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2006

# TOWN OF NEWMARKET ANNUAL REPORT 2006

For fiscal year ending June 30, 2006



Cover Photo: Covered Foot Bridge Connecting Bryant Rock to the JK&M Mill Building

Pictures on page 5: View of the MacAllen Dam looking toward Main Street  
View from Bryant Rock looking at Heron Point

Pictures on page 6: Exeter Street from Flora Ventures  
Intersection of Gerry Avenue and Exeter Street

Pictures on page 7: Creighton Street  
Prescott Street

Pictures on page 8: Schanda Park  
Evans Mart Parking Lot

Pictures on page 9: Behind the High School Parking Lot  
View from Water Treatment Plant on Packers Falls Rd.

Pictures on page 10: Wadleigh Falls Road/Route 152 looking West  
Ash Swamp Road

Pictures on page 11: S curves at Newmarket/Lee Town Line  
Ash Swamp Road by Price's Garage

Pictures on page 12: Twin Rivers  
Maple Street and Moonlight Drive

Pictures on page 13: Lang's Lane  
Packers Falls Bridge

Pictures on page 14: Gerry Avenue to Exeter Street  
11 Exeter Street

# TABLE OF CONTENTS

## Page No.

Inside Cover – List of Locations for Colored Pictures	
Emergency Services Directory .....	1
Holiday Trash Schedule .....	1
Did You Know? .....	1
Calendar of Events/Meeting Schedules .....	2
Dedication .....	3
Flood Pictures .....	5
Report of the Town Council .....	15
Elected Officials.....	17
Appointed Officials.....	18
Assessing.....	20
Department of Building Safety .....	22
Fire & Rescue .....	24
Open Space Commission .....	25
Planning Board.....	26
2006 Subdivision & Site Plan Approvals.....	28
Police Department.....	30
Public Library.....	32
Public Works Department.....	33
Recreation Department .....	34
Special Events Schedule .....	36
Ordinances Adopted in 2006 .....	37
Senator Maggie Wood Hassan, District 23 .....	38
Strafford Regional Planning Commission.....	40
Report of the Town Clerk/Tax Collector .....	41
Tax Collector's Report MS-61 .....	43
Annual Town Meeting First Session.....	46
Annual Town Meeting Second Session .....	57
Warrant Articles.....	63
Budget of the Town of Newmarket .....	68
The Mercier Group.....	77
Vital Statistics – Marriage Report.....	136
Birth Report .....	139
Death Report.....	143
Curbside Pick-Up Schedule.....	145



## EMERGENCY SERVICES DIRECTORY

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

## NEWMARKET HOLIDAY TRASH SCHEDULE 2007

Memorial Day: Monday, May 28, 2007

Independence Day: Wednesday, July 4, 2007

Labor Day: Monday, September 3, 2007

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

## DID YOU KNOW???

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

***Extended Hours*** – The Newmarket Town Clerk's Office new hours: Monday 7:00 a.m. – 7:00 p.m., Tuesday – Thursday 8:00 a.m.- 4:30 p.m., and Friday 8:00 a.m. – Noon.

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

***Government Access Channel: Channel 13***

***Town of Newmarket Website: [WWW.NEWMARKETNH.GOV](http://WWW.NEWMARKETNH.GOV)***



## CALENDAR OF EVENTS/MEETING SCHEDULES

<b>Calendar of Events:</b>	Memorial Day Parade	May 30, 2007
	Olde Home Weekend	August 09-12, 2007
	Main Street Heritage Festival	September 21-23, 2007
	<i>(More Info: 659-7154)</i>	

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

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

# **DEDICATION**

## **ALPHONSE "AL" R. DIXON TOWN ADMINISTRATOR FOR THE TOWN OF NEWMARKET**

Alphonse "Al" R. Dixon began his tenure as Town Administrator of the Town of Newmarket on September 22, 1997. During the past ten years Al has achieved many successes. One of the first things that he did was to settle a suit with the Titan Insurance Company regarding the landfill closure, which meant that \$34,000 was added to the Landfill Closure Account. He also secured a \$130,000 grant from the Department of Environmental Services for the landfill closure. In the process the \$450,000 BAN for the landfill closure was completely paid off, and the voters rescinded the bonding authority.

He re-started the stalled negotiations with Essex regarding the downtown mill properties, enabling the transfer of ownership of those properties to the Town and thence to the Newmarket Community Development Corporation (NCDC). He assisted the NCDC in securing their first tenants and obtaining property insurance for a cost \$35,000 less than estimated. Also, he helped secure grants for the mills, in the amount of \$77,000 to make the mills more marketable.

Al secured \$550,000 in Community Development Block Grants (CDBG) for infrastructure improvements in the Elm Street area. Once this project was completed, sewage no longer seeped to the surface, thereby removing a health hazard. Many elderly residents felt safer because of the new street lighting; a portion of Elm Street was reconstructed, along with Nichols Avenue and Washington Avenue, and an attractive brick sidewalk was constructed.

He supported the successful \$2,000,000 open space warrant article, and helped the Open Space Committee to close on various acquisitions of open space land. He also developed the Capital Improvement Plan as a management tool to allow for better utilization of tax monies by saving to complete anticipated projects. He instituted impact fees to allow for major planning and funding of future infrastructure needs.

Al successfully implemented the road improvement/surfacing program to better provide safe roads in the town. He negotiated two Municipal Solid Waste contracts for the Town, and dealt with the issue of the contentious pay-by-bag system. He developed enterprise funds for Recreation and for Solid Waste, which has served to stabilize the funding needs for recreation and solid waste.

He worked with developers to secure affordable elderly housing in town, and obtained a \$500,000 grant for the infrastructure improvements to the Elderly Housing Project. He

has secured grants for the Riverwalk Project totaling \$100,000 - \$50,000 for Phase I and \$50,000 for Phase II.

Al was instrumental in the merger of the Fire and Ambulance Divisions into the combined Fire & Rescue Department. This allowed for better utilization of staff. The Town then purchased the MacAllen building on Youngs Lane, and after renovations and new construction, it became the new home of the Public Works Department and the Fire & Rescue Department.

Al was able to improve communication between town government and the public by working with Comcast, which provided the Town of Newmarket with its local cable access channel (Channel 13). This made it possible to televise many Town meetings, including the Town Council and the School Board. This also provided a place for public notices and information for the townspeople. Under Al's supervision a MIS/IT person was hired to manage the computer/telecommunication issues, including Channel 13 and the Town website. A full-time Planner was also hired. Voters approved both of these new positions. Also in the planning office, GIS capabilities were enhanced to the point that Town residents are coming to the Town Hall for maps. A Recreation Grant Assistant was also hired – funded completely by donations.

Al has secured other grants as well - \$500,000 for the Main Street Project, and \$30,000 Homeland Security funds for the Fire & Rescue and Police Departments. He secured the acquisition of property on Spring Street (known as the Quonset Hut) to provide future parking for the downtown. He also helped in the acquisition of property to provide recreational fields for the town.

Al is a member of the Strafford Regional Planning Commission, and is chairman of the Executive Committee. He is a member of COAST and of the New Hampshire Municipal Management Association. Al has also been involved in various community projects – organizing roadside clean-up every year with the Conservation Commission and the Boy Scouts; and supporting fundraisers for various local causes.

Al has invested countless hours to the Town of Newmarket in the past ten years and is retiring as the Town Administrator in September 2007. Good luck and best wishes, Al, to you and your wife, Kirsten. Thank you for your leadership and commitment for the past ten years.



































## **Report of the Town Council**

The Town Council continued with their commitment to the Town of Newmarket by striving to improve the quality of services that we provide the citizens while balancing the need for a stable tax rate. We remain involved with the ongoing discussions and decisions regarding our school and recreation needs as we look at the whole picture for Newmarket. This year Mike LaBranche and Mike Ploski joined the council and quickly established themselves as valuable members of the board. The Council prioritized their commitments this past year by focusing on three major areas, water, personnel and the downtown revitalization project.

The search for water continues to be the Town Council's number one priority. Recent history has forced the townspeople to be conservative in water use as we draw from only the Bennet and Sewell wells. This year, with the assistance of Emery and Garrett, we have identified and are currently evaluating the quality and quantity of all potential municipal water sources in Newmarket. This study includes the possibility of artificially recharging our current aquifer with water from the Lamprey River and groundwater exploration into new bedrock aquifers. The Council is optimistic that we will have the study completed in 2007 and we will be making the decisions necessary to move forward with the addition of at least one new water source. We will also continue to pursue efforts of protecting our current and possible future water sources.

In 2006 the Town Council worked with the Town Administrator on several aspects of personnel. The police union contract was in negotiations throughout the year and the Council looks forward to presenting this completed contract to the residents of Newmarket on a warrant article in May of 2007. A committee was formed to evaluate the staffing needs of the Fire Department in order to determine what constitutes adequate fire and ambulance coverage and investigate options to ensure adequate coverage. A thorough study of our personnel policy was initiated and the Council expects to have an updated policy for our employees next year. The Council approved a pay scale and classification study, which was completed by the New Hampshire Local Government Center, which compared the Town's pay rates to those of sampled communities. The Town had the opportunity to welcome three new staff members this year. Donald Parnell was hired as our new finance director, Diane Hardy came on board as our new town planner and Julie Glover was hired as our project coordinator for the Downtown Revitalization Project. All three have proven to be valuable resources to the Town of Newmarket. The Council would like to thank our former planner, Clayton Mitchell and our former finance director, Melodie Hodgdon for their years of service and wish them well on their new endeavors. The Council has also started to lay the groundwork for hiring a new Town Administrator, which will take place in late summer of 2007 in preparation for Administrator Dixon's retirement in September.

The downtown revitalization project continues to move forward and construction is scheduled to begin in the spring of 2007. The Council has discussed underground utilities, parking, traffic, and sidewalk designs and materials. We have listened to the public's input throughout the process to help make decisions that continue to get us closer

to the final design. Ms Glover, the project coordinator has been working directly with the engineers, landscapers, property owners and downtown businesses as the final plans are re-worked towards completion. The Council is committed to decreasing the impact of this project's construction on our downtown community and is currently working on creative solutions to promote continued economic stability in the downtown. The Council continues to support the NCDC mill redevelopment efforts and we await the results of the recent request for proposals from developers.

Along with the priority action items, the Council continued their commitment to public service by adopting the Town of Newmarket's hazard mitigation plan. This document is a strategy for reducing future disaster losses. The plan was prepared by the Strafford Regional Planning Commission and the Town of Newmarket's Hazard Mitigation Planning Committee.

The past year brought many changes, accomplishments and challenges to the Town of Newmarket, but the one event that encompassed all three of these areas was the May flooding. No one expected or was prepared for what happened this May but yet the Town of Newmarket pulled together to demonstrate the true meaning of the word community and accomplished an exceptional recovery effort. We depended on each other, we trusted each other and we got to know each other. We are a stronger and more united community because we worked together to overcome the challenges. On behalf of the Town Council, I would like to take this opportunity to thank each and every person that did their part. Whether you housed a family that was misplaced, directed traffic, rescued a person from an evacuated area, filled countless sand bags, cooked for our victims and volunteers, donated food, clothing or did any of the other thousands of acts of kindness, YOU MADE A DIFFERENCE and for this we are all grateful.

It has been an honor to serve such a community. I look forward to another productive year.

Respectfully submitted,

Jennifer A. Jarvis, Town Council Chair

## ELECTED OFFICIALS

		<u>Term Expires</u>
<b>Town Council:</b>	<i>Jennifer Jarvis, Chair</i>	<i>May 2008</i>
	<i>Brian Hart, Vice-Chair</i>	<i>May 2008</i>
	<i>Michael Ploski</i>	<i>May 2009</i>
	<i>Wilfred Hamel</i>	<i>May 2008</i>
	<i>Dana Glennon</i>	<i>May 2009</i>
	<i>Michael LaBranche</i>	<i>May 2007</i>
	<i>Gerard Hamel</i>	<i>May 2007</i>
<b>Town Moderator:</b>	<i>Clayton Mitchell</i>	<i>May 2008</i>
<b>Town Clerk/Tax Collector:</b>	<i>Becky Benvenuti</i>	<i>May 2009</i>
	<i>Donna Dugal (Deputy)</i>	
<b>Treasurer:</b>	<i>Belinda Camire</i>	<i>May 2008</i>
<b>Planning Board:</b>	<i>George Willant, Chair</i>	<i>May 2007</i>
	<i>Robert Fillion</i>	<i>May 2007</i>
	<i>Chester Jablonski</i>	<i>May 2009</i>
	<i>Peter Roy, Alt.</i>	<i>May 2007</i>
	<i>Janice Rosa</i>	<i>May 2007</i>
	<i>John Badger</i>	<i>May 2009</i>
	<i>Rose-Anne Kwaks, Alt.</i>	<i>May 2009</i>
	<i>Robert Pruyne, Vice-Chairman</i>	<i>May 2008</i>
	<i>Diane Hardy,</i>	<i>Town Planner</i>
	<i>Michael LaBranche,</i>	<i>Town Council Rep.</i>
<b>Trustees of Trust Fund:</b>	<i>Edward Pelczar</i>	<i>May 2006</i>
	<i>Joyce Russell</i>	<i>May 2008</i>
	<i>Nicholas Popov</i>	<i>May 2007</i>
<b>Supervisors of Checklist:</b>	<i>Madeleine St. Hilaire</i>	<i>May 2008</i>
	<i>Martha McNeil</i>	<i>May 2009</i>
	<i>Jane Arquette</i>	<i>May 2010</i>
<b>Budget Committee:</b>	<i>Rod Bowles, Chair</i>	<i>May 2009</i>
	<i>Keith Rayeski</i>	<i>May 2007</i>
	<i>Leo Fillion</i>	<i>May 2009</i>
	<i>Richard Shelton</i>	<i>May 2007</i>
	<i>William Harless</i>	<i>May 2008</i>
	<i>Gary Jablonski</i>	<i>May 2008</i>
	<i>Chet Jablonski</i>	<i>May 2007</i>
	<i>Robert Coffey</i>	<i>May 2007</i>
	<i>Brian Hart</i>	<i>Council Rep.</i>
	<i>Cliff Chase</i>	<i>School Bd. Rep.</i>
<b>State Representatives:</b>	<i>Doreen Howard</i>	<i>November 2008</i>

## APPOINTED OFFICIALS

<b>Town Administrator:</b>	<i>Alphonse "Al" R. Dixon</i>	
<b>Finance Director:</b>	<i>Donald Parnell</i>	
<b>Code Enforcement Officer:</b>	<i>Daniel Vincent</i>	
<b>Public Works Director:</b>	<i>Richard M. Malasky</i>	
<b>Chief of Police:</b>	<i>Kevin P. Cyr</i>	
<b>Fire Chief:</b>	<i>Richard M. Malasky</i>	
<b>Recreation Director:</b>	<i>James Hilton</i>	
<b>Welfare Administrator:</b>	<i>Susan C. Jordan</i>	
<b>Emergency Mgmt. Director:</b>	<i>Candice M. Jarosz</i>	
<b>Strafford Regional Planning Commission:</b>	<i>Alphonse "Al" R. Dixon</i>	
<b>Housing Authority:</b>	<i>Ernest A. Clark, II, Director</i>	
	<i>Wendy Monroe</i>	<i>May 2011</i>
	<i>Cindy Lavigne</i>	<i>May 2010</i>
	<i>Debbie Bonnell</i>	<i>May 2009</i>
	<i>Jean Dubois</i>	<i>May 2008</i>
	<i>Joyce Russell</i>	<i>May 2007</i>
<b>Trustees of the Library:</b>	<i>Joan DeYoero</i>	<i>May 2009</i>
	<i>C. Isabel Donovan</i>	<i>May 2008</i>
	<i>L. Forbes Getchell (elected)</i>	<i>May 2008</i>
	<i>Lola Tourigny</i>	<i>May 2007</i>
<b>Zoning Board of Adjustment:</b>	<i>Richard Bowen, Chair</i>	<i>May 2007</i>
	<i>Leo Fillion, Vice-Chair</i>	<i>May 2007</i>
	<i>Richard Shelton</i>	<i>May 2008</i>
	<i>Dana Glennon</i>	<i>May 2008</i>
	<i>R. Scott Quinlan</i>	<i>May 2009</i>
	<i>Rose-Anne Kwaks, Alt.</i>	<i>May 2009</i>
	<i>Peytin Carr, Alt.</i>	<i>May 2007</i>



*Don Archambeault, Alt. May 2008*

**Personnel Advisory Board:**

*Herbert R. Dalrymple  
Allen (Mike) Vlodica*

**Conservation Commission:**

<i>Wilfred Hamel, Chair</i>	<i>May 2008</i>
<i>Fred Pearson</i>	<i>May 2007</i>
<i>Bruce Fecteau, Vice Chair</i>	<i>May 2007</i>
<i>Robert Pruyne, Jr.</i>	<i>May 2009</i>
<i>George Hilton, Jr.</i>	<i>May 2008</i>
<i>John Puchlopek, Alt.</i>	<i>May 2008</i>
<i>Don Archambeault</i>	<i>May 2007</i>
<i>Kurt Dorsey</i>	<i>May 2009</i>
<i>Elizabeth Dudley, Alt.</i>	<i>May 2009</i>
<i>Wilfred Hamel</i>	<i>Council Rep.</i>
<i>Robert Pruyne,</i>	<i>Plan. Board Rep.</i>

**Highway Public Safety Committee:***Alphonse R. Dixon, Town Administrator  
Richard Malasky, Public Works Director  
Kevin Cyr, Police Chief  
Richard Malasky, Fire Chief  
Robert Daigle, Citizen  
Wilfred Hamel, Council Rep  
Gerry Hamel, Council Rep  
Kathleen Murphy, School Superintendent  
Daniel Vincent, Ex Officio  
Diane Hardy, Ex Officio*



## ASSESSING DEPARTMENT

During the past year of 2006 the Town of Newmarket has experienced little growth. The number of new units is down and the real estate market can best be described as "flat". Some values have held their own while others have suffered. In Rockingham County, the number of sale transactions fell approximately 25%, yet the average sale price remained near the same as that of 2005. I believe this trend may continue for at least a few months, however, should the economy remain strong and interest rates low we should see a slow and steady rebound in the real estate sector.

**CERTIFICATION:** The Town of Newmarket has passed its 5 year audit for tax year 2005. The audit or "Assessment Report" can be viewed on line at the State Dept. Revenue website: [www.revenue.nh.gov/property\\_tax/index.htm](http://www.revenue.nh.gov/property_tax/index.htm) click on Assessment Report. For those interested in other statistics comparing Newmarket with other communities can also be viewed at this site. For those not having computers, you can obtain a paper copy of our Assessment Audit Report at the Assessor's Office.

**VERIFICATION:** For State Certification purposes, the Assessor's Office plans to visit all properties at least once every five years. The office is committed to 100% accuracy of our records. Although a difficult task, we feel that this verification process goes a long way towards achieving this goal. During this year, we hope to visit another 20% of our base properties.

**REVALUATION:** The State is also requiring that assessments be revised at least once every five years to reflect fair market value. As taxpayers know, the Assessor's Office has taken a proactive approach to prepare for our next certification audit. During the past few years, certain revisions have been made in preparation of this certification. These revisions minimize the impact of any final revaluation. Depending on our market assessment there is the possibility of some adjustments to land values for the tax year 2007.

**EQUITY:** State statutes require that the Assessor review the assessment rolls every year to ensure equity. All properties should be proportionately assessed so that no individual pays any more or less than their share of the tax burden. As a result, the Assessor may adjust values of different types, classes or properties when significant differences exist.

**ASSESSMENT RATIO:** As of April 2006, properties were assessed at approximately 86% of their fair market value, as a matter of reference, our ratio last year (2005) was 87%.

**TAX RATE:** The year 2006 tax rate was \$20.49 per thousand of assessed value. The 2006 tax rate had a slight increase of 10 cents per thousand of assessed value from that of last year.

**ABATEMENT REQUIREMENTS:** Legally, a taxpayer can challenge the assessment each year and has until March 1<sup>st</sup> following the final tax bill to challenge in writing or, preferably, file an official abatement form (available at the Tax Collector's Office). Requirements are explained on the form.

**EXEMPTIONS:** Property owners may be eligible for certain exemptions on their property. If you are elderly, disabled, blind, a veteran, veteran's widow or unable to pay taxes due to poverty or other good cause, you may be eligible for tax exemption, credit, abatement or deferral. For details and application information, contact the Assessing Office at 659-3073. Criteria for all exemptions and credits can be viewed on our Town website [www.newmarketnh.gov](http://www.newmarketnh.gov) - see Assessing Department link

**PUBLIC RELATIONS:** Any taxpayer having assessment questions may contact the Assessing Administrative Assistant, Debbie McCain, in the Town Clerk's Office. Taxpayers wishing to see the Assessor can make appointments through the Administrative Assistant at 659-3073, ext. 1308 or email [dmccain@newmarket.gov](mailto:dmccain@newmarket.gov). Taxpayers may view their assessment "online" through the Internet by accessing [www.visionappraisal.com](http://www.visionappraisal.com), link onto "online data base", then choose NH, then Newmarket. Please keep in mind that values are only periodically updated.

**TRIVIA:** Effect on Tax Rate

- ~ Approximately \$700,000 of additional expenditures will raise the tax rate approximately \$1.00 per thousand.
- ~ Approximately 35 million of additional assessed value would reduce the tax rate by \$1.00.
- ~ Taxpayers, on average, pay taxes based on approximately 2.0% of their fair market value.

For example, \$100,000 property = \$2,000 in taxes on average  
\$200,000 property = \$4,000, etc.

Respectfully Submitted,

Andrew Blais, Town Assessor

## DEPARTMENT OF BUILDING SAFETY

In 2006, 10 permits were issued for single-family homes and permits for four condominium buildings, each containing four units, were issued. The number of single-family homes went down, dropping from 13 last year to 10 this year. The number of additions and alterations to homes stayed about the same, going from 30 permits in 2005 to 32 in 2006. There were three commercial permits issued, one for a new medical office building on Route 108, one to mount a cellular telephone antenna on top of an existing building, and one for interior renovations in a restaurant.

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

	Building Permits	Single Family (includes condo units)	Fees	Value
2006	194	26	59,608	10,012,333
2005	155	25	120,550	15,408,415
2004	203	47	54,545	12,726,415
2003	219	45	97,042	18,429,658
2002	231	87	39,716	12,756,832
2001	259	114	46,547	18,326,903
2000	198	42	16,867	6,957,900
1999	195	62	40,296	9,655,221
1998	188	61	32,460	11,833,432
1997	152	27	24,304	5,985,418
1996	105	22	10,640	2,456,900

### Building Permits by Type 2006 Number Issued

Type	
Single Family	10
Condos	4 (16 units)
Accessory Apartments	0
Multi-family	0
Garages/sheds	15
Additions/Alterations	32
Commercial/additions & alterations	2
Swimming pools	9
Demolitions	4
Mobile Homes	5
Miscellaneous	113
Total	194

As a homeowner, when you are having work done on your home, you are responsible for making sure that the proper building permits have been obtained and inspections are being done. If you have a contractor, make sure they have obtained permits and are having inspections. Inspections are required for certain stages of every project. These inspections ensure that the work has been done correctly and, more importantly, safely. The building codes, upon which we base those inspections, are in place to protect the lives of you and your family members. Stories on the news about roof collapses, deck collapses, fires, and other home disasters are all too common. When I do an inspection, if the work has been done correctly, I will okay it and the work will continue. If I find that there are problems, I will work with you or the contractor to bring the work up to code.

Once again, when applying for permits, please remember to allow time for me to review your application. I recommend that you allow at least three weeks for the approval of a building permit. Although the turn-around time is usually a little faster than that, there are times when I have many other permit applications on my desk ahead of yours for review, as well as a busy inspection schedule, and Health Officer and Zoning Administrator duties. Other circumstances, such as requiring further information from you on your plans, could occur which would also cause a delay in your approval. Be sure to allow time for these situations, when applying for a permit, to avoid getting into a time bind with your project.

As always, if you are planning a building or remodeling project, I am happy to sit down with you and go over your plans, review building codes, and answer any questions you may have. Please call ahead for an appointment, at least 24 hours in advance, as my schedule fills up very quickly.

Respectfully submitted,  
Daniel Vincent  
Building Official



## NEWMARKET FIRE & RESCUE

This past year the Department responded to 1020 calls, which is an increase of 22% over last year. This represents our 5<sup>th</sup> straight year with an increase in call volume.

There were 507 medical call, 349 fire calls, and 164 calls related to the May floods. The following is a break down of the various fire incidents:

Fire Alarm Activations	108
Miscellaneous	86
Motor Vehicle Accidents	39
Wires down	31
Furnace Problems	13
Propane smell / leak	7
Smoke in the building	13
Carbon Monoxide	7
Mutual Aid	19
Structure Fires	4
Oil spill / leak	1
Other Fires	21

The Department currently has 52 members with 10 new members joining the department in 2006.

In May the Town of Newmarket saw record flooding. The Fire & Rescue Department responded to 164 calls. With the assistance of 25 members of the National Guard and residents, they filled over 10,000 sandbags. The members of the department put in approximately 3,600 volunteer hours during that time. We had tremendous support from our community that week, with people bringing us things such as food and kitchen supplies. Thank you to everyone who helped out!

The new Ambulance was put into service in May, right before the floods. The new Tanker was also put in service in May, making its debut in the Memorial Day Parade. The new tanker is a 6-man cab and carries 2500 gallons of water. This is beneficial to the town and the residents, because it will help increase our ISO rating. It has also increased our mutual aid calls. They are both great pieces of apparatus; we encourage the public to come tour the station and see them!

Newmarket Fire & Rescue encourages all homeowners to properly number their houses. This greatly reduces confusion and time spent looking for your house during an emergency situation. We recommend using green signs with reflective numbers at the end of your driveway. These signs are available through the Fire Department at a low cost. Please contact us to purchase one and we will install it for you.

On behalf of the members of Newmarket Fire & Rescue, I would like to thank everyone who supports the Department throughout the year. If you have any questions or concerns, please contact the Department at 659-3334 or visit our website at [www.NewmarketFire.com](http://www.NewmarketFire.com).

Respectfully submitted,

Rick Malasky, Fire Chief



## NEWMARKET OPEN SPACE COMMISSION

### Annual Report 2006

In May 2002, Newmarket residents voted overwhelmingly in support of a \$2 million dollar bond for the acquisition of land to protect the town's rural character and natural resources and to provide land for outdoor recreation, including athletic fields, or other public purposes. The Town Council established the Open Space Commission (OSC) in 2002 and charged it with identifying and negotiating the acquisition of land and conservation easements for open space, athletic fields and other public purposes. The OSC is working with interested landowners to acquire lands or conservation easements to benefit current and future residents of Newmarket. The Commission has nine members with staggered three-year terms. It has a representative from the Town Council, Planning Board, Budget Committee, and Conservation Commission, and five additional at-large members. The membership of the 2006 Commission was Bill Arcieri, Peg Chaffee, Hunter Brownlie (Vice-Chair), Brian Hart (Council Rep.), Chester Jablonski (Planning Board Rep.) Drew Kiefaber (Chair), Elizabeth Dudley & Rob Pruyne (Conservation Commission Rep.), Andrew Share (Secretary), Richard Shelton (Budget Committee Rep.).

In 2006, the Open Space Commission completed its fifth land conservation project. The Town purchased a conservation easement on the Nostrom Farm, the last active agricultural property in town. The easement prevents residential and commercial development on 68 acres in perpetuity, while the land remains in private ownership and will remain an active farm. This was a 'bargain sale' with an appraised value of \$580,000 and an easement cost of \$542,500. The funding for this easement is as follows: \$175,000 from Town funds (Conservation Commission and Open Space bond), \$212,500 from the Farmland Protection Grant Program and \$155,000 from the Great Bay Resource Protection Partnership. The number of funding partners and their contribution sizes indicate the interest in this project.

Since its inception, the OSC, in partnership with the Conservation Commission, and with significant support from other agencies and groups, has conserved 430 acres. Together we've leveraged \$1.67 M of Town Funds with \$1.61 M of federal and state grant funds. These projects include a mix of fee-ownership conservation areas and conservation easements on private lands. The OSC and CC are working together on public use and habitat management plans, trails, parking areas, and information kiosks for these conservation lands.

The School Board requested \$500,000 of the Land Acquisition Bond funds to purchase land for a future school site and athletic field complex. Although the school proposal failed in the 2006 School Warrant, the need remains for athletic fields for student and public (youth and adult) recreation.

The public, including interested landowners, are welcome to attend the OSC meetings held in the Town Hall at 7 PM on the 2<sup>nd</sup> Monday of March, June, Sept., and Dec. Discussions with landowners interested in conserving their land are kept confidential until there is a mutual agreement to proceed with an acquisition.

Respectfully submitted by Drew Kiefaber, Open Space Commission Chair

## **Report of the Planning Board**

While the level of development activity has slowed somewhat in the past year, 2006 continued to be a busy year for the Planning Board. The Board handled several requests for minor site plan approvals and for one major subdivision. Most notably was the 19-lot open space development on the Kwaks property, located on Wadleigh Falls Road, which was approved in July under the newly adopted 'Open Space Development' regulations. The Planning Board spent countless hours in meetings reviewing the technical aspects of the development, assuring that the plans met the intent of the Town's regulations. The open space design regulations provide an optional method of residential development, which allows more compact development through the clustering of homes on smaller lots, in order to maximize the protection of large parcels of open space, while preserving wetlands, wildlife habitat, environmental resources, and public enjoyment of the land. Other applications approved by the Planning Board over the course of the year included an adaptive re-use plan of the former fire station on Main Street for a mixed-use commercial and residential development; a revised site plan for seven residential condominium units on Water Street at the site of "Joyce's Kitchen"; and expansion plans for Russound at the Newmarket Industrial Park.

During the year, the Planning Board also provided preliminary consultation to the Superintendent of Schools regarding the proposal to build a new middle school and high school on Exeter Road on the site of the Rockingham Country Club. The Planning Board also offered design consultation to applicants contemplating formal applications, including a property owner interested in operating a petroleum transportation business and residential structure on Wadleigh Falls Road.

The Planning Board continued its work on the Urban Service Boundary Ordinance, which is a zoning amendment, designed to help the Town better manage and plan for development with respect to the supply and demand for municipal water service. In December, the Board fully endorsed the ordinance and forwarded it to the Town Council with a recommendation for adoption.

