	San Diego, CA	Calvary	Theodore I. Arsenault
<b>MAY</b>			
5	Dover, NH	Riverside	Stephen G. House
19	Newfields, NH	Calvary	Mary V. Hallinan
27	North Hampton, NH	Riverside	David Langdon
<b>JUNE</b>			
6	Durham, NH	Calvary	Oliver O. Sherman
<b>JULY</b>			
4	Brentwood, NH	Calvary	Ameila C. Jablonski
9	Dover, NH	Riverside	Marion L. Hill
10	Hampton, NH	Riverside	Frank Stec
13	Brentwood, NH	Calvary	Marie A. LeDuc
17	Brentwood, NH	Calvary	Arthur E. Mongeon
<b>SEPTEMBER</b>			
11	Portsmouth, NH	Calvary	Arthur Lozey
27	Amesbury, MA	Cremation	Phyllis Brean
<b>OCTOBER</b>			
30	Lawrence, MA	Calvary	Alma A. Dubois

**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 14 of May 1991 at 7:00 P.M. for a continuation to the March 12, 1991 Town Meeting and to vote on the following Articles:

**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 \$100,000 for the purchase of the former St. Mary's School Building for the purposes of a Town Hall, and to authorize the issuance of not more than \$80,000 of notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33). And to authorize the Town Council to take all actions and execute all documents as may be necessary to carry out the purpose of the vote. (2/3 Ballot Vote Required) **RECOMMENED BY THE BUDGET COMMITTEE**

**Article 3** 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 4** 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 5** To see if the Town will vote to authorize and empower the Town Council to borrow money for necessary expenditures in anticipation of the collection of taxes.

**Article 6** To see if the Town will authorize the Town Council to apply for, accept, and expend money from the state, federal or other governmental unit, or private source, which becomes available during the fiscal year upon the conditions that (1) the funds to be used only for legal purposes for which a Town may appropriate moneys, (2) that the Town Council hold prior public hearing on the action to be taken, (3) that expenditure of other Town funds shall not be required all in accordance with New Hampshire Revised Statues Annotated Chapter 31, Section 95-b.

**Article 7** To transact any other business which may legally come before this meeting.

Given under our hand and sealed this twenty third (23) day of April in the year of our Lord nineteen hundred and ninety one (1991).

B.W.W.H.  
Thomas M. Shaw  
James H. Shaw  
Buzz Shaw

Edward J. Shaw  
Arthur J. Shaw  
James H. Shaw  
Town Council  
Town of Newmarket, NH

A true copy of Warrant - Attest:

B.W.W.H.  
Thomas M. Shaw  
James H. Shaw  
Buzz Shaw

Edward J. Shaw  
Arthur J. Shaw  
James H. Shaw  
Town Council of Newmarket, NH

We hereby certify that we gave notice to the inhabitants within named, to meet at the times and places and for the purpose within mentioned by posting 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 \_\_\_\_\_ day of April 1991.

B.W.W.H.  
Thomas M. Shaw  
James H. Shaw  
Buzz Shaw

Edward J. Shaw  
Arthur J. Shaw  
James H. Shaw  
Town Council of Newmarket, NH

# 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, 1991 to December 31, 1991 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)

Donna T. Gaud  
M. Martin  
W. O. H. G.  
Charles A. Gaud  
Michelle M. Shaw

Date APRIL 19, 1991

Rachel Caswell

SOURCES OF REVENUE		1	2	3	4
		Estimated Revenues 1990 (1990-91) (omit cents)	Actual Revenues 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Estimated Revenues 1991 (1991-92) (omit cents)
<b>TAXES</b>					
47	Resident Taxes	45,020	51,270	45,000	45,000
48	National Bank Stock Taxes				
49	Yield Taxes	2,158	3,809	1,423	1,423
50	Interest and Penalties on Taxes	50,000	105,555	80,000	80,000
51	Inventory Penalties				
52	Land Use Change Tax	7,475	9,475	2,500	2,500
<b>INTERGOVERNMENTAL REVENUES-STATE</b>					
53	Shared Revenue-Block Grant	99,469	99,469	99,469	99,469
54	Highway Block Grant	73,508	69,434	69,583	69,583
55	Railroad Tax				
56	State Aid Water Pollution Projects	77,616	77,616	74,782	74,782
<b>PAYMENT IN LIEU OF TAXES:</b>					
57	State-Federal Forest Land/Recreation Land/Flood Land				
58	Other (MS-1, p 2, lines 20-22)				
59	Other Reimbursements				
<b>INTERGOVERNMENTAL REVENUES-FEDERAL</b>					
60					
<b>LICENSES AND PERMITS</b>					
61	Motor Vehicle Permit Fees	430,000	429,317	430,000	430,000
62	Dog Licenses	1,350	1,227	1,286	1,286
63	Business Licenses, Permits and Filing Fees	7,500	9,109	6,836	6,836
<b>CHARGES FOR SERVICES</b>					
64	Income From Departments	182,230	159,493	135,000	135,000
65	Rent of Town Property				
<b>MISCELLANEOUS REVENUES</b>					
66	Interests on Deposits	123,000	139,015	90,000	90,000
67	Sale of Town Property		810		
68	Grants - Housing Auth - Elm St. R.R.	56,500	72,625	44,230	44,230
<b>OTHER FINANCING SOURCES</b>					
69	Proceeds of Bonds and Long-Term Notes - Warrant 2	720,000	70,000	80,000	80,000
70	Income from Water and Sewer Departments	647,729	1,273,619	725,863	725,863
71	Withdrawals from Capital Reserve				
72	Withdrawals from General Fund Trusts		16,806	15,680	15,680
73	Income from Trust Funds				
74	Fund Balance	205,000	205,000	360,714	360,714
75	<b>TOTAL REVENUES AND CREDITS</b>	<b>2,728,555</b>	<b>2,793,649</b>	<b>2,262,366</b>	<b>2,262,366</b>

