



Town of Newmarket Annual Report



1959-1975

We will Never Forget

For Fiscal Year
ending June 30

2009



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 2009

Memorial Day: Monday, May 31, 2010

Labor Day: Monday, September 6, 2010

(On these holidays the 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.

Town Hall Hours -- Town Hall Hours Monday – Thursday 7:00 am – 5:30 pm
Town Clerk Hours Monday – Thursday 7:00 am - 5:00 pm. Town Hall is closed Fridays.

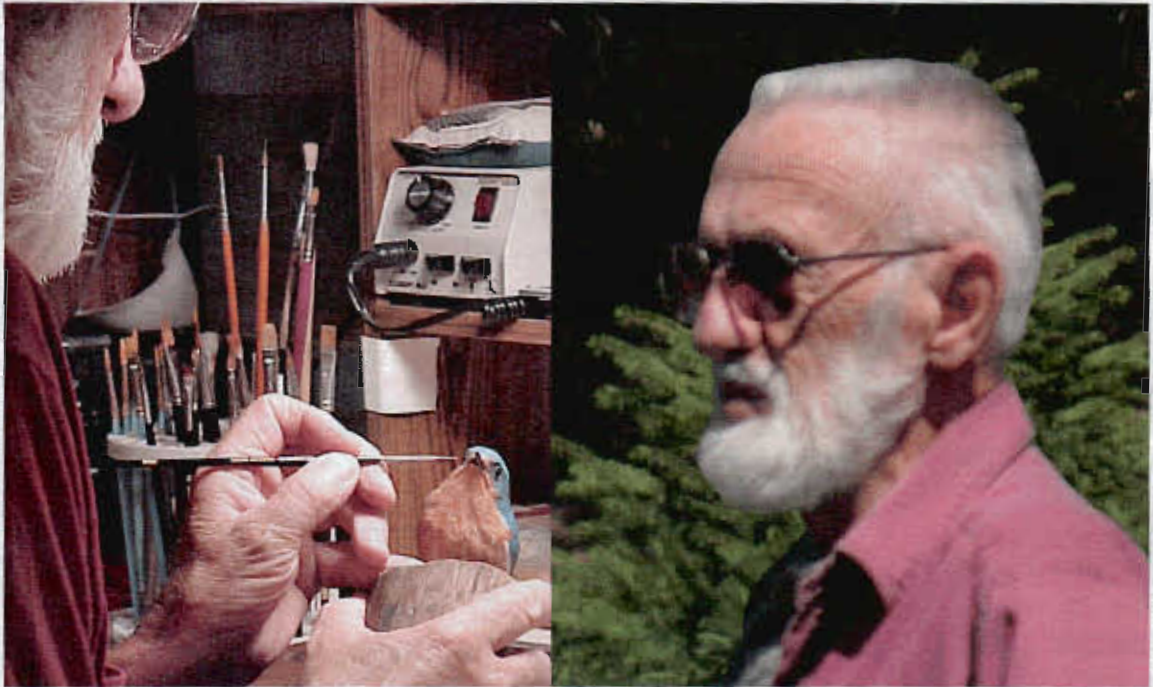
Drop off Payment Box – A drop off payment box has been installed for your convenience on the right side of the elevator. This box is lighted and accessible 24 hours a day. Payments dropped off will be collected daily.

Government Access Channel: Channel 13
(cwilliams@newmarketnh.gov)

Town of Newmarket Website: WWW.NEWMARKETNH.GOV

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DEDICATION

WILFRED "FRITZ" HAMEL

Wil Hamel is a life-long resident of Newmarket and has given generously of his time on many commissions and boards. He was a member of the Town Council from 2002 –2008, and he worked conscientiously on many projects in that capacity.

He served on the Conservation Commission from 1999-2008. While serving as its chairman he provided leadership on conserving town water and land, keeping public spaces clean, and promoting youth involvement in conservation. Wil worked hard on the launch at Piscassic Street area and kiosk. He was instrumental in obtaining funding to enhance and preserve the waterfront park known as the Richard Schanda Park on Water Street. A tree has been planted there with a plaque to serve as a thank-you for his many years of service on the Conservation Commission.

During the town's annual Heritage Festival he usually helped set up the Conservation booth, and made sure the platoon boat was in working order to provide scenic rides on the Lamprey River.

Wil has been a member of the Newmarket Historical Society for many years. During his term as president of this group, he helped organize a clean-up day at the Stone School Museum, a concert by the US Air Force Liberty Band at the high school, and worked on RSA 79 to apply for grant easements to aid in the preservation of historic agricultural structures.

Wil has served on the Veterans' Trust Committee since 2007. He was instrumental in finalizing the Public Library site for the proposed Veterans' Memorial. He is now involved in a project of preserving veterans' photographs by acquiring the pictures as well as assisting in veteran's research in Concord with other committee members.

On a personal note, Wil is a gifted wood-carver. His well-crafted birds have been on display at times in the town hall. While he was serving in the military, he was introduced to pigeon racing. He didn't partake in this hobby until he was back home. He did win many races.

Wil has always been devoted and conscientious while serving on his various boards, committees and/or commissions. He has always worked in the best interest of the residents of the town of Newmarket. At the present time he is the primary caregiver for his beloved wife, Priscilla. We wish them well in their retirement.



The Boston Post Cane presented to Marie Rose Thibault Langlois by Town Council Chairman, Michael LaBranche, on the left, and Town Administrator Edward Wojnowski on the right.

***PRESENTATION OF THE BOSTON POST CANE
To MARIE ROSE THIBAUT LANGLOIS***

The Town of Newmarket is pleased to honor its most important senior citizen. The Town of Newmarket reserves such occasions to bestow custody of a copy of the Boston Post Cane upon the Town's oldest and most worthy resident.

Marie Rose Thibault Langlois was born in Quebec, Canada on June 17, 1909, which makes her 100 years young. Marie Rose Thibault Langlois was the 8th child of Eugene Thibault and Lumina Lagenesse. Rose immigrated to the United States with her family around 1913 coming off the farms to work in the mills of New Hampshire and Maine hoping to make a better life. Rose had four brothers, and three sisters. The family lived in the New Village and worked in the large one floor mill, which was located between Main, Elm and Spring Street.

At the age of 14, Marie Rose Thibault Langlois mother died so she made the long journey by train to California as a novice to the Sisters of St. Joseph, after a short time she returned to New England, working in Boston, MA and enjoying going to

Fenway Park to watch her favorite baseball team, the Boston Red Sox. Rose later returned to Newmarket to live with her sister Yvonne before marrying Ernest Langlois on September 28, 1931. They had 5 children and lived on Central Street for almost 20 years, during which time Rose worked in Royce Shoe Shop as a fancy stitcher and Ernest had a barbershop on Central Street and worked in Sam Smith Shoe Shop. They resided on Elm Drive until moving to their own home in Lee, NH in the early 1970s after Ernest retired from the Macallen Company. After the death of her husband, Rose returned to Newmarket in 1998 to live with her daughter and son-in-law Lorraine and Richard Shelton.

Rose has been a member of Newmarket's St. Mary's parish for all these years. A 100th birthday celebration for Rose was held on June 14, 2009 at the Rockingham County Nursing Home in Brentwood, NH where she has resided since 2002. In attendance were 65 family members representing 5 generations. Rose continues to love taking walks, visiting with family members, watching the Red Sox, Tiger Woods winning golf tournaments and her weekly Sunday cribbage match with son-in-law Richard. Her motto for longevity has always been, "Use it or lose it".

The Town of Newmarket is pleased to present Marie Rose Thibault Langlois with a copy of the Boston Post Cane, to have for as long as she may desire. The Town of Newmarket shall proudly display the Boston Post Cane and an engraved plate bearing the name of Marie Rose Thibault Langlois so that present and future generations will know of the high esteem in which they are held by the Newmarket Town Council.

Given this 3rd day of September, in the year of our Lord, Two Thousand Nine.

TOWN COUNCIL REPORT

The Town Council has had a very exciting and busy year. We have seen the visions of Councils before ours become reality. We have been focused on moving forward and doing so with the citizens and taxpayers being our top priority. We started the year with the addition of Eric Botterman and Daniel Dickens who hit the ground running and enabled the Council to get right into the heart of what we needed to do to move Town business and projects forward.

The Council saw the realization of the Sunrise Sunset Center opening in late May. The Center offers a state of the art heating system, which will pay dividends over the years. From there Newmarket saw the hard work of many be realized in the settlement of a dispute with PSNH in regard to underground utilities downtown and a compromise was reached that has enabled that project to move forward and be completed. With the removal of the poles on Main Street we now see what others had the ability to envision. We have seen in an economic down time many new business openings on our Main Street. The Mills have a developer and in February we saw the first commercial tenant enter the Mills. The Town has also seen a developer interested in possibly bringing a long awaited supermarket to Newmarket. We continue to see the Saturday Serenades at the Bandstand and closed the Main Street for a concert in August. The Newmarket Business Association, among other projects, has worked on bringing a Wi-Fi system to the downtown. We have a vibrant Main Street that will remain for many years to come.

We continue to look at new water solutions and have been able to secure a site that will provide Newmarket with water for many years to come. We are still exploring other ideas and sites but hope we have seen the concerns of many erased. We have had a rate study done and adjusted rates to reflect the changes and future needs of our water system.

Through the efforts of many we have a new agreement with our cable provider. Newmarket was able to secure a \$70,000.00 payout from the provider for work not completed in the last agreement. With this new agreement Newmarket has the ability to grow the current Public Access Channel in future years if needed.

Newmarket has hosted its first Farmer's Market this past summer and continues to host a once a month market at the Stone Church parking lot during the winter. The Town Council has also worked in securing an agreement with Verizon to place antennas on the water tower to increase reception for citizens to obtain better cell phone reception.

Through the efforts of a few people with a dream Newmarket was able to host the Vietnam Moving Wall. This coincided with our Towns annual Memorial Day Parade and was attended by many people from near and far.

Over the years Newmarket has looked at opportunities to gain additional playing fields for all to enjoy. Although we have not located the land needed to accomplish this we have moved forward in retro fitting what is known as the "B" field and we will be

installing lights on both fields. This will allow for more activities to be realized by the Recreation Department, Newmarket Youth Association and adult leagues and allow Newmarket additional time to seek out other alternatives.

This Council has seen the dissolving of the Public Works Union and is negotiating with the Police Union in hopes of securing a new agreement and bringing it to the voters in May.

We have worked with the Town Administrator to continue to provide the services that our citizens expect. We have done so and have been able to maintain a budget on the Municipal side that has seen a decrease. This could not be accomplished if it were not for the dedication and hard work of Newmarket Department Heads and the employees that work with them. To all of them I say thank you.

The Town Council has in the past year worked to define the duties and responsibilities of many Committees. I would encourage all citizens to get involved in boards and committees that have openings. Most meet once a month and sharing in developing our Town is most rewarding.

To the citizens of Newmarket I would also like to thank you for your input and willingness to help out. Many times I hear citizens say that Newmarket will never be a destination. I will say that it is my belief that Newmarket is an alternative to the destination. Thank you for allowing me to serve this community.

Respectfully submitted

Michael LaBranche,
Newmarket Town Council Chair

TOWN ADMINISTRATOR

As we entered 2009, it became evident that the recession hitting the United States and the state would have a major impact on this community. Therefore, as department heads and managers set out to develop the fiscal blueprint for the coming year we explored ways to reduce our costs while still providing the services that all residents expect.