Throughout the year, the Planning Board had several sessions with the Newmarket Community Development Corporation (NCDC) regarding the mill redevelopment and lent support to their efforts to solicit developer interest in the project through a request for proposals. During the year, the Planning Board also worked in concert with Ellen Snyder of Ibis Wildlife Consulting who was hired under a grant from the New Hampshire Estuaries Program to prepare an Open Space and Conservation Plan that will become a chapter in the Newmarket Master Plan.

The Planning Board also had preliminary discussions with the Newmarket Advisory Heritage Committee regarding the formation of a Historic District Commission to work cooperatively with the Planning Board on a Historic District Ordinance, which would establish a permitting system to protect and preserve the historic and architectural integrity of downtown buildings.

The year 2006 was a time of transition for the Board. In April, Clay Mitchell resigned as the Town's first full-time planner, in order to pursue his own business as a planning consultant and to work on his doctoral dissertation. He was replaced, in August, by Diane Hardy who comes to Newmarket with considerable experience, having worked as a planner in New Hampshire for many years. The Planning Board's very capable support staff provided stability and continuity to the Board during this period. A special thanks is due to Susan Jordan, our Administrative Secretary, who continues to do an outstanding job keeping the Planning Office running smoothly and handling many requests for public information regarding Zoning and Planning Board procedures and to our Recording Secretary, Erica Spechuilli, who does a superb job taking very detailed and accurate minutes at the Board's numerous and lengthy meetings.

During the year, there were also changes in the composition of the Planning Board. John Badger was elected as a new Board member in May, replacing Leo Fillion, a long time Planning Board member and former Chairman and Chester Jablonski was re-elected. At the Board's organizational meeting in June, Michael LaBranche became the Town Council's representative, replacing Jennifer Jarvis; Paul Kilian resigned, leaving a vacancy for an Alternate member, and George Willant was voted Chairman and Robert Pruyne was elected Vice Chairman of the Planning Board for second terms. Member Debbie Berger resigned from the Board in October and was replaced by Janice Rosa, who had been an Alternate member. Rose-Anne Kwaks was appointed as an Alternate in November to fill her position.

In closing, I would like to say that it has been a pleasure serving as Chairman of the Planning Board. I would like to thank all members of the Planning Board for their dedicated service and commitment; the Town Council for their support and vision for the future; and the citizens of Newmarket for participating in the planning process and giving me the opportunity to serve the Town of Newmarket.

Respectfully submitted,  
George M. Willant, Chairman



## **2006 SUBDIVISION & SITE PLAN APPROVALS**

Charles & Roseanne Kwaks – Special Use Permit and Open Space Subdivision, at 332 Wadleigh Falls Road, Tax Map R5, Lots 83 & 84, R1 Zone. The proposal was for a subdivision for a 19-lot Open Space Development off Route 152. The subdivision will be accessed via a proposed 3,000-foot town road. The lots will be serviced by individual wells and a combination of individual and shared septic systems. The driving range would be closed and the lights removed. Over 50% of the parcel would be preserved as Open Space. Sixteen acres of Open Space along Follett's Brook has been offered to the Town as conservation land to merge with other land owned by the Town. The 15-acres of Open Space in the area now used as the Driving Range has been offered to the Town for recreational fields and is currently being reviewed by the Town Council. ***Conditionally Approved July 11, 2006.***

Rick C. & Laura A. Chapman - Subdivision at 8 Hersey Lane, Tax Map U5, Lot 15, R2 Zone. The proposal was for a two-lot subdivision of 1.62 acres known as Tax Map U5, Lot 15, located at 8 Hersey Lane. Proposed Lot 15-1 would consist of 1.08 acres, while proposed Lot 15-2 would consist of the remaining .54 acres. ***Conditionally approved February 14, 2006.***

1031 Exchange Group, LLC - Site Plan, at 60 Exeter Road, Tax Map U4, Lot 11-1, B1 Zone. The proposal was for a 7,500 sq. ft. office building to be located within Limited Common Area #1 of the Newmarket Business Park. ***Conditionally approved on June 13, 2006.***

Great North Property Management/ Curves/Suzanne Dunn - Minor Site Plan, at 125 Main Street, Tax Map U2, Lot 368 Unit B, M2 Zone. The proposal was to amend the original site plan for Great North Property Management in order to share the use of a room, located within this unit, with Curves exercise studio, for meetings and real estate closings. ***Approved on June 13, 2006.***

Richard Otte & Kimberly Wilson-Otte - Site plan, at 2 Gerry Avenue, Tax Map U3, Lot 141, M2 Zone. The proposal was to open an eclectic antique/home décor shop in the existing barn located on the property. ***Conditionally approved on July 11, 2006.***

Town of Newmarket/Cingular Wireless - Site plan at 22R Folsom Drive, Tax Map U5, Lot 57, R2 Zone. The proposal was to install wireless telecommunication equipment on an existing water tower. ***Conditionally approved on July 11, 2006.***

HLJH, LLC - Site plan, at 178 Main Street, Tax Map U3, Lot 152, M2 Zone. The proposal was to renovate the old fire station. The building will consist of first floor office space and two residential units on the second and third floors. ***Conditionally approved on September 19, 2006.***



GNPM Realty Trust/David Schwartz Esq. - Site plan at 125 Main Street Unit B, Tax Map U2, Lot 368, M1 Zone. The proposal was for the condominium unit to be used as a law office and GNPM conference room. ***Conditionally Approved on October 10, 2006.***

Newmarket Community Church - Site Plan for the property located at 10 North Main Street, Tax Map U2, Lot 272, B1 Zone. The proposal was for adding an additional driveway entrance and additional parking. The first floor of the building is currently used as a thrift store for the Newmarket Community Church and the second floor is office space. ***Conditionally Approved on November 14, 2006.***

Rapp Property 1, LLC - Site plan, for property located at 5 Forbes Road, Tax Map R3, Lot 9-2 & 9-3, B2 Zone. The proposal was for a change of use to convert 6,600 sq. ft. of industrial use to office space and to add 1,780 sq. ft. office space mezzanine in Building 2. ***Conditionally Approved on November 14, 2006. .***

## **Newmarket Police Department 2006 Annual Report**

In 2006, the Newmarket Police Department answered 20,948 calls for service, investigated 111 reportable motor vehicle accidents, affected 249 custodial arrests, and conducted 372 criminal investigations. We have continued to see an increase in requests for service, while we have maintained current staffing levels.

The floods of Mothers Day weekend 2006, were a significant challenge to all Town department's, but particularly to those who provide emergency and public safety services to our residents and our Public Works Department. At the height of the flooding we had over twenty road closures and hundreds of residents were displaced. Our town personnel worked long hours and covered hundreds of requests for service. Even though the community suffered significant property damage, there were no flood related deaths or serious injuries. I am convinced that this was due to the response of our town departments who rose to the occasion and handled everything that was thrown at them.

While I am proud of the effort that all of our employees put forward, the dispatchers could not have performed better. In addition to the extra workload brought on by the flooding in Newmarket, the storm brought similar challenges to our neighboring communities of Stratham, Newfields and Nottingham. Over a 24-hour period, our phones rang over 2,000 times! Every call was answered and handled.

I particularly want to thank the members of the Newmarket Fire and Rescue, who redefined the word "volunteer". Many of them remained away from their homes for days at a time, even when their own homes were in jeopardy. I'll never forget the sacrifice and effort they all put forward.

I also want to thank the residents of Newmarket who were patient with emergency responders and pulled together to assist wherever they could. Whether it was sandbagging the dam, or bringing food and beverages to the emergency services personnel, your assistance was appreciated more than you can realize.

Our communications center is in the process of a much needed face-lift as we are upgrading our radio and dispatch equipment in a new state of the art dispatch center to provide better service to our residents and those in the communities we serve. This equipment is being purchased through a statewide grant at no cost to our taxpayers, and replaces some antiquated equipment, which has been in use for a dozen years and has been operational 24 hours a day, 365 days per year, and has handled hundreds of thousands of calls and radio transmissions. By the time this article goes to print these renovations should be complete. I invite all residents to stop by and view the new center.

Earlier this year, the County Attorney's office recognized three police officers from Rockingham County for their exceptional investigative work. I am proud to report to you that two of these officers were from the Newmarket Police Department! Sergeant Tara

Laurent and Detective Scott Kukesh did an exceptional job in their handling of a high profile case with multiple victims. The department and the community are very fortunate to have these individuals working here.

Officer Dale Robeck left the department in September to pursue a career at the Pelham Police Department. We'll miss Dale and wish him the best in his future endeavors. Officer Shawn Wilton and Dispatcher Craig Jordan have joined the agency. We welcome them aboard as members of the team.

*Project Good Morning*, which is designed to assist the elderly and infirmed members of our community who live alone continues to be a success. Participating residents place a call to the dispatch center each morning to let us know that they are all right. If no call is received the dispatcher contacts the resident or has an officer drop by to check on them. If you know anyone who may benefit from the program please contact the Dispatch Center at 659-6636.

We want to thank the community for the support and assistance we receive on a daily basis. We look forward to continuing our partnership in making Newmarket a great place to live. Please do not hesitate to contact us for assistance at any time.

Respectfully Submitted,

Kevin P. Cyr  
Chief of Police

#### **CALLS FOR SERVICE – 2006**

Newmarket Police	10549
Newmarket Fire & Rescue	782
Stratham Police	6586
Stratham Fire & Rescue	470
Newfields Police	3979
Newfields Fire & Rescue	130
Nottingham Fire & Rescue	424
Total calls handled by Newmarket Police Communications	20,948



## NEWMARKET PUBLIC LIBRARY

As our many patrons can attest, libraries offer much more than books these days. You can use your library card to check out CD's, DVD's and access full-text databases or download an audio book from home.

We are now a participating library of a new program offered by the State Library called New Hampshire Downloadable Audio Books. Patrons of the library can now explore the growing collection of audio books and use your library card to download the books to your computer, transfer them to a MP3 player, or burn selected titles onto a CD for listening on the go. Available 24/7, now the library is always open!

The library has a new website at [newmarket.nh.lib.us](http://newmarket.nh.lib.us). Please visit our site to check on our new materials, general information, or to access the online catalog from home.

The library has added a computer in the reference room, which is dedicated solely for reference use and access to the online databases provided by the State Library. These databases can also be accessed remotely with a valid library card. This free collection of full-text databases covers areas such as general reference, business and health resources, genealogy, history and biography, magazines and newspapers. For example, we can provide;

- Students at all grade levels with valuable curriculum related resources;
- Consumers with the medical resources necessary to make informed decisions about their health care and treatment options;
- Genealogists with the tools necessary to explore their family history; and
- Lifelong learners with resources to allow them to investigate areas of interest.

Please call or visit the library for more information or visit our new website at [newmarket.lib.nh.us](http://newmarket.lib.nh.us).

Thanks again for the generous donations to the library during the course of the year. The Trustees would also like to thank the Public Works Dept. for the care of the walks and grounds and assisting in building maintenance. The Newmarket Gardeners continue to maintain our library garden and seasonal decorations enjoyed by staff and patrons alike!

### Circulation transactions by borrower type for 2006:

Adult Patrons	30,833
Juvenile	1,026
Out-of-town	629
Interlibrary Loan	<u>1,958</u>
Total	34,446

New patrons added in 2006: 611      Materials borrowed from other libraries: 1034

Respectfully submitted,  
Sharon H. Kidney, Library Director

## **PUBLIC WORKS DEPARTMENT**

The Department began the year by working with Ledgebound Mobile Crushing of Newmarket on the Spring Street property, formerly known as Rockingham Shoe. This project consisted of lowering the grades to the existing municipal parking lot, producing gravel and hauling the materials to the town pit for future projects. Due to the minimal amounts of snow, this Department, without the need to hire additional forces, hauled all the materials.

As everyone will recall, in May our community was devastated by record high floodwaters. Much of the town's infrastructure was damaged or destroyed. This Department along with the assistance of contractors and the Statham Public Works Department made permanent and temporary repairs to many streets, sidewalks, drainage lines and pump stations. This work was completed within just days of the water receding. All permanent repairs were completed by August. Once again, I would like to thank everyone in our community who assisted this Department with manpower, equipment, and supplies, or by volunteering to fill sandbags at the Macallen Dam.

The following roads were paved and some were reclaimed: Bennett Way, Great Hill Drive, Oak Street, Cushing Road and Lubberland Lane. Once again, Bell & Flynn of Stratham, NH was awarded the Paving Program contract. Due to the dramatic rise in costs of fossil fuels, not as many streets could be paved as scheduled in the Capital Improvement Plan (CIP). This will affect the paving schedule in the years to come unless additional funding is allocated for the paving program.

Bestway Disposal Services, Inc., of Epping, NH continues to collect our solid waste and recyclables. Should residents have questions, Bestway's phone number is 778-2116. Please remember to have your rubbish and recyclables at curbside prior to 7:00 a.m. on your scheduled pick-up day. Curbside recycling increased from 812 tons in 2005 to 820 tons in 2006. Pay-per-bag decreased from 921 tons in 2005 to 844 tons in 2006. This past autumn we began recycling books, CD's and videos with a company called, "Got Books"; there is no fee for this service. The Transfer Station is currently open every Saturday from 7:30 a.m. to 4:00 p.m. Coupons may now be purchased at the Transfer Station instead of the Police Station and they are still available at the Town Clerk's office located in the Town Hall.

The Water Division is currently working with Emery & Garrett on a pilot study for artificial recharge of our aquifers and exploring various locations in our community for new sites for bedrock wells. It is our goal to identify and develop a new source for our community. The process itself is expected to take several months and once an adequate site is identified, we should be able to bring it online within two (2) years.

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

Respectfully submitted,  
RICK MALASKY  
Director of Public Works



## REPORT OF THE RECREATION DEPARTMENT

*On your Mark get REC Go!* Newmarket Recreation made great strides in 2006 in our efforts to offer diverse and innovative programming for our Newmarket town residents. We are proud to announce that in the past year we have become a leader in the recreation industry on a national level in both inclusive and teen programming. Few communities of our size can boast what we now offer in regards to recreational diversity. It is our wish that our town residents now read what their recreation department has accomplished in their community in the year 2006. *By going the extra Smile we are committed, as you will read below, to REC Your Day...*

### **REC the Pre-Teens and Teens of Newmarket in the Club Chameleon Way**

We are happy to announce that at the end of 2006 we had over 175 teens registered in the Club Chameleon program, that's 35 teens up from last year. In addition, the club has now taken as many as 29 outdoor adventure trips. Just recently we even acquired via a donation a 17' enclosed trailer to transport our 20 new mountain bikes for our mountain bike adventures. We would also like to report that Club Chameleon has been very busy in the past year trying to incorporate into its program the *Chameleon Connection*, a one-on-one mentoring program connecting our teens with positive role models from the Life Skills program at UNH. To date, we have now connected 28 teens with 28 UNH athletes. To help us organize this new connection, we want to welcome JD Bellamy, an AmeriCorps /VISTA, who came to us in 2006 to specifically work on this project. Club Chameleon teens continued to find opportunities to "pay it forward" in 2006 with community service projects, including helping with the Newmarket Heritage Festival in late September. If you were at the festival you may have seen them in action, helping to tackle trash detail, setting up and breaking down for various entertainment events, and anything else that might of been needed. If you haven't logged on in awhile, Club Chameleon's newly renovated website was recently awarded with DesignsFirms 2006-2007 Web Award! Thank you Inward Solutions who donated this fabulous website to Club Chameleon in 2006. Finally, a Big KUDOS goes to our Club Chameleon program for once again being recognized on a national level! Just recently, the National Recreation & Park Association and the Outdoor Industry Foundation (OIF) designated Club Chameleon as one of the 20 "Teens Outside" pilot sites nationwide for the upcoming year 2007. OIF partnered with the National Recreation and Parks Association (NRPA) to offer this program to selected communities through their local Parks and Recreation Departments. After receiving an overwhelming number of applications in 2006, OIF and NRPA selected 20 agencies based on their current community ties, teen programming, experience with outdoor recreation, focus on mentoring, and geographic diversity. We do not like to brag, but we feel that Club Chameleon led the pack in all areas on a national level! If you would like more information on this awesome program or would like to donate and/or contribute in some way to this worthwhile cause, please call the Recreation Dept. or log onto [www.clubchameleon.org](http://www.clubchameleon.org).

### **REC every Newmarket Residents Day in our Seasonal Special Events Way**

The following will be our brief annual RECap of the "Traditional and Favorite" special events we hold every year, in addition to a few new ones! Our Daddy Daughter Date Night was a heavenly experience for approximately 330 Little Angels and Dads of Newmarket who attended our *Thank Heaven for Little Girls Dance*. In addition, for the first time in two years we weren't buried in snow for our annual Easter Egg Hunt. The 400 children hunting for eggs were very excited to do this in the spring-like weather! The weather even held up for the Recreation Annual Fishing Derby. We again partnered with the town's Conservation Commission, and stocked over 750 rainbow trout and brook trout in Herb Richmond's Pond. As always, kids with fishing poles arrived as early as 6:30 a.m. just waiting to lure a few fish out of the pond. After an exhausting summer of Summer Camp, which we'll go into detail later in this report we practically fell into fall with two of our favorite Halloween themed events. First came the annual *Spooky Sleepover* where over 50 kids were invited to stay the night in our Haunted Community Center. Next came the annual town favorite, our *Happy Halloween Haunt & Costume Parade*. We decided to go "twisted" in November with a *Tooney Twist and Tango* themed Mother and Son Dance... can you say



Twist & Shout? The 2006 Season of Giving started again with the Annual Giving Tree during the Town Tree Lighting Ceremony. Finishing up the year, we would like to thank Santa Claus again for taking time out of his busy December schedule to visit at our Annual *Winter Wonderland* Christmas Party.

### **REC Newmarket Kids with a 2006 “Target Fun” Summer Theme**

We started summer camp “right on target” by giving campers a chance to aim and throw balls hoping to soak their camp counselors in a dunk tank! We continued to stay on target throughout the summer with fun filled special event target games. Kids even got to play *Condiment Target Twister* with (red) ketchup, (green) relish, (yellow) mustard, and you guessed it, (blue) grape jelly! Needless to say, the summer was filled with activities to keep kids busy, laughing, and having fun with their friends. Parents continue to give us positive feedback on our summer camp program telling us their kids just love all the creative special events, field trips, and sports & game activities and, of course, the awesome staff. Our continued success with inclusion in camp has also placed us on the national map. Our summer camp inclusive team was even asked to speak at the TASH conference in Baltimore last November in an effort to encourage and promote the concept of adding a friendship facilitator into other communities summer camp programs. A *friendship facilitator* was first introduced into our summer staff line-up 3 years ago and is hired to help bridge social gaps between children to make sure that all children were supported during camp to give them the best experience that we possibly could. TASH is an international membership association leading the way to inclusive communities through research, education, and advocacy. Due to the increasing popularity of our summer program, our registration numbers topped off again this year at a total of 420 campers from preschool age children on up to 9th grade. This number includes our Little “Rec”tile Preschool Summer Camp for ages 3-5, our regular 1<sup>st</sup> Rec from the Sun Adventure Camp for 1<sup>st</sup> - 6<sup>th</sup> grade, and our increasingly popular TEEN T.U.R.F. (The Ultimate Recreational “F”enomenon) Camp geared for 7<sup>th</sup>- 9<sup>th</sup> graders. Registration for any of our summer camp programs start on March 1<sup>st</sup> for Newmarket residents.

### **REC our Residents Year with new and innovative Seasonal Recreation Programming**

Due to the overwhelming success with our introductory lacrosse program last spring for 3<sup>rd</sup> & 4<sup>th</sup> graders, we now added 5<sup>th</sup> & 6<sup>th</sup> grade league in 2007 to allow those children who started last year to continue on with lacrosse. Newmarket Recreation also brought back Hershey’s Track & Field and recruited kids 9-14 years to participate in the 2006 summer games. Hershey Track & Field Games is an exciting track and field event to promote active lifestyles, sportsmanship and to provide an opportunity for kids to be the best that they can be. Even our 5 & 6-year old T-ball program grew in 2006 with the addition of 2 more teams to accommodate the number of children registered in the program. Our most innovative after school programs in 2006 would have to be our new YogaKids program and our Mrs. Z’s Home Art Classes. The home art classes teach children how to cook, sew and make beautiful crafts. We’ve definitely learned that our kids love the idea of becoming the next Martha Stewart!

### **REC our Senior Citizens Day, with the Sunrise Sunset Newmarket Senior Activity Center**

It was our hope to have the Newmarket Senior Activity Center (the old Ambulance Building behind the Police Station) would be up and running by the end of the year 2006. Unfortunately, as we write this annual town report, it looks more like we’re in for a grand opening sometime in the spring of 2007. However, we have indeed made a lot of progress this past year soliciting opinions from Newmarket seniors on the specific activities they would like to see offered at their new center. In an effort to formalize this procedure, we implemented a *Senior Activity Center Steering Committee*, made up entirely of Newmarket senior citizen, who met monthly to discuss program activities, layout design, preferred furniture features, and fundraising ideas. We also toured several senior centers in the state of NH to gather creative ideas that we might like to duplicate for Newmarket’s senior activity center. Lastly, we applied for a *New Hampshire GraniteCare Senior Wellness Grant*, which if granted, will help pay for specific wellness programs for seniors in 2007. Again, we hope to expand senior programming all together after the new center opens in the year 2007. In the meantime, we continue to provide our senior monthly lunch bunch trips, overnight trips, and theatre trips with great success!

## **REC the Tax Payers Day by making 2006 Revenue**

With the expansion in programming and the increased attendance numbers in our very popular summer camp program, we were especially excited to announce that we brought in over \$189,000 in revenue for the Town of Newmarket in the 2005/2006 fiscal year! This revenue helps to keep stable your recreation tax spending dollars and still allows growth.

**We're here to REC your Day in "EVERY" way** by inviting each and every resident of Newmarket to participate and enjoy themselves in Newmarket Recreation activities! In exchange we will continue to create an inclusive recreational culture so that all members of our community, regardless of differences or background can participate in a recreational outlet that they enjoy throughout the year.

*Jim Hilton*  
Director

*Aimee Gigandet*  
Asst. Director

*Anneliese Fisher*  
Operations Manager

*Katie Yeaton*  
Front Desk

## **2007 NEWMARKET RECREATION SPECIAL EVENTS SCHEDULE**

Due to space we are unable to list all our programs. However, we do several brochure mailings to everyone listed on our mailing list each year. If you did not receive one via the mail, then we encourage you to come down to the Recreation Department, located in the Community Center on 1 Terrace Drive, and pick up our newest Winter/Spring 2007 activity brochure. For those of you who have just moved to Newmarket and are unfamiliar with some of our annual special events, you will find a calendar of our most "popular" events for the upcoming year 2007 below:

JANUARY	Winter Enrichment Classes begin (pick up brochure)
FEBRUARY	Daddy Daughter Date Night on 2/8, Ice Show on 2/16
MARCH	Spring enrichment classes begin (pick up brochure) Registration for our Summer Camp 3/1, T.R.L. Fifth Grade Dance on 3/16
APRIL:	Annual Easter Egg Hunt 4/7
MAY	Community Garden begins, Hershey Track and Field practice begins
JUNE	Summer enrichment classes begin (pick up flyers) Annual Fishing Derby on 6/16 <i>First Rec from the Sun Summer Adventure Day Camp (8 wks) starts 6/27</i>
JULY	<i>Play Soccer Camp 7/9-14, Seacoast United Camp July 30 - 8/3,</i>
AUGUST	<i>Drive-In Movie 8/13, End of Camp 8/17, Nellie Soccer Camp 8/20-24</i>
SEPTEMBER:	Fall enrichment classes begin (pick up brochure) <i>Little "Rec"tiles Preschool Playgroup school term begins</i>
OCTOBER:	Spooky Sleepover 10/13, Annual <i>Halloween Haunt</i> on 10/27
NOVEMBER:	Mother & Son Dance 11/8, Flag Football Super Bowl Party on TBA
DECEMBER:	Annual Giving Tree on 12/1, Annual Christmas Party on 12/15

### **Our Mission to you...**

*Be it with fast and friendly service, knowledgeable advice or a listening ear, the staff at Newmarket Recreation Department feel that the families of Newmarket expect and deserve a place that meets the needs of a small town and close-knit community. We will strive to get to know you and your families in order to better serve you in any way we can. The Newmarket Recreation Department has always been your destination for all types of exciting activities, special trips, and seasonal fun. We feel we are not just a business or a community center, but an extension of the small town ethic, trying to provide you with friendly and accommodating service. We are your home away from home, a true center for the town of Newmarket! In providing a recreation outlet to our customers, our goal here at Newmarket Recreation is to offer a variety of introductory courses that allow all individuals the opportunity to be exposed to new leisure experiences. In doing this, we strive to create an inclusive recreational culture that works for all members of the community, regardless of differences or background. We hope you'll catch the wave and "wanna iguana" often at Newmarket Recreation by participating in several activities that we offer.*



## TOWN OF NEWMARKET ORDINANCES

### **Ordinance #**

- 2006-01      Amendment to Highways, Traffic and Parking – **Passed May 3, 2006**
- 2006-02      Wood Heating Energy Systems Exemption – **Passed April 5, 2006**
- 2006-03      Solar Energy Systems Exemption – **Passed April 5, 2006**
- 2006-04      Wind Powered Energy Systems Exemption – **Passed April 5, 2006**
- 2006-05      Amendment to Black Bear Business Park Tax Increment Finance District  
(TIF2) of Ordinance #2004-03 and #98-04 – **Passed May 3, 2006**
- 2006-06      Urban Service Boundary – **Still under review**
- 2006-07      Amendment to Section 12.2 Use of Conservation Property Owned by the  
Town of Newmarket – **Passed November 1, 2006**
- 2006-08      Authorization of Prepayment of Taxes - **Passed November 1, 2006**



SENATOR MAGGIE WOOD HASSAN  
DISTRICT 23

I appreciate the opportunity to serve you as your state senator and want to report from the New Hampshire State Senate on some of the more important issues we face in District 23 and throughout the state.

Last session, I worked on issues that many constituents had told me were important to them: expanding fuel assistance for citizens struggling with skyrocketing heating costs this winter; stabilizing small business health insurance rates and reducing the cost of health care and prescription drugs; strengthening state ethics laws; offering a state match for public health spraying in communities whose residents are threatened by the spread of mosquito borne illness (EEE and West Nile viruses); enhancing consumer protections for our residents, especially with regard to identity theft; strengthening protection for New Hampshire's children against sexual predators; safeguarding homeowner and landowner rights relating to Eminent Domain; and protecting privacy and voter protection rights for New Hampshire's residents amidst federal law changes. I also worked with Governor Lynch and others to pass a balanced, lean, and effective state budget and with my fellow legislators to provide funding essential to our efforts to save the Portsmouth Naval Shipyard. I continue to serve as Chair of the Great Bay Estuary Commission and hope that our efforts to provide an open and inclusive Commission process will result in thoughtful and creative efforts to ensure that our region's wastewater treatment is environmentally and economically sound.

The Town of Newmarket received \$4,521,320.57 in state funding in 2006. Education grants made up \$3,574,048.00 of this total. The balance of state aid consists of the following: \$330,186.31 from the Rooms and Meals Tax, \$142,110.00 for Highway Block Grants, \$1,446.19 from the Railroad Tax, \$136,570.00 for Revenue Sharing, \$156,711.00 in Building Aid, \$99,947.24 for Special Education, \$13,200.00 for Drivers Education, \$30,906.25 in Public Water System Grants, \$10,914.58 for Tuition and Transportation, and, \$25,281.00 in Water Pollution Control Grants.

During this session, I will serve on four senate committees: Capital Budget, Public and Municipal Affairs, Energy, Environment, and Economic Development, and Finance. As our legislative session proceeds, I hope to focus on several key issues important to all of us: helping New Hampshire's working families by increasing the minimum wage, protecting New Hampshire citizens' health by supporting the smoking ban in restaurants and bars and increasing health care access; making the internet more safe for our children; protecting New Hampshire's special places and open spaces by increasing funding of the Land and Heritage Investment Program; and supporting the Governors initiative to reduce the dropout rate in our high schools. I will also be an active participant in defining an adequate education and helping our state find a predictable, sustainable, and fair way of ensuring that all of our children have access to a quality

education. I am sure that there are many other issues that you may want to bring to my attention, and I welcome you to do so.

If you wish to contact me about these or any other matters I might help you with, please call me at (603) 271-2111, or email me at [maggie.hassan@leg.state.nh.us](mailto:maggie.hassan@leg.state.nh.us).

I thank you for the privilege of serving as your state senator.

BARRINGTON  
BROOKFIELD  
DOVER  
DURHAM  
FARMINGTON  
LEE  
MADBURY  
MIDDLETON  
MILTON



NEW DURHAM  
NEWMARKET  
NORTHWOOD  
NOTTINGHAM  
ROCHESTER  
ROLLINSFORD  
SOMERSWORTH  
STRAFFORD  
WAKEFIELD

## **Strafford Regional Planning Commission 2006 Report**

Strafford Regional Planning Commission (SRPC), a political subdivision of the State of New Hampshire, serves in an advisory role to the Town of Newmarket and seventeen other member communities. We provide professional planning services to help officials, boards and citizens to manage growth and facilitate regional collaborative efforts.

SRPC's professional staff offers a range of planning services in transportation, land use, conservation, economic development, downtown revitalization, and geographic information systems (GIS) mapping and analysis. These services are available in customized modes to meet the diverse needs of the volunteers who are the foundation of communities. Our member communities also have access to additional SRPC educational resources including our website, newsletter, "HOW TO" guides, workshops, forums, and personalized training.

SRPC conducted the following projects and initiatives for Newmarket in 2006:

- Completed a detailed road inventory for the Town of Newmarket (47.32 miles @ \$160/mile for a total value of \$7,571).
- Completed regional stormwater mapping for Newmarket and four other coastal communities.
- Mapped public access areas around Great Bay in Newmarket and other coastal communities.
- Created 11 maps for the Lamprey River watershed around Durham, Lee and Newmarket.
- Developed Hazard Mitigation maps for the Town of Newmarket.
- Wrote Hazard Mitigation Plan with Newmarket Town officials and volunteers.

SRPC also provided the following services to Newmarket and other municipalities in 2006 including:

- Completed a regional land conservation plan with our partners that will help community leaders to identify local conservation priorities and understand how they fit into a regional context.
- Secured local match to federal coastal and transportation funds for local and regional planning and construction projects.
- Mapped census and GIS data.
- Distributed NH Land Use planning books.
- Maintained websites for SRPC and the Seacoast Metropolitan (Transportation) Planning Organization.