Total Appropriations (Line 46)

4,236,912

Less, Amount of Estimated Revenues, Exclusive of Taxes (Line 75)

2,262,366

Amount of Taxes to be Raised (Exclusive of School and County Taxes)

1,974,546

# BUDGET OF THE TOWN OF Newmarket, N.H.

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

PURPOSES OF APPROPRIATION (RSA 31:4)	1	2	3	4		5
	Actual Appropriations 1990 (1990-91) (omit cents)	Actual Expenditures 1990 (1990-91) (omit cents)	Selectmen's Budget 1991 (1991-92) (omit cents)	Budget Committee		
				Recommended 1991 (1991-92) (omit cents)	Not Recommended (omit cents)	
<b>GENERAL GOVERNMENT</b>						
1 Town Officers' Salary	39,930	42,197	42,930	42,930		
2 Town Officers' Expenses	173,081	168,841	208,954	208,954		
3 Election and Registration Expenses	4,450	2,264	5,545	5,545		
4 Cemeteries	18,911	17,514	17,180	17,180		
5 General Government Buildings	54,270	61,914	71,418	71,418		
6 Reappraisal of Property	27,500	21,166	23,500	23,500		
7 Planning and Zoning	35,649	32,187	20,561	20,561		
8 Legal Expenses	40,000	24,581	30,000	30,000		
9 Advertising and Regional Association						
10 Contingency Fund			25,000	25,000		
<b>PUBLIC SAFETY</b>						
11 Police Department /Dispatch	451,327	454,680	463,115	463,115		
12 Fire Department	76,880	76,383	53,250	53,250		
13 Civil Defense	870	868	1,308	1,308		
14 Building Inspection/Health	27,150	26,416	27,000	27,000		
<b>HIGHWAYS, STREETS &amp; BRIDGES</b>						
15 Town Maintenance	218,130	219,283	194,947	194,947		
16 General Highway Department Expenses	310,112	298,894	266,878	266,878		
17 Street Lighting	19,454	17,538	19,770	19,770		
<b>SANITATION</b>						
18 Solid Waste Disposal	294,938	264,201	292,743	292,743		
19 Garbage Removal	273,460	231,220	97,655	97,655		
<b>HEALTH</b>						
20 Health Department						
21 Hospitals and Ambulances	15,240	11,757	16,875	16,875		
22 Animal Control/Mosquito	21,870	21,437	22,255	22,255		
23 Vital Statistics						
<b>WELFARE</b>						
24 General Assistance	55,000	85,370	96,075	96,075		
25 Old Age Assistance						
26 Aid to the Disabled						
<b>CULTURE AND RECREATION</b>						
27 Library	67,313	67,313	66,669	66,669		
28 Parks and Recreation	200,837	179,606	184,317	184,317		
29 Patriotic Purposes	500	500	500	500		
30 Conservation Commission	773	773	773	773		
<b>DEBT SERVICE</b>						
31 Principal of Long-Term Bonds & Notes	115,000	115,000	140,000	140,000		
32 Interest Expense—Long-Term Bonds & Notes	191,997	191,176	50,500	50,500		
33 Interest Expense—Tax Anticipation Notes	79,000	77,000	75,000	75,000		
34 Interest Expense—Other Temporary Loans						
35 Fiscal Charges on Debt						
<b>CAPITAL OUTLAY</b>						
36 Article No. 2			100,000	100,000		
37						
<b>OPERATING TRANSFERS OUT</b>						
38 Payments to Capital Reserve Funds.	136,500	136,500	276,500	276,500		
39 Grant Agencies	71,941	62,031	66,303	66,303		
40 General Fund Trust (RSA 31:19-a)						
<b>MISCELLANEOUS</b>						
41 Municipal Water Department	289,380	287,673	490,557	490,557		
42 Municipal Sewer Department	984,239	279,779	310,088	310,088		
43 Municipal Electric Department						
FICA, Retirement & Pension Contributions	104,623	86,255	108,006	108,006		
44 Insurance	319,868	268,267	364,678	364,678		
45 Unemployment Compensation	5,530	4,974	6,062	6,062		
46 <b>TOTAL APPROPRIATIONS</b>	4,725,723	3,835,558	4,236,912	4,236,912		





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