The first area we looked at was to reduce our funding in future savings in capital reserve equipment and project goals. During meetings with the Capital Improvements Committee, Department Heads and Managers explored ways to reduce short-term savings with the understanding that as the economy rebounded increased funding would return. The next area scrutinized was the operating budget. All departments, the Town Council and Budget Committee members discussed options to reduce costs, from utilizing impact fees to accomplish projects to reducing hours at the Town Hall in order to lower expenditures. This effort resulted in a \$618,000 budget reduction from the previous fiscal year and resulted in a reduction of 20¢ on the town side of the tax rate and an overall decrease to the Town's total tax rate of 19¢.

The Main Street Project was now entering its final phase of construction. Over the previous two years, laying of new water, sewer and storm water lines, construction of the underground conduit for the utility lines and new sidewalks had been completed. Work now focused on the relocation of overhead utility lines by PSNH, Fairpoint, and Comcast into the underground conduits. This work did not progress without some degree of difficulty, especially as it related to the cost of the relocation of the electric lines by PSNH. After some serious negotiations, the Town was able to secure a reasonable cost with PSNH and work commenced in the line relocation. By the end of 2009, all overhead lines for PSNH and Fairpoint had been relocated and service work to complete the connection between residential and commercial properties to the underground lines were nearing completion.

In 2010 sewer manholes and water service covers will be raised and the final overlay of pavement will be applied. One piece of downtown that was not directly included with the downtown work was the upgrade to Water Street. Hailed as the gateway to the Lamprey River, through the combined efforts of the Riverwalk Committee, Severino, Project Coordinator Julie Glover, and Public Works Director Rick Malasky, this project was completed. The Conservation Commission agreed to reconfigure sidewalks in Schanda Park, which resulted in a better pedestrian pattern to the entire area.

In April of 2009, the Town Council began a series of hearings relative to the adoption of a Historic District Ordinance. The adoption did not go as well as the Council had hoped but in the end the Ordinance was adopted. Not long after the installation of the new Council, a review was undertaken by the Town's legal counsel and it was determined that amendments made to the ordinance after the public hearing, which were beyond editorial textural modifications, were not valid and resulted in the Town Council holding further hearings to make corrections. In the end, the Council repealed both the Historic Ordinance and the Historic District Commission. The Council then requested the Heritage Advisory Commission to review and make recommendations to the ordinance with a goal of presenting a revised ordinance to the Town Council for consideration, discussion and adoption.

Another committee that spent a significant amount of work was the reconstituted Black Bear TIF Committee whose goal is to oversee the development of the industrial park on Forbes Road. Not long after the Committee had reorganized itself, they were presented with a proposal from Mark Stevens of Shearwater relative to the construction of a rail siding to support the relocation of Boise Cascade, a lumber distribution facility, from Portsmouth to Newmarket. An attractive aspect of moving to Newmarket was the rail sighting, which could support the lumber material being brought in by the rail line and then distributed via truck to service the numerous lumber facilities in Maine, New Hampshire and Vermont. One significant problem that faced the Committee and Mr. Stevens was the need to construct an adequate entry for the Boise facility, namely the construction of an at-grade railroad crossing at the end of Forbes Road. The Committee hired the services of John Connery Associates of Massachusetts to review the plan to determine the value to the Town should the Committee ask the Council to issue a bond for construction work. After numerous meetings and discussions, the TIF Committee determined that the construction of the Boise Cascade facility would not provide sufficient tax revenue to support the payment of the debt for the work that Mr. Stevens was requesting. Therefore the Committee ended any further discussions on this regard. The Black Bear TIF committee recommended that the Town Council engage legal counsel to review the agreements and covenants between the Town and Shearwater for the construction of an at-grade railroad crossing. At this time, discussions continue between the Town Council and Shearwater on this matter.

In May voters approved the acceptance of funding from the American Recovery and Reinvestment Act (ARRA) funds for improvements to the New Village water and sewer lines in addition to the installation of new water meters within that area. The Town hired Stantec Engineering of Manchester, NH to support our efforts in the design and pre-qualification of construction firms for this project. At the end of 2009 Deflice Corporation of Massachusetts was selected to undertake the New Village project and Styles Company of Norwood, MA was chosen for the water meter installation. Work on both projects will begin in April of 2010. When completed, the New Village project will be one effort by the Town towards meeting the EPA order to reduce the inflow of water into the sewer lines from not only broken or older lines, but also the removal of home sump pumps that add water into the sewer system.

Respectfully submitted,
Edward J. Wojnowski, Town Administrator

ELECTED OFFICIALS

		<u>Term Expires</u>
Town Council:	<i>Michael LaBranche, Chairman</i>	<i>May 2010</i>
	<i>Rose-Anne Kwaks</i>	<i>May 2010</i>
	<i>Judith Carr</i>	<i>May 2011</i>
	<i>James Bergeron</i>	<i>May 2011</i>
	<i>Steven Minutelli</i>	<i>May 2011</i>
	<i>Eric Botterman</i>	<i>May 2012</i>
	<i>Daniel Dickens</i>	<i>May 2012</i>
Town Moderator:	<i>Clayton Mitchell</i>	<i>May 2010</i>
Town Clerk/Tax Collector:	<i>Becky Benvenuti</i>	<i>May 2012</i>
	<i>Donna Dugal (Deputy)(Appointed)</i>	
Treasurer:	<i>Belinda Camire</i>	<i>May 2011</i>
Planning Board:	<i>John Badger, Chairman</i>	<i>May 2012</i>
	<i>Peter Roy, Vice Chair</i>	<i>May 2010</i>
	<i>Valerie Shelton</i>	<i>May 2011</i>
	<i>Janice Rosa</i>	<i>May 2010</i>
	<i>George Willant</i>	<i>May 2011</i>
	<i>Adam Schroadter, Alternate</i>	<i>May 2010</i>
	<i>Frederick McMenimen, Alternate</i>	<i>May 2011</i>
	<i>Justin Normand, Alternate</i>	<i>May 2012</i>
	<i>Eric Weston</i>	<i>May 2012</i>
<i>Diane Hardy,</i>	<i>Town Planner</i>	
<i>Eric Botterman</i>	<i>Town Council Rep.</i>	
Trustees of Trust Fund:	<i>Edward Pelczar</i>	<i>May 2012</i>
	<i>Joyce Russell</i>	<i>May 2011</i>
	<i>Fred McMenimen</i>	<i>May 2010</i>
Supervisors of Checklist:	<i>Madeleine St. Hilaire</i>	<i>May 2014</i>
	<i>Martha McNeil</i>	<i>May 2012</i>
	<i>Jane Arquette</i>	<i>May 2010</i>
Budget Committee:	<i>Lorrienne Caprioli</i>	<i>May 2011</i>
	<i>Brian Hart, Vice-Chair</i>	<i>May 2010</i>
	<i>Leo Fillion</i>	<i>May 2010</i>
	<i>Robert Bestani</i>	<i>May 2012</i>
	<i>Al Zink</i>	<i>May 2011</i>
	<i>Larry Pickering</i>	<i>May 2010</i>
	<i>Dana Glennon</i>	<i>May 2012</i>
	<i>Rose-Anne Kwaks/Daniel Dickens</i>	<i>Council Rep.</i>
<i>Forrest Ransdell/Cliff Chase</i>	<i>School Bd. Rep.</i>	

State Representatives:	<i>Doreen Howard</i>	<i>November 2010</i>
	<i>Marcia Moody</i>	<i>November 2010</i>
	<i>Dennis Abbott</i>	<i>November 2010</i>

APPOINTED OFFICIALS

Town Administrator:	<i>Edward J. Wojnowski</i>	
Finance Director:	<i>Donald Parnell</i>	
Code Enforcement Officer:	<i>Daniel Vincent</i>	
Public Works Director:	<i>Richard M. Malasky</i>	
Chief of Police:	<i>Kevin P. Cyr</i>	
Fire Chief:	<i>Richard M. Malasky</i>	
Recreation Director:	<i>James Hilton</i>	
Welfare Administrator:	<i>Susan C. Jordan</i>	
Emergency Mgmt. Director:	<i>Candice M. Jarosz</i>	
Strafford Regional Planning Commission:	<i>Frederick McMenimen</i>	
	<i>Rose-Anne Kwaks</i>	
Housing Authority:	<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 2014</i>
	<i>Jean Dubois</i>	<i>May 2013</i>
	<i>Joyce Russell</i>	<i>May 2012</i>
Trustees of the Library:	<i>C. Isabel Donovan</i>	<i>May 2011</i>
	<i>Lola Tourigny</i>	<i>May 2010</i>
	<i>Vacancy</i>	<i>May 2012</i>
	<i>Joan DeYoero</i>	<i>May 2011</i>
Zoning Board of Adjustment:	<i>Richard Shelton, Chair</i>	<i>May 2011</i>
	<i>Rose-Anne Kwaks</i>	<i>May 2010</i>
	<i>Peyton Carr, Vice Chair</i>	<i>May 2010</i>
	<i>Michael Watson</i>	<i>May 2011</i>
	<i>Brian Donner</i>	<i>May 2012</i>
	<i>Michael Provost, Alt.</i>	<i>May 2012</i>

Zoning Board of Adjustments: David Bird, Alt. May 2010
Dana Glennon Alt. May 2011

Personnel Advisory Board: VACANT

Conservation Commission: Bruce Fecteau, Chair May 2010
Fred Pearson May 2010
George Hilton, Jr. May 2011
James Bergeron May 2009
Vacancy, Alternate May 2012
Vacancy, Alternate May 2012
Vacancy, Alternate May 2010
Vacancy, Alternate May 2011
James Bergeron Council Rep.
Valerie Shelton Planning Bd. Rep

Highway Public Safety Committee: Edward J. Wojnowski, Town Administrator
Richard Malasky, Public Works Director
Kevin Cyr, Police Chief
Richard Malasky, Fire Chief
Robert Daigle, Citizen
Michael LaBranche, Council Rep
Mark LaRoach, School Superintendent
Daniel Vincent, Ex Officio
Diane Hardy, Ex Officio

ASSESSING DEPARTMENT

Spurred by lower prices, low interest rates and tax incentives, more people have purchased single-family homes in New Hampshire this year (2009) than in 2008, ending a four-year annual slide.

Although there have been more sales, purchase prices have not risen, and according to industry observers they are not expected to increase to any significant level during this coming year (2010).

On the positive side, unemployment rate, albeit, higher than we like, is expected to stabilize and gradually go down.

In summary, I believe this year to be the year of stabilization, with some hopeful signs that we can see some increases in value, but next year, 2011, should be our break out year.

REVALUATION: The Town of Newmarket recently (year 2009) performed its obligatory 5th year full revaluation – our next full revaluation is scheduled for tax year 2014. Please keep in mind that partial revaluations are permitted when proved necessary. For example, should assessments for any class of property (land, commercial, etc.) indicate significant differences between it and the majority of the rest of the town, then adjustments to those assessments may and should be revised, if equity and fairness are to be attained.