We look forward to working with the citizens and officials of Newmarket in 2007. Thank you for the opportunity to serve you and for your continuing support of regional planning. Further questions or comments can be referred to Cynthia Copeland, AICP, Executive Director at [cjc@strafford.org](mailto:cjc@strafford.org). Please visit our website at [www.strafford.org](http://www.strafford.org).



## TOWN CLERK & TAX COLLECTOR

In continuing to fulfill our mission "*to provide each of our residents with professional Town Services in a timely and courteous manner,*" we made some very exciting strides this year.

**Online Payments.** We became the first New Hampshire town to offer its residents the ability to pay Town bills through a secure online payment system using a bank account or credit card. The system was implemented over a 6-month period, beginning with water and sewer bills, resident taxes, property taxes, and finally offering motor vehicle registration renewals this past July. Currently, over 600 residents are taking advantage of this payment option.

**Statewide Voter Database.** Working with our Supervisors of the Checklist (Jane Arquette, Martha Sandy-McNeil, and Madeleine St. Hilaire), we successfully completed the required training and many hours of work that enabled us to convert Newmarket's 6,200+ voters into New Hampshire's new statewide voter registration database. This was a major undertaking conducted pursuant to the Help America Vote Act of 2002. The new database now serves as the official record of eligible voters for the conduct of all elections held in the state, and the Office of Town Clerk has been designated as the database access point for each New Hampshire town.

**Statewide Accessible Voting System.** Also, pursuant to the Help America Vote Act of 2002, we trained for, installed, and implemented the newly-required interactive telephone voting system supplied by the State of NH. The system is designed to accommodate persons who cannot mark a 'traditional' ballot without assistance.

**Motor Vehicle and/or Boat Registrations.** Plans are underway to participate in the State of NH's Municipal Agent Automation Project (MAAP). This will enable our office to provide expanded motor vehicle registration services to our residents. If approved, we will have the ability to issue additional plate types, including temporary, conservation, veteran, and vanity plates. We will also complete many of the State transactions currently requiring residents to travel to Epping or Dover Point DMV stations, such as over-weight vehicles; registrations expired more than 90 days; replacing missing plates, registrations, and decals, etc. We hope to offer this expanded service before the end of 2007. In the meantime, we process registrations daily—at the counter, through mail-ins, and online. Courtesy reminders are mailed prior to renewal months.

**Property Taxes.** The property tax year is April 1 to March 31. Taxes are billed twice yearly, and are generally due July 1 and December 1. The July bill is an estimate based on one-half of the previous year's total tax. The State of NH sets our tax rate in the fall based on the Town/School/County approved budgets. The December bill (second half tax) reflects any increase/decrease necessary to collect the full amount set by the State. Any unpaid taxes or water/sewer bills are secured by the placement of a lien on the property. This lien has priority over all other liens and is generally executed in April. Liens accrue interest at the rate of 18%. If the property lien is not redeemed within 2 years, the property is tax deeded to the Town.

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

**Dogs** must be licensed by April 30<sup>th</sup> each year. License fees are \$10.00 for male/female dogs; \$7.50 for spayed/neutered dogs and puppies, and \$3.00 for the first dog owned by a senior.

**Water & Sewer** bills and **Resident Tax** payments are received and processed in our office. **Other services** include: Transfer Station Coupons; Trash Bags; Recycle Bins, Copies of tax maps, town regulations, and notary public.

**Staff Changes.** We are very pleased Donna Dugal accepted the appointment of Deputy Town Clerk and Tax Collector. She succeeds Jacene Mongeon, who served with dedication for the past 3½ years. Our newest staff member who will greet you at our counter or by phone is Becky Uhlenberg. Becky is a welcome addition and replaces Deb McCain, who was promoted to the Assessing Assistant job formerly held by Donna.

**Office Hours** are Monday—7:00 a.m. to 7:00 p.m., Tuesday through Thursday—8:00 a.m. to 4:30 p.m., and Friday—8:00 a.m. to 12 Noon. *(Please be reminded there is a secure 24-hour payment drop box located on the right-hand side of the Town Hall building.)*

We all join in expressing our appreciation for the opportunity to serve you, the residents of Newmarket. We will continue striving to provide this community with excellent customer service. Please feel free to contact us.

Respectfully submitted,  
Becky I. Benvenuti

	<u>Year Ending June 30, 2006</u>	<u>Year Ending June 30, 2005</u>
Automobile Permits	\$1,176,800.50	1,146,187.00
Automobile Stickers	21,761.00	21,719.50
Municipal Transportation Improvement	47,600.00	47,520.00
Title Fees	4,248.00	4,580.00
Local MV Clerk Fee	9,602.01	9,571.00
Local MV Transfer Fee	3,200.00	3,760.00
Local MV Mail in Fee	502.50	737.00
Boat Registrations	4,355.84	3,920.02
Dog Licenses	8,799.00	5,456.00
Dog Fines	1,122.00	423.00
Vital Statistics	3,045.50	3,337.50
Returned Check Fees	852.25	575.14
Notary Fees	647.00	599.50
Landfill Permit Fees	26,127.50	25,906.00
Trash Bags	5,529.10	5,334.05
Recycle Bins	1,100.00	1,223.00
Copies & Sale of Booklets/Lists	2,408.11	1,985.12
Miscellaneous Fees	626.30	1,780.42
<b>Total Remitted to Town Treasurer</b>	<b>\$1,318,326.61</b>	<b>\$1,284,614.25</b>
 <b>Vehicles Registered</b>	 <b>9,615</b>	 <b>9,678</b>
<b>Dogs Licensed</b>	<b>1,096</b>	<b>983</b>

# TAX COLLECTOR'S REPORT

For the Municipality of: **NEWMARKET** Year Ending: **JUNE 30, 2006**

## DEBITS

UNCOLLECTED TAXES-		Levy for Year	PRIOR LEVIES		
BEG. OF YEAR*		of this Report	(PLEASE SPECIFY YEARS)		
		2006	2005	2004	2003
Property Taxes	#3110	xxxxxx	2564763.98		
Resident Taxes	#3180	xxxxxx	35320.00		
Land Use Change	#3120	xxxxxx	17500.00		
Yield Taxes	#3185	xxxxxx			
Excavation Tax @ \$.02/yd	#3187	xxxxxx			
Utility Charges	#3189	xxxxxx			
		xxxxxx			

### TAXES COMMITTED THIS YEAR

Property Taxes	#3110	7501069.90	7859731.65
Resident Taxes	#3180	69070.00	7560.00
Land Use Change	#3120	24000.00	48500.00
Yield Taxes	#3185	8404.88	
Excavation Tax @ \$.02/yd	#3187	1226.44	
Utility Charges	#3189		

### FOR DRA USE ONLY

### OVERPAYMENT:

Property Taxes	#3110		123430.69		
Resident Taxes	#3180	20.00	80.00		
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
PREPAYMENTS		27985.74			
Interest - Late Tax	#3190	33262.81	0.00		
Resident Tax Penalty	#3190				
<b>TOTAL DEBITS</b>		<b>7665039.77</b>	<b>10656886.32</b>	<b>0.00</b>	<b>0.00</b>
				<b>0.00</b>	<b>0.00</b>

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

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

MS-61  
Rev. 08/02



**TAX COLLECTOR'S REPORT**For the Municipality of: **NEWMARKET** Year Ending: **JUNE 30, 2006****CREDITS**

REMITTED TO TREASURER	Levy for this Year 2006	PRIOR LEVIES (PLEASE SPECIFY YEARS)	
		2005	2004
Property Taxes	4976969.69	10395663.48	
Resident Taxes	33700.01	25264.00	
Land Use Change	24000.00	66000.00	
Yield Taxes	7073.72		
Interest (include lien conversion)	33262.81		
Penalties			
Excavation Tax @ \$.02/yd	1226.44		
Utility Charges			
Conversion to Lien (principal only)	185116.27		
<b>DISCOUNTS ALLOWED</b>			

**ABATEMENTS MADE**

Property Taxes	19869.71	151538.64		
Resident Taxes	20.00	17720.00		
Land Use Change				
Yield Taxes	1331.16			
Excavation Tax @ \$.02/yd				
Utility Charges				
<b>CURRENT LEVY DEEDED</b>	11.22			

**UNCOLLECTED TAXES - END OF YEAR #1080**

Property Taxes	2319827.21			
Resident Taxes	35369.99	(24.00)		
Land Use Change	0.00			
Yield Taxes	0.00			
Excavation Tax @ \$.02/yd	0.00			
Utility Charges				
PREPAYMENTS	27985.74			
<b>TOTAL CREDITS</b>	<b>7665763.97</b>	<b>10656162.12</b>	<b>0.00</b>	<b>0.00</b>

Pg2 18321926.09

Pg1 18321926.09

Difference 0.00

# TAX COLLECTOR'S REPORT

For the Municipality of: **NEWMARKET** Year Ending: **JUNE 30, 2006**

## DEBITS

	Last Year's Levy	PRIOR LEVIES		
	2005	2004	2003	2002
Unredeemed Liens Balance at Beg. of Fiscal Year	0.00	159673.97	29803.82	2716.93
Liens Executed During Fiscal Year	198875.44			
Interest & Costs Collected	411.04	1351.84	365.30	
(AFTER LIEN EXECUTION)	788.00	13737.01	9184.31	1524.81
<b>TOTAL DEBITS</b>	<b>200074.48</b>	<b>174762.82</b>	<b>39353.43</b>	<b>4241.74</b>

## CREDITS

REMITTED TO TREASURER:		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
Redemptions		57179.96	121996.87	28231.10	2534.49
Interest & Costs Collected		411.04	1351.84	365.30	
(After Lien Execution)	#3190	788.00	13737.01	9184.31	1524.81
Abatements of Unredeemed Taxes					
Liens Deeded to Municipality		59.68	31.66	167.64	
Unredeemed Liens Balance					
End of Year	#1110	141635.80	37645.44	1405.08	182.44
<b>TOTAL CREDITS</b>		<b>200074.48</b>	<b>174762.82</b>	<b>39353.43</b>	<b>4241.74</b>

Prove Report Balances:

0.00

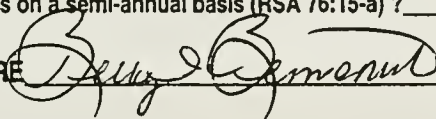
0.00

0.00

0.00

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

TAX COLLECTOR'S SIGNATURE



DATE

8/1/06



MINUTES

ANNUAL TOWN MEETING  
NEWMARKET NH

FIRST SESSION: APRIL 11, 2006

Moderator Doreen Howard of 149 Exeter Road called the meeting to order at 7:33 p.m. Approximately 150 registered voters were in attendance.

Moderator Howard explained the manner in which she would conduct the meeting, noting she would be collecting a \$1.00 penalty from any individual(s) who spoke without having the floor. She also reported that hand votes would be taken on all motions duly made, except for Article 13, which would be voted by secret ballot due to a petition requesting same submitted by five registered voters. She indicated the Supervisors of the Checklist would be counting the hand votes.

Moderator Howard then read the Warrant in its entirety, as was distributed to attendees.

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

<i>Budget Committee</i>	<i>Three for Three (3) years</i>
	<i>One for Two (2) years</i>
<i>Planning Board</i>	<i>Two for Three (3) years</i>
<i>Supervisors of the Checklist</i>	<i>One for Six (6) years</i>
<i>Town Clerk/Tax Collector</i>	<i>One for Three (3) year</i>
<i>Town Council</i>	<i>Two for Three (3) years</i>
	<i>One for One (1) year</i>
<i>Town Moderator</i>	<i>One for Two (2) years</i>
<i>Trustees of the Library</i>	<i>One for Three (3) years</i>
<i>Trustee of Trust Funds</i>	<i>One for Three (3) years</i>

Moderator Howard reported the names of all whose Town Office position was expiring in May and reported the names of those who had filed as candidates for said vacant positions. She then requested a motion to accept Article 1 as written. Upon a motion duly made by Robert Madea of 47 Schanda Drive and seconded by \_\_\_\_\_, it was **VOTED**, by a show of hands: **To Approve Article 1 as written.**

Upon a motion duly made by David Bird of 42 Smith Garrison Road and seconded by William Conner of 295 Wadleigh Falls Road, it was **VOTED** by a show of hands (97 in favor and 24 opposed): **To bring forward Warrant Article 13 to be considered prior to consideration of Article 2.** Mr. Bird provided Moderator Howard with a copy of the motion.

A point of process was raised by Ranan Cohen of 81 Bay Road requesting whether the Moderator might request if there is any discussion on a motion before proceeding to a vote.

**Article 13. Operating Budget.**

*Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted*



*with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Eight Million Eight Hundred Seventy Thousand Nine Hundred Ninety One Dollars (\$8,870,991). Should this article be defeated, the operating budget shall be Eight Million Six Hundred Ninety Thousand Seven Hundred Twenty Two Dollars (\$8,690,722), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law or the Town Council may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.*

*(Majority ballot vote.)*

*Recommended by the Town Council and the Budget Committee.*

Town Administrator Alphonse Dixon explained the 2005/06 Operating Budget. He referenced a handout dated April 11, 2006, Subject "Proposed FY 2006-07 Operating Budget", which set forth information regarding tax rate, town valuations, general fund budget, percent change, and net budget increase. Mr. Dixon noted the only warrant articles that would increase the tax rate over and above the operating budget amount are Article 9 (Mosquito Control Services) and Article 12 (Increase in the Veteran's Exemption Amount).

A motion was made by Karl Gilbert of 103 Bay Road and seconded by Brian Hart of 1 Beech Street to discuss the article. (No vote was taken.)

Karl Gilbert questioned the \$15M estimate in new construction. Mr. Dixon explained that the evaluation assessments which will be used for the coming year tax rate are based on property values as of April 1. He explained in planning the budget, a review of the outstanding building permits is conducted, and that the Assessor informed him Newmarket could reasonably plan on an additional \$15M in assessed values from new construction.

David Bird of 42 Smith Garrison Road requested clarification of whether the \$15M is just new construction or whether it reflects an assessment change on all properties due to the increasing market value of properties. Mr. Dixon reported there will be no adjustments for inflation this year; the only increases in assessments will be due to building improvements.

Larry Pickering of 119 Ash Swamp Road raised questions about parking areas, fees, and the reduction of in parking fee expenditures. Mr. Dixon indicated that the reduction is a reflection of less work that needs to be done on parking areas. Mr. Dixon explained the parking revenues dropped substantially. Revenue-producing lots include the Railroad Street lot and the Library lot. Mr. Pickering suggested if parking spaces are not being utilized, perhaps consideration should be given to a reduction in the amount of the fees to encourage greater utilization, thereby increasing revenues.

Mike Vlodica of 85 Langs Lane questioned how the \$400,000 that will be taken from the Fund Balance to lower the tax rate is reflected in the proposed Budget. Mr. Dixon explained that the General Fund budget is up 4.55 percent, and that reflects the gross amount that is to be raised. That gross amount compared to last year is \$275,000

Paul Dieterle of 4 Smith Garrison Road questioned what the \$15M in new construction/new tax base equals in new taxes. Mr. Dixon answered \$75,000; therefore, the additional taxes to be raised is \$200,000, which is approximately a 3 percent or less increase. Mr. Dixon also indicated the total amount to be raised (including the \$75,000) would be 3.21 percent. Mr. Dieterle asked what it would take to cut this budget to keep the tax rate level. Mr. Dixon responded it would take approximately \$275,000 in cuts. Mr. Dieterle asked whether there would be any assurances that the \$400,000 to be taken out of Fund Balance would be available next year. Mr. Dixon explained the Town has been able to sustain this amount for the past 8 years and indicated it would be available again next year to reduce the tax rate and would not result in a shortfall.

John Badger of 508 Cushing Road questioned controllable items versus not controllable items. Mr. Dixon said less than one-half of the \$275,000 represents controllable items. He noted the budget does not provide any new services.

Sue Beaulieu of 61 Elm Street questioned whether Articles 9 and 12 would affect the Budget. Mr. Dixon answered no, but if approved, would increase the tax rate.

Edmund Portyrata of 177 Exeter Road commented that the Town budget was too high, noting issues regarding payroll increases and town vehicles. Mr. Dixon responded that payroll amounts reflect overtime and stipends.

A motion was made by Bill \_\_\_\_\_ to move the Article to a vote. (There was no second to this motion.) Moderator Howard indicated there was a gentleman still waiting to ask a question.

William Conner requested that when the discussion was over, he wished to have an opportunity present a motion. Moderator Howard responded, "we will get there."

Rose-Anne Kwaks of 332 Wadleigh Falls Road asked questions regarding the \$58,000 proposed for "Other Culture & Recreation". Mr. Dixon explained this was for things such as the Memorial Day Parade. She also questioned the \$500,000 capital reserve for Parks & Recreation. Mr. Dixon answered this was for irrigation, lighting, improvements to fields and adding fields. He also indicated that the \$423,409 was for operating expenses.

Mr. Dietterle then asked if Article 11 passes, and the Fund Balance is tapped for \$267,000, would this impact the Town's ability to use the \$400,000 Fund Balance to keep down the taxes either this year or in future years. Mr. Dixon answered that he guaranteed it would not.

Justin Eisfeller of 7 Merrill Lane questioned the difference between the 'transfer in' of Sewer of \$935,000 (p.4 of MS61) and the 'transfer out' of \$996,000 (p.5 of MS61). Mr. Dixon reported it reflected water pollution grant funds that are anticipated to help pay the outstanding bond.

A motion was made by William Conner and seconded by David Bird to change the words totaling \$8,870,991 to the words totaling \$8,427,441.

David Bird made several comments regarding increased assessments, stating assessments have increased 330 percent and taxes have increased 176 percent since 1998. He also commented on the amount in Capital Reserve (\$4.1M), and the Fund Balance totaling \$1.7M.

Brian Hart noted the proposed amendment is a reduction of \$442,000 in the proposed operating budget, which is beyond a 'default budget.' He noted the Capital Reserve program is set up to set aside money for future issues, such as water and sewer issues.

In response to additional questions about the Fund Balances, Mr. Dixon indicated the Fund Balance must be between 5 percent and 17 percent.

A motion was made by Robert Daigle of 43 Elm Street and seconded by Paul Dietterle to end the debate and move the question.

Moderator Howard asked if anyone would like to make a motion to vote on this Amendment.

John Ahlgren of 50 Smith Garrison Road made a point of order that there is a motion on the floor to end the debate that had been moved and seconded.

By a show of hands, it was VOTED: To end the discussion on the Amendment.

Moderator Howard asked if anyone would like to make a motion to vote on this Amendment.

Upon a motion duly made by Robert Madea of 47 Schanda Drive and seconded by Robert Daigle, it was VOTED by a show of hands (83 voted No and 57 voted Yes): To defeat the motion to change the words "totaling \$8,870,991" to "totaling \$8,427,441."



A **motion** was made by John Ahlgren and seconded by Robert Daigle to **accept Article 13 as written.**

Upon a **motion** duly made by Robert Madea of 47 Schanda Drive and seconded by Robert Daigle, it was **VOTED** by a show a show of hands (82 voted Yes and 4 voted No): **To limit the reconsideration of this Article 13 this evening.**

Robert Madea made a point of order that because there are no other amendments being presented, there is no need to vote on Article 13; that it would automatically go forward, as written, to the 2<sup>nd</sup> Session of the Annual Meeting. Moderator Howard indicated the petition which had been presented earlier in the meeting requesting a secret ballot obligated her to proceed with the Vote.

Upon the **motion** duly made by John Ahlgren and seconded by Robert Daigle (see above), it was **VOTED**, by secret ballot (88 voted Yes, and 51 voted No): **To accept Article 13 as written.**

## **Article 2. Additional Bonding Authority for the Downtown TIF**

*Shall the town raise and appropriate the sum of One Million Two Hundred Thousand Dollars (\$1,200,000) (gross budget) for the placement of underground utilities within the Downtown Tax Increment Financing District as authorized by NHRSA 162-K:1, Local Option Tax Increment Financing District as adopted by the Newmarket Town Council. The additional bonding authority is necessary due to the increased cost of construction from 1999 to the projected construction date of 2008 and also to cover the cost of the additional scope of work from the Intersection of Routes 108 and 152 to the New Road intersection; and to authorize the issuance of not more than One Million Two Hundred Thousand Dollars (\$1,200,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33:1 et. Seq., as amended) and, further, to authorize the Town Council to issue, negotiate, sell and deliver said bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes. The bonding authority authorized by this article shall not be exercised until the town has secured sufficient land and building assessments within the Downtown Tax Increment Financing District to amortize the bonded debt. (Currently, the Downtown Tax Increment Financing District has sufficient assessments to amortize the bonded debt) (3/5 ballot vote required.)*

*Recommended by the Town Council and the Budget Committee.*

Councilor Brian Hart explained the history of the Downtown TIF District established in 1999, indicating it will take approximately \$1.2M to complete Downtown, Phase 2. He made note of the hiring of a Downtown Project Coordinator Julie Glover. He noted it is anticipated this will be the last warrant article for the Downtown Phase 2 work, cost-wise; although there may be a future warrant article for the TIF district to help with parking structures related to future mill redevelopment. He noted there are sufficient revenues within the TIF District to pay for the bond, that taxes will not be affected. He further noted that once the TIF district infrastructure work is completed, all monies will go back into the Town, School, County, and State budgets. It is anticipated the work will be completed within the next 5-6 years. To date, \$500,000 of work has been completed.

Mr. Dixon also provided additional information, specifically relating to Bryant Rock.

A **motion** was made by Judy Ryan of 125 Main Street #51 and seconded by Robert Daigle **to discuss the Article.** (No vote was taken.)

William Conner questioned who the developer of the mills would be? Mr. Hart responded it is unknown at this time.

Debbie Berger of 308 Wadleigh Falls Road questioned the hiring of the Project Coordinator, a consultant, and the parking study. Mr. Hart indicated the Newmarket Community Development Commission will be hiring their own consultant; the Town Council hired the Project Coordinator Julie Glover; and a



professional parking study (\$31,000) is necessary to support any future ordinances or property acquisition.

Edward Portyrata questioned whether the state and federal government are contributing for the Route 108 reconstruction. Mr. Dixon reported that both will be contributing through various programs.

Judy Ryan commented that the work will benefit the mills and is also a reconstruction of a failing downtown infrastructure.

Upon a **motion** duly made by Ranan Cohen and seconded by Robert Daigle, it was **VOTED** by a show of hands (96 voted yes, and 8 voted No): **To approve Article 2 as written.**

Larry Pickering commented on the positive aspects of the TIF District and noted the entire community will benefit in the future.

### **Article 3. Bonding Authority for Water Resources**

*Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee; shall the town vote to raise and appropriate the sum of Six Million Dollars (\$6,000,000) (gross budget) for the purpose of purchasing land or other property interests and related infrastructure improvements therein as follows: (1) To install one or more bedrock or gravel packed ground water wells, associated equipment to supplement the Town of Newmarket's existing gravel packed wells, and other related system improvements to improve storage capacity; (2) To install water main(s) to related system improvements to connect new wells/drinking water supply to existing distribution system; (3) To pay legal and professional costs associated with the purchase of land or other property interests; and (4) to pay for consulting, design, construction inspection, and permitting fees associated with the development of a new ground water sources; and to authorize the issuance of not more than Six Million Dollars (\$6,000,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (The repayment of this bond will come from the Water Fund)*

*(3/5 ballot vote required.)*

*Recommended by the Town Council and not recommended by the Budget Committee.*

Councilor Lorrienne Caprioli presented Article 3. She noted the Council is working on two potential water solutions: 1) with a landowner on Neal Mill Road regarding a potential groundwater source, which also includes a 12 inch main for 2.2 miles and a pumping station for a total construction cost of \$4.2M; and 2) recharging the plains aquifer, for total construction costs of \$2.2M, both projects totaling \$6.6M. Ms. Caprioli indicated the Council feels these would provide long-term solutions for the Town. She also reported that the Town could receive up to 40% in grants if the article is approved. Ms. Caprioli stated the water rate would increase from \$38.50/1000 cubic feet to \$58.60/1000 cubic feet.

Councilor Hart reported that two studies have been hired: 1) taking water from the Lamprey River (our current water supply) and processing through the plains aquifer, and 2) locating potential groundwater sites in Newmarket.

Mr. Dixon indicated that 40% grant funds could reduce the \$58.60 rate by \$10.00 to \$48.60/1000 cubic ft. He noted that grant funds are currently available, through USDA Rural Development Agency.

A **motion** was made by Robert Daigle and seconded by Richard Malasky of 20 Dame Road **to discuss Article 3.** (No vote was taken).

Robert Daigle questioned if the focus is solely on the earlier 1985 study. Mr. Dixon indicated it was not.

William Conner questioned if the rate payer will be solely responsible for these bonds. Mr. Hart responded that the water rate users pay for the water system, and the same holds true for the sewer system.

Jack Fitzgibbon of 48 Maplecrest questioned the terminology of the Article that states "passage of this article shall override the 10 percent limitation imposed...". It was explained that the wording was necessary because the Budget Committee did not recommend the Article; otherwise, without the wording, the Article could not be considered. He also commented that a ratepayer, such as himself, would be affected by an increase of approximately \$550 per year. Mr. Dixon responded by saying that it will depend upon how the studies come back—perhaps both options will not be necessary, which will reduce the potential impact. He also noted that if consumption/users increase, the costs will be spread.

Moderator Howard then announced (at 10:20 p.m.) that the voting of Article 13 was closed.

Richard Clark of 29 Packers Falls Road had two questions: 1) if we extend the water to Neal Mill Road, will new users be added? 2) Does this cost include all blasting? Answers to both were affirmative.

Christopher Bauer of 34 Folsom Drive, representing the Budget Committee, confirmed this information was not available to the Budget Committee at the time of the Budget Hearings, which was a significant reason why some of the Committee members voted against it. Some of the other reasons were that the benefits were accruing to the entire population of the Town, yet only people attached to the water system were paying for the entire cost.

Leo Filion of 3 Lafayette Avenue, also a member of the Budget Committee, raised several questions regarding the water main size, purchasing land without knowing if water is there or if it is treatable. He commented that the Article is premature before the results of the study are received.

Councilor Caprioli reported that the amounts would not be spent if the studies proved it was not advantageous. The bonds would be rescinded. She also encouraged that the Town needs commercial development and that if we cannot supply water or parking, we are hindering our ability to attract development.

Kathleen Wilson of 11 Folsom Drive commented that the funding is not fairly spread throughout the community, that rate payers should not be the only source of funding.

Sara Callaghan of 1 Beech Street asked 2 questions: 1) proposed \$6M, but estimated cost is \$6.6M—is the assumption that you will be able to receive the shortfall from grant funding? Councilor Caprioli answered that there are funds in the Enterprise Fund that will also be used toward it. Mr. Dixon also reported that the Public Works Department would be utilized to lay the pipeline, thereby saving substantial amounts of money and would support the budget at the \$6M level. 2) Is there a benefit of having two different sources—is one going to be sufficient; do we need both sources? Councilor Caprioli noted there is a benefit of having more than one source, and it is not yet known if one would be sufficient.

A **motion** was made by Lynn Badger of 508 Cushing Road and seconded by Richard Malasky **to end the discussion before the grant money dries up and the prices rise and vote on this article.** Moderator Howard stated that there had been a motion and second to vote on the Article as written. By a show of hands, it was **VOTED** to pass the motion.

#### **RESULTS OF VOTE ON ARTICLE 13:**

Moderator Howard then reported on the **secret ballot vote for Article 13.** She reported those in favor **VOTED** (88 in favor; 51 opposed) that: **Article 13 will appear on the ballot as written.**

#### ***Article 4. Rescind Prior Bonding Authority for the Downtown TIF***

*Shall the town rescind Two Million Dollars (\$2,000,000) of bonding authority for those bonds not issued for the May 13, 2003 vote authorizing the issuance of not more than Two Million Five Hundred Thousand*



*Dollars (\$2,500,000) of bonds or notes to finance infrastructure improvements in the Downtown Business District Tax Increment Finance District as authorized by NHRSA 162K:1-15, Local Option Tax Increment Finance District as adopted by the Newmarket Town Council and in accordance with the Municipal Finance Act (RSA Chapter 33). (The Town of Newmarket has already collected the \$2,000,000 in the Downtown Business District Tax Increment Finance District. The \$2,000,000 collected will be used for the expenses for the public infrastructure improvements voted on May 13, 2003. This article leaves \$500,000 of bonding authority for the public infrastructure improvements voted on May 13, 2003.) (3/5 ballot vote required)*

*Recommended by the Town Council and the Budget Committee.*

Council Hart explained Article 4. He explained that if passed, voters would rescind \$2M previously passed in 2005. He explained that the reason monies are being requested in Article 2 and rescinded in this Article is due to the fact that funds can only be used for the specific use they were approved for. Funds were approved for parking and cannot be transferred to underground utilities. In addition, TIF revenue already collected will be used rather than borrowing additional funds.

A motion was made by Robert Daigle and seconded by Ranan Cohen to discuss Article 4. (No vote was taken.)

Upon a motion duly made by Ranan Cohen and seconded by Michael Ploski of 60 North Main Street, it was VOTED, by a show of hands: To approve Article 4 as written.

#### **Article 5. Rescind Bonding of the Fire/Rescue/Highway Building Bond**

*Shall the town raise and appropriate the sum of Four Hundred Thousand Dollars (\$400,000) to fund part of the May 11, 2004 vote to construct the Fire/Rescue/Highway Building and authorize the use of the June 30 fund balance in that amount for this purpose and also rescind Five Hundred Twenty Thousand Dollars (\$520,000) of bonding authority for those bonds not issued for the May 11, 2004 vote, which authorized the issuance of not more than One Million Six Hundred Thousand Dollars (\$1,600,000) for the purpose of renovating the "Macallen Building" (30K square feet), constructing an addition with a total footage of 18,000 square feet for Fire/Rescue and to complete all associated earth work and improvements. (The Town of Newmarket has already collected the \$120,000 from taxes to pay down the bond and this article releases \$400,000 from Fund Balance for the same purpose. This article leaves \$1,080,000 of bonding authority voted on May 11, 2004.)*

*(No tax rate impact)*

*(3/5 ballot vote required)*

*Recommended by the Town Council and the Budget Committee.*

Mr. Dixon explained that the Article, if passed, would rescind \$520,000 of the \$1.6M bond authorized in 2004. He explained that \$120,000 budgeted for debt service would be used along with the \$400,000 from the Fund Balance to pay down \$520,000, so that only \$1,080,000 will need to be bonded.

A motion was made by Ranan Cohen and seconded by Jennie Griswold of 226 South Main Street, to discuss Article 5. (No vote was taken.)

Rose-Anne Kwaks questioned if the Town will need to raise an additional \$400,000. Mr. Dixon answered no, noting it is confusing because you have to raise and appropriate the \$400,000 from the Fund Balance.

Upon a motion duly made by Richard Malasky and seconded by Karen Malasky of 20 Dame Road, it was VOTED, by a show of hands: To approve Article 5 as written.

#### **Article 6. Discontinuance of the Main Street Roadway Capital Reserve**

*Shall the town vote to discontinue the Revaluation Capital Reserve Fund created in 1988? Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund.*



*(Majority ballot vote.)*

*Recommended by the Town Council and the Budget Committee.*

After limited discussion and upon a **motion** duly made by Richard Malasky and seconded by Michael Ploski of 20 Dame Road, it was **VOTED**, by a show of hands: **To approve Article 6 as written.**

#### **Article 7. Discontinuance of the Main Street Roadway Capital Reserve**

*Shall the town vote to discontinue the Main Street Capital Reserve Fund created in 1998? Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. (This reserve never had to be used since there is a Roadway Improvement Capital Reserve Fund that was already established. Currently only \$1.00 is in this fund)*

*(Majority ballot vote.)*

*Recommended by the Town Council and the Budget Committee.*

After limited discussion and upon a **motion** duly made by Robert Daigle and seconded by Ranan Cohen, it was **VOTED**, by a show of hands: **to approve Article 7 as written.**

#### **Article 8. Establish a Capital Reserve for Technology for \$1.00.**

*Shall the town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding technological acquisitions or projects (i.e. computers, radios, phones, dispatch equipment, etc), as stated in future Town of Newmarket's Capital Improvement Programs, and to raise and appropriate the sum of one dollar (\$1.00) to be placed in this fund.*

*(Majority ballot vote.)*

*Recommended by the Town Council and the Budget Committee.*

After limited discussion and upon a **motion** duly made by Jack Fitzgibbon and seconded by Robert Daigle, it was **VOTED**, by a show of hands: **To approve Article 8 as written.**

#### **Article 9. Mosquito Control Services**

*Shall the town raise and appropriate the sum of Sixty-six Thousand Two Hundred Dollars (\$66,200) to provide mosquito control services as follows: (1) Larvaciding (39,000) (2) Adulticiding (control flying mosquitoes by truck in emergencies only) - \$19,200; (3) Barrier Sprays - \$3,000; (4) Adult mosquito collections and testing - \$5,000.*

*(Tax rate would increase by nine cents (\$.09) per thousand this year.)*

*(Majority ballot vote)*

*Recommended by the Town Council and the Budget Committee.*

Richard Malasky, Public Works Director, presented Article 9 and noted funds will not be available until July 1 of this year.

Rose-Anne Kwaks urged passage of the Article so that larvaciding could begin in April of next year. She also spoke on behalf of the Conservation Commission and noted that they do not want to see any adulticiding due to its toxic nature.

Sara Callaghan noted that larvaciding is not toxic, but that adulticiding kills other insects and has some toxicity to people and wildlife. She expressed that the risks do not outweigh Triple E. She also noted stale water as a primary source for Triple E and urged education initiatives of individual responsibilities.

Larry Pickering spoke against the Article, urging people to take personal precautions.

A **motion** was made by Rose-Anne Kwaks and seconded by Jack Fitzgibbon **to raise and appropriate \$66,200 to provide mosquito control services as follows: 1) larvaciding \$61,200, 2) \$0 for adulticiding, 3) barrier sprays \$0, and 4) adult mosquito collections and testing \$5,000.**

Jack Fitzgibbon urged passage of the Article as amended. Michael Ploski urged that adulticiding be included for emergency use only. Robert Daigle urged that larvaciding be appropriated at \$39,000.

Upon a **motion** duly made by Richard Malasky and seconded by Martha McNeil of 10 Ash Swamp Road, it was **VOTED**, by a show of hands: **to defeat the amendment to Article 9.** (as set forth above).

Upon a **motion** duly made by Brian Hart and seconded by Robert Madea, it was **VOTED**, by a show of hands: **To approve Article 9 as written.**

#### **ARTICLE 10. Pilot Program for Electrical Utilities at Wastewater Treatment Plant**

*Shall the town raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) for the purpose of establishing an electrical utility pilot program at the Wastewater Facilities Plant and to authorize the withdrawal of Two Hundred Fifty Thousand Dollars (\$250,000) from the Sewer Capital Reserve Fund created for infrastructure improvements for sewer facilities. (This pilot program's goal is to reduce costs of heating and electricity at the wastewater facilities and to help heat the water of the plant to allow the microorganisms to work more effectively, therefore, prolonging the life of the plant. If this program works and future bonding capacity is approved, the utility will refund the sewer capital reserve fund)*

*(Majority ballot vote)*

*Recommended by the Town Council and the Budget Committee.*

Clayton Mitchell, Town Planner, of 5 Hilton Drive, presented the Article. He noted the pilot program would generate electricity, and as a byproduct, it would also generate heat, as well as cleaning up spent methane. He noted it is anticipated the Town would realize a \$48,000 per year savings as a result of the program, and that the expenditure would be paid back in 5 years. He reported that earlier in the day he had discussed the program with representatives of PSNH.

A **motion** was made by Michael Ploski and seconded by Ethel Macintosh of 2 Gordon Avenue **to discuss Article 10.** (No vote was taken.)

Upon a **motion** duly made by Ranan Cohen and seconded by Brian Hart of 2 Gordon Avenue, it was **VOTED**, by a show of hands: **To allow Kathleen Lewis of PSNH, who is not a registered Newmarket voter, to address the Town Meeting regarding Article 10.**

Kathleen Lewis spoke briefly about the programs PSNH has in place to partner with its customers and indicated PSNH's interest in having discussions with the Town and sharing information about PSNH's programs to save energy and cost savings on electrical bills.

Justin Eisfeller asked who pays the costs and who owns the risk. The response was the cost would be paid out of the Capital Reserve Fund, which is paid by the users.

Richard Smith of 7 Cushing Road commented although it is a good concept, he has concerns against the Town getting into the utility business.

Robert Daigle commented on his belief that current water treatment facility staff can make this work.

Edward Portyrata questioned what became of the \$45M bond that was proposed earlier in the year. Clayton Mitchell and Brian Hart responded that the Council did not want to bring forward a public utility as a warrant article; that this pilot program is independent of that earlier concept and is an attempt to lower energy costs.

Justin Eisfeller questioned what the plans are after the pilot program is completed, i.e., what are the next steps? It was answered that the plan is to look for other opportunities and study the feasibility of expanding this type of generation.

Larry Pickering suggested the Town wait until the data is in before Newmarket votes to spend these funds. He commented that the time period from the February 15 roll-out of this concept to the present time is insufficient before moving forward. He suggested having discussions with PSNH and others first and cautioned moving too fast. He also questioned legal fees that may have been expended in this regard. It was answered that only 1-2 letters have been requested from Attorney Ciandella and that legal fees were paid out of the legal fee budget.

Mr. Pickering also questioned how funds could be used from the sewer fund for this purpose. It was reported the Town Council has the authority to expend reserve account funds.

Richard Smith also questioned the amount of funds designated for hardware. Clay Mitchel responded that \$150,000 to \$175,000 is for the hardware (one turban); the balance is for study, analysis, and monitoring.

Wilfred Beaulieu of 61 Elm Street commented the methane gas being produced at the current plant's digester is currently being burned off into the atmosphere, and he questioned why monies are not being spent to maintain the plant and bring the system up to current technology which would enable the methane to be used to heat the water jackets. He noted that the original plans included utilizing the methane to assist with heat generation.

Robert Coffey of 11 Huckins Drive, who has also been working with Town staff on this project, spoke in favor of the pilot program.

Upon a motion duly made by Robert Coffey and seconded by Robert Daigle, it was **VOTED**, by a show of hands: **To approve Article 10 as written.**

#### **ARTICLE 11. Construction of the Second Floor of the Fire Station from Fund Balance**

*Shall the town raise and appropriate the sum of Two Hundred Sixty-Seven Thousand Dollars (\$267,000) for the purpose of finishing construction of the second floor of the Fire Station and authorize the use of the June 30 fund balance in that amount for this purpose? (The second floor will be used to house the Live-In Program proposed by the Fire Department to cover ambulance and fire calls. The Live-In Program is being proposed instead of funding four full-time personnel at the fire station.)*  
(Majority ballot vote.)

*Recommended by the Town Council and not recommended by the Budget Committee.*

Richard Malasky, (also) Fire Chief, presented the Article. He noted that approximately 6 months earlier he had advised the Council there was a problem with daytime fire and ambulance coverage. He noted the numerous steps and proposals that were undertaken since that time to resolve the situation leading up to this warrant article. He noted there would be a hiring process for UNH students who are EMTs and firefighters, a committee, a live in advisor, and a senior resident. The students (up to 10 students could be housed) would live at the station free of charge; in return, they would cover a percentage of calls. Chief Malasky indicated it would improve the call time because they would already be at the station through overnight hours. He reported this would alleviate the hiring of 4 full-time firefighters.

Councilor Caprioli commended the Fire Department for coming up with this solution and noted the \$267,000 cost would be taken from the Fund Balance.

Councilor Hart noted he had contacted a couple of towns that currently have live-in programs, and received very favorable responses.



A motion was made by Michael Ploski and seconded by Ethel Macintosh to discuss Article 11. (No vote was taken.)

Michael Ploski spoke in favor of the article. Chester Jablonski of 30 Bay Road questioned if liability was covered under the Town's insurance, and Chief Malasky responded affirmatively.

Upon a motion duly made by Richard Smith and seconded by Robert Daigle, it was VOTED, by a show of hands: To approve Article 11 as written.

**ARTICLE 12. Increase in the Veteran's Exemption Amount**

*Shall the town increase the optional veterans' tax credit from \$400 to \$500? (The optional tax credit was adopted in May of 2004 pursuant to the provisions of RSA 72:28, V and VI. Based on \$500.00 per exemption, the amount projected for this increased tax credit is \$32,300.)  
(Tax rate would increase by four cents (\$0.04) per thousand this year)  
(Majority ballot vote)  
Recommended by the Town Council and the Budget Committee.*

A motion was made by Robert Daigle and seconded by Robert Madea to discuss Article 12. (No vote was taken.)

Upon a motion duly made by Jack Fitzgibbon and seconded by Richard Malasky, it was VOTED, by a show of hands: To approve Article 12 as written.

**ARTICLE 14. Other Business**

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

Moderator Howard thanked all for attending.

Rochelle Sharples of 10 Lamprey River MHP questioned why the secret ballot was allowed, noting it had never been done before. It was explained that legal opinion was obtained prior to the meeting regarding the signed petition that was submitted.

There being no further business, the meeting was adjourned at 12:07 a.m., April 12, 2006.

Respectfully Submitted,



Becky I. Benvenuti  
Town Clerk and Tax Collector



**MINUTES**  
**ANNUAL TOWN MEETING**  
**NEWMARKET, NH**  
**SECOND SESSION: MAY 9, 2006**

Moderator Doreen Howard of 149 Exeter Road called the Second Session of the Annual Town Meeting to order and pronounced the voting polls open at 7:00 a.m. on Tuesday, May 9, 2006, at the Newmarket Town Hall.

The ballots were counted and verified on May 2, 2006 at 10:00 a.m. Specimen ballots were posted.

Supervisors of the checklist were: Madeleine St. Hilaire, Martha McNeil and Jane Arquette.

Tally clerks were: Norma Otash (D), Ethel MacIntosh (R), Dorie Nelson (D), Lucille LeGault (R), Helen Pelczar (D), Penny Botterman (R), Jean Dutka (D), and Chrystal Weitzel (R).

The Town Clerk was Becky Benvenuti.

Absentee ballots were processed at 1:00 pm.

<u>Note</u>	Total registered voters were:	6,627
	Total ballots cast:	1,203

Moderator Howard declared the polls closed at 8:00 p.m., and the Moderator read the Election results as follows:

**Article #1, Town Officers**

**For Budget Committee (for two years)**

Gary Jablonski*	9 write-in votes
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**For Budget Committee (for three years)**

Roderick Bowles*	542 votes
Eleanor N. Conner	414 votes
William P. Conner	301 votes
Leo Filion*	559 votes
Gary Jablonski* (vacancy**)	743 votes (**Note: Jablonski chose 2-year position, creating vacancy)

**For Planning Board (for three years)**

John Badger*	616 votes
Leo Filion	541 votes
Chester Jablonski*	642 votes

**For Town Clerk/Tax Collector (for one year)**

Becky I. Benvenuti*	991 votes
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**For Town Council (for one year)**

William Harless	118 votes
Michael LaBranche*	578 votes
Janice Rosa	306 votes

**For Town Council (for three years)**

Dana J. Glennon*	456 votes
Richard F. LaBranche	287 votes
John F. LaVoie, Sr.	115 votes
Mark Munroe	289 votes
"Fred" Pearson	411 votes
Michael Ploski*	439 votes

**For Moderator (for two years)**

Clayton Mitchell*	131 write-in votes
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**For Trustee of Trust Funds (for three years)**

Edward Pelczar*	985 votes
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**For Trustee of The Library (for three years)**

L. Forbes Getchell	1006 votes
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\* Denotes winners**Article 2. Additional Bonding Authority for the Downtown TIF**

Shall the town raise and appropriate the sum of One Million Two Hundred Thousand Dollars (\$1,200,000) (gross budget) for the placement of underground utilities within the Downtown Tax Increment Financing District as authorized by NHRSA 162-K:1, Local Option Tax Increment Financing District as adopted by the Newmarket Town Council. The additional bonding authority is necessary due to the increased cost of construction from 1999 to the projected construction date of 2008 and also to cover the cost of the additional scope of work from the Intersection of Routes 108 and 152 to the New Road intersection; and to authorize the issuance of not more than One Million Two Hundred Thousand Dollars (\$1,200,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33:1 et. Seq., as amended) and, further, to authorize the Town Council to issue, negotiate, sell and deliver said bonds or notes and to determine the rate of interest thereon and the maturity and other terms thereof, and to take any other action they deem appropriate to effectuate the sale and/or issuance of said bonds or notes. The bonding authority authorized by this article shall not be exercised until the town has secured sufficient land and building assessments within the Downtown Tax Increment Financing District to amortize the bonded debt. (Currently, the Downtown Tax Increment Financing District has sufficient assessments to amortize the bonded debt)

(3/5 ballot vote required.)

Recommended by the Town Council and the Budget Committee.

**YES 517 Votes****NO 464 Votes (Article Failed)****Article 3. Bonding Authority for Water Resources**

Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee; shall the town vote to raise and appropriate the sum of Six Million Dollars (\$6,000,000) (gross budget) for the purpose of purchasing land or other property interests and related infrastructure improvements therein as follows: (1) To install one or more bedrock or gravel packed ground water wells, associated equipment to supplement the Town of Newmarket's existing gravel packed wells, and other related system improvements to improve storage capacity; (2) To install water main(s) to related system improvements to connect new wells/drinking water supply to existing



distribution system; (3) To pay legal and professional costs associated with the purchase of land or other property interests; and (4) to pay for consulting, design, construction inspection, and permitting fees associated with the development of a new ground water sources; and to authorize the issuance of not more than Six Million Dollars (\$6,000,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (The repayment of this bond will come from the Water Fund)

(3/5 ballot vote required.)

Recommended by the Town Council and not recommended by the Budget Committee.

**YES 503 Votes**

**NO 615 Votes (Article Failed)**

**Article 4. Rescind Prior Bonding Authority for the Downtown TIF**

Shall the town rescind Two Million Dollars (\$2,000,000) of bonding authority for those bonds not issued for the May 13, 2003 vote authorizing the issuance of not more than Two Million Five Hundred Thousand Dollars (\$2,500,000) of bonds or notes to finance infrastructure improvements in the Downtown Business District Tax Increment Finance District as authorized by NHRSA 162K:1-15, Local Option Tax Increment Finance District as adopted by the Newmarket Town Council and in accordance with the Municipal Finance Act (RSA Chapter 33). (The Town of Newmarket has already collected the \$2,000,000 in the Downtown Business District Tax Increment Finance District. The \$2,000,000 collected will be used for the expenses for the public infrastructure improvements voted on May 13, 2003. This article leaves \$500,000 of bonding authority for the public infrastructure improvements voted on May 13, 2003.)

(3/5 ballot vote required)

Recommended by the Town Council and the Budget Committee.

**YES 774 Votes**

**NO 356 Votes**

**Article 5. Rescind Bonding of the Fire/Rescue/Highway Bulding Bond**

Shall the town raise and appropriate the sum of Four Hundred Thousand Dollars (\$400,000) to fund part of the May 11, 2004 vote to construct the Fire/Rescue/Highway Building and authorize the use of the June 30 fund balance in that amount for this purpose and also rescind Five Hundred Twenty Thousand Dollars (\$520,000) of bonding authority for those bonds not issued for the May 11, 2004 vote, which authorized the issuance of not more than One Million Six Hundred Thousand Dollars (\$1,600,000) for the purpose of renovating the "Macallen Building" (30K square feet), constructing an addition with a total footage of 18,000 square feet for Fire/Rescue and to complete all associated earth work and improvements. (The Town of Newmarket has already collected the \$120,000 from taxes to pay down the bond and this article releases \$400,000 from Fund Balance for the same purpose. This article leaves \$1,080,000 of bonding authority voted on May 11, 2004.)

(No tax rate impact)

(3/5 ballot vote required)

Recommended by the Town Council and the Budget Committee.

**YES 624 Votes**

**NO 485 Votes (Article Failed)**

**Article 6. Discontinuance of the Main Street Roadway Capital Reserve**

Shall the town vote to discontinue the Revaluation Capital Reserve Fund created in 1988? Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund.

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

**YES 830 Votes**

**NO 263 Votes**

**Article 7. Discontinuance of the Main Street Roadway Capital Reserve**

Shall the town vote to discontinue the Main Street Capital Reserve Fund created in 1998? Said funds, with accumulated interest to date of withdrawal, are to be transferred to the general fund. (This reserve never had to be used since there is a Roadway Improvement Capital Reserve Fund that was already established. Currently only \$1.00 is in this fund)  
(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

After limited discussion and upon a **motion** duly made by Robert Daigle and seconded by Ranan Cohen, it was **VOTED**, by a show of hands: **to approve Article 7 as written.**

**YES 913 Votes**

**NO 204 Votes**

**Article 8. Establish a Capital Reserve for Technology for \$1.00.**

Shall the town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of funding technological acquisitions or projects (i.e. computers, radios, phones, dispatch equipment, etc), as stated in future Town of Newmarket's Capital Improvement Programs, and to raise and appropriate the sum of one dollar (\$1.00) to be placed in this fund.

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

**YES 734 Votes**

**NO 377 Votes**

**Article 9. Mosquito Control Services**

Shall the town raise and appropriate the sum of Sixty-six Thousand Two Hundred Dollars (\$66,200) to provide mosquito control services as follows: (1) Larvaciding (39,000) (2) Adulticiding (control flying mosquitoes by truck in emergencies only) - \$19,200; (3) Barrier Sprays - \$3,000; (4) Adult mosquito collections and testing - \$5,000.

(Tax rate would increase by nine cents (\$.09) per thousand this year.)

(Majority ballot vote)

Recommended by the Town Council and the Budget Committee.

**YES 808 Votes**

**NO 358 Votes**

**Article 10. Pilot Program for Electrical Utilities at Wastewater Treatment Plant**

Shall the town raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) for the purpose of establishing an electrical utility pilot program at the Wastewater Facilities Plant and to authorize the withdrawal of Two Hundred Fifty Thousand Dollars (\$250,000) from the Sewer Capital Reserve Fund created for infrastructure improvements for sewer facilities. (This pilot program's goal is to reduce costs of heating and electricity at the wastewater facilities and to help heat the water of the plant to allow the microorganisms to work more effectively, therefore, prolonging the life of the plant. If this program works and future bonding capacity is approved, the utility will refund the sewer capital reserve fund)

(Majority ballot vote)

Recommended by the Town Council and the Budget Committee.

**YES 579 Votes**

**NO 574 Votes**

**Article 11. Construction of the Second Floor of the Fire Station from Fund Balance**

Shall the town raise and appropriate the sum of Two Hundred Sixty-Seven Thousand Dollars (\$267,000) for the purpose of finishing construction of the second floor of the Fire Station and authorize the use of the June 30 fund balance in that amount for this purpose? (The second floor will be used to house the

Live-In Program proposed by the Fire Department to cover ambulance and fire calls. The Live-In Program is being proposed instead of funding four full-time personnel at the fire station.)

(Majority ballot vote.)

Recommended by the Town Council and not recommended by the Budget Committee.

YES 376 Votes

NO 785 Votes (Article Failed)

**Article 12. Increase in the Veteran's Exemption Amount**

Shall the town increase the optional veterans' tax credit from \$400 to \$500? (The optional tax credit was adopted in May of 2004 pursuant to the provisions of RSA 72:28, V and VI. Based on \$500.00 per exemption, the amount projected for this increased tax credit is \$32,300.)

(Tax rate would increase by four cents (\$0.04) per thousand this year)

(Majority ballot vote)

Recommended by the Town Council and the Budget Committee.

YES 856 Votes

NO 306 Votes

**Article 13. Operating Budget.**

Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling Eight Million Eight Hundred Seventy Thousand Nine Hundred Ninety One Dollars (\$8,870,991). Should this article be defeated, the operating budget shall be Eight Million Six Hundred Ninety Thousand Seven Hundred Twenty Two Dollars (\$8,690,722), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law or the Town Council may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Majority ballot vote.)

Recommended by the Town Council and the Budget Committee.

YES 586 Votes

NO 563 Votes

Respectfully Submitted and A True Copy of Record Attest,



Becky I. Benvenuti  
Town Clerk and Tax Collector







**WARRANT  
STATE OF NEW HAMPSHIRE  
TOWN OF NEWMARKET**

**TO THE INHABITANTS OF THE TOWN OF NEWMARKET**, in the County of Rockingham, in said State, qualified to vote in the town Affairs: You are hereby notified of the annual meeting.

The first session, for the transaction of all business other than voting by official ballot, shall be held Tuesday, April 10, 2007 at 7:00 p.m. at the Newmarket Town Hall. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended, subject to the following limitations:

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

The second session of the annual meeting, to elect officers of the Town by official ballot, to vote on questions required by law to be inserted on said official ballot, and to vote on all budget warrant articles from the first session on the official ballot, shall be held Tuesday, May 8, 2007 at the Newmarket Town Hall. The polls shall be open from 7:00 a.m. to 8:00 p.m.

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

Budget Committee	Three for three (3) years One for two (2) years One for one (1) year
Planning Board	Two for three (3) years One for One (1) year
Town Council	Two for three (3) years
Trustee of Trust Funds	One for three (3) years

**Article 2. Police Department Systems Administrator**

To see if the Town will vote to raise and appropriate the sum of \$47,918 (salary & benefits) to fund a new position entitled Systems Administrator, to provide support services in the Police Department.

(Tax rate would increase by **approximately \$.06** per thousand this year.) (Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee.

### **Article 3. Mosquito Control Services**

Shall the Town raise and appropriate the sum of Sixty-six Thousand Two hundred Dollars (\$66,200) to provide mosquito control services as follows: (1) Larvaciding (\$39,000) (2) Adulticiding (control flying mosquitoes by truck in emergencies only) (\$22,200) (3) Adult mosquito collection and testing (\$5,000)

(Tax rate would increase by **approximately \$.09** per thousand this year.) (Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee.

### **Article 4. Multiple year Police Department Collective Bargaining Agreement**

To see if the Town of Newmarket will vote to approve the cost items included in the collective bargaining agreement reached between the Town Council and the International Brotherhood of Teamsters, Local 633 which calls for the following increase in salaries and benefits at the current staffing level:

Year	Estimated Increase
FY 2007-08	\$108,209
FY 2008-09	\$ 86,391
FY 2009-10	\$ 87,681

And further to raise and appropriate the sum of \$108,209 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.

(Tax rate would increase by **approximately \$.15** per thousand this year). (Majority ballot vote.)

Recommended by the Town Council and recommended by the Budget Committee.

### **Article 5. Authorization for Special Town Meeting on Defeated Collective Bargaining Agreement Warrant Article**

Shall the Town of Newmarket, if Article 4 is defeated, authorize the Town Council (governing body) to call one special town meeting, at its option, to address Article 4 cost items only? (majority ballot vote)

### **Article 6. Appropriation for Fire Ladder Truck Capital Reserve**

To see if the Town will vote to raise and appropriate the sum of Twenty five Thousand dollars (\$25,000) to be deposited in the Fire Ladder Truck Capital Reserve Account established under the provisions of RSA 35:1.



(Tax rate would increase by **approximately \$.03** per thousand this year) (Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee.

#### **Article 7. Bridge Improvement Capital Reserve**

Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improving and rebuilding existing bridges, and constructing new bridges; and raise and appropriate the sum of Ten Thousand dollars (\$10,000) to be placed in said fund and to appoint the Town Council as agents to expend from the Bridge Improvement Capital Reserve.

(Tax rate would increase by **approximately \$.01** this year) (Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee.

#### **Article 8. MacAllen Dam Capital Reserve**

Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintaining and improving the MacAllen Dam in Newmarket; and raise and appropriate the sum of Ten Thousand dollars (\$10,000) to be placed in said fund and to appoint the Town Council as agents to expend from the MacAllen Dam Capital Reserve.

(Tax rate would increase by **approximately \$.01** this year) (Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee.

#### **Article 9. Town Cemeteries Capital Reserve**

Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of maintaining and improving Town Cemeteries, and raise and appropriate the sum of fifteen thousand dollars (\$15,000) to be placed in said fund and to appoint the Town Council as agents to expend from the Town Cemetery Capital Reserve.

(Tax rate would increase by **approximately \$.02** this year) (Majority ballot vote)

Recommended by the Town Council and recommended by the Budget Committee.

#### **Article 10. Establish Expendable Trust Fund--Special Warrant Article**

To see if the Town will vote to create an expendable trust fund under the provisions of RSA 31:19-a, to be known as the Newmarket Veterans Memorial Expendable Trust Fund, and appoint the Town Council as agents to expend funds from the Newmarket Veterans Memorial Expendable Trust Fund, for the purposes of repairing and maintaining existing War Memorials and to fund the development and construction of new memorials to honor our war veterans, and to raise and appropriate the sum of ten thousand dollars (\$10,000) to be placed in this fund. (tax rate would increase by **approximately \$.01** this year) (Majority ballot vote) Recommended by the Town Council and recommended by the Budget Committee.

**Article 11. Operating Budget**

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling nine million three hundred ninety three thousand, seven hundred sixty one dollars (\$9,393,761). Should this article be defeated, the operating budget shall be nine million one hundred twenty five thousand, two hundred fifty dollars, (\$9,125,250), which is the same as last year, with certain adjustments required by previous action of the Town of Newmarket, or by law or the Town Council may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommended by the Town Council and recommended by the Budget Committee.

**Article 12. New Hampshire Climate Change**

To see if the Town will go on record in support of effective actions by the President and the Congress to address the issue of climate change which is increasingly harmful to the environment and economy of New Hampshire and to the future well being of the people of Newmarket. These actions include:

1. Establishment of a national program requiring reductions of U.S. greenhouse gas emissions while protecting the U.S. economy.
2. Creation of a major national research initiative to foster rapid development of sustainable energy technologies thereby stimulating new jobs and investment.

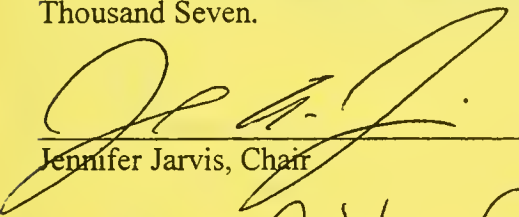

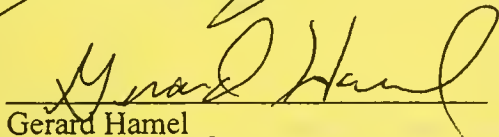
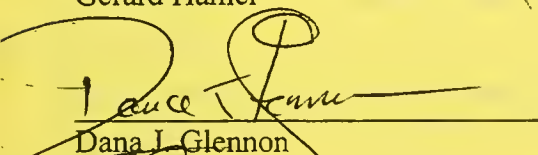
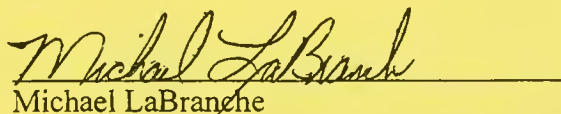
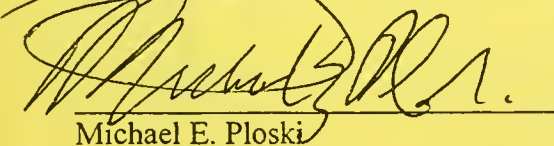
In addition, the Town of Newmarket encourages New Hampshire citizens to work for emission reductions within their communities, and we ask our Town Council to consider the appointment of a voluntary energy committee to recommend local steps to save energy and reduce emissions.

The record of the vote on this article shall be transmitted to the New Hampshire Congressional Delegation, to the President of the United States, and to declared candidates of those offices.

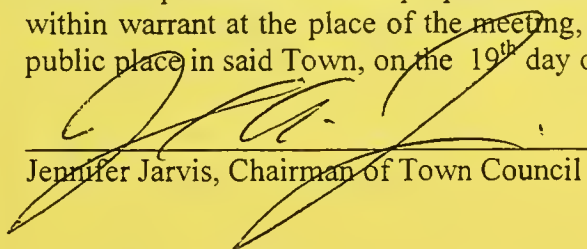
**Article 13. Other Business**

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

Given under the hand and seal this 19<sup>th</sup> day of March, in the year of our Lord, Two Thousand Seven.

  
Jennifer Jarvis, Chair  
Brian Hart, Vice Chair  
Gerard Hamel  
Wilfred Hamel  
Dana J. Glennon  
Michael LaBranche  
Michael E. Ploski**Town Council, Town of Newmarket, New Hampshire**

We hereby certify that we gave notice to the inhabitants within named, to meet at the times and places and for the purpose within mentioned by posting an attested copy of the within warrant at the place of the meeting, a like attested copy at the Town Hall being a public place in said Town, on the 19<sup>th</sup> day of March, 2007.

  
Jennifer Jarvis, Chairman of Town Council



# BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: \_\_\_\_\_ Newmarket, NH \_\_\_\_\_

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

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

or Fiscal Year From \_July 1, 2007\_\_\_\_\_ to \_\_\_\_\_ June 30, 2008\_\_\_\_\_

## IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

This form was posted with the warrant on (Date): \_\_\_\_\_ March , , 2007 \_\_\_\_\_

## BUDGET COMMITTEE

Please sign in ink.