VERIFICATION: In order to be certified, the Assessor's Office plans to continue visiting and inspecting properties. We currently visit approx. 20-25% every year. This process enables the Town to fulfill their obligations in preparation for the 5th year full revaluation. As a result of this process, the Assessor's office has managed to perform, twice, it's own internal revaluation since year 1999, thus saving the taxpayers approx. \$300,000 per cycle, which is the approximate cost for an outside firm to reevaluate a town of this size.

ASSESSMENT RATIO: As of April 2009, properties were assessed at approximately 100% of their fair market value.

TAX RATE: The year 2008 tax rate was \$22.06 per thousand of assessed value. The 2009 tax rate of \$21.87 per thousand was 19 cents lower than the previous year. This reflected an approx. 1% decrease.

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 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 and then to Assessing Department link.

PUBLIC RELATIONS: Any taxpayer having assessment questions or wish to see the Assessor may contact the Assessing Assistant, Terri Groulx at 603-659-3073 ext 1306 or email tgroulx@newmarketnh.gov. Also, taxpayers may view their assessment "online" at www.visionappraisal.com, link onto "online data base", and choose NH then Newmarket. Please keep in mind that online values are only periodically updated.

TRIVIA: Effect on Tax Rate

~ Approximately \$712,000 of additional expenditures will raise the tax rate approximately \$1.00 per thousand.

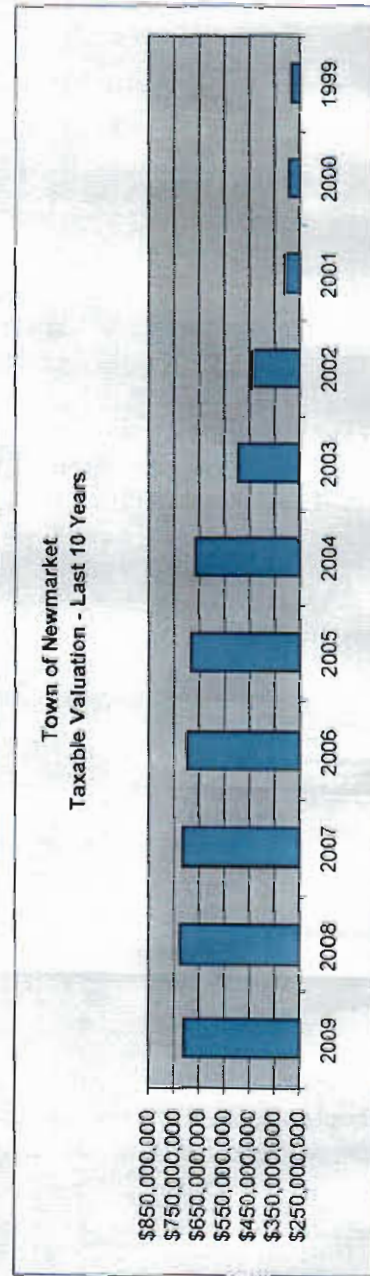
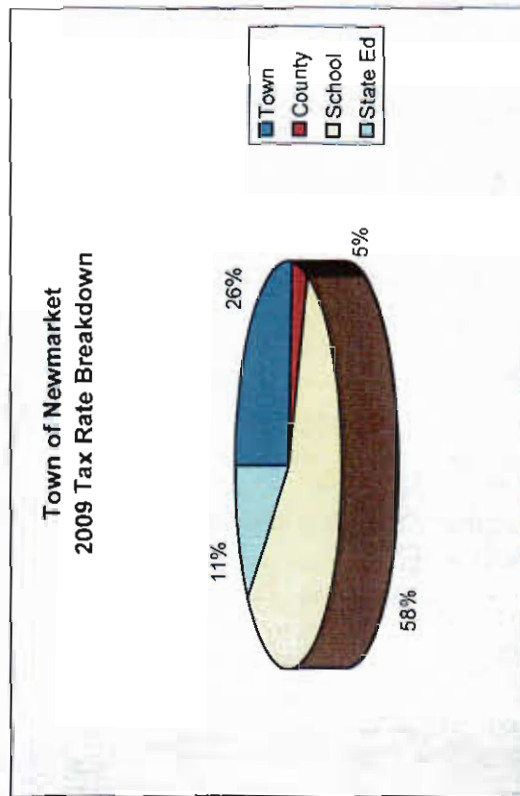
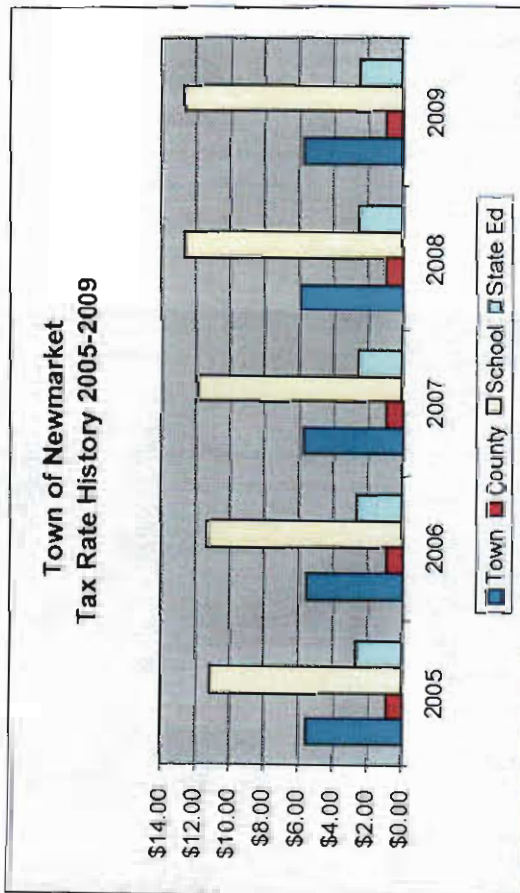
~ It would take approximately \$34 million of additional assessed value to reduce the tax rate by \$1.00

~ Taxes now reflect about 2% of the properties fair market value.

Respectfully Submitted,
Andy Blais, Assessor

Town of Newmarket - 10 Year Tax Rate History

Year	Population	Tax Ratio	Town Tax	Local Education Tax	State Education Tax	County Tax	Tax Rate
2009	9,243	1.00	5.74	12.68	2.44	1.01	21.87
2008	9,243	0.97	5.94	12.65	2.49	0.98	22.06
2007	9,175	0.90	5.76	11.92	2.53	0.99	21.20
2006	9,175	0.85	5.58	11.34	2.60	0.97	20.49
2005	9,175	0.87	5.58	11.21	2.65	0.95	20.39
2004	8,027	0.94	5.44	9.94	2.75	0.94	19.07
2003	8,027	0.79	6.80	10.31	4.64	1.19	22.94
2002	8,027	0.80	6.90	10.96	5.07	1.27	24.20
2001	8,027	0.67	9.71	13.36	6.90	1.67	31.64
2000	8,027	0.79	9.71	12.98	6.70	1.22	30.61
1999	7,894	0.91	9.64	9.03	6.92	1.09	26.68



DEPARTMENT OF BUILDING SAFETY

In 2009, we issued 32 more building permits than were issued when I started in this office ten years ago, although the economic times continue to be reflected in the number of permits for single-family homes. After reaching a high during the housing boom in 2001, the numbers have dropped back down to a more consistent level, although the total number of permits for 2009 is higher than it was in 2005.

Year-to-Year Comparison (does not include number of plumbing/electrical/mechanical/sign/sidewalk café permits)

	Building Permits	Single Family (includes condos)	Fees * (building permits only)	Value
2009	163	0	14,692	1,877,796
2008	168	7	23,855	4,348,086
2007	179	2	20,577	3,474,433
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

* Fees do not include fees for plumbing, electric, mechanical, sign, and sidewalk café permits, or re-inspections, plan reviews, health inspections, etc.

Building Permits by Type 2009 Number Issued

Type	Number Issued
Single Family	0
Condos	0
Accessory Apartments	0
Multi-family	0
Garages/sheds/Miscellaneous	129
Additions/Alterations	24
Commercial/additions & alterations	3
Swimming pools	2
Demolitions	3
Mobile Homes	2
Total	163

My duties as Building Official/Health Officer/Zoning Administrator cover more than just inspections at various stages of all projects, health inspections, plan reviews, following up on complaints, meetings with applicants, and Zoning questions and issues. Life Safety is of paramount importance to this office. Therefore, I would like to remind everyone of safety when it comes to carbon monoxide. Carbon monoxide is a colorless, odorless gas that is produced when any fuel is incompletely burned. Symptoms of carbon monoxide poisoning are similar to flu-like illnesses and include dizziness, fatigue, headaches, nausea, and irregular breathing. Carbon monoxide can leak from faulty furnaces or fuel-fired heaters or can be trapped inside by a blocked chimney or flue. Burning charcoal inside the house or running an automobile engine in an attached garage also will produce carbon monoxide in the home. We ask that you inspect, detect and protect against carbon monoxide poisoning. Properly working carbon monoxide detectors can provide an early warning to consumers before the deadly gas builds up to a dangerous level. Exposure to a low concentration over several hours can be as dangerous as exposure to high carbon monoxide levels for a few minutes. Be sure you do the following:

- * Every year, have a professional inspect all fuel burning heating systems, including water heaters and furnaces.
- * Install CO alarms in hallways near bedrooms in each sleeping area.
- * Check CO alarm batteries monthly and replace them at least twice a year. An easy way to remember is to do that when you turn the clocks ahead or back.

On a different note, I would also like to remind everyone that building permits are required for any work involving structural changes to a building, finishing or remodeling rooms and other areas such as basements and attics, installing new windows or vinyl siding, and new roofs and roof repairs, etc. Building permits are also required any time an outside structure is added to the property. This includes, but is not limited to, garages, decks, in-ground and above-ground pools, sheds, porches, and the replacement of any of these structures.

Please allow time for your building permit application to be reviewed. Although we try to accommodate everyone and applications may be reviewed more quickly, we ask that you allow three weeks for an application to be approved, so that you do not get into a time bind.

I am always happy to sit down with anyone to go over a project, whether you are ready to build or only beginning to think about it, and answer any questions you might have. Please contact my office at least 24 hours in advance for an appointment, as my schedule fills up very quickly. I enjoy meeting and working with the people of Newmarket very much and look forward to the coming year.

Respectfully submitted,
Daniel Vincent
Building Official

NEWMARKET CONSERVATION COMMISSION

I would like to start by introducing the members of the Commission. Our newest members are Jeffrey Goldknopf, a land surveyor and Drew Kiefaber who joins us from the Open Space Committee. Also on the Commission are Fred Pearson, George Hilton, Bruce Fecteau, Jim Bergeron, the Town Council representative, and Valerie Shelton the Planning Board representative. Although we have a full board, there are three alternate positions vacant.

This year the Town Council combined the Open Space Committee and the Tree Committee with the Conservation Committee trying to stream-line the operations.

The Commission is a co-sponsor of the Fishing Derby. We celebrated the 20th. Anniversary of the Fishing Derby by presenting Richie Shelton with a plaque and a gift for our appreciation for his many years of dedicated work planning the Derby for the children of Newmarket.

We worked with the Riverwalk Advisory Committee and the Main Street Committee in the revitalization of Water Street and the updating of the Richard Schanda Waterfront Park.

During the year we reviewed subdivision plans for wetland setbacks and the protection of native species. We also reviewed dredge and fill applications and forwarded our recommendations to the State of New Hampshire Department of Environmental Services.

We monitored the conservation properties to ensure that there have been no encroachments and are being used for the purposes intended. Written reports are kept on file.

We gave free pontoon boat rides of the lower Lamprey River at the 11th Annual Heritage Festival. Even with the untimely tides and the weather many people enjoyed the ride and the history /tales of the Lamprey River narrated by Joe Schanda.

We would like to thank the Newmarket Boy Scout Troop 200 for their help building trails and maintaining the town's conservation properties.

Respectively submitted,
Bruce Fecteau, Chairman

NEWMARKET FIRE & RESCUE

In 2009 the members of Newmarket Fire & Rescue responded to 877 calls, with a breakdown of 583 EMS calls and 294 fire calls.

The department currently has 40 volunteer members, 2 full time employees, and 1 part time employee. They have been responding to emergency calls, issuing burn permits, maintaining the apparatus, training, and assisting with fire prevention duties. Our members are a huge asset to the department and the town.

As spring approaches, we anticipate many people needing to burn brush this year. Please remember to get a permit before you light any outside fires; this includes fires in chimneys and fire rings. Burn permits are issued at the fire station Monday through Friday, 7:00am-4:00pm.

Newmarket Fire & Rescue continues to do educational and fire prevention activities for various groups in the community. If your scouting troop, school group, business, or neighborhood group is interested in a tour of the department or having someone speak to you, please contact the fire station.

During times of emergencies when minutes and seconds count, there are many things that residents can do ahead of time to help out. For instance, adopt a hydrant in the winter months and keep it clear of snow. Make sure that your residential address is clearly marked and visible from the street. We highly recommend using green signs with reflective numbers placed at the end of your driveway. These signs are easy to spot either day or night. Have your chimneys, furnaces, and wood/pellet stoves cleaned and inspected annually. And lastly, always remember to make sure that your smoke detectors and carbon monoxide detectors are operable and that you replace your batteries twice a year.

To learn more about Newmarket Fire & Rescue visit our website at www.newmarketfire.com. If you have any questions or concerns, please do not hesitate to contact us at 659-3334.

On behalf of the members of Newmarket Fire & Rescue I would like to thank the community for supporting the department throughout the year. Our members are proud to serve the Town of Newmarket, and are committed to providing quality care to those in need.

Respectfully Submitted,

Rick Malasky, Fire Chief

Planning Board

Despite these economically challenging times, 2009 was a busy and productive year for the Newmarket Planning Board. In many ways, it was an exciting year, as projects long in the making finally came to fruition. The slower than usual pace of development gave the Planning Board time to focus on long-range planning, and re-direct its energies in some new areas, such as economic development, downtown revitalization, and water resource management. The following highlights some of these accomplishments:

- Early in 2009, the Planning Board, working in concert with the Newmarket Advisory Heritage Committee and Newmarket Business Association, developed a Historic District Ordinance. The Planning Board conducted several public hearings, heard testimony from a number of citizens, homeowners, and businesses, both in favor and opposed to the idea, modified and re-modified the document, and forwarded it the Town Council for consideration. The ordinance is designed to protect architectural and cultural resources within the district, conserve property values, strengthen the local economy and promote the history of the district. The ordinance established the “Newmarket Industrial and Commercial Historic District” as recognized by National Register of Historic Places, in 1980, as a local overlay zoning district, created a Historic District Commission to regulate new construction and alterations within the District through the issuance of certificates of approval and proposed historic districts standards and guidelines for the review of applications, administration, and enforcement. In April, the Town Council voted to establish a Historic District Ordinance; however its implementation has been delayed to allow for the development of local guidelines and standards.
- The Planning Board, and its Technical Review Committee, worked diligently over the course of six months to facilitate the permitting of the Newmarket Mills, LLC project, which involves the redevelopment of two historic mill buildings along the Lamprey River in downtown. This mixed-use development plan, which was proposed in partnership with the Newmarket Community Development Corporation, includes 120 residential units, including 16 artist/live work lofts, over 20,000 square feet of commercial/retail space, 4,500 square feet of civic space for community, arts and cultural events, and extensive public amenities, including an overlook of the falls, a terraced courtyard, and waterfront park which will tie into the Town’s Riverwalk. The project was submitted for review under the newly adopted M-1 zoning, which was adopted in 2008. Following several public hearings and work sessions, a site walk, a thorough and detailed review of plans and lengthy negotiations with the developer, the project received conditional site plan approval in late October 2009. In support of the mill redevelopment, the Planning Board also endorsed a request to New Hampshire Department of Environmental Services for an exemption under the Comprehensive Shoreland Protection Act. Diane Hardy, on behalf of the Town and supported by the Planning Board, developed and filed an application to secure funding under the New Hampshire Department of Transportation Enhancement Program for construction of an enclosed pedestrian bridge to connect the proposed mill redevelopment with off-site parking across Main Street.

- In May 2009, Eric Weston was elected to the Planning Board and long-term member John Badger was re-elected to serve another three-year term. Justin Normand volunteered to be an Alternate member.
- In June 2009, the Town of Newmarket was recognized by the Strafford Regional Planning Commission as this year's recipient of the award for Planning Excellence for its efforts in downtown revitalization.
- During the year, the Planning Board continued to update the Town's Master Plan, with assistance from the Town Planner and Strafford Regional Planning Commission (SRPC). Following a public hearing in September 2009, the Planning Board voted to adopt a new Water Resources chapter. This document includes an overview of the Town's water resources, a discussion of potential threats to those resources, and a series of recommendations regarding surface waters, wetlands, flood management and the Town's municipal drinking supply. Special thanks are due to the subcommittee who worked for nearly two years on this project. This included Bill Arceri, Leo Filion, Bruce Fecteau, Robert Pruyne, Janice Rosa, David Walker, and Ellen Snyder. The contributions, guidance and technical advice provided by the committee were invaluable.
- In December, the Planning Board formed an Economic Development Committee to update the Economic Development chapter of the Newmarket Master Plan, with a goal of expanding opportunities for commercial and business development in Newmarket. The committee is made up of representatives of the Town Council, Planning Board, Newmarket Community Development Corporation and real estate, manufacturing and business interests in town. The committee will look at possible changes to commercial and industrial zoning, in order to better position the Town for economic development as a way to create jobs and expand the tax base.
- The Planning Board, represented by Vice-Chairman Peter Roy and Town Planner Diane Hardy, participated once again in the Town's Capital Improvement Program (CIP) process. The CIP committee recommended a full complement of capital projects totaling \$671,280 to be included in the FY 10/11 budget.

In closing, I would like to thank the Planning Board for their leadership, dedication and service to the community. This Board has been faced with some difficult and often controversial issues. I sincerely appreciate their support and willingness to address these challenges and move forward.

The Planning Board continues to receive incredible service from its staff. Planner Diane Hardy provides invaluable insight regarding New Hampshire laws and regulations and how these apply to the issues facing Newmarket. Her recommendations and guidance are essential to the Board's success as we address Newmarket's many challenges. Her professionalism and her dedication to the Town of Newmarket are greatly appreciated. The Board is also fortunate to have Susan Jordan to help both Diane and the Board in administrative manners. She does a great job keeping the Planning and Zoning office running smoothly on a day-to-day basis. Last, but not least, I would like to acknowledge Erica Spechuilli, the Board's Recording Secretary, for her great work; she is

second to none in her ability to transcribe our meeting minutes with amazing accuracy and clarity—Thank you, Susan and thank you, Erica!!

It has been my pleasure to serve the Town of Newmarket and the Planning Board this year as Chairman. I would like to recognize and thank Vice-Chairman Peter Roy, whose wisdom, advice and support make the Chairman's job much easier.

Respectfully submitted,

John Badger, Chairman

2009 PLANNING BOARD APPROVALS

Bosinger 2006 Family Trust-Eliot & Sandra Bosinger, Trustees at Tax Map R4, Lot 57-9/David & Linda Dodds & Jacqueline Berg at Tax Map R4, Lot 57-6, R1 Zone near the intersection of Ash Swamp and Grant Roads. The proposal was for a lot line revision and the subdivision of Lot 57-9 into six house lots. The application included a Special Use Permit to allow impacts to wetlands and their corresponding buffers for the proposed road construction as part of the subdivision.

Newmarket School District/Durell Woods Community Association –At Tax Map R5, Lots 95 & 130, Zone R2, for subdivision. The proposal was to create an easement over a 4-acre portion of Tax Map R5, Lot 130, for the benefit of Tax Map R5, Lot 95 (Newmarket Elementary School). The proposed easement involved revisions to the April 1986 approved subdivision plan to allow the land to be used for public recreation and educational purposes.

Richard Houghton/W. E. Aubuchon Co., Inc. at 1A North Main Street, Tax Map U2, Lot 284, Zone B1, for an amendment of an original Site Plan approval. The proposal was to install a shade awning over a spring and summer plant sale area within the 30' front setback required by the original approval.

Cammar Properties, LLC at 108 Main Street, Tax Map U2, Lot 25, Zone M2 for waiver of site plan review requirements. The proposal was to waive site plan review requirements for changing the use on the second floor from office space to a studio apartment or a one-bedroom apartment.

Newmarket Community Development Corporation/Newmarket Mills, LLC/Fraternal Order of Eagles, Town of Newmarket at Main Street, Tax Map U2, Lots 365, 366, 367, 55, 56C, 60A, 61, Zone M1 for Special Use Permit under the provisions of Section 2.01 of the M1 District of the Newmarket Zoning Ordinance and Site Plan Review approval. The proposal was for the adaptive reuse of the Newmarket mills, plus associated parking and public amenities. This adaptive reuse project will include 120 residential units within two mill buildings, over 25,000 sq. ft. of non-residential space, 16 artist live/work spaces, and 4,500 sq. ft. of civic space devoted to the arts and culture events. Parking will be provided on-site and at municipally-owned lots on the west side of Main Street.

David G Kennepp & Ellen F. Keefe at Great Cove Drive, Tax Map U3, Lots 75 & 76, approval to sign a Notice of Lot Merger.

Wayne & Janice Rosa – Three (3) year renewal of excavation permit, 421 Wadleigh Falls Road, Tax Mp R6, Lot 2.

Donna & Albion Dole – Waiver of impact fees, 156 Exeter Road, Tax Map U5, Lot 17.

The Nature Conservancy – Approval of gravel pit reclamation plan at 358 Wadleigh Falls Raod, Tax Map R5, Lot 78-1.

Newmarket Police Department

In 2009, the Newmarket Police Department answered 21,047 calls for service. Over 9000 were attributed to the Newmarket Police Department. The remainder of calls answered were for the other agencies we serve through our dispatch center. We investigated 115 reportable motor vehicle accidents, affected 253 custodial arrests and conducted 259 criminal investigations. While the statistical numbers fluctuate from year to year, we are seeing an increasing demand for police and dispatch services from the Town of Newmarket and the area communities we dispatch for.