William Hagan  
Charles J. Fadden  
[Signature]  
[Signature]  
[Signature]  
[Signature]

Richard Shertons  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

FOR DRA USE ONLY

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

PURPOSE OF APPROPRIATIONS (RSA 32:3,V)		06/07 Appropriation		05/06 Actual		TOWN COUNCIL APPROPRIATIONS		BUDGET COMMITTEE APPROPRIATIONS	
ACCT.#	Warr. Art.#	Prior Year As Approved by DRA	Expenditures Prior Year	07/08 Ensuing Fiscal Year (RECOMMENDED)	07/08 Ensuing Fiscal Year (NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED		
GENERAL GOVERNMENT									
4130-4139	Executive		199,937	187,617	202,047		202,047		
4140-4149	Election,Reg.& Vital Statistics		139,586	131,760	142,397		142,397		
4150-4151	Financial Adminlstration		224,245	217,243	247,924		247,924		
4152	Revaluation of Property		87,785	55,217	86,023		86,023		
4153	Legal Expense		55,000	81,900	55,000		55,000		
4155-4159	Personnel Adminlstration		1,102,298	900,860	1,286,495		1,286,495		
4191-4193	Planning & Zoning		95,948	95,574	99,118		99,118		
4194	General Government Buildings		372,777	299,145	328,488		328,488		
4195	Cemeteries		33,528	30,057	44,549		44,549		
4196	Insurance		59,000	58,690	59,000		59,000		
4197	Advertising & Regional Assoc.								
4199	Other General Government		14,500	5,229	500		500		
PUBLIC SAFETY									
4210-4214	Police		1,027,022	997,876	1,057,541		1,057,541		
4215-4219	Ambulance								
4220-4229	Fire		167,043	172,377	187,034		187,034		
4240-4249	Bullding Inspection		72,836	75,439	77,475		77,475		
4290-4298	Emergency Management		1,900	1,900	1,900		1,900		
4299	Other (Including Communications)								
AIRPORT/AVIATION CENTER									
4301-4309	Airport Operations								
HIGHWAYS & STREETS									
4311	Adminlstration		392,365	346,870	405,363		405,363		
4312	Hlghways & Streets		140,575	102,708	131,780		131,780		
4313	Bridges		100	-	100		100		

1                      2                      3                      4                      5                      6                      7                      8                      9

PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		06/07 Appropriations Warr. Art.#		05/06 Actual Expenditures Prior Year		TOWN COUNCIL APPROPRIATIONS 07/08 Ensuing Fiscal Year (RECOMMENDED)		BUDGET COMMITTEE APPROPRIATIONS 07/08 Ensuing Fiscal Year RECOMMENDED		NOT RECOMMENDED
ACCT.#										
HIGHWAYS & STREETS cont.										
4316	Street Lighting			32,081		31,779	32,579		32,579	
4319	Other			253,926		244,017	247,301		247,301	
SANITATION										
4321	Administraction			379,500		347,251	419,970		419,970	
4323	Solid Waste Collection									
4324	Solid Waste Disposal									
4325	Solid Waste Clean-up									
4326-4329	Sewage Coll. & Disposal & Other									
WATER DISTRIBUTION & TREATMENT										
4331	Administraction									
4332	Water Services									
4335-4339	Water Treatment, Conserv.& Other									
ELECTRIC										
4351-4352	Admin. and Generation									
4353	Purchase Costs									
4354	Electric Equipment Maintenance									
4359	Other Electric Costs									
HEALTH/WELFARE										
4411	Administraction			122,558		118,651	124,619		124,619	
4414	Pest Control									
4415-4419	Health Agencies & Hosp. & Other									
4441-4442	Administraction & Direct Asslst.									
4444	Intergovernmental Welfare Pymnts			48,360		47,360	45,860		45,860	
4445-4449	Vendor Payments & Other									
				836,425	789,058		870,329	870,329		



PURPOSE OF APPROPRIATIONS (RSA 32:3.V)		06/07 Appropriation		05/06 Actual		TOWN COUNCIL APPROPRIATIONS 07/08 Ensuing Fiscal Year		BUDGET COMMITTEE APPROPRIATIONS 07/08 Ensuing Fiscal Year	
ACCT.#		Warr. Art.#	Prior Year As Approved by DRA	Expenditures Prior Year		(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
<b>CULTURE &amp; RECREATION</b>									
4520-4529	Parks & Recreation		423,409	418,729		392,816		392,816	
4550-4559	Library		247,549	235,603		260,145		260,145	
4583	Patriotic Purposes		1,800	1,800		1,800		1,800	
4589	Other Culture & Recreation		58,295	55,625		58,695		58,695	
<b>CONSERVATION</b>									
4611-4612	Admin. & Purch. of Nat. Resources		1,070	1,070		1,070		1,070	
4619	Other Conservation								
4631-4632	REDEVELOPMNT & HOUSING					254,100		254,100	
4651-4659	ECONOMIC DEVELOPMENT		11,000	4,670		8,000		8,000	
<b>DEBT SERVICE</b>									
4711	Princ.- Long Term Bonds & Notes		100,000	100,000		100,000		100,000	
4721	Interest-Long Term Bonds & Notes		75,550	79,800		71,300		71,300	
4723	Int. on Tax Anticipation Notes								
4790-4799	Other Debt Service		120,000	120,000		120,000		120,000	
<b>CAPITAL OUTLAY</b>									
4901	Land								
4902	Machinery, Vehicles & Equipment		198,936	316,043		109,498		109,498	
4903	Buildings								
4909	Improvements Other Than Bldgs.		280,788	236,632		176,705		176,705	
<b>OPERATING TRANSFERS OUT</b>									
4912	To Special Revenue Fund								
4913	To Capital Projects Fund		50,000	50,000					
4914	To Enterprise Fund								
	Sewer-		996,358	917,381		963,959		963,959	
	Water-		900,470	894,601		902,192		902,192	
			3,465,225	3,431,954		3,420,280		3,420,280	

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ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)		06/07 Appropriation Prior Year As Warr. Art.# Approved by DRA		05/06 Actual Expenditures Prior Year		TOWN COUNCIL APPROPRIATIONS 07/08 Ensuing Fiscal Year (RECOMMENDED) (NOT RECOMMENDED)		BUDGET COMMITTEE APPROPRIATIONS 07/08 Ensuing Fiscal Year RECOMMENDED NOT RECOMMENDED	
	OPERATING TRANSFERS OUT cont.		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX	
	Electric-									
	Airport-									
4915	To Capital Reserve Fund		446,896		351,772	690,418			690,418	
4916	To Exp.Tr.Fund-except #4917									
4917	To Health Maint. Trust Funds									
4918	To Nonexpendable Trust Funds									
4919	To Fiduciary Funds									
SUBTOTAL 1			8,934,991		8,333,246	9,393,761			9,393,761	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

Special warrant articles are defined in RSA 32:3, VI, as appropriations: 1) In petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	Warr. Art.#	06/07 Appropriation		05/06 Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS		BUDGET COMMITTEE APPROPRIATIONS	
			Prior Year As Approved by DRA			07/08 Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	07/08 Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
4210	Police Department Systems Administrator	3				47,918		47,918	
4194	Mosquito Control Services	4				66,200		66,200	
4915	Fire Ladder Truck Capital Reserve	7				25,000		25,000	
4915	Bridge Capital Improvements	8				10,000		10,000	
4915	Dam Capital Reserve	9				10,000		10,000	
4915	Town Cemeteries Capital Reserve	10				25,000		25,000	
4916	Veterans Memorial Exp Trust Fund	11				10,000		10,000	
SUBTOTAL 2 RECOMMENDED						194,118	XXXXXXXXXX	194,118	XXXXXXXXXX

\*\*\*INDIVIDUAL WARRANT ARTICLES\*\*

"Individual" warrant articles are not necessarily the same as "special warrant articles". An example of an individual warrant article might be negotiated cost items for labor agreements, leases or items of a one time nature you wish to address individually.

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	Warr. Art.#	06/07 Appropriations		05/06 Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS		BUDGET COMMITTEE APPROPRIATIONS	
			Prior Year As Approved by DRA			07/08 Ensuing Fiscal Year (RECOMMENDED)	(NOT RECOMMENDED)	07/08 Ensuing Fiscal Year RECOMMENDED	NOT RECOMMENDED
4210	Police Dept Collective Bargaining Agrmnt't	5				108,209		108,209	
SUBTOTAL 3 RECOMMENDED						108,209	XXXXXXXXXX	108,209	XXXXXXXXXX



1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	06/07 Estimated Revenues Prior Year	05/06 Actual Revenues Prior Year	07/08 Estimated Revenues Ensuing Year
<b>TAXES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3120	Land Use Change Taxes - General Fund		45,000	36,250	45,000
3180	Resident Taxes		65,000	77,131	65,000
3185	Timber Taxes			8,404	
3186	Payment in Lieu of Taxes		48,850	56,044	48,850
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		62,986	64,244	62,986
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)		1,000	1,226	1,000
<b>LICENSES, PERMITS &amp; FEES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		1,196,000	1,210,422	1,196,000
3230	Building Permits		72,836	112,758	73,000
3290	Other Licenses, Permits & Fees		135,185	142,278	135,185
3311-3319	<b>FROM FEDERAL GOVERNMENT</b>				
<b>FROM STATE</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3351	Shared Revenues		427,628	466,756	466,000
3352	Meals & Rooms Tax Distribution				
3353	Highway Block Grant		145,576	142,110	155,366
3354	Water Pollution Grant			25,181	
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		1,446	1,456	1,446
3379	<b>FROM OTHER GOVERNMENTS</b>				
<b>CHARGES FOR SERVICES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3401-3406	Income from Departments		251,878	214,206	251,878
3409	Other Charges				
<b>MISCELLANEOUS REVENUES</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3501	Sale of Municipal Property		1,000	19,532	1,000
3502	Interest on Investments		200,000	216,353	200,000
3503-3509	Other		11,000	11,080	11,000
<b>INTERFUND OPERATING TRANSFERS IN</b>			<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>
3912	From Special Revenue Funds		464,920	403,546	418,606
3913	From Capital Projects Funds				

3,130,305

3,208,977

3,132,317

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	06/07 Estimated Revenues Prior Year	05/06 Actual Revenues Prior Year	07/08 Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		996,358	818,834	963,959
	Water - (Offset)		900,470	924,137	902,192
	Downtown TIF District - (Offset)				254,100
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Fiduciary Funds		18,000	25,003	18,000
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				
Amounts VOTED From F/B ("Surplus")					
Fund Balance ("Surplus") to Reduce Taxes			490,000		490,000
TOTAL ESTIMATED REVENUE & CREDITS			5,535,133	4,976,951	5,760,568
Not Appropriated by Budget Committee					0
					5,760,568

**\*\*BUDGET SUMMARY\*\***

	PRIOR YEAR ADOPTED BUDGET	TOWN COUNCIL RECOMMENDED BUDGET	BUDGET COMMITTEE RECOMMENDED BUDGET
BTOTAL 1 Appropriations Recommended (from pg. 5)	8,934,991	9,393,761	9,393,761
BTOTAL 2 Special Warrant Articles Recommended (from pg. 6)		194,118	194,118
BTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)		108,209	108,209
TOTAL Appropriations Recommended	8,934,991	9,696,088	9,696,088
ss: Amount of Estimated Revenues & Credits (from above)	5,535,133	5,760,568	5,760,568
Estimated Amount of Taxes to be Raised	3,399,858	3,935,520	3,935,520

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$10,345,266  
 See Supplemental Schedule With 10% Calculation)

**(For Calculating 10% Maximum Increase)**  
(RSA 32:18, 19, & 32:21)

**VERSION #2: Use if you have Collective Bargaining Cost Items**

LOCAL GOVERNMENTAL UNIT: Town of Newmarket

FISCAL YEAR END 6/30/08

Col. A

	RECOMMENDED AMOUNT		
1. Total <b>RECOMMENDED</b> by Budget Committee (see budget MS7, 27, or 37)	9,696,088		
LESS EXCLUSIONS:	220,000		
2. Principal: Long-Term Bonds & Notes			
3. Interest: Long-Term Bonds & Notes	71,300		
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b			
5. Mandatory Assessments			
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	< 291,300 >		
7. Amount <b>recommended</b> less recommended exclusion amounts (Line 1 less Line 6)	9,404,788		
8. Line 7 times 10%	940,478		
9. Maximum allowable appropriation prior to vote (Line 1 + 8)	10,345,266	Col. B	Col. C (Col. B-A)
10. Collective Bargaining Cost Items, RSA 32:19 & 273-A:1, IV, (Complete Col. A prior to meeting & Col. B and Col. C at meeting)	Cost items recommended 108,209	Cost items voted	Amt. voted above recommended

**MAXIMUM ALLOWABLE APPROPRIATIONS VOTED**

At meeting, add Line 9 + Column C.

\$ 10,345,266

Line 8 plus any not recommended collective bargaining cost items or increases to cost items voted is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

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



TOWN OF NEWMARKET, NEW HAMPSHIRE

FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES

JUNE 30, 2006

**The Mercier Group**, *a professional corporation*

39 Cambridge Drive

Canterbury, New Hampshire 03224-2007

Phone (603)783-0036 ~ Fax (603)783-9862

Internet: <http://www.mercier-group.com>

	<u>PAGE(S)</u>
INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS.....	i
INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION.....	ii
MANAGEMENT'S DISCUSSION AND ANALYSIS .....	iii

## Basic Financial Statements

### Exhibit

### Government Wide Financial Statements

Statement of Net Assets .....	A1	2
Statement of Activities.....	A2	3

### Fund Financial Statements

Balance Sheet – Governmental Funds .....	B1	4
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Assets .....	B2	5
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	B3	6
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	B4	7
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund .....	B5	8
Statement of Net Assets – Proprietary Funds .....	B6	9
Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds.....	B7	10
Statement of Cash Flows – Proprietary Funds.....	B8	11
Statement of Fiduciary Net Assets – Fiduciary Funds.....	B9	12
Statement of Changes in Fiduciary Net Assets – Fiduciary Funds .....	B10	13
Notes to the Financial Statements.....		14-37

## Required Supplementary Information

Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund.....	C1	38
Notes to Required Supplementary Information – Budgetary Reporting.....		39

## Combining and Individual Fund Statements and Schedules

### Schedule

### GENERAL FUND

Statement of Estimated and Actual Revenues .....	D1a	40
Statement of Appropriations, Expenditures and Encumbrances.....	D1b	41-42

		<u>PAGE(S)</u>
<i>SPECIAL REVENUES FUND</i>		
Combining Balance Sheet.....	D2a	43
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	D2b	44
<i>CAPITAL PROJECTS FUND</i>		
Balance Sheet.....	D3a	45
Statement of Revenues, Expenditures and Changes in Fund Balances .....	D3b	46
<i>EXPENDABLE TRUSTS FUND</i>		
Balance Sheet.....	D4a	47
Statement of Revenues, Expenditures and Changes in Fund Balances .....	D4b	48
<i>TRUST AND AGENCY FUNDS</i>		
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	D5a	49



# The Mercier Group

*a professional corporation*

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## INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

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

In planning and performing our audit of the Town of Newmarket, New Hampshire for the year ended June 30, 2006, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

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

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

- **Centralization of all accounting functions and preparation of financial statements.** Where as the complexity of municipal finances continue to expand and some records were not available at the time of audit, we encourage the community to consider centralizing all accounting and reporting functions within the Finance Department under the responsibility of the community's Finance Director. While still responsible for decentralized operations and (in the case of trust and library funds) custody of assets, accounting records could at least be closed for reporting purposes in a timely fashion.

This report is intended solely for the information and use of management and others within the administration. It is not intended and should not be used by anyone other than those specified parties.

*Paul J. Mercier Jr., CPA*

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The Mercier Group, a professional corporation  
July 28, 2006

# The Mercier Group

*a professional corporation*

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## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Town of Newmarket, New Hampshire as of and for the year ended June 30, 2006, which collectively comprise the Town's basic financial statements as listed in the table of contents. These basic financial statements are the responsibility of management. Our responsibility is to express opinions on these basic financial statements based on our audit.

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

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Town of Newmarket, New Hampshire, as of June 30, 2006, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

The management discussion and analysis beginning on page iii is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and therefore express no opinion on it.

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

*Paul J. Mercier Jr., CPA*

**The Mercier Group**, a professional corporation

July 28, 2006

## **Management's Discussion & Analysis**



## MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Town of Newmarket's (the Town) annual financial report presents management's discussion and analysis of the Town's financial performance during the fiscal year ended June 30, 2006. Please read it in conjunction with the Town's financial statements, which follow this section.

### Financial Highlights

- The assets of the Town exceeded its liabilities at the close of the most recent fiscal year by \$71,966,360 (net assets).
- The Town's total cash and investments totaled \$14,858,254 at June 30, 2006 representing an increase of \$1,007,385 from June 30, 2005.
- The Town had program revenues of \$4,070,743 and program expenses of \$8,688,998 for the year ended June 30, 2006.
- The General Fund (operating fund) reflected on a modified accrual basis of accounting, reports a \$1,814,707 in fund balance (surplus)
- The total General Fund actual expenditures were \$845,825 more than the 2004/2005 Budgeted Expenditures.

### Overview of the Financial Statements

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

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

## **Net Assets**

Net assets may serve over time as a useful indicator of a governmental entity's financial position. The Town's assets exceeded liabilities by \$71,966,360 at June 30, 2006.

## **Capital Assets and Debt Administration**

During the year ended June 30, 2006, the Town's Governmental Activities depreciation was less than the additions to equipment resulting in a increase in capital assets (net of depreciation) of (\$2,420,290) and the Business-Type Activities depreciation was more than the additions to equipment resulting in a decrease in capital assets (net of depreciation) of (\$77,754). Additional information on the Town's capital assets can be found in the notes to the Financial Statements of this report.

As of June 30, 2006, the Governmental Activities (Town) long-term liabilities were \$3,754,000 and the Business-Type Activities (Water and Sewer Department) long-term liabilities were \$1,368,662 for total long-term liabilities of \$5,122,662.

## **Economic Factors and Next Year's Budget**

The following factors were considered in preparing the Town's budget for the 2006/2007 fiscal year:

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

## **Recommendations of the Independent Auditor**

Currently, the Finance Director is communicating with the Library Trustees to better communicate Library Trust Fund information to the independent auditor at year end.

The accounting structure is being changed and the date of the annual audit will be revised. Every effort will be made so all information for the audit will be available when the auditors are on site performing their review.

## **Contacting the Town's Financial Management**

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

## **Basic Financial Statements**



## TOWN OF NEWMARKET, NEW HAMPSHIRE

## Statement of Net Assets

June 30, 2006

All numbers are expressed in American Dollars

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	8,868,304	1,216,245	10,084,549
Investments	4,219,388	554,317	4,773,705
Receivables <i>(net of allowance for uncollectibles)</i>			
Taxes receivable	2,437,891		2,437,891
Accounts	130,813	209,866	340,679
Intergovernmental receivable	278,838		278,838
Internal balances	(622,106)	640,397	18,291
Other receivables	450		450
Prepays	32,844		32,844
Capital assets:			
Land	4,615,497	340,400	4,955,897
Buildings and other structures	4,166,746	2,400,000	6,566,746
Construction in progress	7,362,071		7,362,071
Equipment & furnishings	1,080,000	1,850,000	2,930,000
Vehicles	1,973,282	81,500	2,054,782
Infrastructure	50,303,021	7,971,268	58,274,289
Accumulated depreciation	(8,622,186)	(5,235,099)	(13,857,285)
	76,224,853	10,028,894	86,253,747
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	910,204	316,334	1,226,538
Deffered Revenues	7,787,210		7,787,210
Long-term obligations:			
Due within one year:			
Bonds & notes payable	175,000	149,242	324,242
Landfill post-closure maintenance	41,000		41,000
Due Beyond one year:			
Bonds & notes payable	2,800,000	1,219,420	4,019,420
Landfill post-closure maintenance	738,000		738,000
Unearned revenue	150,977		150,977
	12,602,391	1,684,996	14,287,387
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	57,124,431	6,070,703	63,195,134
Restricted for:			
Special Revenues	364,833		364,833
Capital projects	2,945,436		2,945,436
Expendable trusts	1,736,420	477,385	2,213,805
Enterprise fund purposes		1,795,810	1,795,810
Unrestricted	1,451,342		1,451,342
	63,622,462	8,343,898	71,966,360

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

## TOWN OF NEWMARKET, NEW HAMPSHIRE

## Statement of Activities

For the Fiscal Year Ended June 30, 2006

All numbers are expressed in American Dollars.

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		
				Governmental Activities	Business-type Activities	Total
<b>Primary government:</b>						
<b>Governmental activities:</b>						
General Government	2,815,008	803,863	815,751	(1,195,394)		(1,195,394)
Public safety	1,247,905	188,450	16,432	(1,043,023)		(1,043,023)
Highways and streets	724,534		142,110	(582,424)		(582,424)
Welfare	166,011			(166,011)		(166,011)
Culture and recreation	293,026			(293,026)		(293,026)
Conservation	10,957			(10,957)		(10,957)
Economic development	4,670			(4,670)		(4,670)
Interest on long-term debt	98,650			(98,650)		(98,650)
Capital outlay	205,132			(205,132)		(205,132)
Depreciation-unallocated	887,118			(887,118)		(887,118)
	6,453,011	992,313	974,293	(4,486,405)	-	(4,486,405)
<b>Business-type activities:</b>						
Water treatment	674,168	878,239	-		204,071	204,071
Wastewater treatment	790,611	829,434	-		38,823	38,823
Solid waste	347,251	182,800	-		(164,451)	(164,451)
Parking	5,228	20,180	-		14,952	14,952
Recreation Revolving	418,729	193,484	-		(225,245)	(225,245)
	2,235,987	2,104,137	-	-	(131,850)	(131,850)
	8,688,998	3,096,450	974,293	(4,486,405)	(131,850)	(4,618,255)
<b>General revenues and transfers:</b>						
<b>Taxes:</b>						
Property taxes, levied for general purposes				3,396,636		3,396,636
Property taxes, levied for debt services				299,800		299,800
Property taxes, levied for conservation purposes				36,250		36,250
Property Taxes, levied for Tax Increment Financing				845,634		845,634
Licenses and permits				1,465,460		1,465,460
Other local revenues				1,267,198	(57,451)	1,209,747
Capital Contributions					64,063	64,063
Transfers				415,430	(415,430)	-
				7,726,408	(408,818)	7,317,590
Change in net assets				3,240,003	(540,668)	2,699,335
Net assets - beginning				60,382,459	8,884,566	69,267,025
Net assets - ending				63,622,462	8,343,898	71,966,360

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

Exhibit B1  
TOWN OF NEWMARKET, NEW HAMPSHIRE

*Balance Sheet*  
*Governmental Funds*  
June 30, 2006

*All numbers are expressed in American Dollars*

	General	Special Revenue	Capital Projects	Capital & Noncapital Reserves	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	5,945,876	67,973		2,854,455	8,868,304
Investments	1,484,566	363,338	2,371,484		4,219,388
Receivables					
Taxes	2,437,891				2,437,891
Accounts	130,813				130,813
Intergovernmental	258,830		20,008		278,838
Interfund receivable	4,048,058	10,048	2,305,053	50,000	6,413,159
Other receivables				450	450
Prepaid items	32,844				32,844
	14,338,878	441,359	4,696,545	2,904,905	22,381,687
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	69,740	11,807	46,672		128,219
Accrued Liabilities	557,143	5,481			562,624
Contracts payable	186,493		9,606		196,099
Retainage payable			23,262		23,262
Interfund payable	3,776,205	55,641	1,671,569	1,531,850	7,035,265
Deferred revenue	7,783,613	3,597			7,787,210
Unearned revenue	150,977				150,977
	12,524,171	76,526	1,751,109	1,531,850	15,883,656
Fund balances:					
Reserved for:					
Special purposes, reported in:					
Special revenue funds		364,833			364,833
Capital projects fund			2,945,436		2,945,436
Expendable trust funds				1,736,420	1,736,420
Unreserved (deficit), reported in:					
General fund	1,814,707				1,814,707
Expendable trusts				(363,365)	(363,365)
	1,814,707	364,833	2,945,436	1,373,055	6,498,031
	14,338,878	441,359	4,696,545	2,904,905	22,381,687



**TOWN OF NEWMARKET, NEW HAMPSHIRE***Reconciliation of Governmental Funds**Balance Sheet to the Statement of Net Assets*

For the Fiscal Year Ended June 30, 2006

---

*All numbers are expressed in American Dollars***Total Fund Balance - Governmental Funds (Exhibit B1)** 6,498,031Amounts reported for governmental activities in the statement of  
net assets are different because:*Capital assets used in governmental activities are not financial resources  
and therefore are not reported in the funds. These assets consist of:*

Land	4,615,497	
Buildings and other structures	4,166,746	
Construction in progress	7,362,071	
Improvements other than buildings		
Equipment & furnishings	1,080,000	
Vehicles	1,973,282	
Infrastructure	50,303,021	
Accumulated depreciation	<u>(8,622,186)</u>	
		60,878,431

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

Notes payable	(2,975,000)	
Landfill post-closure maintenance	<u>(779,000)</u>	
		<u>(3,754,000)</u>
<b>Net Assets of Governmental Activities (Exhibit A1)</b>		<u><u>63,622,462</u></u>

**TOWN OF NEWMARKET, NEW HAMPSHIRE***Statement of Revenues, Expenditures, and Changes in Fund Balances*

## Governmental Funds

For the Fiscal Year Ended June 30, 2006

*All numbers are expressed in American Dollars*

	General	Special Revenue	Capital Projects	Capital & Noncapital Reserves	Total Governmental Funds
<b>REVENUES</b>					
Property tax assessments	3,696,436	36,250	845,634		4,578,320
Licenses and permits	1,465,460				1,465,460
State support	610,323				610,323
Federal support		16,432	347,538		363,970
Charges for services	209,623			782,690	992,313
Other local sources	289,789	29,549	849,712	98,148	1,267,198
	6,271,631	82,231	2,042,884	880,838	9,277,584
<b>EXPENDITURES</b>					
Current:					
General Government	2,058,046			756,962	2,815,008
Public safety	1,247,593	312			1,247,905
Highways and streets	724,534				724,534
Welfare	166,011				166,011
Culture and recreation	57,424	235,602			293,026
Conservation	1,070	9,887			10,957
Economic development	4,670				4,670
Debt service	179,800		134,850		314,650
Capital outlay	1,281,084		2,231,309	147	3,512,540
	5,720,232	245,801	2,366,159	757,109	9,089,301
Excess of revenues over(under) expenditures	551,399	(163,570)	(323,275)	123,729	188,283
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	783,113	234,298	1,563,922	421,737	3,003,070
Transfers out	(1,324,190)	(75,000)		(1,188,450)	(2,587,640)
	(541,077)	159,298	1,563,922	(766,713)	415,430
Net change in fund balances	10,322	(4,272)	1,240,647	(642,984)	603,713
Fund balances - beginning	1,804,385	369,105	1,704,789	2,016,039	5,894,318
Fund balances - ending	1,814,707	364,833	2,945,436	1,373,055	6,498,031

**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances of Governmental Funds  
To the Statement of Activities  
For the Fiscal Year Ended June 30, 2006*

---

*All numbers are expressed in American Dollars*

<b>Net change in fund balances - total governmental funds (Exhibit B3)</b>	603,713
--	---------

Amounts reported for governmental activities in the  
statement of activities (Exhibit A2) are different because:

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

Reduce expenditures for capital outlays increasing capital assets	3,307,408
Increase expenditures for depreciation charges	(887,118)

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

Reduction in Other Financing Sources for long-term debt issued	175,000
Reduction in expenditures for Landfill Closure	<u>41,000</u>

<b>Change in net assets of governmental activities (Exhibit A2)</b>	<u><u>3,240,003</u></u>
---	-------------------------



**TOWN OF NEWMARKET, NEW HAMPSHIRE***Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual***General Fund**

For the Fiscal Year Ended June 30, 2006

*All numbers are expressed in American Dollars*

	<b>Original Budget</b>	<b>Actual (GAAP Basis)</b>	<b>Over(Under) Budget</b>
<b>REVENUES</b>			
Taxes	3,468,712	3,696,436	227,724
Licenses and permits	1,359,470	1,465,460	105,990
State support	603,602	610,323	6,721
Charges for services	267,725	209,623	(58,102)
Miscellaneous	155,966	289,789	133,823
	<u>5,855,475</u>	<u>6,271,631</u>	<u>416,156</u>
<b>EXPENDITURES</b>			
Current:			
General Government	2,061,273	2,058,046	3,227
Public safety	1,344,406	1,247,593	96,813
Highways and streets	736,869	724,534	12,335
Welfare	168,796	166,011	2,785
Culture and recreation	57,667	57,424	243
Conservation	1,070	1,070	
Economic development	11,000	4,670	6,330
Debt service	179,800	179,800	
Capital outlay	1,327,962	1,281,084	46,878
	<u>5,888,843</u>	<u>5,720,232</u>	<u>168,611</u>
Excess of revenues over(under) expenditures	<u>(33,368)</u>	<u>551,399</u>	<u>584,767</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	783,113	783,113	
Transfers out	(1,304,745)	(1,324,190)	(19,445)
	<u>(521,632)</u>	<u>(541,077)</u>	<u>(19,445)</u>
Net change in fund balances	(555,000)	10,322	565,322
Fund balances - beginning	1,804,385	1,804,385	-
Fund balances - ending	<u>1,249,385</u>	<u>1,814,707</u>	<u>565,322</u>