The Newmarket Police Department was the recipient of \$ 22,706.00 in the form of a Justice Assistance Grant through the Economic Stimulus Bill passed by Congress. These funds were utilized to enhance our internal records systems and to connect our patrol vehicles to local, state and national databases. The system has been a great success by affording our officers in the field information at their fingertips that they would have previously had to come into the station or have the dispatch center search for. In fact in the very first day on the street, the system located a suspect wanted for violating a court order, and our officers were able to make an arrest. In addition, it allows the officer on the street to take a report and have that information immediately entered into our system, cutting down on the officer's time completing paperwork

This fall we were able to reestablish the School Resource Officer position at the Newmarket Junior Senior High School with the assistance and cooperation of the Newmarket School District. The position was reestablished by reassigning current personnel at no additional cost to the taxpayer. Several of our officers participated in a selection process conducted by the School District and the Police Department. Veteran Officer Wayne Stevens was selected for the position and has been working at the school since September. From our perspective it has been extremely beneficial to work closer with our counterparts in the school on areas of mutual interest, and to establish closer bonds with the youth in our community.

Our staff members continue to work on emergency and incident pre-planning for critical incidents. This will help us to better coordinate our response to emergency incidents in town. These plans are critical when organizing a response to incidents like the floods we've experienced in recent years as well as the power outage we experienced in December 2008.

The Newmarket Police Department has received a grant by the NH Highway Safety Agency to fund the implementation of extra speed enforcement patrols. This source of funding completely reimbursed the town for these additional patrols. This allowed us to target the areas of town where we routinely receive complaints of speeding vehicles. We hope to be able to continue the program next year with the assistance of the NH Highway Safety Agency.

I would like to take this opportunity to publicly acknowledge the continued support we receive day in and day out from the employees of the other town departments. From the Public Works staff, the Fire Department, the Recreation Department and the Town Hall staff, they are always there to assist us whenever we call. Public Service is truly a team effort and the citizens of Newmarket are fortunate to have dedicated people working here in every department.

I want to thank the members of the public for their continued support. We remain committed to providing quality police services to our residents. Our employees enjoy the opportunity to visit with civic and community groups and we welcome members of the public who are interested in seeing what we do on a daily basis to join us for a ride along. Please do not hesitate to contact us at any time we can be of assistance.

Respectfully Submitted,

Kevin P. Cyr
Chief of Police

CALLS FOR SERVICE – 2009

Newmarket Police	9008
Newmarket Fire & Rescue	779
Stratham Police	8242
Stratham Fire & Rescue	480
Newfields Police	3399
Newfields Fire & Rescue	101

NEWMARKET PUBLIC LIBRARY

The library website is newmarket.nh.lib.us. Please visit our site to check on our new materials, general information, or to access the online catalog from home and renew materials online. Ask for the procedures and a pin number at the circulation desk.

We are now in our fourth year of a 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 an MP3, iPod player, or burn selected titles onto a CD for listening on the go.

We provide free internet access and have five personal computers for patron use (four in the adult area and one in the children's room). We also have wireless access available and one wired port is available for a laptop in the reference room.

If you cannot find the material that you need at our library, complete an Interlibrary Loan (ILL) form available at the circulation desk. Material is borrowed from other New Hampshire libraries. Delivery is via the New Hampshire State Library van service. Deliveries are on Tuesday. It usually takes about a week to receive your request, if available. We are currently supporting 4 book groups and are able to acquire the books through ILL.

The library has 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,
- Lifelong learners with resources to allow them to investigate areas of interest

Our upcoming Summer Reading Program will be "Make-a-Splash – READ" and will run from July 8 to August 12. The preschool story hour is ongoing: stories, crafts and a good time!

We have a new movie program available thanks to a generous contribution from the Newmarket Business Association that enabled us to buy the necessary equipment. Movies are shown in our meeting room and are advertised in Foster's, the library website, and the Newmarket Happenings blog. The library would welcome any suggestions for movie titles to be shown.

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 2009:

Adult Patrons	40,618
Juvenile	1,063
Out-of-town	585
Interlibrary Loan	<u>1785</u>
Total	44,051

Materials borrowed from other libraries: 1128

Respectfully submitted,
Sharon H. Kidney, Library Director

PUBLIC WORKS DEPARTMENT

The Department had another busy year. The sidewalk on Chapel Street was reconstructed. The Water Street Gateway Project was completed, which included new sidewalks, landscaping, streetlights, cobble crosswalks, and drainage upgrades. The Leo Landroche B Field project commenced in October, with construction to be finished by June 1. This entails the construction of a new soccer and softball field with lighting, as well as upgraded lighting for A field. Final touches to the Main Street Project were done, such as the cobble tabletop between the Memorial Bandstand and the Willey House, new benches and trash receptacles, and the removal of overhead lines and utility poles on Exeter Road. The drainage improvements to sections of Bennett Way and Hersey Lane were also completed.

The following roads were paved and/or reclaimed: Riverbend, Woods Drive, Oak Knoll, Wiggin, Alyce Drive, and Chapel Street. 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 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 decreased from 801 tons in 2008 to 754 tons in 2009. Pay-per-bag increased from 868 tons in 2008 to 908 tons in 2009. The Transfer Station is currently open every Saturday from 7:30 a.m. to 4:00 p.m. Coupons may now be purchased by check\money order only at the Transfer Station. Coupons are still available at the Town Clerk's office located in the Town Hall.

There will be no Spring Clean-up in 2010, as the Town has elected to make this a bi-annual program due to budgetary constraints.

The Water division continues to work with Emery Garrett to develop and permit new bedrock wells. The pump tests are complete and the Department will be moving forward with design and construction. The Water Department has received \$600,000.00 of American Recovery Reinvestment Act (ARRA) funds to complete the water meter upgrades. The water meter project will begin in February 2010 and should be completed by August 2010.

The Wastewater Division has been working with the local seacoast communities and the New Hampshire Department of Environmental Services on the nitrogen limits that will be issued by the Environmental Protection Agency (EPA). The proposed limits are very low and will require an even more significant upgrade to the Wastewater Treatment Facility than the upgrade agreed to in the 2004 EPA Administrative Order. The Wastewater Department continues to comply with the Administrative Order by repairing manholes and eliminating infiltration/inflow in to the collection system.

The New Village Project received \$940,000.00 in ARRA funds to replace the sewer collection system and remove infiltration/inflow into the collection system. The New Village project will include upgrading the drainage infrastructure and replacing the water lines. The project will begin in April 2010 and will be complete in the fall of 2010.

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

Respectfully submitted,
RICK MALASKY
Director of Public Works

RECREATION DEPARTMENT

On your Mark, Get REC, Go! That's right! Newmarket Recreation never stops! We now invite you, our town residents, to read what their recreation department has accomplished in their community in the year 2009. *By going the extra Smile we are committed, as you will read below, to REC Your Day...*

REC our Residents Year with new and innovative Seasonal Recreation Programming

In an effort to get more adult programs at the center, we added several hobby classes to encourage more leisure recreation for this population. We added both a guitar lesson class and a floral arrangement class! In our guitar lesson class students are introduced to rhythm guitar and chord progressions and song transposition. In our floral class each student learns the basic art of floral design and gets to take home the centerpiece that they created. Another program we added last fall was our *Tutus & Tap Shoes* class where students ages 4-5 years are introduced to the basic concepts of ballet and tap. With close to 90 participants in both of these programs this past year, t-ball and flag football continues to be our biggest sports programs that we run. Newmarket Recreation Hershey's Track & Field program also continues to keep Newmarket kids on track with their running abilities. Hershey Track & Field Games is an exciting track and field event to promote active lifestyles, sportsmanship as well as provide an opportunity for kids to be the best that they can be. Newmarket recreation will continue to expand and grow our yearly programs as best we can in order to accommodate our all ages of our very busy resident recreators!

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! **Winter:** Our *Some Where Over the Rainbow Little Girls Dreams Do Come True!* Themed Daddy Daughter Date Night was definitely an evening of enchantment for this annual favorite event. Approximately 150 little girl's dreams did indeed come true as they danced the night away with their favorite guy in the whole wide world. This is a Friends of Newmarket Recreation Fundraiser. **Spring:** Colorful eggs again lit the ground up like a rainbow as 400 children scattered to find the over 2,009 eggs that were hidden for our Annual "Eggs"cellent Easter Egg Hunt located at Leo Landroche field each year. **Summer:** Summer began by celebrating our 20th Annual Fishing Derby at Amanda and Tom DeBlauw's pond on Lang's Lane. Since this event was our 20th we had an amazing turnout with over 240 kids participating. Unfortunately, we also said goodbye to long time volunteer, Richie Shelton, who retired his position as one the organizers of this annual event. He will certainly be missed by all. He promises to stop by though! As always we partnered with the town's Conservation Committee and the Boys Scouts who stocked over 750 rainbow trout and brook trout. Kids of all ages arrive as early as 6:30 in the morning just waiting to lure a few fish out of the pond. **Fall:** Our Happy Halloween Haunt & Costume Parade was a bit soggy this past year. Unfortunately, the parade had to be canceled, but kids in costumes still turned out to Main Street for some other indoor fun and festivities. This event is a great collaboration with the re:discover (new)market organization in support of the local businesses. Our annual Mother and Son Dance themed "Wipe Out! Mother & Their Beach Boys" was a colorful success! Our Moms and boys just couldn't get enough of the sunshine and beach ball fun! We also added a Festive Fall Family Night to our special events line-up this past fall as well. We here at the Newmarket Recreation Department are continuing to look for ways to bring the whole family together to spend quality time. **Winter:** The 2009 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 2008's Summer Theme!

Our 8-week Summer Camp was themed *Unwind and Rewind in 2009*. Campers had fun playing various games where they *rewinded* into the past visiting such decades as the 50's, 60's, 70's, 80's 90's and even the new Millennium. During the 80's week we even did a camp wide Thriller Dance, which you can now see on YouTube. 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 keeps our friendship facilitators very busy. A *friendship facilitator* helps bridge social gaps between children to make sure that all children are supported in camp to give them the best experience that they possibly can have. This year's registration numbers topped off at a total of 370 campers from preschool age children on up to 9th grade. This number includes our Little "Rec"tile Preschool Summer Camp for ages 3-5, our regular 1st Rec from the Sun Adventure Camp for 1st - 6th grade, and our increasingly popular TEEN T.U.R.F. Camp geared for 7th to 9th graders. Registration for any of our summer camp programs start on March 1st for Newmarket residents.

If We Build It They Will Come! and we will REC Your Day

We finally started our huge B-field retro-fit this past fall. If you haven't stopped by the fields lately, it's quite a project. The redesign includes two new U-12 soccer fields and a championship High School softball field that will be lighted by Musco lighting. There will also be a new scoreboard for the softball and soccer fields, and all these fields will be sodded and irrigated. The Leo Landroche A-Field baseball and soccer field will be also fully lighted by Musco Lighting. These additions will make the Leo Landroche Field Complex one of the premier athletic complexes in the NH Seacoast. The redesign plans were created by Ironwood Design Group in Exeter, NH, and the engineering was created by CMA Engineering of Portsmouth. This project has taken years to achieve and has now become a reality for the Town of Newmarket. Congratulations to all who made this and continue to make this dream a reality!

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

In addition to all the other things Club Chameleon does (i.e. monthly weekend trips for teens ages 10-16 years - 56 trips since its inception - and their endless community service projects around town each year), we were excited to announce that this past year a new branch of Club Chameleon was formed in partnership with the Epping-Newmarket Coalition for Youth and Families. This branch is made up of Chameleon members who feel that underage drinking and drugs are a major problem in their schools, and want to actively be part of the solution. This is a brand new program, and at this point has 10 committee members. They have created the name of this branch, "Chameleons for Community Change" as well as a logo and catch phrase, which states *Create a Solution for the Informed Teen Population*. The teens received a \$1000 grant to do a social marketing campaign based around underage drinking. They are planning on doing a series of events including commercials on the local access channel and alternate activities for teens to do instead of parties. Look for them in 2010. Last year we mentioned The Chameleon Connection Mentoring Program with the athletes of the University of New Hampshire and how it continues to get rave reviews from parents and teens. Well this past fall Club Chameleon partnered with Linked Together, an after school program for elementary age students, to create their own mentoring program. Chameleon members meet after school with these children to help with homework, play games, talk, and overall spend time with them. How's that for *paying it forward*?

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

Newmarket Recreation is happy to finally announce that we officially opened Phase 2 (1250 sq. ft. multi-use function space) in our Sunrise Sunset Activity Center for our active 55+ population *Get Up Get Active Be Alive at 55* last summer. The official ribbon cutting ceremony was held on Tuesday, July 9th. The center is located at 2 Terrace Drive (the old ambulance building). Currently we have daily programming from 8:45am (coffee hour) until approximately 2:30pm Monday - Friday. The center is also home to the Rockingham Nutrition Meal on Wheels program. Bingo on Monday mornings and Thursday afternoons is still a huge draw for many of our seniors, as well as board games and card playing on Tuesday and Thursday mornings. This past fall we implemented Wii Bowling into our activities and got an amazing response. Over 15 seniors are active bowlers on Tuesday morning! Our partnership with the Exeter Hospital Education Services is still going strong. Last fall we introduced our Fit for Life Fridays, with our friends at Exeter Hospital, entitled Brunch and Learn. Topics of discussion vary each month and the morning also includes fun social games, a raffle, and of course, a healthy delightful breakfast buffet. What a way to start our senior's days! With all that's going on at the new center we hope you'll take an opportunity to stop by and see what else we have going on!

REC the Tax Payers Day by Making 2009 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 \$209,000 in revenue for the Town of Newmarket in the 2008/2009 fiscal year! This revenue helps to keep stable your recreation tax spending dollars and still allows growth.

Our Supporters REC Newmarket Recreation's Day!

Friends of Newmarket Recreation is a group of volunteers is committed to joining together in pursuit of community unity and supporting a diverse range of recreation opportunities for all members of our community. They engage in volunteer efforts and fundraising on behalf of this mission in support of the Newmarket Recreation Department. They are excited about supporting a number of ongoing initiatives such as Club Chameleon, the Sunrise Sunset Senior Center, and various inclusive recreational activities. If you would like to help contribute, please call 659-8581. Another organization we would also like to acknowledge and thank is the *N.C.E.P.* for their continued support. N.C.E.P. is a non-profit organization and stands for Newmarket Community Education. Partnership. We encourage you to check them out @ www.ncepconnectioninaction.org

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 of background can participate in a recreational outlet that they enjoy throughout the year.

Jim Hilton
Recreation Director

Aimee Gigandet
Assistant Recreation Director

Anneliese Fisher
Operations Manager

2010 NEWMARKET RECREATION SPECIAL EVENTS SCHEDULE

Each year we do several brochure mailings to everyone listed on our mailing list. These brochures give a detailed description and scheduling of all the programs we offer. If you are not on our mailing list, we encourage you to come down to the Recreation Department, located in the Community Center on 1 Terrace Drive, and register to receive our next mailing. While you're there, be sure to pick up the Winter/Spring 2010 activity brochure. We also are now on **Facebook** and **Twitter** under **Newmarket Rec**. If you would like regular email reminder blasts of upcoming events, log onto the town website www.newmarketnh.gov and sign up for email newsletters under the Recreation Homepage. In the meantime, please refer to the brief outline below of our 2010 annual special events and programming seasonal sign-ups:

JANUARY	Winter Enrichment Classes begin (pick up brochure)
FEBRUARY	Daddy Daughter Date Night on 2/11
MARCH	Spring enrichment classes begin (pick up brochure) Registration for our Summer Camp 3/1, Fifth Grade Dance on 3/2
APRIL	Easter Egg Hunt on 4/3
MAY	Hershey Track and Field practice begins
JUNE	Summer enrichment classes begin (pick up flyers) The 21 th Annual Fishing Derby will be on 6/19, <i>First Rec from the Sun</i> <i>Summer Adventure Day Camp</i> and our Little "Rec"tiles (8 wks) starts 6/23
AUGUST	Drive-In Movie 8/9, End of Camp 8/13,
SEPTEMBER:	Fall enrichment classes begin (pick up brochure) <i>Little "Rec"tiles Preschool Playgroup</i> school term begins
OCTOBER:	Annual <i>Halloween Haunt</i> on Main Street 10/23
NOVEMBER:	Mother & Son Dance 11/18, Flag Football Super Bowl Party on TBA
DECEMBER:	Annual Giving Tree on 12/4, Annual Christmas Party on 12/18

VETERANS MEMORIAL TRUST COMMITTEE

The Newmarket Memorial Veterans Committee was established to maintain current and plan for future Veteran memorials, as well as the promotion of community awareness and involvement for the benefit of town veterans. To this end, the committee completed several projects during the year.

On Armed Forces Day, in May of 2009, we unveiled a new memorial sign, honoring all our Newmarket Veterans at the Main Street Bridge spanning the Lamprey River. The sign as previously approved by the New Hampshire Department of Transportation and the New Hampshire legislature was dedicated in a ceremony at the site of the new Veterans Memorial at the Newmarket Public Library. Armed Forces Day continued with the dedication of the Silver Star Flag at the Town Hall, followed by a Memorial Service for Newmarket Veterans Killed in Action during World Wars I and II, and Vietnam.

A new access to the civil war monument was designed and installed last year allowing better pedestrian access to the GAR (Grand Army of the Republic) monument, which is cut into the granite ledge adjacent to the old Handtub Fire Station on Main Street. We secured funding so that in 2010, we will complete the capping of the cement at the base of the monument itself, making the site more attractive.

The Trust had been working on the necessary plans for The Newmarket Bandstand Memorial renovation. After Phase I of the downtown renovation was completed during the summer months, we ordered a full inspection of the columns, ceiling, detailing and roof. The bandstand was rewired, the roof repaired, the ceiling and columns repainted, the wiring redone, new lights installed, partial landscaping and drainage done in time for the Heritage Festival in late September. During the renovation project, musical groups worked around the scaffolding for their public performances. Additional work is needed in the upcoming year to fully landscape as well as redesign drainage problem areas.

Our ongoing project with the American Folklife Center of the Library of Congress is our Veterans Oral History Project. We continue to capture our veterans' stories and share in their experiences. Besides the live interviews which have been aired on Channel 13, and You Tube, we have included the stories of other Newmarket veterans who were not able to participate in the on-air interviews. Our last taping for the year was a round table discussion by town residents of their civilian WW II wartime reminiscences "On The Home-Front". Copies of all our tapes are available at the Town Public Library. We plan on continuing interviews with our vets to include the present day conflicts of Afghanistan and Iraq. We are very grateful to those veterans who are now recently deceased, but who shared their wartime, and civilian stories with us before their passing.

In 2009 we presented conceptual plans for the New Veterans Memorial, which will be constructed along Main Street adjacent to the Newmarket Public Library. These plans are available for viewing on the town website. We have initiated several grant funding proposals and will continue to apply for funding sources other than town taxes.

The Memorial Trust Committee continues the arduous task of gathering and verifying names of those who were Newmarket residents at the time of their enlistments for inclusion on the new memorial. Countless hours have been spent verifying town, state and Federal military records. Many trips to the archives of the NH Vital Records, and the NH Adjutant Generals Office and various news publications have resulted in the list of compiled names which is now available on our website, at the Library and Town Clerks Office. We ask that our citizens review the list, and contact us with any additions or corrections.

The Committee continues educational outreach, by displaying photos on our pro panel boards at the Heritage Festival, Veterans Day ceremonies, American Legion and school events. Members assist with local programs and fraternal organizations. We worked with Gary Dossett and the American Legion during the Vietnam Moving Wall; with the Blue Star Moms by placing wreaths across America; with the Town Police Department on "Stuff The Cruiser" event (for local children for Christmas.) We worked with the local scouts and Linked Together (a local youth group). We have teamed with the Newmarket Jr. High School Art Department in providing art work for our displays; and we have shared resources and co-sponsored events with the Newmarket Historical Society.

As we enter 2010, the Trust is busy working on funding for the New Memorial, as well as planning future projects such as expanding our website to include photos and histories of our town memorials. We have compiled a maintenance schedule for town memorials, which we will be addressing in the upcoming year. The Trust invites public attendance at our meetings, the schedule is posted on the Town website. New ideas and volunteers are always welcomed.

Respectfully submitted,
Janice Rosa, Chairman

TOWN OF NEWMARKET
ORDINANCES

Ordinance #

- 20092010-01 Effective Date of Historic District Commission **Passed July 29, 2009**
- 20092010-02 Regulations of the Planting, Removal and Management of Shade and Ornamental Street on Public Property and Rights-Of-Way **Was not Presented**
- 20092010-03 Procedure to Amend the Zoning Ordinance **Passed October 7, 2009**
- 20092010-04 Amend Subsection 11.2.7 Ordinance #2000-02 Bicycles, Skateboards, and Scooters **Passed December 16, 2009**
- 20092010-05 Abolish Section 2-C of Ordinance #200809-03 Historic District Ordinance **Passed November 4, 2009**
- 20092010-06 Lock Box **Passed December 16, 2009**

TOWN CLERK & TAX COLLECTOR

... "to provide each of our residents with professional Town Services in a timely and courteous manner."

Motor Vehicle and Boat Registrations. The slow economy is still a major factor in our overall motor vehicle revenue. The majority of our residents continue to maintain current vehicles--new vehicle purchases have again been minimal. Since registration fees drop as vehicles age, this trend continues to affect Town revenue. Registrations are processed at the counter, through mail-ins, and online. Courtesy reminders are mailed prior to renewal months.

Property Taxes. The severity of the economy, while impacting individual homeowners and taxpayers, has not negatively impacted the property tax collection rate. Banks and other lenders seem to be intervening and paying tax delinquency amounts sooner.

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.

Online Payments...Debit & Credit Cards at Counter. Beginning October, 2009, our Office gained the ability to accept payments at our counter by debit or credit card. For those who use this form of payment, a 2.95% convenience fee is added to the bill amount; therefore, there is no cost to the Town for this service. Approximately 1,500 people now use the online bill payment service available at www.newmarketnh.gov. DiscoverCard, MasterCard, and American Express are accepted. Over \$600,000 was collected through this service in 2009.

Vital Records. Any "New Hampshire" birth certificates (1987 to present), death certificates (1990 to present), marriage certificates (1989 to present), divorce (1990 to present) civil unions (2008 to present), civil union dissolutions (2008 to present), can be obtained through our Office. Earlier "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 30th each year. Fees are \$10.00, male/female dogs; \$7.50, spayed/neutered dogs and puppies, and \$3.00, first dog owned by a senior. Failing to register by June 20 may result in a \$30.00 civil forfeiture fee per dog.

Water & Sewer bills are issued quarterly; payments are received and processed in our office.

Other services include: safekeeping Town records, voter registration, facilitating and carrying out elections; transfer station coupons; trash bags; recycle bins, tax map copies, town regulations, wetland applications, peddler permits, pole licenses, and notary public.