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

Exhibit B6  
TOWN OF NEWMARKET, NEW HAMPSHIRE

Statement of Net Assets

Proprietary Funds

June 30, 2006

All numbers are expressed in American Dollars

	Business-type Activities ~ Enterprise Funds				
	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving
					Total
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	546,222	669,748	200		1,216,245
Investments	260,657	10,897	213,201	49,871	554,317
Accounts receivable	84,908	85,316	13,689		209,866
Interfund receivable	1,218,958	156,635		15,545	1,391,138
	2,110,745	922,596	227,090	65,416	3,371,566
Noncurrent assets:					
Capital assets:					
Land	400	340,000			340,400
Buildings and other structures	2,400,000				2,400,000
Equipment & furnishings		1,850,000			1,850,000
Vehicles	18,000	63,500			81,500
Infrastructure	5,707,312	2,263,956			7,971,268
Accumulated depreciation	(3,673,507)	(1,561,592)			(5,235,099)
	4,452,205	2,955,864			7,408,069
	6,562,950	3,878,460	227,090	65,416	10,779,635
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable and accrued liabilities	72,615	23,199	3,469		120,953
Contracts payable	176,546				176,546
Interfund payable	538,245	200,340	3,785		750,741
Deferred revenue					18,835
Bonds & notes payable, net of State Aid	85,715	63,527			149,242
	873,121	287,066	7,254		1,216,317
Long-term liabilities:					
Bonds & notes payable, net of State Aid	266,512	952,908			1,219,420
	1,139,633	1,239,974	7,254		2,435,737
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	4,099,978	1,970,725			6,070,703
Restricted for capital outlays (Capital Reserve Funds)	7,977	469,408			477,385
Unrestricted	1,315,362	198,353	219,836	65,416	1,795,810
	5,423,317	2,638,486	219,836	65,416	8,343,898

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

Exhibit B7  
TOWN OF NEWMARKET, NEW HAMPSHIRE  
Statement of Revenue, Expenditures and Changes in Net Fund Assets  
Proprietary Funds  
For the Fiscal Year Ended June 30, 2006

All numbers are expressed in American Dollars

	Business-type Activities -- Enterprise Funds				
	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving
					Total
<b>OPERATING REVENUES</b>					
Charges for services:					
User charges	785,982	742,503			1,528,485
Entrance fees	66,575	70,575			137,150
Job Works & materials	25,682				25,682
Landfill Charges			181,035		181,035
Other services		16,356	1,765	20,180	231,785
	878,239	829,434	182,800	20,180	2,104,137
<b>OPERATING EXPENSES</b>					
Wages and benefits	191,399	297,244	5,764		766,128
Purchased services	60,281	34,188	245,485		409,262
Operating supplies	18,202	67,686	9,770		108,757
Operations & maintenance	126,287	232,868	85,159		467,547
General and administrative	34,150	22,846			56,996
Nondepreciable capital expenses	51,544				51,544
Depreciation	185,629	130,499			316,128
Other	6,676	5,280	1,073	5,228	59,625
	674,168	790,611	347,251	5,228	2,235,987
	204,071	38,823	(164,451)	14,952	(131,850)
Operating income(loss)					
<b>NONOPERATING INCOME(EXPENSE)</b>					
DCYF Grant				30,240	30,240
DCYF Grant				(20,000)	(20,000)
Interest Income	27,321	5,757	8,084	1,890	43,052
Other federal and state aid		9,768		(531)	9,237
Interest on Debt	(39,531)	(49,770)			(89,301)
Non depreciable Capital Items		(30,679)			(30,679)
	(12,210)	(64,924)	8,084	1,890	(57,451)
	191,861	(26,101)	(156,367)	16,842	(189,301)
Income before contributions and transfers					
<b>CONTRIBUTIONS AND TRANSFERS</b>					
Capital contributions	32,765	31,298			64,063
Transfers in		75,000	154,376		398,155
Transfers out	(538,245)	(275,340)			(813,585)
	(313,619)	(195,143)	(1,991)	16,842	(540,668)
Changes in net assets					
Total net assets - beginning	5,736,936	2,833,629	221,827	48,574	8,884,566
Total net assets - ending	5,423,317	2,638,486	219,836	65,416	8,343,898

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



## TOWN OF NEWMARKET, NEW HAMPSHIRE

## Statement of Cash Flows

## Proprietary Funds

For the Fiscal Year Ended June 30, 2006

All numbers are expressed in American Dollars

	Business-type Activities ~ Enterprise Funds				
	Water Treatment	Wastewater Treatment	Solid Waste	Parking	Recreation Revolving
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	856,605	804,830	201,420	20,180	177,939
Payments to suppliers for goods and services	(110,130)	(412,446)	(338,733)	(5,948)	(428,359)
Payments to employees for services	(191,399)	(297,244)	(5,764)		(494,407)
	555,076	95,140	(143,077)	14,232	(250,420)
					270,951
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Operating Transfer from (to) other funds	(112,251)	27,389	143,077	(14,232)	240,786
Nonoperating grants received	30,906	25,281			9,709
	(81,345)	52,670	143,077	(14,232)	250,495
					350,665
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchases of capital assets	(174,311)	(30,679)			(204,990)
Principal paid on capital debt	(115,000)	(79,040)			(194,040)
Interest paid on capital debt	(39,531)	(49,770)			(89,301)
	(328,842)	(159,489)	-	-	(488,331)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Sale (Purchase) of investments	(9,883)	(424)	(8,084)	(1,890)	(20,281)
Interest and dividends received	27,321	5,757	8,084	1,890	43,052
	17,438	5,333	-	-	22,771
Net increase(decrease) in cash and cash equivalents	162,327	(6,346)	-	-	75
Cash and cash equivalents - beginning	383,895	676,094	200	-	-
Cash and cash equivalents - ending	546,222	669,748	200	-	75
					1,216,245
(Exhibit B8 - Continued)					
Reconciliation of operating income (loss) to net cash received(used) by operating activities:					
Operating income (loss)	204,071	38,823	(164,451)	14,952	(225,245)
Adjustments to reconcile operating income(loss) to net cash received from(used by) operating activities:					
Depreciation expense	185,629	130,499			316,128
(Increase) decrease in accounts receivable	(21,634)	(24,604)	18,620		(43,163)
Increase (decrease) in accounts payable	22,964	(49,578)	2,754	(720)	(34,210)
Increase (decrease) in contracts payable	164,046				164,046
	351,005	56,317	21,374	(720)	(25,175)
					402,801
Net cash received from (used by) operating activities	555,076	95,140	(143,077)	14,232	(250,420)
					270,951
Noncash investing, capital, and financing activities:	none	none	none	none	none

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

## TOWN OF NEWMARKET, NEW HAMPSHIRE

## Statement of Fiduciary Net Assets

## Fiduciary Funds

June 30, 2006

*All numbers are expressed in American Dollars*

	Private-Purpose		
	Trusts		
	Non-expendable		
	Town	Library	Agency Funds
<b>ASSETS</b>			
Cash and cash equivalents	72,996		980,464
Investments, at fair value	985,831	35,780	535,960
	<u>1,058,827</u>	<u>35,780</u>	<u>1,516,424</u>
<b>LIABILITIES</b>			
Interfund payable	18,291		
Agency deposits			1,516,424
	<u>18,291</u>		<u>1,516,424</u>
<b>NET ASSETS</b>			
Reserved for endowments	1,040,536		
Reserved for special purposes		35,780	
	<u>1,040,536</u>	<u>35,780</u>	

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

**TOWN OF NEWMARKET, NEW HAMPSHIRE**

*Statement of Changes in Fiduciary Net Assets*

**Fiduciary Funds**

**For the Fiscal Year Ended June 30, 2006**

*All numbers are expressed in American Dollars*

	<b>Private-Purpose</b>		
	<b>Trusts</b>		
	<b>Non-expendable</b>		
	<b>Town</b>	<b>Library</b>	<b>Agency Funds</b>
<b>ADDITIONS:</b>			
New funds received	5,075		491,937
	5,075		491,937
Investment earnings:			
Interest and dividends	43,196	661	
Net increase(decrease) in the fair value of investment	(14,180)		
	29,016	661	
	34,091	661	491,937
<b>DEDUCTIONS:</b>			
Cemetery care	28,030		
Scholarships	14,514		
	42,544		5,457
Change in net assets	(8,453)	661	486,480
Net assets - beginning	1,048,989	35,119	1,029,944
Net assets - ending	1,040,536	35,780	1,516,424

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



## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Newmarket is a New Hampshire Municipal Corporation governed by a Town Council and other elected officials under a local charter form of government. Operations are directed by a Town Administrator appointed by the Council. The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies and its conformity with such principles are disclosed below. These disclosures are an integral part of the Town's financial statements.

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

### FINANCIAL REPORTING ENTITY

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

### GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

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

## MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

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

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

Tax assessments (property and other taxes), grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. If any, only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

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

## TOWN OF NEWMARKET, NEW HAMPSHIRE

### Notes to Financial Statements

June 30, 2006

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- The *Expendable Trusts Fund* accounts for the Town's capital and non-capital reserve funds which are restricted for specific purposes

The government reports the following major proprietary funds:

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

Additionally, the government reports the following other fund types:

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

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

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

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

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

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**General Budget Policies** – General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the Town's operations. The Town votes appropriations by official ballot in accordance with State Statutes and its Town Charter. Appropriations are made on an annual basis for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis generally consistent with the modified accrual basis of accounting. Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered. In the case of emergency expenditures, over-expenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2005-06, \$555,000 of the beginning General Fund balance was applied for this purpose.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year. Amounts recorded as budgetary expenditures in the *Budgetary Comparison Schedule (Exhibit C1)* are presented on the basis budgeted by the Town. Since there were no encumbrances at the beginning or end of the fiscal year, those reported in conformity with generally accepted accounting principles in the *Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit B3)* were the same.

## ASSETS, LIABILITIES AND FUND EQUITY

**Deposits and Investments.** For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less. With the exception of Library and Trust Fund monies, which are held by separately elected trustees, the Town Treasurer is required by State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the Town Council. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the Town Manager, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks

## TOWN OF NEWMARKET, NEW HAMPSHIRE

### *Notes to Financial Statements*

June 30, 2006

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located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

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

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

**Receivables.** Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded: *Tax revenue* is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes not liened or deeded within statutory time limits and 1.0% of the remaining uncollected balances have been reserved. The National Council on Governmental Accounting (NCGA), Interpretation 3, Revenue Recognition - Property Taxes, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town. *Interest on investments* is recorded as revenue in the year earned. Certain *grants* received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made. Various *service charges* (Water, Sewer, Landfill, Ambulance, etc.) are recorded as revenue for the period when service was provided.



# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

**Internal Balances – Interfund Receivables and Payables.** During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances. The Town considers all receivables collectible and therefore makes no provision for bad debt in its financial statements.

**Inventories and Prepaid Items.** Inventory in the Governmental and Proprietary Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

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

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

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

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

**Deferred Revenue.** Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue also arises when the government receives resources before it has a legal claim to them, as when grant



monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**Long-Term Obligations.** In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

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

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

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

## RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

**Explanation Of Certain Differences Between The Governmental Fund Statement Of**

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

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

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

## STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### DEFICIT FUND BALANCES

#### Project Deficits

The following projects had fund deficits at June 30, 2006:

#### *Governmental Activities:*

##### Capital Projects Fund

CDBG Grants	\$ 107,484
Public Works and Fire Department Complex	1,480,000
Black Bear Business Park	97,342
	<u>\$ 1,684,826</u>

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

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

### ***Fiduciary Funds:***

Health Insurance Trust

\$ 363,365

Generally, this deficit arises because of claims in excess of premiums for the years prior to 2006. During 2006, the excess of premiums over claims was \$ 25,728. Management anticipates that it will fund the deficit from future earnings.

## **ASSETS**

### **CASH AND EQUIVALENTS**

**Deposits ~** The Town's cash deposits are categorized to give an indication of the level of risk assumed by the entity at year-end. **Category 1~** Includes deposits that are insured or collateralized with securities held by the Town or by its agent in the Town's name; **Category 2 ~** Includes deposits that are collateralized with securities held by the pledging financial institution, its trust department or agent in the Town's name; **Category 3 ~** Includes deposits that are uninsured and uncollateralized.

#### ***Governmental Activities:***

##### Cash & Equivalents

Bank Deposits & Petty Cash	3,363,318	4,301,213	13,420	7,677,951	8,868,304
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#### ***Enterprise Funds:***

##### Cash & Equivalents

Bank Deposits & Petty Cash	1,216,245			1,216,245	1,216,245
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#### ***Fiduciary Funds:***

##### Cash & Equivalents

Bank Deposits	1,053,460	-	-	1,053,460	1,053,460
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	<u>\$ 5,633,023</u>	<u>\$ 4,301,213</u>	<u>\$ 13,420</u>	<u>\$ 9,947,656</u>	<u>\$ 11,138,009</u>
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# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

### INVESTMENTS

The Town's investments are categorized to give an indication of the level of risk assumed by the entity at year-end. **Category 1** Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name. **Category 2** Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name. **Category 3** Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name. Investments in the *New Hampshire Public Deposit Investment Pool* and mutual funds are considered to be **unclassified** because underlying securities are not specifically identifiable. At this time, the Pool's investments are limited to short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire municipal obligations, certificates of deposit from AI/PI-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements and reverse overnight repurchase agreements with primary dealers or dealer banks. Investments at June 30, 2006 are summarized below:

	Category			Unclassified	Fair Value
	1	2	3		
<b>Governmental Activities:</b>					
NH Public Deposit Investment Pool	\$ -	\$ -	\$ -	\$ 4,219,388	\$ 4,219,388
<b>Business-Type Activities:</b>					
NH Public Deposit Investment Pool	-	-	-	554,317	554,317
<b>Fiduciary Funds:</b>					
Bank Certificates of Deposits	35,780	-	-	-	35,780
NH Public Deposit Investment Pool				535,960	535,960
Mutual Funds	985,831	-	-	-	985,831
	<u>1,021,611</u>	<u>-</u>	<u>-</u>	<u>535,960</u>	<u>1,557,571</u>
	<u>\$ 1,021,611</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,309,665</u>	<u>\$ 6,331,276</u>

### 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 2005 property tax levy was based on a net assessed valuation as of April 1, 2004 of \$684,779,892. State Education Taxes were based on a State-wide equalized valuation of \$680,018,892. In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year-end.

The tax rate for the year ended June 30, 2006, was as follows:

Municipal portion	\$ 5.58
Local School Tax Assessment	11.21
State Education Tax Assessment	2.65
County Tax Assessment	0.95
	<u>\$ 20.39</u>

**TOWN OF NEWMARKET, NEW HAMPSHIRE***Notes to Financial Statements*

June 30, 2006

Responsibility for the collection of all taxes rests with the Town and tax amounts must be remitted to other municipal entities as requested. Any amounts due at year end are reported in these financial statements as Intergovernmental payables. Property taxes collected by the Town include taxes levied for other governmental entities as follows:

State of New Hampshire

State Education Tax	\$ 1,800,775
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Newmarket School District

Local School Tax Assessment	7,678,043
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Rockingham County:

Local Tax Assessment	661,813
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Less: Pass-Trough State Shared Revenue	(10,991)
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	<u>650,822</u>
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	<u>\$ 10,129,640</u>
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The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days. The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year. As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town. During the current year, the Tax Collector placed liens on related properties for all uncollected 2005 tax accounts not otherwise protected by court decree.

**TAXES RECEIVABLE**

Taxes receivable at June 30, 2006, are as follows:

Uncollected Taxes (Levy of 2006)

Property	\$ 2,319,827
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Land Use Change	-
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Resident Taxes	<u>35,346</u>
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	\$ 2,355,173
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Unredeemed Taxes (under tax liens)

Levy of 2003	\$ 141,636
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Levy of 2002	37,645
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Levy of 2001	1,405
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Prior levies	182
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Elderly liens	<u>17,400</u>
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	<u>198,268</u>
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	2,553,441
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Reserve for non-current taxes receivable	(115,550)
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	<u>\$ 2,437,891</u>
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**TOWN OF NEWMARKET, NEW HAMPSHIRE**

*Notes to Financial Statements*

June 30, 2006

**ACCOUNTS RECEIVABLES**

Accounts receivables as of June 30,2006 are as follows:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Ambulance services	\$ 50,824	\$ -
Water services	-	84,908
Wastewater services	-	85,316
Solid waste services	-	13,689
Recreation	-	25,953
Insurance recoveries	24,431	-
Other	80,499	25,953
	<u>155,754</u>	<u>235,819</u>
Less: Allowance for non-current receivables	(24,941)	-
	<u><u>\$ 130,813</u></u>	<u><u>\$ 235,819</u></u>

**INTERGOVERNMENTAL RECEIVABLES**

Amounts due from other governmental entities representing various grants and allocations receivable at June 30, 2006 were as follows:

	<u>Governmental Activities</u>
<u>Federal Government:</u>	
FEMA	\$ 193,934
Drug Task Force	34,750
<u>State of New Hampshire:</u>	
Various grants and reimbursements	20,008
<u>Other local governments:</u>	
Various service revenues and reimbursements	30,146
	<u><u>\$ 278,838</u></u>



# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

### INTERNAL BALANCES ~ INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivable and payable balances at June 30, 2006 are as follows:

	<u>Internal Balance/ Interfund Receivable</u>	<u>Internal Balance/ Interfund Payable</u>
<b><i>Governmental Activities:</i></b>		
General Fund	\$ 4,048,058	\$ 3,776,205
Special Revenues Fund:		
Public Library	2,771	-
DARE Grant	5,579	-
Drug Forfeiture	1,400	-
Pistol Permits	298	-
Conservation Commission	-	55,641
Capital Projects Fund:		
Main Street Enhancements	275,656	-
Waterfront CDBG	-	94,855
Main Street Project-Sewer	187,388	-
Main Street Project- Water	520,263	-
Open Space	360,644	-
Public Works & Fire Department Complex	-	1,480,000
Downtown Business District	961,102	
Black Bear Business Park	-	96,714
Capital and Non-capital Reserves Fund:	50,000	1,531,850
	<u>6,413,159</u>	<u>7,035,265</u>
<b><i>Business-Type Activities:</i></b>		
Water Department	1,218,958	538,245
Sewer Department	156,635	200,340
Solid Waste	-	3,785
Parking Meeters	15,545	-
Recreation Revolving	-	8,371
	<u>1,391,138</u>	<u>750,741</u>
<b><i>Fiduciary Funds:</i></b>		
Trust ~ Cemetery Trusts	-	18,291
	<u>\$ 7,804,297</u>	<u>\$ 7,804,297</u>

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

### CAPITAL ASSETS

A summary of changes in capital assets for the fiscal year ended June 30, 2006 is as follows:

	<i>Governmental Activities</i>			
	Beginning			Ending
	Balances	Additions	Deductions	Balances
Land	\$ 4,615,497	\$ -	\$ -	\$ 4,615,497
Buildings & Other Structures	3,941,980	224,766	-	4,166,746
Construction in Progress	5,194,825	2,167,246	-	7,362,071
Equipment	1,020,000	60,000	-	1,080,000
Vehicles	1,420,907	552,375	-	1,973,282
Infrastructure	50,000,000	303,021	-	50,303,021
	66,193,209	3,307,408	-	69,500,617
Less: Accumulated Depreciation	(7,735,068)	(887,118)	-	(8,622,186)
	<u>\$ 58,458,141</u>	<u>\$ 2,420,290</u>	<u>\$ -</u>	<u>\$ 60,878,431</u>

	<i>Business-Type Activities ~ Water Treatment</i>			
	Beginning			Ending
	Balances	Additions	Deductions	Balances
Land	\$ 400	\$ -	\$ -	\$ 400
Buildings & Other Structures	2,400,000	-	-	2,400,000
Vehicles	18,000	-	-	18,000
Infrastructure	5,500,236	207,076	-	5,707,312
	7,918,636	207,076	-	8,125,712
Less: Accumulated Depreciation	(3,487,878)	(185,629)	-	(3,673,507)
	<u>\$ 4,430,758</u>	<u>\$ 21,447</u>	<u>\$ -</u>	<u>\$ 4,452,205</u>

	<i>Business-Type Activities ~ Wastewater Treatment</i>			
	Beginning			Ending
	Balances	Additions	Deductions	Balances
Land	\$ 340,000	\$ -	\$ -	\$ 340,000
Buildings & Other Structures	1,850,000	-	-	1,850,000
Vehicles	63,500	-	-	63,500
Construction in Progress		31,298		31,298
Infrastructure	2,232,658	-	-	2,232,658
	4,486,158	31,298	-	4,517,456
Less: Accumulated Depreciation	(1,431,093)	(130,499)	-	(1,561,592)
	<u>\$ 3,055,065</u>	<u>\$ (99,201)</u>	<u>\$ -</u>	<u>\$ 2,955,864</u>

**RISK MANAGEMENT**

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, and natural disasters. During the fiscal year, the Town was a member of the *Local Government Center Property-Liability Trust, Inc.*, a public-entity risk pool currently operating as a common risk management and insurance programs for member towns, cities and other qualified political subdivisions of New Hampshire.

As a member of the *Local Government Center Property-Liability Trust, Inc.* the Town shares in contribution to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage run from July 1<sup>st</sup> to July 1<sup>st</sup>. The program includes a Self Insured Retention (SIR) from which is paid up to \$500,000 for each and every covered property, auto physical damage, and crime loss, subject to a \$1,000 deductible, and each and every covered General Liability and Public Officials Liability loss. The Trust maintains on behalf of its members several reinsurance policies that are shared by the membership.

- **Contributions** paid in 2005 for FY2006, ending June 30, 2006, to be recorded as an insurance expense/expenditure totaled \$79,618.
- **Unpaid contributions** for the year ending June 30, 2006, and due in 2006 were \$0.00.
- **Additional contributions** paid in 2005 for FY2006, ending June 30, 2006, to be recorded as an insurance expense/expenditure totaled \$348.
- **Workers Compensation Plan** paid for the period of 1/1/2006 to 12/31/2006 totaled \$64,286.

Member Participation Agreements permit the risk pool to make additional assessments to members should there be a deficiency in pooled assets to meet its liabilities. At this time, the neither entity foresees the likelihood of an additional assessment and claims have not exceeded insurance coverage in any of the past years.



**LIABILITIES****AGENCY DEPOSITS**

Amounts held for others at June 30, 2006 were as follows:

**Agency Funds***Newmarket School District:*

Capital Reserve Funds	\$	980,464
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Developers' Performance Bonds		53,407
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*Employee Benefit Plan Assets:*

Deferred Compensation Plan - ICMA	\$	345,220
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Deferred Compensation Plan - Nationwide		<u>137,333</u>
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		<u>482,553</u>
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	\$	<u><u>1,516,424</u></u>
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**DEFERRED REVENUE**

2006-2007 fiscal year property taxes billed on May 15, 2006	\$	7,501,070
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Developers' Performance Bonds		278,819
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Other		<u>7,321</u>
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	\$	<u><u>7,787,210</u></u>
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**DEFINED BENEFIT PENSION PLAN**

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

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

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

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The payroll for employees covered by the System for the year ended June 30, 2006, was \$2,200,944; the Town's total payroll was \$2,905,657. Contribution requirements for the year ended June 30, 2006, were as follows:

State of New Hampshire	\$ 32,581
Employer Contributions	167,798
Employee Contributions	<u>136,886</u>
	<u>\$ 337,265</u>

### DEFERRED COMPENSATION PLAN

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

Both plans are administered by independent companies and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plans, all investments purchased and all income attributable there to are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant. It is the opinion of Management that the Town has no liability for losses under the plans but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

### LONG-TERM DEBT

**Changes in General Long-Term Debt.** The following is a summary of the Town's general long-term debt transactions for the fiscal year ended June 30, 2006:

	July 1, 2005	Issued	Retired	June 30, 2006	Within One Year
<i>Governmental Activities:</i>					
Bonds and Notes Payable	\$ 3,150,000		\$ 175,000	\$ 2,975,000	\$ 175,000
Landfill Closure & Long-Term Maintenance	820,000		41,000	779,000	41,000
	3,970,000	-	216,000	3,754,000	216,000
<i>Business-Type Activities:</i>					
Major Enterprise Funds					
Bonds and Notes Payable					
Water Treatment	575,000		115,000	460,000	115,000
Wastewater Treatment	1,343,681		79,040	1,264,641	79,040
	1,918,681	-	194,040	1,724,641	194,040
	\$ 5,888,681	\$ -	\$ 410,040	\$ 5,478,641	\$ 410,040

**Long-term Debt Payable.** Long-term debt payable at June 30, 2006, is comprised of the following individual issues:

Description of Issue	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding June 30, 2006
<i>Governmental Activities:</i>					
Bonds & Notes Payable					
<u>General Fund</u>					
Open Space Conservation	\$ 2,000,000	01/15/03	01/15/23	4.25-4.90	\$ 1,700,000
<u>Capital Projects</u>					
Downtown TIF Improvements	1,500,000	01/15/03	01/15/23	4.25-4.90	1,275,000
					2,975,000
Landfill Closure & LT Maintenance					779,000
					3,754,000
<i>Business-Type Activities:</i>					
Water Treatment					
Water Facility Bond	2,300,000	01/15/89	01/15/10	6.8-6.875	460,000
Wastewater Treatment					
Sewer Construction Bond	800,000	08/15/85	08/15/05	8.80-9.90	
Creighton Street Pump/Outfall Notes	1,964,777	03/05/03	01/01/22	3.704	1,264,641
					1,724,641
					\$ 5,478,641



# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

**Annual Requirements To Amortize General Obligation Debt.** The annual requirements to amortize all general obligation debt outstanding as of June 30, 2006, including interest payments, are as follows:

*Governmental Activities:*

Fiscal Year Ending

December 31,

**General Obligation Notes and Bonds**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 175,000	\$ 132,213	\$ 307,213
2008	175,000	124,775	299,775
2009	175,000	117,338	292,338
2010	175,000	109,900	284,900
2011	175,000	102,463	277,463
	875,000	586,689	1,461,689
2012-16	875,000	400,664	1,275,664
2017-21	875,000	207,990	1,082,990
2022	350,000	25,638	375,638
	<u>\$ 2,975,000</u>	<u>\$ 1,220,981</u>	<u>\$ 4,195,981</u>

*Business-Type Activities:*

Fiscal Year Ending

June 30

**Water Treatment Debt**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
✓ 2007	\$ 115,000	\$ 31,625	\$ 146,625
✓ 2008	115,000	23,719	138,719
✓ 2009	115,000	15,813	130,813
✓ 2010	115,000	7,906	122,906
	<u>\$ 460,000</u>	<u>\$ 79,063</u>	<u>\$ 539,063</u>

Fiscal Year Ending

June 30

**Wastewater Treatment Debt**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 79,040	\$ 49,770	\$ 128,810
2007	79,040	46,842	125,882
2008	79,040	43,915	122,955
2009	79,040	40,987	120,027
2010	79,040	38,059	117,099
	395,200	219,573	614,773
2011-22	948,481	228,347	1,176,828
	<u>\$ 1,343,681</u>	<u>\$ 447,920</u>	<u>\$ 1,791,601</u>

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

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

Fiscal Year Ending	Estimated Landfill Post-Closure Costs		
	Principal	Interest	Total
✓ June 30			
✓ 2007	\$ 41,000	\$ -	\$ 41,000
✓ 2008	41,000	-	41,000
✓ 2009	41,000	-	41,000
✓ 2010	41,000	-	41,000
✓ 2011	41,000	-	41,000
	205,000	-	205,000
2012-16	205,000	-	205,000
2017-21	205,000	-	205,000
✓ 2022	164,000	-	164,000
	<u>\$ 779,000</u>	<u>\$ -</u>	<u>\$ 779,000</u>

The Town's Landfill closure construction was completed according to State and Federal regulations in 1995. Postclosure monitoring and other costs are estimated at \$41,000 per year or \$779,000 over the next 19 years (30 years from closure). This estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of June 30, 2006. However, the actual cost of post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

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

### State Aid

Under various State of New Hampshire Funding Programs, the Town receives a percent of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities and water filtration facilities. The following is a summary of changes in State Aid receivable for the year ended December 31, 2006:

	Balance July 1, 2005	New Grants	Grants Received	Balance June 30, 2006	Due Within One Year
<i>Business-Type Activities:</i>					
Major Enterprise Funds					
Water Treatment	\$ 138,679		\$ 30,906	\$ 107,773	\$ 29,285
Wastewater Treatment	263,719		15,513	248,206	15,513
	<u>\$ 402,398</u>	<u>\$ -</u>	<u>\$ 46,419</u>	<u>\$ 355,979</u>	<u>\$ 44,798</u>

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

As of June 30, 2006, the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending		For Water Treatment Debt		
	June 30	Principal	Interest	Total
✓	2007	\$ 29,285	\$ -	\$ 29,285
✓	2008	27,744	-	27,744
✓	2009	26,163	-	26,163
✓	2010	24,581	-	24,581
		<u>\$ 107,773</u>	<u>\$ -</u>	<u>\$ 107,773</u>

Fiscal Year Ending		For Wastewater Treatment Debt		
	June 30	Principal	Interest	Total
✓	2007	\$ 15,513	\$ 9,193	\$ 24,706
✓	2008	15,513	8,619	24,132
✓	2009	15,513	58,044	73,557
✓	2010	15,513	7,470	22,983
✓	2011	15,513	6,895	22,408
		<u>77,565</u>	<u>90,221</u>	<u>167,786</u>
	2012-16	77,565	25,857	103,422
	2017-21	77,564	11,492	89,056
✓	2022	15,512	575	16,087
		<u>\$ 248,206</u>	<u>\$ 128,145</u>	<u>\$ 376,351</u>

### Bonds or Notes Authorized - Unissued

Bonds and notes authorized and unissued as of June 30, 2006 were as follows:

Authorization	Purpose	Unissued Amount
May 12, 1998 ~ Article 8	Black Bear Business Park	
	Infrastructure Improvements	\$ 3,250,000
May 14, 2002 ~ Article 4	Water Treatment System	
	Infrastructure Improvements	2,150,000
May 14, 2002 ~ Article 5	Wastewater Collection System	
	Infrastructure Improvements	800,000
May 13, 2003 ~ Article 3	Downtown TIF	
	Infrastructure Improvements	500,000
May 11, 2004 ~ Article 3	Capital Project	
March 1994	Renovate McCallen Building	1,600,000
		<u>\$ 8,300,000</u>



# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

### SEGMENT INFORMATION FOR BUSINESS-TYPE FUNDS

Selected segment information for the Town's Business-type funds for the fiscal year ended June 30, 2006, was as follows:

	Water Treatment	Wastewater Treatment	Solid Waste	Parking
Operating revenues	\$ 878,239	\$ 829,434	\$ 182,800	\$ 20,180
Depreciation	185,629	130,499	-	-
Operating income(loss)	204,071	38,823	(164,451)	14,952
Change in net assets	(313,619)	(195,143)	(1,991)	16,842
Net working capital	1,237,624	635,530	219,836	65,416
Total assets	6,562,950	3,878,460	227,090	65,416
Bonds and other				
long-term liabilities	266,512	952,908	-	-
Total net assets(deficit)	5,423,317	2,638,486	219,836	48,574