Staff. Donna Dugal serves as full-time Deputy Town Clerk and Tax Collector. Deb McCain and Terri Groulx both provide part-time assistance in all aspects of this combined office.

Together, their professionalism, knowledge, and 'service with smiles' trademark are truly an asset to our community—I am very proud to be associated with them!

Office Hours. Monday—Thursday 7:00 a.m. to 5:00 p.m. (Please be reminded there is a secure 24-hour payment drop box located on the right-hand side of the Town Hall building.)

Thank you for the opportunity to serve you. Providing excellent customer service and finding ways to improve and enhance your experience with us is our daily goal. Please feel free to contact us—your suggestions are always welcome!

Respectfully submitted,
Becky I. Benvenuti

TOWN CLERK FINANCIAL REPORT

	<u>Year Ending</u>	<u>Year Ending</u>	<u>Year Ending</u>
	<u>30-Jun-09</u>	<u>30-Jun-08</u>	<u>30-Jun-07</u>
Total Remitted to TOWN Treasurer	30-Jun-09	30-Jun-08	30-Jun-07
Automobile Permits	1,061,985.00	1,139,133.00	\$1,160,641.00
Automobile Stickers	26,424.00	22,466.00	21,626.00
Municipal Transportation Improvement	46,310.00	47,795.00	47,600.00
Title Fees	3,176.00	3,840.00	3,853.00
Local MV Clerk Fee	9,278.00	9,613.00	9,595.00
Local MV Transfer Fee	2,700.00	3,280.00	3,270.00
Local MV Mail in Fee	7,336.50	3,291.00	875.00
Boat Registrations (Town revenue only)	3,158.90	4,314.58	4,056.66
Dog Licenses	9,161.50	8,872.50	8,930.50
Dog Fines	1,585.00	1,835.00	2,027.00
Vital Records (Town revenue only)	3,442.00	3,141.00	2,972.00
Returned Check Fees	523.93	807.22	606.28
Notary Fees	379.00	540.00	526.50
Landfill Permit Fees	302.00	21,198.00	23,940.00
Trash Bags	6,794.75	5,232.75	4,760.05
Recycle Bins	1,470.00	1,533.00	1,571.75
Copies & Sale of Booklets/Lists	1,649.35	1,616.25	1,702.60
Misc (Filing Fees/Junk Dlr/Peddler Lic)	182.35	214.29	700.50
Total Remitted to Town Treasurer	1,185,858.28	\$1,278,722.59	\$1,299,253.84
Total Remitted to STATE Treasurer			
(Boat Regs., Vital Records, & Motor Veh.)	434,979.21	416,262.56	\$356,884.03
Water & Sewer Fees Collected	1,466,820.61	1,498,385.51	\$1,500,443.49
TOTAL Non-Taxes* Remitted	\$3,087,658.10	\$3,193,370.66	\$3,156,581.36
Vehicles Registered	9,279	9,623	9,602
Dogs Licensed	1,193	1,137	1,109

*For Taxes remitted, see Tax Collector's Report

TAX COLLECTOR'S REPORT

For the Municipality of **NEWMARKET** Year Ending **June 30, 2009**

DEBITS

UNCOLLECTED TAXES-		Levy for Year of this Report	PRIOR LEVIES		
BEG. OF YEAR*			(PLEASE SPECIFY YEARS)		
		2009	2008	2007	2006
Property Taxes	#3110	xxxxxx	1338274.64	4129.00	
Resident Taxes	#3180	xxxxxx	n/a	n/a	n/a
Land Use Change	#3120	xxxxxx			
Yield Taxes	#3185	xxxxxx			
Excavation Tax @ \$.02/yd	#3187	xxxxxx	573.52		
Utility Charges	#3189	xxxxxx			
Property Tax Credit Balance**		< >			

TAXES COMMITTED THIS YEAR

Property Taxes	#3110	8405784.00	8787338.75
Resident Taxes	#3180	n/a	n/a
Land Use Change	#3120		
Yield Taxes	#3185		23.23
Excavation Tax @ \$.02/yd	#3187		
Utility Charges	#3189		

FOR DRA USE ONLY

OVERPAYMENT REFUNDS

Property Taxes	#3110	2977.88			
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Interest - Late Tax	#3190		38890.93	677.38	
Resident Tax Penalty	#3190	n/a	n/a	n/a	n/a
TOTAL DEBITS		8408761.88	10165101.07	4806.38	0

Verify Report Balances 0 0 0 0

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

**Enter as a negative. This is the amount of this year's taxes pre-paid last year as authorized by RSA 80:52-a.

**The amount is already included in the warrant & therefore in line #3110 as positive amount for this year's levy.

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

TAX COLLECTOR'S REPORTFor the Municipality of **NEWMARKET** Year Ending **June 30, 2009****CREDITS**

REMITTED TO TREASURER	Levy for this Year 2009	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2008	2007	2006
Property Taxes	6953822.58	9869738.38	3689.00	
Resident Taxes	n/a	n/a	n/a	n/a
Land Use Change				
Yield Taxes		23.23		
Interest (include lien conversion)		37075.93	623.38	
Penalties		1815	54.00	
Excavation Tax @ \$.02/yd		573.52		
Utility Charges				
Conversion to Lien (principal only)		221676.8		
CARRY FORWARD PMTS APPLIED TO '08		22504.78		
DISCOUNTS ALLOWED				

ABATEMENTS MADE

Property Taxes		11693.43	440.00	
Resident Taxes	n/a	n/a	n/a	n/a
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				

UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes	1467367.78			
Resident Taxes	n/a	n/a	n/a	n/a
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
Property Tax Credit Balance*	(12428.48)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL CREDITS	8408761.88	10165101.07	4806.38	0

Verify Report Balances

0

0

0

0

*Enter as a negative. This is the amount of taxes pre-paid for next year as authorized by RSA 80:52-a
(Be sure to include a positive amount in the Property Taxes actually remitted to the treasurer)

TAX COLLECTOR'S REPORT

For the Municipality of **NEWMARKET** Year Ending **June 30, 2009**

DEBITS

	Last Year's Levy 2008	PRIOR LEVIES		
		2007	2006	2005
Unredeemed Liens Balance at Beg. of Fiscal Year		226334.2	82736.15	36639.96
Liens Executed During Fiscal Year	278131.05			
Interest & Costs Collected (AFTER LIEN EXECUTION)	2179.39	17047.94	27426	14958.96
TOTAL DEBITS	280310.44	243382.14	110162.15	51598.92

CREDITS

REMITTED TO TREASURER:		Last Year's Levy	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
			2007	2006	2005
Redemptions		66117.86	143773.34	82354.51	36639.96
Interest & Costs Collected (After Lien Execution)	#3190	1040.47 1138.92	1578 15469.94	1249.64 26176.36	516.25 14442.71
Abatements of Unredeemed Liens					
Liens Deeded to Municipality					
Unredeemed Liens Balance End of Year	#1110	212013.19	82560.86	381.64	
TOTAL CREDITS		280310.44	243382.14	110162.15	51598.92

Verify Report Balances 0 0 0 0

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

TAX COLLECTOR'S SIGNATURE  DATE 8/5/09



OFFICE OF THE
TOWN CLERK AND TAX COLLECTOR

INCORPORATED
DECEMBER 15, 1727
CHARTER JANUARY 1, 1991

MINUTES

ANNUAL TOWN MEETING NEWMARKET NH

FIRST SESSION: APRIL 7, 2009

Moderator Clay Mitchell of 5 Hilton Drive called the meeting to order at 7:02 p.m. The Pledge of Allegiance was recited. Approximately 55 registered voters were in attendance. The Warrant, Budget, Default Budget, and document prepared by the Newmarket Conservation Commission, were distributed.

Moderator Mitchell then requested, and all observed, a moment of silence in honor of all who lost their lives this past year, particularly our armed service personnel, as well as for our family and friends currently serving in the armed forces.

Moderator Mitchell presented the Warrant and explained the manner in which he would conduct the meeting. He stated all articles would go forward as written to the ballot for the second session to be held on May 12, 2009, unless any amendments to the articles are passed.

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

Town Council	Two for three (3) years
Town Clerk-Tax Collector	One for three (3) years
Budget Committee	Three for three (3) years
	Two for two (2) years
	Three for three (3) years
Planning Board	Two for three (3) years
Trustee of Trust Funds	One for three (3) years
Supervisors of Checklist	One for six (6) years
Trustees of the Library	One for (3) years

Moderator Mitchell read the article. There being no discussion, Moderator Mitchell stated Article 1 would be put forward as written.

*A motion was duly made by Councilor Michael LaBranche of 15 Spring Street, and seconded by Budget Committee Chairman Lorrienne Caprioli of 40 Riverbend Road, **To move consideration of Article 3 prior to consideration of Article 2.** It was **VOTED**, and the motion **passed**.*

Article 3. Operating Budget

To see if the Town will vote to raise and appropriate, as a gross 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 \$10,177,760. Should this article be defeated, the operating budget shall be \$10,546,520, 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 (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Majority vote required)

Recommended by the Budget Committee

TOWN HALL
186 MAIN STREET, NEWMARKET, NEW HAMPSHIRE 03857
TELEPHONE (603) 659-3073

Moderator Mitchell read the article. Administrator Edward Wojnowski explained the budget put forth this year is actually 368,760 less than the default budget due to the combined efforts of department heads, himself, Town Council, and Budget Committee. He stated it is a very lean budget, \$508,616 less than the budget passed last year, and is focused on maintaining the same level of day-to-day operations as well as putting off a number of capital expenditures for 2-3 years due to the current overall economic situation. Administrator Wojnowski explained the law requires a default budget be established based on the previous year's budget plus any special warrants passed at that time. He noted the budget included a pay increase for the police union contract as well as for the non-union employees. However, he stated the budget does not give the Town the ability to negotiate a labor contract with the Department of Public Works; therefore, any pay raises for that Department would be put off for at least one year.

There being no discussion, Moderator Mitchell stated Article 3 would be put forward as written.

*A motion was duly made by Councilor Michael LaBranche and seconded by Councilor James Bergeron of 51 Packers Falls Road, **To limit reconsideration of Article 3.***

Council Chairman Dana Glennon of 2 Beech Street asked what a vote to limit reconsideration would mean. Moderator Mitchell explained, if passed, the Article could not be brought up again during the remainder of the meeting for reconsideration.

*It was **VOTED**, and the motion **passed**.*

Article 2. Bond for New Village water, sewer and drainage improvements and for improvements to sewer manholes, acquisition of a step screen and water meters.

To see if the Town will vote to raise and appropriate the sum of \$2,782,500 (gross budget) for the purpose of construction improvements to the New Village water, sewer and drainage systems, in addition to, improvements to the sewer manholes within the sewer district to eliminate infiltration and inflow of groundwater, acquisition of a step screen for the Creighton Street lift station, and water meters under the Federal Stimulus Package Program and will qualify the Town for federal funds in the form of 50% principal forgiveness, such sums to be raised by the issuance of Serial Bonds or Notes not to exceed \$2,782,500 under, and in compliance, with the provisions of the Municipal Finance Act (NH RSA 33:1 et seq., as amended) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Newmarket, NH, additionally to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose, and to allow the Town Council to expend such monies as become available from the Federal and State Governments and pass any vote relating thereto. Subject to the receipt of Federal Stimulus Funding.