### FUND EQUITY

#### RESERVATIONS OF FUND BALANCES

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

#### ***Governmental Activities:***

##### Special Revenues Fund

Public Library	\$ 126,072
Conservation Commission	215,214
DARE Grant	16,680
Drug Forfeiture	4,190
Pistol Permits	2,497
	<u>\$ 364,653</u>

##### Capital Projects

Main Street Enhancements	\$ 407,596
CDBG Grant	(107,484)
Main Street Project- Sewer	187,388
Main Street Project - Water	520,263
Department of Justice Federal Equity Sharing	10,853
Open Space	608,016
Public Works & Fire Department Complex	(1,480,000)
Downtown Business District	2,896,146
Black Bear Business Park	(97,342)
	<u>\$ 2,945,436</u>

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

### Expendable Trusts

#### Capital and Non-capital Reserves Fund

##### *Capital Reserves:*

Ambulance	\$ 13,554
Works Department	220,226
Fire Department	91,520
Revaluation	557
Library	98,867
Roadway Improvement	56,491
Building Improvement	243,276
Downtown Redevelopment	140,482
Recreational Facility	515,046
Waterfront Improvements	90,964
Main Street Roadway	1
Police Vehicles	58,876
Municipal Transportation Improvement	103,759
Aquifer Protection	34,853
Ladder Truck	50,000

##### *Non-capital Reserves:*

Riverside Cemetery Maintenance	10,974
Newmarket Veteran's Memorial	5,969
Health Insurance Trust	1,005

#### Health Trust

\$ 1,736,420

(363,365)

\$ 1,373,055

# TOWN OF NEWMARKET, NEW HAMPSHIRE

## Notes to Financial Statements

June 30, 2006

**Private Purpose Trusts** – Trust funds held by the Town and Library Trustees at June 30, 2006 for donor-restricted purposes were as follows:

	Non- expendable Endowment	Expendable for Trust Purposes	Total
<b>Non-expendable Trusts:</b>			
<i>Town Trusts:</i>			
Cemetery	\$ 429,916	\$ 162,727	\$ 592,643
Scholarship	281,690	18,416	300,106
Community cultural	75,000	14,938	89,938
Downtown infrastructure improvements	1	-	1
Unrealized gain on investments	57,848	-	57,848
	<u>844,455</u>	<u>196,081</u>	<u>1,040,536</u>
<i>Library Trusts:</i>			
Support of the Newmarket Public Library	10,000	25,780	35,780
	<u>\$ 854,455</u>	<u>\$ 221,861</u>	<u>\$ 1,076,316</u>

## SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

### GRANTS

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

### LITIGATION

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



## **Required Supplementary Information**

**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Budgetary Comparison Schedule*  
*Budget to Actual (Non-GAAP Budgetary Basis) - General Fund*  
For the Fiscal Year Ended June 30, 2006

*All amounts are expressed in American Dollars*

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	3,468,712	3,468,712	3,696,436	227,724
Licenses and permits	1,359,470	1,359,470	1,465,460	105,990
State support	603,602	603,602	610,323	6,721
Charges for services	267,725	267,725	209,623	(58,102)
Miscellaneous	155,966	155,966	289,789	133,823
	5,855,475	5,855,475	6,271,631	416,156
EXPENDITURES				
Current:				
General government	2,061,273	2,061,273	2,058,046	3,227
Public safety	1,344,406	1,344,406	1,247,593	96,813
Highways and streets	736,869	736,869	724,534	12,335
Welfare	168,796	168,796	166,011	2,785
Culture and recreation	57,667	57,667	57,424	243
Conservation	1,070	1,070	1,070	
Economic development	11,000	11,000	4,670	6,330
Debt service	299,800	179,800	179,800	
Capital outlay	719,849	1,327,962	1,281,084	46,878
	5,400,730	5,888,843	5,720,232	168,611
Excess of revenues over(under) expenditures	454,745	(33,368)	551,399	584,767
OTHER FINANCING SOURCES (USES)				
Transfers in		783,113	783,113	
Transfers out	(1,009,745)	(1,304,745)	(1,324,190)	(19,445)
	(1,009,745)	(521,632)	(541,077)	(19,445)
Net change in fund balances	(555,000)	(555,000)	10,322	565,322
Unreserved Fund balances - beginning	1,804,385	1,804,385	1,804,385	
Unreserved Fund balances - ending	1,249,385	1,249,385	1,814,707	565,322

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

### **General Budget Policies**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the Town's operations. The Town votes appropriations by official ballot in accordance with State Statutes and its Town Charter. Appropriations are made on an annual basis for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis generally consistent with the modified accrual basis of accounting. Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. Unexpended balances of special articles for specific purposes may not be transferred. All annual appropriations lapse at year-end unless encumbered. In the case of emergency expenditures, over-expenditures are allowed under the provisions of the Municipal Budget Law (RSA Chapter 32) if prior approval is secured from the State Department of Education. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2005-06, \$555,000, beginning General Fund balance was applied for this purpose.

### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30 and are carried forward to supplement appropriations of the subsequent year. Amounts recorded as budgetary expenditures in the *Budgetary Comparison Schedule (Exhibit C1)* are presented on the basis budgeted by the Town. Since there were no encumbrances at the beginning or end of the fiscal year, those reported in conformity with generally accepted accounting principles in the *Statement of Revenues, Expenditures and Changes in Fund Balances (Exhibit B3)* were the same.



## **Individual Fund Financial Statements and Schedules**

Schedule D1a  
TOWN OF NEWMARKET, NEW HAMPSHIRE  
General Fund  
Detailed Schedule of Estimated and Actual Revenues  
For the Fiscal Year Ended June 30, 2006

All amounts are expressed in American Dollars

	Original & Final Budget	Reserves and RSA 31:95-b Authorizations	Actual (GAAP Basis)	Over (Under) Budget
<b>REVENUES</b>				
<b>Taxes</b>				
Property	3,705,815		3,761,353	55,538
Land Use	45,000		36,250	(8,750)
Resident	57,000		77,131	20,131
Timber yield			8,405	8,405
Payments in lieu of taxes	30,486		56,044	25,558
Excavation tax	1,000		1,226	226
Interest and penalties on delinquent taxes	59,000		64,245	5,245
Overlay	(429,589)		(308,218)	121,371
	<u>3,468,712</u>		<u>3,696,436</u>	<u>227,724</u>
<b>Licenses and permits</b>				
Motor vehicle fees	1,170,500		1,188,671	18,171
Building permits	75,085		112,758	37,673
Franchise fees			118,105	118,105
Other licenses, permits and fees	113,885		45,926	(67,959)
	<u>1,359,470</u>		<u>1,465,460</u>	<u>105,990</u>
<b>State Support</b>				
Shared revenue block grant	125,579		125,579	
Meals and rooms tax distributions	341,177		341,177	
Highway block grant	135,389		142,110	6,721
Other	1,457		1,457	
	<u>603,602</u>		<u>610,323</u>	<u>6,721</u>
<b>Charges for Services</b>				
Income From Departments				
<i>General Government Services:</i>				
Planning & zoning fees	34,000		12,393	(21,607)
Other	28,500		8,780	(19,720)
<i>Public safety services:</i>				
Police department	61,600		41,412	(20,188)
Ambulance	75,125		78,024	2,899
Fire department	6,500		6,225	(275)
Dispatch	62,000		62,789	789
	<u>267,725</u>		<u>209,623</u>	<u>(58,102)</u>
<b>Miscellaneous</b>				
Sale of municipal property	1,000		19,533	18,533
Interest on investments	50,000		216,353	166,353
Rents of property			11,080	11,080
Cemetery	20,000		18,291	(1,709)
Other	84,966		24,532	(60,434)
	<u>155,966</u>		<u>289,789</u>	<u>133,823</u>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in - Interfund Transfers				
<i>Capital &amp; Noncapital Reserve Funds -</i>				
Ambulance		125,000	125,000	
Building Improvement		13,617	13,617	
Public Works Department		6,712	6,712	
Police Vehicle		23,000	23,000	
Waterfront		50,000	50,000	
Recreation		43,963	43,963	
Fire Department		324,375	324,375	
Revaluation		21,446	21,446	
Aquifer		175,000	175,000	
		<u>783,113</u>	<u>783,113</u>	
Total revenues and other financing sources	<u>5,855,475</u>	<u>783,113</u>	<u>7,054,744</u>	<u>416,156</u>
Unreserved Fund Balance Used to Reduce Tax Rate	<u>555,000</u>			
Total revenues and use of fund balance	<u>6,410,475</u>			

Schedule D1b  
TOWN OF NEWMARKET, NEW HAMPSHIRE  
General Fund  
Detailed Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended June 30, 2006

all numbers are expressed in American Dollars

	Voted Appropriations	Reserves and RSA 31:95-b Authorizations	Expenditures Net of Refunds	(Over) Under Budget
<b>EXPENDITURES</b>				
<b>Current</b>				
General Government				
Executive	197,975		187,602	10,373
Election, Registration & Vital Statistics	133,893		131,760	2,133
Financial Administration	217,407		217,241	166
Revaluation of Property	57,485		55,217	2,268
Legal Expenses	52,500		81,900	(29,400)
Employee Benefits	928,598		900,860	27,738
Planning and Zoning	92,885		95,574	(2,689)
General Government Buildings	256,300		299,145	(42,845)
Cemeteries	29,730		30,057	(327)
Insurance, not otherwise allocated	59,000		58,690	310
Merit pay pool	35,500			35,500
	2,061,273	-	2,058,046	3,227
Public safety				
Police Department	1,093,551		997,877	95,674
Fire Department	174,070		172,377	1,693
Building Inspection (code enforcement)	74,885		75,439	(554)
Emergency management	1,900		1,900	-
	1,344,406	-	1,247,593	96,813
Highways and streets				
Administration	369,802		346,870	22,932
Highways and streets	124,144		102,708	21,436
Bridges	100			100
Street Lighting	29,000		31,778	(2,778)
Other	213,823		243,178	(29,355)
	736,869	-	724,534	12,335
Welfare				
Administration & Direct Assistance	121,436		118,651	2,785
Social Service Agencies	47,360		47,360	-
	168,796	-	166,011	2,785
Culture and recreation				
Patriotic Purposes	1,800			1,800
Other	55,867		57,424	(1,557)
	57,667	-	57,424	243
Conservation				
Conservation Commission	1,070		1,070	-
	1,070	-	1,070	-
Economic development				
Administration	11,000		4,670	6,330
	11,000	-	4,670	6,330
Debt service				
Principal of long-term debt	100,000		100,000	-
Interest expense - long-term debt	79,800		79,800	-
Interest expense - tax anticipation notes	120,000	(120,000)		-
	299,800	(120,000)	179,800	-
Facilities acquisition and construction				
Land and Improvements:				
Leo Landroche Field repairs		14,180	14,180	-
Machinery, vehicles & equipment				
Public Works	4,500		4,500	-
Ladder Truck		50,000	50,000	-
Fire Truck Tanker		324,375	324,375	-
Engine		19,000	19,000	-
Ambulance	125,000		125,000	-
Police Vehicle	30,000	23,000	53,000	-
Buildings				



Schedule D1b  
TOWN OF NEWMARKET, NEW HAMPSHIRE  
General Fund

*Detailed Statement of Appropriations, Expenditures and Encumbrances*  
For the Fiscal Year Ended June 30, 2006

*all numbers are expressed in American Dollars*

	Voted	Reserves and	Expenditures	(Over)
	Appropriations	RSA 31:95-b Authorizations	Net of Refunds	Under Budget
Fuel Pump System- Highway	60,000		60,000	-
Town Hall		8,042	8,042	-
Recreation		5,575	5,575	-
Drainage	20,500	6,712	13,022	14,190
Improvements other than buildings				
Irrigation		7,783	7,783	-
Flood Expenses			2,009	(2,009)
Paving	303,021		303,021	-
Cemetery Fence	60,000		60,000	-
Telecommunication	74,463		39,766	34,697
Recreation Facilities	15,000		15,000	-
ISO Facilities	27,365		27,365	-
Fiber Network		125,000	125,000	-
Survey		3,000	3,000	-
Revaluation		21,446	21,446	-
	719,849	608,113	1,281,084	46,878
OTHER FINANCING USES				
Operating transfers out - Interfund transfers				
<i>Special revenue</i>				
Newmarket Public Library	234,798		234,298	500
<i>Capital &amp; Noncapital Reserves:</i>				
<i>Capital Reserves</i>				
Ambulance	28,802		28,802	-
Public Works	73,000		73,000	-
Fire Department	65,357		65,357	-
Library	10,380		10,380	-
Downtown Redevelopment	29,500		29,500	-
Recreational Facility	106,400		106,400	-
Waterfront Improvements	25,000		25,000	-
Police vehicles	13,333		13,333	-
Ladder Truck	50,000		50,000	-
<i>Noncapital Reserves:</i>				
CDBG Grant	50,000		50,000	-
Open Space		175,000	175,000	-
Fire Department		120,000	120,000	-
Municipal Transportation			19,965	(19,965)
<i>Business-type Funds:</i>				
Solid Waste	154,376		154,376	-
Recreation	168,799		168,779	20
	1,009,745	295,000	1,324,190	(19,445)
	6,410,475	783,113	7,044,422	149,166

Schedule D2a  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Balance Sheet*  
*Special Revenue Funds*  
June 30, 2006

*All numbers are expressed in American Dollars*

	<i>Special Revenue</i>					
	Public Library	Conservation Commission	Drug Forfeiture	Pistol Permits	DARE Grant	Total
<b>ASSETS</b>						
Cash and cash equivalents	52,845	3,597		250	11,281	67,973
Investments	84,651	273,948	2,790	1,949		363,338
Interfund receivable	2,771		1,400	298	5,579	10,048
	140,267	277,545	4,190	2,497	16,860	441,359
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	8,714	3,093				11,807
Accrued Liabilities	5,481					5,481
Interfund payable		55,641				55,641
Deferred revenue		3,597				3,597
	14,195	62,331	-	-	-	76,526
<b>Fund balances:</b>						
Reserved for special purposes, reported in:						
Special revenue funds	126,072	215,214	4,190	2,497	16,860	364,833
	140,267	277,545	4,190	2,497	16,860	441,359

## Schedule D2b

## TOWN OF NEWMARKET, NEW HAMPSHIRE

## Statement of Revenues, Expenditures, and Changes in Fund Balances

## Special Revenue Funds

For the Fiscal Year Ended June 30, 2006

All numbers are expressed in American Dollars

	Special Revenue					Total
	Public Library	Conservation Commission	Drug Forfeiture	Pistol Permits	DARE Grant	
<b>REVENUES</b>						
Taxes		36,250				36,250
Federal support					16,432	16,432
Miscellaneous	11,796	15,165	1,506	654	428	29,549
	11,796	51,415	1,506	654	16,860	82,231
<b>EXPENDITURES</b>						
Current:						
Public safety				312		312
Culture and recreation	235,602					235,602
Conservation		9,887				9,887
	235,602	9,887	-	312	-	245,801
Excess (deficiency) of revenues over (under) expenditures	(223,806)	41,528	1,506	342	16,860	(163,570)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	234,298	(75,000)				234,298
Transfers out	234,298	(75,000)	-	-	-	159,298
Net change in fund balances	10,492	(33,472)	1,506	342	16,860	(4,272)
Fund balances - beginning	115,580	248,686	2,684	2,155		369,105
Fund balances - ending	126,072	215,214	4,190	2,497	16,860	364,833



Schedule D3a  
TOWN OF NEWMARKET, NEW HAMPSHIRE  
Balance Sheet  
Capital Projects Fund  
June 30, 2006

All numbers are expressed in American Dollars

	Main Street Enhancements	Dept. of Justice Federal Equity Sharing	Open Space	Public Works & Fire Department Complex		CDBG Grants	Phase I-Sewer Main Street Project		Water Main Street Project	Downtown Business District	Black Bear Business Park	Total
<b>ASSETS</b>												
Investments	177,799	10,853	247,788							1,935,044		2,371,224
Accounts receivable	20,008											20,008
Interfund receivable	275,656		360,644				187,388		520,263	961,102		2,305,000
	473,463	10,853	608,432	-		-	187,388		520,263	2,896,146	-	4,696,524
<b>LIABILITIES AND FUND BALANCES</b>												
Liabilities:												
Accounts payable	45,628		416								628	46,672
Contracts payable	9,606											9,606
Retainage payable	10,633					12,629						23,262
Interfund payable				1,480,000		94,855					96,714	1,671,569
	65,867	-	416	1,480,000		107,484	-		-	-	97,342	1,751,115
<b>Fund balances:</b>												
Reserved for:												
Special purposes, reported in:												
Capital project funds	407,596	10,853	608,016	(1,480,000)		(107,484)	187,388		520,263	2,896,146	(97,342)	2,945,446
	473,463	10,853	608,432	-		-	187,388		520,263	2,896,146	-	4,696,524

Schedule D3b  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances*  
 Capital Projects Fund  
 For the Fiscal Year Ended June 30, 2006

*All numbers are expressed in American Dollars*

	Capital Projects									
	Main Street Enhancements	Dept. of Justice Federal Equity Sharing	Open Space	Public Works & Fire Department Complex	CDBG Grants	Phase I-Sewer Main Street Project	Water Main Street Project	Downtown Business District	Black Bear Business Park	Total
REVENUES										
Taxes								713,762	131,872	845,634
Federal support	56,741		689,895		347,538			73,376	29,700	347,538
Miscellaneous	56,741	-	689,895	-	347,538	-	-	787,138	161,572	849,712
										2,042,884
EXPENDITURES										
Debt service:										
Principal								75,000		75,000
Interest								59,850		59,850
Capital outlay:										
Real property acquisition			859,680							859,680
Architectural/engineering	71,396				505,022	4,816	10,130			591,364
Construction	206,081		71,500			26,482	22,635	261,082	139,427	727,207
Equipment & furnishings								30,018		30,018
Project administration			23,040							23,040
	277,477	-	954,220	-	505,022	31,298	32,765	425,950	139,427	2,366,159
	(220,736)	-	(264,325)	-	(157,484)	(31,298)	(32,765)	361,188	22,145	(323,275)
Excess (deficiency) of revenues over (under) expenditures										
OTHER FINANCING SOURCES (USES)										
Transfers in	405,337		250,000	120,000	50,000	200,340	538,245			1,563,922
	405,337	-	250,000	120,000	50,000	200,340	538,245	-	-	1,563,922
Net change in fund balances	184,601	-	(14,325)	120,000	(107,484)	169,042	505,480	361,188	22,145	1,240,647
Fund balances - beginning (restated)	222,995	10,853	622,341	(1,600,000)		18,346	14,783	2,534,958	(119,487)	1,704,789
Fund balances - ending	407,596	10,853	608,016	(1,480,000)	(107,484)	187,388	520,263	2,896,146	(97,342)	2,945,436

Schedule D4a  
**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Balance Sheet*  
*Capital and Noncapital Reserves*  
June 30, 2006

*All numbers are expressed in American Dollars*

	<i>Expendable Trusts</i>		<b>Total</b>
	<b>Capital &amp; Noncapital Reserves</b>	<b>Health Trust</b>	
<b>ASSETS</b>			
Cash and cash equivalents	2,854,455		2,854,455
Interfund receivable	50,000		50,000
Other receivables	450		450
	<u>2,904,905</u>	<u>-</u>	<u>2,904,905</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Interfund payable	1,168,485	363,365	1,531,850
	<u>1,168,485</u>	<u>363,365</u>	<u>1,531,850</u>
Fund balances:			
Reserved for:			
Special purposes, reported in:			
Expendable Trusts	1,736,420		1,736,420
Unreserved(deficit), reported in:			
Expendable Trusts		(363,365)	(363,365)
	<u>1,736,420</u>	<u>(363,365)</u>	<u>1,373,055</u>
	<u>2,904,905</u>	<u>-</u>	<u>2,904,905</u>



**TOWN OF NEWMARKET, NEW HAMPSHIRE***Statement of Revenues, Expenditures, and Changes in Fund Balances***Capital and Noncapital Reserves**

For the Fiscal Year Ended June 30, 2006

*All numbers are expressed in American Dollars*

	<i>Expendable Trusts</i>		
	<b>Capital &amp; Noncapital Reserves</b>	<b>Health Trust</b>	<b>Total</b>
<b>REVENUES</b>			
Charges for services		782,690	782,690
Miscellaneous	98,148		98,148
	<u>98,148</u>	<u>782,690</u>	<u>880,838</u>
<b>EXPENDITURES</b>			
Current:			
General government		756,962	756,962
Capital outlay - Fund purposes	147		147
	<u>147</u>	<u>756,962</u>	<u>757,109</u>
Excess (deficiency) of revenues over (under) expenditures	<u>98,001</u>	<u>25,728</u>	<u>123,729</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	421,737		421,737
Transfers out	(1,188,450)		(1,188,450)
	<u>(766,713)</u>	<u>-</u>	<u>(766,713)</u>
Net change in fund balances	(668,712)	25,728	(642,984)
Fund balances - beginning	<u>2,405,132</u>	<u>(389,093)</u>	<u>2,016,039</u>
Fund balances(deficits) - ending	<u>1,736,420</u>	<u>(363,365)</u>	<u>1,373,055</u>

**TOWN OF NEWMARKET, NEW HAMPSHIRE**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*

For the Fiscal Year Ended June 30, 2006

*All amounts are expressed in American Dollars*

	Beginning Balance	Additions	Deductions	Ending Balance
<b>ASSETS</b>				
Cash and equivalents	603,644	377,593	773	980,464
Investments	426,300	114,344	4,684	535,960
	1,029,944	491,937	5,457	1,516,424
<b>LIABILITIES</b>				
Agency deposits:				
Newmarket School District				
<i>Capital Reserve Funds:</i>				
School Account	550,829	326,741		877,570
School Repair and maintenance fund		50,966		50,966
School Technology Fund		505		505
School Special Education Fund		50,966		50,966
Newmarket School Improvement	6	451		457
Developers' Performance Bonds	52,809	1,371	773	53,407
Employee Benefit Plan Assets:				
Section 457 Deferred Compensation Plan ~ <i>ICMA</i>	284,283	60,937		345,220
Section 457 Deferred Compensation Plan ~ <i>Nationwide</i>	142,017		4,684	137,333
	1,029,944	491,937	5,457	1,516,424

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2006 - 12/31/2006

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2006000046	LANE, EARL V	NEWMARKET, NH	FLENARD, CAROL L	NEWMARKET, NH	NEWMARKET	MASON	01/01/2006
2006000065	LAPIERRE, GREGORY C	NEWMARKET, NH	TORRES, MARILYN	NEWMARKET, NH	NEWMARKET	NEWMARKET	01/06/2006
2006000215	HOLLINRAKE, TYLER D	NEWMARKET, NH	PLANTE, CATHY M	NEWMARKET, NH	NEWMARKET	NEWMARKET	01/15/2006
2006000404	HOLLAND, ERIC R	NEWMARKET, NH	HARTFORD, ANGELA A	NEWMARKET, NH	NEWMARKET	DOVER	02/03/2006
2006000524	RICHARDSON, JEFFREY A	NEWMARKET, NH	DAVIS, SHARON M	NEWMARKET, NH	NEWMARKET	FREMONT	02/11/2006
2006000741	MELLO, DANIEL	RYE, NH	HOBIN, JENNIFER U	NEWMARKET, NH	NEWMARKET	GREENLAND	03/05/2006
2006000760	TWITCHELL, JAKE E	NEWMARKET, NH	BAKER, KATHERINE L	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	03/07/2006
2006000886	MARCOUX, MICHAEL J	NEWMARKET, NH	BONNER, JANICE R	NEWMARKET, NH	RAYMOND	EPING	03/15/2006
2006001016	REID, ROBERT A	NEWMARKET, NH	ALLEN, KIMBERLEY A	NEWMARKET, NH	NEWMARKET	ROCHESTER	03/24/2006
2006000971	HOFFMAN, ERIC R	NEWMARKET, NH	CARMODY, SARAH M	NEWMARKET, NH	DURHAM	NEWMARKET	03/25/2006
2006001416	HALL, JOSHUA H	BOISE, ID	SMITH, ALICIA R	NEWMARKET, NH	NEWMARKET	NEW DURHAM	04/16/2006
2006001325	MORSE, LAWRENCE E	NEWMARKET, NH	SWAZEY, BARBARA K	NEWMARKET, NH	NEWMARKET	NEW CASTLE	04/20/2006
2006001417	WARD, CARL H	NEWMARKET, NH	WARBURTON, MARY JANE	NEWMARKET, NH	NEWMARKET	HAMPTON	04/22/2006
2006001436	DOSSETT, BRIAN J	NEWMARKET, NH	CHANDLER, LAURA J	NEWMARKET, NH	GILFORD	CONCORD	04/26/2006
2006001547	BELANGER, JR P	NEWMARKET, NH	PARKER, SARAH L	NEWMARKET, NH	DOVER	PORTSMOUTH	04/29/2006
2006001618	JOHNSON, MARK P	NEWMARKET, NH	WAJDA, MARY J	NEWMARKET, NH	NEWMARKET	GREENLAND	05/05/2006
2006001714	PRINGLE, JAMES M	NEWMARKET, NH	IVCEVIC, ZORANA	NEWMARKET, NH	NEWMARKET	DURHAM	05/13/2006
2006002173	GRIMES, DOUGLAS E	NEWBURG, MD	BOGAN, AUBREY L	NEWMARKET, NH	NEWMARKET	ROCHESTER	05/27/2006
2006002187	LEBRUN, MICHAEL S	NEWMARKET, NH	PEREIRA, KRISTAL L	NEWMARKET, NH	NEWMARKET	HAMPTON	05/30/2006
2006002682	WARK, RALPH M	NEWMARKET, NH	FALLON, PHYLLIS G	NEWMARKET, NH	DURHAM	DURHAM	06/09/2006
2006002774	GIUSTI, JOSEPH W	NEWMARKET, NH	WISEMAN, LINDSAY S	NEWMARKET, NH	NEWMARKET	RAYMOND	06/16/2006
2006003135	RAYMOND, DALE H	NEWMARKET, NH	TOWNSEND, NICOLE M	NEWMARKET, NH	NEWMARKET	EXETER	06/17/2006
2006002913	BERNIER, THOMAS W	NEWMARKET, NH	TRAFTON, KRISTIN M	NEWMARKET, NH	NEWMARKET	NEWMARKET	06/17/2006
2006002949	REMILLARD, KEITH D	NEWMARKET, NH	CONNOR, BRIDGET C	NEWMARKET, NH	NEWMARKET	NEWMARKET	06/17/2006
2006003131	MORRISON, PATRICK W	NEWMARKET, NH	MURPHY, KELLY B	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	06/24/2006
2006002990	PAPPAJOHN, TIMOTHY J	STRATHAM, NH	SMITH, SANDRA S	NEWMARKET, NH	NEWMARKET	SURRY	06/24/2006
2006003136	ECKARD, GARY A	NEWMARKET, NH	STEVENSON, PATRICIA J	NEWMARKET, NH	NEWMARKET	NEWMARKET	06/24/2006
2006003207	FROST, ADAM M	NEWMARKET, NH	BIRD, MARNIE R	NEWMARKET, NH	NEWMARKET	NEWMARKET	06/24/2006
2006003411	AUCLAIR, JOSHUA W	NEWMARKET, NH	LANDRY, BRIANNE R	NEWMARKET, NH	NEWMARKET	RYE	07/02/2006
2006003707	ORCUTT, RONALD R	NEWMARKET, NH	RICHARDSON, ROBIN M	NEWMARKET, NH	NEWMARKET	DURHAM	07/08/2006
2006003708	EDWARDS, JEFFREY L	NEWMARKET, NH	DESJARDINS, DEBORAH G	NEWMARKET, NH	NEWMARKET	EXETER	07/08/2006
2006003709	LI, ZHENGMAO	NEWMARKET, NH	CHEN, YU-CHEN	NEWMARKET, NH	NEWMARKET	ROCHESTER	07/08/2006
2006003790	BROWN, ERIC B	NEWMARKET, NH	JOHNSON, AMY E	NEWMARKET, NH	PORTSMOUTH	PORTSMOUTH	07/08/2006
2006004023	DIXON, DAMIAN P	CONCORD, NH	CALDERAN, REBECCA A	NEWMARKET, NH	BOSCOWEN	CONCORD	07/13/2006
2006003992	KILIAN, PAUL B	NEWMARKET, NH	NADLER, MERIBA M	NEWMARKET, NH	EXETER	NEWMARKET	07/15/2006
2006004292	SMITH, GEOFFREY P	NEWMARKET, NH	BROOKS, TASHA L	NEWMARKET, NH	ROCHESTER	ROCHESTER	07/22/2006



**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT MARRIAGE REPORT**

01/01/2006 - 12/31/2006

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2006004363	HOWLETT, CHRISTOPHER	NEWMARKET, NH	HAMBLEN, MELISSA	NEWMARKET, NH	NEWMARKET	NEWMARKET	07/22/2006
2006004364	NOGA, ADAM J	NEWMARKET, NH	DALY, SHANNON B	NEWMARKET, NH	NEWMARKET	LEE	07/22/2006
2006004497	MAXWELL, DAVID A	NEWMARKET, NH	DAVID, MEGAN D	NEWMARKET, NH	NEWMARKET	NOTTINGHAM	07/22/2006
2006004750	SAVILLE, ROBERT J	NEWMARKET, NH	SIRIROJNANANONT, NUTVEEN	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/03/2006
2006004932	LEMAY, RAYMOND A	MANCHESTER, NH	RICARD, KIM A	NEWMARKET, NH	MANCHESTER	MANCHESTER	08/05/2006
2006005141	CROCKETT, JOSEPH A	NEWMARKET, NH	BRANNOCK, KIMBERLY K	NEWMARKET, NH	PORTSMOUTH	HAMPTON FALLS	08/12/2006
2006005359	AYOTTE, KENNETH C	NEWMARKET, NH	TOZZOLI, NICHOLE S	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/19/2006
2006005560	KLINE, RYAN L	NEWMARKET, NH	CRUZ, CARMEN A	NEWMARKET, NH	NEWMARKET	WOLFEBORO	08/19/2006
2006005797	BERNARD, THOMAS S	NEWMARKET, NH	MITZEL, LISA M	NEWMARKET, NH	NEWMARKET	LEE	08/26/2006
2006006062	NIEMANN, JAMES M	NEWMARKET, NH	ABORN, JULIE M	NEWMARKET, NH	NEWMARKET	RINDGE	09/02/2006
2006005982	BURKE, JOHN H	NEWMARKET, NH	LEWIS, JENNIFER L	EPPING, NH	EPPING	EPPING	09/03/2006
2006006069	CHANATHAPHO, BOUNLIENE	NEWMARKET, NH	TULLY, LISA A	NEWMARKET, NH	NEWMARKET	NEWMARKET	09/07/2006
2006006352	OBORG, BENTON J	NEWMARKET, NH	SMITH, MELANIE S	NEWMARKET, NH	NEWMARKET	WOLFEBORO	09/09/2006
2006006354	CULVERHOUSE, MATTHEW S	NEWMARKET, NH	HAMANN, JESSICA L	NEWMARKET, NH	NEWMARKET	ROCHESTER	09/09/2006
2006006355	BROWN, JASON A	NEWMARKET, NH	WOOD, MELISSA	NEWMARKET, NH	NEWMARKET	BARRINGTON	09/09/2006
2006006812	SEMPRINI, MICHAEL J	NEWMARKET, NH	ROUSSEAU, NICOLE D	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	09/16/2006
2006006464	MATTHYS, DAVID H	NEWMARKET, NH	SCHACHT, TRACI L	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	09/16/2006
2006006531	THIBODEAU, MATTHEW R	NEWMARKET, NH	SADDLER, MEREDITH E	NEWMARKET, NH	NEWMARKET	EXETER	09/16/2006
2006006964	BLAIR, GARRETT J	NEWMARKET, NH	STEVENS, MONIQUE A	NEWMARKET, NH	NEWMARKET	NEWBURY	09/23/2006
2006006857	MOSHER, KEVIN L	NEWMARKET, NH	SWEET, JILL L	NEWMARKET, NH	EXETER	PORTSMOUTH	09/23/2006
2006007032	DORNBLUT, SONKE	NEWMARKET, NH	DIPERRI, DONNA M	NEWMARKET, NH	NEWMARKET	NEWMARKET	09/23/2006
2006007145	BROWN, CASEY J	NEWMARKET, NH	ALVAREZ, CRYSTAL A	NEWMARKET, NH	NEWMARKET	NEWMARKET	09/30/2006
2006007886	HILL, SCOTT A	NEWMARKET, NH	WOLZ, CYNTHIA L	NEWMARKET, NH	DURHAM	DURHAM	10/14/2006
2006008150	JONES, KEITH M	NEWMARKET, NH	MONASTIERO, JENNIFER L	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	10/21/2006
2006008232	CWYNAR, THOMAS S	NEWMARKET, NH	WOOD, HEIDI C	NEWMARKET, NH	NEWMARKET	NASHUA	10/29/2006
2006008374	MULLIGAN, BILLIE A	NEWMARKET, NH	BRADFORD, PAMELA M	NEWMARKET, NH	NEWMARKET	NEWMARKET	11/02/2006
2006008406	FRENCH, ERIC J	NEWMARKET, NH	CHARITY, AMANDA L	NEWMARKET, NH	NEWMARKET	HENNIKER	11/04/2006
2006008569	LEES, DENNIS A	NEWMARKET, NH	COSTER, STEPHANIE S	NEWMARKET, NH	NEWMARKET	DURHAM	11/11/2006
2006008729	BENTLEY, DEREK J	NEWMARKET, NH	BEACHARD, CATHERINE E	RAYMOND, NH	NEWMARKET	NEWMARKET	11/25/2006
2006008730	TAYLOR, ROBERT M	DOLGEVILLE, NY	MURRAY, LORIE	NEWMARKET, NH	NEWMARKET	BRENTWOOD	11/25/2006
2006008817	TATARCZUK, PHILLIP E	NEWMARKET, NH	FLORENTINO, KERRY L	NEWMARKET, NH	NEWMARKET	EXETER	12/01/2006
2006008943	CENNAMI, FRANCIS D	NEWMARKET, NH	KENNY, CATRINA A	NEWMARKET, NH	NEWMARKET	HAMPTON	12/09/2006
2006008961	KEITH, MARK S	NEWMARKET, NH	COCHRAN, CAROL A	NEWMARKET, NH	NEWMARKET	DURHAM	12/09/2006
2006008944	MACMILLAN, ROLAND L	NEWMARKET, NH	CIESLA, BRENDA L	HAMPTON, NH	NEWMARKET	SALEM	12/11/2006
2006009111	MCCLOSKEY, MATTHEW W	NEWMARKET, NH	WALTER, MICHELLE R	NEWMARKET, NH	NEWMARKET	EPPING	12/16/2006
2006009118	WHITE, JEFFREY G	NEWMARKET, NH	D'ODVIO, JANE E	NEWMARKET, NH	NEWMARKET	NEWMARKET	12/23/2006

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2006 - 12/31/2006

-- NEWMARKET --

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2006009113	CHANTHILATH,SALAO .	NEWMARKET,NH	CHANTHAPHO,VIENGXAY	NEWMARKET,NH	NEWMARKET	NEWMARKET	12/27/2006
2006009279	ROBICHAUD,KENNETH D	NEWMARKET,NH	FERREIRA,ERIKA L	NEWMARKET,NH	NEWMARKET	NEWMARKET	12/31/2006
Total number of records							74

DEPARTMENT OF STATE

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2006-12/31/2006

--NEWMARKET--

SFN	Child's Name	Date Of Birth	Place Of Birth	Father's Name	Mother's Name
2006000959	GRANDMAISON,ANNEMARIE ROSE	01/09/2006	EXETER,NH	GRANDMAISON,EDWARD	ALDRICH,JESSICA
2006000954	RACZEK,ORION MICHAEL	01/10/2006	EXETER,NH	RACZEK,JOHN	RACZEK,LYNDA
2006000361	NOLAN,SAMUEL DRAKE	01/12/2006	PORTSMOUTH,NH	NOLAN,JONATHAN	NOLAN,LAURA
2006000492	HYLES,KOLE ZACHARY	01/16/2006	PORTSMOUTH,NH	HYLES,KIRT	HYLES,KIMBERLY
2006000797	SANTIAGO,GABRYLLE NOELANI	01/16/2006	EXETER,NH	SANTIAGO,MANUEL	SANTIAGO,MIRIAM
2006001445	VERHELLE,KENNETH JAMES	01/31/2006	EXETER,NH	VERHELLE,MATTHEW	VERHELLE,ASHLEY
2006001123	SHIELDS,AIDAN CONWAY	02/03/2006	DOVER,NH	SHIELDS,WALTER	SHIELDS,COLLEEN
2006001179	FOGG,LUCA HENRY ANGELO	02/03/2006	MANCHESTER,NH	FOGG,MARK	DI PALMA,FEDERICA
2006001287	BAKER,EMMA LEE	02/03/2006	PORTSMOUTH,NH	BAKER,PAUL	GORDON,MELISSA
2006001457	THAMIL,PRANAV	02/04/2006	PORTSMOUTH,NH	DHANDAPANI,THAMIL SELVAN	SELVARAJ,BHUVANESWARI
2006001414	DOWD,KAYLEIGH ELIZABETH	02/08/2006	PORTSMOUTH,NH	DOWD,MICHAEL	DOWD,DAYSHA
2006002083	CHO,LUUKAS SONGYOON	02/09/2006	PORTSMOUTH,NH	CHO,JOON HYUNG	CHO,DESIREE
2006001514	EVANS,WILLIAM JOHN	02/13/2006	EXETER,NH	EVANS,IAN	EVANS,SHAWNA
2006001921	IADELUCA,SOFIA VIVIANA	02/14/2006	PORTSMOUTH,NH	IADELUCA,ROBERT	IADELUCA,JO-ANNE
2006002316	WOOD,PAIGE MADISON	02/17/2006	EXETER,NH	WOOD,TIMOTHY	WOOD,DARCI
2006001956	NASH,CAMERON PAUL	02/21/2006	PORTSMOUTH,NH	NASH,CHRISTIAN	BOULANGER,ELISSA
2006001967	LEONARD,KAYLEE MARIE	02/22/2006	PORTSMOUTH,NH	LEONARD,ROBERT	VIGNOLA,CHRISTINA
2006002258	VALCANCICK,AIDEN JOHN	02/25/2006	PORTSMOUTH,NH	VALCANCICK,JOSEPH	VALCANCICK,AMY
2006002165	OXFORD,COHEN WILLIAM	03/03/2006	PORTSMOUTH,NH	OXFORD,TOM	OXFORD,COLLEEN
2006002259	SWEITZER,PARKER WARREN	03/03/2006	DOVER,NH	SWEITZER,MATTHEW	WARREN SWEITZER,LINDSEY
2006003130	CONNORS,KATE ELIZABETH	03/04/2006	PORTSMOUTH,NH	CONNORS,DANIEL	WALLANG,ANNIE
2006002526	SHUPE,JULIA RAY	03/12/2006	EXETER,NH	SHUPE,WILLIAM	SHUPE,JENNIFER
2006003589	CLARK,TYLER JAMES	03/13/2006	PORTSMOUTH,NH	CLARK,THOMAS	WHIRIALA,CHERRI
2006003786	BELL,OLIVIA CATHERINE	03/18/2006	EXETER,NH	BELL,PATRICK	BELL,AMY
2006003668	HERNANDEZ,KYLER EVAN	03/20/2006	EXETER,NH	HERNANDEZ,WILLIAM	MEATTEY,AMY
2006003789	FOLTZ,ALEXANDER MASON	03/21/2006	EXETER,NH	FOLTZ,DAVID	FOLTZ,THERESA
2006003257	CURTIN,EMMY DELANO	03/21/2006	EXETER,NH	CURTIN,MICHAEL	CORNWELL,JESSICA
2006003298	SERVERIUS,KAYLA MARIE	03/26/2006	PORTSMOUTH,NH	SERVERIUS,JAMES	KATKIN,TRISHA
2006003911	CORCORAN,BRADY PEARCE	03/27/2006	PORTSMOUTH,NH	CORCORAN,DONALD	CORCORAN,NICOLE
2006004191	CLAIRMONT,ZAYDA JEAN	03/28/2006	EXETER,NH	CLAIRMONT,PETER	CLAIRMONT,KIMBERLY
2006003470	BALLARD,WILLIAM ROBERT	03/29/2006	EXETER,NH	BALLARD,PETER	BALLARD,EMILY
2006004390	PERRY,JULIAN CAHILL	03/31/2006	PORTSMOUTH,NH	PERRY,DAN	PERRY,EMILY
2006004640	HYVARI,LAURA JANE	04/08/2006	EXETER,NH	HYVARI,DAVID	HYVARI,HEATHER
2006004349	SUNDAR,RAHUL	04/17/2006	EXETER,NH	SUBBIAH,SOMASUNDARAM	PIRAMANAYAGAM,KIRUTHIKA
2006004323	PRENDERGAST,JOHN RAYMOND	04/28/2006	PORTSMOUTH,NH	PRENDERGAST,KEVIN	PRENDERGAST,KATHLYN
2006004313	BEGIN,JAXEN ALEXANDER	04/28/2006	PORTSMOUTH,NH	BEGIN,MATTHEW	HOWARD,JENNIFER
2006005360	NASH,TRISTAN	04/29/2006	DOVER,NH	NASH,JASON	SEWALL,DANIELLE
		05/03/2006	NEWMARKET,NH		



DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2006-12/31/2006

--NEWMARKET--

SFN	Child's Name	Date Of Birth	Place Of Birth	Father's Name	Mother's Name
2006004976	DUBE, REAGAN NOEL	05/08/2006	EXETER, NH	DUBE, RICHARD	DUBE, ERIN
2006006927	ROSS, ANDREW THOMAS	05/11/2006	EXETER, NH		GOULD, GINA
2006005410	SOUKASEUM, BRUCE	05/14/2006	EXETER, NH	SOUKASEUM, CHANTHASONE	SOUKASEUM, VIENGSAVANH
2006005518	HARTMAN, MADELYN ANN	05/15/2006	EXETER, NH	HARTMAN, DANIEL	LYON, ALYNNA
2006005971	PUCHLOPEK, LOGAN JOHN	05/26/2006	EXETER, NH		PUCHLOPEK, ERICA
2006005774	BERNARD, LUCY DIANE	05/26/2006	EXETER, NH	BERNARD, THOMAS	MINNIS, SARAH
2006005972	MORLEY, KYLEIGH ANN	05/27/2006	EXETER, NH	MORLEY, WILLIAM	LAROCHE, CHERI
2006005975	STOCKWELL, MARISSA RAE	05/31/2006	EXETER, NH	STOCKWELL, JONATHAN	STOCKWELL, JEAN
2006005529	RICARD, KAYA ROSE	05/31/2006	DOVER, NH	RICARD, JOHN	JONES, KIRSTEN
2006006459	ROWE, JACKSON THOMAS	06/04/2006	EXETER, NH	ROWE, SCOTT	ROWE, LONI
2006006527	BHATTACHARJEE, ANONNA	06/12/2006	DOVER, NH	BHATTACHARJEE, SUDIP	BHATTACHARJEE, JAYATI
2006006163	AMBROGIO, CHARLIE MICHAEL	06/12/2006	PORTSMOUTH, NH	AMBROGIO, MICHAEL	AMBROGIO, ALISON
2006006171	SHELTON, ASHLEY MCINNIS	06/14/2006	PORTSMOUTH, NH	SHELTON, TYRONE	MCINNIS SHELTON, KIMBERLEY
2006006724	ZHU, SOPHIE YAO	06/20/2006	EXETER, NH	ZHU, LIANG	XU, LE
2006006432	LIN, KAYLEY QI	06/22/2006	DOVER, NH	LIN, CHUN	LIAN, MEI
2006007115	WEICK, EMMA ROSE	06/26/2006	EXETER, NH	WEICK, RICHARD	WEICK, JAN
2006006980	DILLIP, SOUMYAN	06/29/2006	PORTSMOUTH, NH	BEHERA, DILLIP	BEHERA, PRIYA
2006006918	BARNES, LOGAN CHRISTOPHER	06/29/2006	PORTSMOUTH, NH	BARNES, CHRIS	BARNES, SHARON
2006007264	STEFANOWICZ, OWEN JOSEPH	07/01/2006	EXETER, NH	STEFANOWICZ, CHAD	COLE, DENISE
2006007260	HOFFMAN, VICTORIA LYNN ANN	07/01/2006	EXETER, NH	HOFFMAN, ERIC	HOFFMAN, SARAH
2006007008	MORAN, CAMDEN STEPHEN	07/05/2006	PORTSMOUTH, NH	MORAN, PHILIP	MORAN, BROOKE
2006007117	DIXON, LOGAN PRESCOTT	07/08/2006	PORTSMOUTH, NH	DIXON, DANA	DIXON, LINDSAY
2006007766	MAGURK, GRACE KENYON	07/08/2006	EXETER, NH	MAGURK, MICHAEL	NEWMAN, KIMBERLY
2006007777	HAN, CINDY HONG	07/09/2006	EXETER, NH	HAN, HAIBING	WANG, YUDI
2006007407	FORTIER, BARIS PIERRE	07/09/2006	EXETER, NH	FORTIER, MARC	CELIKOL, YESIM
2006007410	PHACHANH, ZANDER CAGE	07/10/2006	EXETER, NH	PHACHANH, DAO	PHONGPHILA, AE
2006007955	EDGERLY, MAKAYLA HARKINS	07/15/2006	EXETER, NH	EDGERLY, DANIEL	HARKINS, RACHEL
2006007894	KLINETOBE, KATHRYN LILY	07/18/2006	EXETER, NH	KLINETOBE, MICHAEL	KLINETOBE, JANICE
2006009558	RICHARDSON, KAYLEE LOUISE	07/23/2006	EXETER, NH	RICHARDSON, JEFFREY	RICHARDSON, SHARON
2006008546	WEHRWEIN, CADEN MCLEAN	07/28/2006	EXETER, NH	WEHRWEIN, JOSHUA	WEHRWEIN, MELANIE
2006008858	NORASING, LEO SING	08/01/2006	EXETER, NH	NORASING, VETHANA	BOUALAPHET, VEUNTHONG
2006008411	DALY, JACK PATRICK	08/03/2006	PORTSMOUTH, NH	DALY, PATRICK	DALY, KIMBERLEY
2006008530	GOODMAN, EMMETT THOMAS	08/04/2006	PORTSMOUTH, NH	GOODMAN, ERIC	GOODMAN, ANGELIQUE
2006009018	RICHARDS, AVERY JULIA	08/08/2006	EXETER, NH	RICHARDS, BRIAN	RICHARDS, JENNIFER
2006009155	WHEELER, ANNABETH RIEVE	08/15/2006	EXETER, NH	WHEELER, CHRISTOPHER	WHEELER, JENNIFER
2006010037	LONG, MAKENZIE MARGARET ELIZABETH	08/24/2006	EXETER, NH		LONG, LOUISE
2006009529	RENSON, ALISON NICOLE	09/03/2006	PORTSMOUTH, NH	BENSON, THOMAS	BENSON, NICOLE

DEPARTMENT OF STATE

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2006-12/31/2006

--NEWMARKET--

SFN	Child's Name	Date Of Birth	Place Of Birth	Father's Name	Mother's Name
2006009599	ALDERSON, ISABELLE BEAN	09/07/2006	DOVER, NH	ALDERSON, RICHARD	ALDERSON, KIMBERLY
2006009923	FISKE, DILLON GEORGE	09/07/2006	PORTSMOUTH, NH	FISKE, GEORGE	FISKE, CHRISTINA
2006010162	UHRIE, BRODY DENNIS	09/07/2006	EXETER, NH	UHRIE, RONALD	UHRIE, SHANNON
2006009994	MEREDITH, LIAM JAMES	09/09/2006	PORTSMOUTH, NH	MEREDITH, IAN	MEREDITH, PAULETTE
2006010165	PHOUBAYKHAM, ADRIANNA VASNA	09/09/2006	EXETER, NH	PHOUBAYKHAM, BOUNLEUA	PHOUBAYKHAM, ANOUSILN
2006010384	FOREST, LOGAN JEREMY	09/16/2006	EXETER, NH	FOREST, JEREMY	FOREST, CANTRECE
2006010266	CORBIN, DELANEY EILEEN	09/16/2006	EXETER, NH	CORBIN, MICHAEL	CORBIN, KRISTIN
2006010529	IOIA, CHELSEY ELIZABETH	09/18/2006	EXETER, NH	IOIA, ANTHONY	TARO, DENISE
2006010506	REMILLARD, SARAH ROSE	09/18/2006	EXETER, NH	REMILLARD, KEITH	REMILLARD, BRIDGET
2006010532	BERNIER, GABRIELLA ANN	09/20/2006	EXETER, NH	BERNIER, THOMAS	BERNIER, KRISTIN
2006010155	HAIRE, MICHAEL ANTHONY	09/22/2006	EXETER, NH		HAIRE, FAITH
2006010448	DOUGLAS, ALEXANDRA ELIZABETH	09/22/2006	DOVER, NH	DOUGLAS, NATHANIEL	DOUGLAS, NIKKI
2006010812	CASEY, KAMRYN MAIREAD	10/02/2006	PORTSMOUTH, NH	CASEY, KRISTOPHER	CASEY, RACHAEL
2006011589	HARRINGTON, JALEN ALEXANDER	10/03/2006	EXETER, NH	HARRINGTON, CHRISTOPHER	HARRINGTON, HEATHER
2006010987	CLOUTIER, EVAN CHARLES	10/03/2006	EXETER, NH	CLOUTIER, COREY	CLOUTIER, CHRISTINA
2006010916	ZERVESKES, DONOVAN FRANCIS	10/04/2006	PORTSMOUTH, NH	ZERVESKES, TROY	ZERVESKES, KELLY
2006010959	LABRANCHE, JARON MICHAEL	10/10/2006	DOVER, NH	LABRANCHE, JASON	LABRANCHE, TASHIA
2006011122	DULAC, COLE BRADLEY	10/11/2006	PORTSMOUTH, NH	DULAC, DAREN	DULAC, LYNN
2006011803	DUHAN, LANDON BOYD	10/12/2006	EXETER, NH	DUHAN, CHRISTOPHER	DUHAN, ERIN
2006011356	INDELICATO, KATHERINE ELIZABETH	10/19/2006	PORTSMOUTH, NH	INDELICATO, ALBERT	INDELICATO, AUDRA
2006011822	SHARE, AVRY LIRON	10/21/2006	EXETER, NH	SHARE, ANDREW	SHARE, ELISA
2006011680	O'NEILL, KENDAL SHEA	10/26/2006	PORTSMOUTH, NH	O'NEILL, RYAN	WALKER, CINDY
2006011777	KIM, SHAUN BRYANT	10/26/2006	DOVER, NH	KIM, PYONG	BRYANT, LIZABETH
2006011917	STACKPOLE, GWENYTH JO	10/30/2006	PORTSMOUTH, NH	STACKPOLE, JEFFREY	STACKPOLE, REBECCA
2006011969	MORRIS, LEAH ALEXIS	11/06/2006	DOVER, NH	MORRIS, CHRISTOPHER	BRUSCO, EMMA
2006012177	CARUSO, DESIREE LEANNA	11/10/2006	PORTSMOUTH, NH	CARUSO, ANTHONY	CARUSO, ISSEMATHE
2006013113	MCLAUGHLIN, CHARLES DAVID	11/11/2006	EXETER, NH	MCLAUGHLIN, JOHN	MCLAUGHLIN, KELLY
2006012579	CARBONNEAU, ANDREW MICHAEL	11/16/2006	PORTSMOUTH, NH	CARBONNEAU, JOHN-MICHAEL	CARBONNEAU, JESSICA
2006012546	CHAN, NATHAN FOX	11/21/2006	EXETER, NH	CHAN, SAM	CHAN, LARU
2006012560	LANKFORD, SOREN REYNOLDS	11/21/2006	EXETER, NH	LANKFORD, PETER	REYNOLDS, KIRSTEN
2006012717	BALDI, BRENDAN JOHN	11/24/2006	PORTSMOUTH, NH	BALDI, JOHN	BALDI, PATRICIA
2006013314	CUTTING, ADA GRACE	12/04/2006	EXETER, NH	CUTTING, ROBERT	CUTTING, JENNIFER
2006013182	CURLEY, VICTORIA ANNE	12/05/2006	PORTSMOUTH, NH	CURLEY, FRED	CURLEY, ELIZABETH
2006013205	MCKENNA, EILIS LILLIAN	12/06/2006	PORTSMOUTH, NH	MCKENNA, ERIC	MCKENNA, DANA
2006013433	EDGERLY, EMMA LOUISE	12/14/2006	PORTSMOUTH, NH	EDGERLY, RICHARD	PATTEN, ROBYN
2006013700	MANNING, LILLIAN ELIZABETH	12/19/2006	PORTSMOUTH, NH	MANNING, STEPHEN	MANNING, AMY
2006013711	MILITELLO, TIMOTHY JACOB	12/19/2006	EXETER, NH	MILITELLO, MICHAEL	MURCH, DIANNA

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2006-12/31/2006

--NEWMARKET--

SFN	Child's Name	Date Of Birth	Place Of Birth	Father's Name	Mother's Name
2006013840	SEIFERT,ANNA MARIE	12/20/2006	PORTSMOUTH,NH	SEIFERT,ROBERT	SEIFERT,KARA
2006013951	ROSSIGNOL,KANYEN GILLE	12/26/2006	EXETER,NH	ROSSIGNOL,ROBERT	ROSSIGNOL,BARBARA
2006013973	SWINERTON GALLOWAY,SOPHIA ELIZAE	12/28/2006	EXETER,NH	GALLOWAY,ALEXANDER	SWINERTON,JESSICA

Total number of records 114





**DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION**

**RESIDENT DEATH REPORT**

01/01/2006-12/31/2006

--NEWMARKET--

SFN	Decedent's Name	Date Of Death	Place Of Death	Father's Name	Mother's Maiden Name
2006000508	DIAZ, HECTOR	01/20/2006	EXETER, NH	DIAZ, HECTOR	PEDRAZA, CECELIA
2006000804	ZOCCHI, DOROTHY	01/31/2006	RYE, NH	ZOCCHI, LUIGI	DETOMASI, PURISSIMA
2006000929	PRIDHAM, DAVID	02/06/2006	EXETER, NH	PRIDHAM, DOUGLAS	COUSINS, ARLINE
2006001309	DUNLOP, MARY	02/20/2006	NEWMARKET, NH	CLARK, JAMES	KING, MARY
2006001341	GROCHMAL, JOHN	02/20/2006	DOVER, NH	GROCHMAL, FRANK	GADOMSKI, ROSALINA
2006001551	CROUCH, PHOEBE	02/26/2006	HAMPTON, NH	TAISEY, G	CHAPIN, JOSEPHINE
2006001570	HADLEY, JILLIAN	02/27/2006	EXETER, NH	HADLEY, DANA	GODDARD, RUTH
2006001629	ALLIS, GLORIA	03/01/2006	NEWMARKET, NH	LANDRY, ADELARD	CORMIER, OLIVE
2006001711	DEMERS, HENRY	03/04/2006	NEWMARKET, NH	DEMERS, ISRAEL	ST CYR, SARAH
2006001795	RHEAULT, ERNEST	03/08/2006	WOLFEBORO, NH	RHEAULT, JEFFREY	LEMELIN, EVA
2006002503	OATES, ROGER	03/30/2006	LEBANON, NH	OATES, FRED	WILSON, DOROTHY
2006002547	CHANTHABOUNE, VIENGKHAM	03/30/2006	NEWMARKET, NH	LUANPHONE, UNKNOWN	UNKNOWN, UNKNOWN
2006002826	DONNARUMA, RALPH	04/11/2006	NEWMARKET, NH	DONNARUMA, RALPH	DIFURIA, LUCY
2006003540	BRITT, ROBERT	05/08/2006	HAMPTON, NH	BRITT, ROBERT	FRANSON, LONA
2006003635	MASON, CONSTANCE	05/13/2006	EXETER, NH	HART, HARRY	CRANDELL, DOROTHY
2006003753	BEHAN, ROBERT	05/15/2006	EXETER, NH	BEHAN, WALTER	CASWELL, RUTH
2006003960	JOHNSON, DEREK	05/24/2006	EXETER, NH	JOHNSON, RICK	CHARITY, GAIL
2006004170	BEAL, KATHLEEN	05/31/2006	NEWMARKET, NH	BEAL JR, ERWIN	SINCLAIR, DOROTHY

DEPARTMENT OF STATE  
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2006-12/31/2006

--NEWMARKET--



SFN	Decedent's Name	Date Of Death	Place Of Death	Father's Name	Mother's Maiden Name
2006004202	PAZDON SR, JOHN	06/02/2006	BRENTWOOD, NH	NECHAVECTH, JACOB	PAZDON, ANNA
2006004394	CHANTHAPHO, BOUALONG	06/09/2006	PORTSMOUTH, NH	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN
2006004409	SHEA SR, OWEN	06/09/2006	NEWMARKET, NH	SHEA, JOHN	DRISCOLL, HONORA
2006004447	BEAULIEU, FLORENCE	06/11/2006	EXETER, NH	BEAUCHESNE, ALBERT	ROUSSEAU, LEDA
2006004618	SCHULTZ, WALTER	06/20/2006	EXETER, NH	SCHULTZ, WALTER	OLITZO, ANNA
2006004810	POPOV, NICHOLAS	06/26/2006	NEWMARKET, NH	POPOV, GEORGE	KAPITANOV, KALIOPI
2006005067	CALDERAN, JAMES	07/05/2006	NEWMARKET, NH	CALDERAN, BRUNO	PICCADACI, JOSEPHINE
2006005071	BOLAND, JOHN	07/07/2006	FREMONT, NH	BOLAND, JOHN	MACDONALD, CECELIA
2006006620	HOWLAND, PETER	09/02/2006	NEWMARKET, NH	HOWLAND, WALTER	KIPP, RUTH
2006007047	SIMMONS, BRIAN	09/18/2006	EXETER, NH	SIMMONS, NEIL	LYLE, BARBARA
2006007754	FLEMING, FRANCIS	10/15/2006	HAMPTON, NH	FLEMING, JAMES	COYNE, MARGARET
2006009435	SZACIK, STANLEY	12/17/2006	FREMONT, NH	SZACIK, STANLEY	SOBOZENSKI, KATHERINE

Total number of records 30

CURBSIDE PICKUP SCHEDULE		6/21/2005
TOWN OF NEWMARKET, NH		
MONDAY	TUESDAY	WEDNESDAY
Barberry Coast	Bennett Way	Alyce Drive
Bass Street	Birch Drive	Ash Swamp Road
Bay Road	Brandon Drive	Bald Hill Road
Bayview Drive	Colonial Drive	Beatrice Lane
Beech Street	Creighton Street	Balsam Way
Beech Street Ext.	Durell Drive	Briallia Circle
Boardman Avenue	Edwin Lane	Camp Lee Road
Carolyn Drive	Exeter Street/Rte. 108	Candice Lane
Cedar Street	Folsom Drive	Channing Way
Central Street	Forbes Road	Doe Farm Lane
Chapel Street	Gerry Avenue	Fogg Circle
Church Street	Great Hill Drive	Fox Hollow
Cushing Road	Great Hill Terrace/Gordon Avenue	Grant Road
Dame Road	Hersey Lane	Hamel Farm Drive
Elder Street	Huckins Drive	Harvest Way
Elm Court	Kimball Way	Heartwood Circle
Elm Street	Ladyslipper Drive	Hersey Lane (Grant Rd. side)
Forest Street	Ledgeview Drive	Hilton Drive
Gilman Avenue	Lita Lane	Jacob's Well Road
Gonet Drive	Maple Street	Johnson Drive
Granite Street	Maplecrest	Joy Farm Lane
Grape Street	Mockingbird Lane	Kielty Drive
Ham Street	Moonlight Drive	Lang's Lane
Ham Street Ext.	Mount Pleasant Street	Lee Hook Road
Lafayette Avenue	New Road	Madison Lane
Lamprey Street	Oak Street	Merrill Lane
Lincoln Avenue	Pond Street	Neal Mill Road
Main Street	Prescott Street	Norton Wood
Mastin Drive	Railroad Avenue	Pendergast Road
Moody Point Road	Sandy Lane	Raymond Lane
Nichols Avenue	Sewall Lane	Schanda Drive
North Main Street	Short Street	Shady Lane
Oak Knoll	South Main Street	Turkey Ridge Road
Packers Falls Road	Stanorm Drive	Wadleigh Falls Road/Rte. 152
Pine Street	Tasker Lane	Wiggin Drive
Piscassic Street	Wadleigh Falls Road/Rte. 152	Winslow Drive
River Street	Young's Lane	
Riverbend Road		
Rock Street		
Salmon Street		
Sanborn Avenue		
Smith-Garrison Road		
South Street		
Spring Street		
Stevens Drive		
Washington Street		
Water Street		
Woods Drive		