(3/5 ballot vote required)

Recommended by the Town Council and recommended by the Budget Committee

Moderator Mitchell read the article. Sean Greig, Town Water and Sewer Superintendent, explained the article. He stated the town is currently attempting to replace water meters and manholes as an ongoing process and expense. In addition, it is necessary to replace and relocate the sewer pipes to beneath the roadways in the New Village area. Currently, many of these old pipes are located behind people's homes in back yards and are in a significantly deteriorated condition. Also, much of the water drainage is leaking through deteriorated manholes into the sewer system as well as being pumped into the sewer system by residents' sump pumps, creating unnecessary expense in wastewater treatment. The goal is to incorporate all of this work and expense into anticipated federal stimulus fund programs. Mr. Greig stated Newmarket is currently 24 on the list of the top 30 in the State and is slated to receive \$940,000 for this New Village project.

Mr. Buzz Dietterle of 4 Smith Garrison Road, asked if homeowners would be responsible to bring the sewer pipes to the front of their homes. Administrator Wojnowski responded they would not be responsible. However, Mr. Greig noted individual homeowners would be responsible for relocating the actual connection to the front of their home, if necessary.

In response to a question by Mr. Edward Portyrata of 177 Exeter Road, Mr. Greig and Administrator Wojnowski confirmed there is currently no guarantee the Town will receive the anticipated federal stimulus funds, and they stated this work would not commence if the Town should not receive the federal stimulus funds, confirming the wording in Article 2 stating, "Subject to the receipt of Federal Stimulus Funding."

There being no further discussion, Moderator Mitchell stated Article 2 would be put forward as written.

Article 4. Veterans Memorial Expendable Trust Fund

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be placed in the Newmarket Veterans Memorial Expendable Trust fund. These funds will be used for the renovations to existing memorials and for proposed new memorials.

(Majority vote required)

Submitted by petition

Moderator Mitchell read the article. Mrs. Janice Rosa of 421 Wadleigh Falls Road explained the intent of petitioners. She noted the Town Council, in its budget deliberations, voted to zero out the \$5,000 proposed for the Veterans Memorial CIP account. Subsequently, the Town Budget Committee did not accept the Town Council's recommendation, and returned the \$5,000 amount to the budget. However, in the meantime, the petition was submitted without the knowledge that the \$5,000 had been returned to the budget. Mrs. Rosa stressed it was not the intent to duplicate the \$5,000 funds, and the petitioners did not want to negatively impact the taxpayers. Therefore, she said, in good faith, she wished to make a motion to remove the Special Warrant article to appropriate \$5,000, since it was now already included in the Town budget under Article 3.

*A motion was duly made by Mrs. Janice Rosa and seconded by Budget Committee member Brian Hart of 13 Beech Street, **To amend Article 4 to state: "To see if the Town will vote to raise and appropriate the sum of \$1.00 to be placed in the Newmarket Veterans Memorial Expendable Trust fund. These funds will be used for the renovations to existing memorials and for proposed new memorials."***

Mrs. Rochelle Sharples of 10 Lamprey River Park, asked if the amended motion failed, would the Town still be able to appropriate the \$5,000 in the budget to Veterans Memorial Expendable Trust Fund? Moderator Mitchell explained if the motion failed, the Town would not be able to appropriate the \$5,000 in the budget to this fund, since this would fall under the "no means no" statute (RSA 32:10). By voting no on the amended article, even though it reduced the article to \$1.00, the Town would be voting "no" on the 'purpose' of the special warrant article, thus the purpose could not be carried out in any form.

Accordingly, Mrs. Janice Rosa stated she wished to **rescind her motion**, and Mr. Brian Hart also stated he wished to **rescind his second**. Accordingly, **the motion was rescinded**.

*A motion was then duly made by Mrs. Janice Rosa and seconded by Councilor Michael LaBranche, **To amend Article 4 to state: "To see."***

In response to questions for clarification, Moderator Mitchell explained this type of amendment is a legal amendment. He noted there was a recent court case out of Barrington, NH, in which this same thing was done. By removing all of the language in Article 4 following the words "to see", the Article is rendered ineffective, and regardless of the outcome, since the amended Article would in essence have no meaning, there would be no effect on the purpose of the \$5,000 for the Veterans Memorial Expendable Trust Fund already included in the Town budget under Article 3.

*It was **VOTED**, and the motion **passed**.*

Mrs. Sharples suggested explanation be provided in advance of the May 12 Second Session of the Town Meeting so voters would understand the purpose or intent of Article 4 as amended.

Article 5. Rescind Bonding Authority for Fire/Rescue/Highway Infrastructure Bonding

To see if the Town will vote to rescind the \$1,600,000 bonding authority for the Fire/Rescue/Highway Infrastructure Bond adopted on May 11, 2004, and reaffirmed on August 27, 2008.

(Majority vote required)

Moderator Mitchell read the article. Administrator Wojnowski explained the purpose of the article. He noted when the original bond was adopted, the Town had failed to properly post the public hearing; and as a result, the bond was never issued, the expenditures became a liability on the Town's fund balance, and the Town's ability to reduce the property tax rate was negatively impacted. As a result of the special Town meeting held last August to rectify the public hearing deficiency, the Town attempted to bond \$1.3 million of the original \$1.6 million bond amount. However, it quickly became clear the high interest rates at that time would result in the Town paying nearly \$1.1 million in interest on a \$1.3 million bond. Therefore, since the infrastructure/building is now paid in full and the Town has already realized the negative impact on the fund balance, the Town Council determined it to be in the best interest of the community to rescind the bonding authority.

There being no further discussion, Moderator Mitchell stated Article 5 would be put forward as written.

Article 6. Change the Purpose of Downtown Redevelopment Capital Reserve Account

To see if the Town will vote to change the purpose of the Downtown Redevelopment Capital Reserve Fund, established May 12, 1998, to the Town Clock Repair and Maintenance Capital Reserve Fund.

(2/3 vote required)

Moderator Mitchell read the article. Administrator Wojnowski reported the Capital Improvement Committee became aware there is approximately \$25,000 remaining in the Downtown Redevelopment Capital Reserve Account, and the purpose has been fulfilled. Simultaneously, the Town Council was addressing ways in which needed repairs and maintenance for the town clock situated in the Community Church might be addressed. Therefore, it was determined the existing purpose of this capital reserve fund should be changed to a new purpose of repairing and maintaining the town clock.

Mr. Robert Gazda of 27 Packers Falls Road spoke about the history of the clock. He noted the clock was built in 1872, and his father, who was a watchmaker in town and who died in 1984, was the last 'keeper of the clock'. He reported the clock was last overhauled in 1972, and Mr. Gazda and his father have been maintaining the clock for nearly 50 years. In attempting to recently get the striking mechanism to work, after being shut down nearly 20 years ago, a plate fell apart due to an old clad weld, causing considerable damage to the striking mechanism gear and other parts. Mr. Gazda noted there only 3 such clocks still operating, one in Massachusetts, one in New London, and Newmarket's. He estimates it will cost \$30,000 to \$40,000 to overhaul the clock, repair or rebuild the gear mechanism, and to remake and replace the face of the clock that is damaged.

Mrs. Nicole Benson of 12 Mockingbird Lane asked if technology would allow the clock striker to operate during limited hours. Mr. Gazda responded no; technology does not allow this since the clock is a manual clock.

Mr. Buzz Dietterle asked the Town Council, since the decision was made to stop the clock from striking 20 years ago, if they will allow the clock to strike if it is repaired. Four of the five Councilors who were present stated they would agree to allow the clock to strike if it is repaired; however, it was noted the Council has not officially acted on this issue.

Mr. Buzz Dietterle also inquired about the issues associated with PSNH's unanticipated charges to the Town associated with the downtown area. Administrator Wojnowski stated this reserve account could not be used with regard to any possible PSNH issues, since it is totally unrelated.

There being no further discussion, Moderator Mitchell stated Article 6 would be put forward as written.

Article 7. Revise the Purpose of the Sewer Fund Capital Reserve Account

To see if the Town will vote to change the purpose of the Sewer Fund Capital Reserve Fund, established March 8, 1977, to be used for the purpose of Improvements to the Sewer System.
(2/3 vote required)

Moderator Mitchell read the article. Superintendent of Water and Sewer Sean Greig explained the purpose of this article is to clarify and broaden the definition of the purpose of the fund. He stated the intent is to use the fund for 'improvements' of the sewer system, not just specifically for 'equipment' for the sewer system, so that the purpose encompasses everything having to do with water and sewer operations (including lift stations, lab work, buildings, manholes, pipes, etc.)

There being no further discussion, Moderator Mitchell stated Article 7 would be put forward as written

Article 8. Allow Conservation Commission to expend funds

To see if the Town will vote to adopt the provisions of RSA 36-A: 4-a, I (b) to authorize the Conservation Commission to expend funds for contributions to "qualified organizations" for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the town will retain no interest in the property.
(Majority vote required)

Moderator Mitchell read the article. Valerie Shelton of 124 Cushing Road, a member of the Conservation Commission, explained the purpose of the Article. She referenced the document that was handed out to all in attendance explaining why the Conservation Commission urges support of this Article and of Article 9. Ms. Shelton noted the Commission receives its funding from the Land Use Change Tax when an affected property is taken out of Current Use. One-half of the penalty tax goes to the Conservation Commission, and one-half goes to the Town's general fund. She pointed out Articles 8 and 9 have no impact on the taxpayers. She also explained the Articles, if passed would assist other qualified organizations to partner with the Town's Conservation Commission to protect lands, and then the organizations acquiring the lands would manage the properties, alleviating the Conservation Commission of potential future burdens.

Mrs. Linda Mantegani of 7 Doe Farm Lane asked for the current balance amount in the Conservation Fund. Town Finance Director Donald Parnell indicated he did not have that information available with him at the meeting. Second, Mrs. Mantegani asked whether the Conservation Commission was required to go before the Planning Board and/or the Town Planner to obtain permission to use these funds. Moderator Mitchell pointed out Planning Boards do not oversee expenditures of funds by Conservation Commissions.

There being no further discussion, Moderator Mitchell stated Article 8 would be put forward as written.

Article 9. Allow Conservation Commission to expend funds outside the boundary of Newmarket

To see if the Town will vote to adopt the provisions of RSA 36-A: 4-a, I (a) to authorize the Conservation Commission to expend funds to purchase interests in land outside the boundaries of Newmarket, subject to the approval of the Town Council.
(Majority vote required)

Moderator Mitchell read the article. Valerie Shelton referenced the Smith Property, of which the Conservation Commission recently acquired an easement, noting most of the land is in the Town of Durham. She pointed out the significance of the easement is due to the fact protection is acquired for Newmarket's aquifer and well head area.

There being no further discussion, Moderator Mitchell stated Article 9 would be put forward as written.

Article 10. Other Business

Mr. Portyrata, referencing the fact that the Municipal Audit Committee was meeting simultaneously with the Deliberative Session, asked for an update, whether there were going to be any legal actions and whether the Town would be recouping any of the monies lost. Council Chairman Glennon explained the purpose of the Municipal Audit Committee did not address these issues, but rather the Forensic Audit Committee had responsibility for these issues. Chairman Glennon explained the Forensic Audit Committee has ended its discussions, and the matter is currently in the hands of legal. The entire audit is on the town's website, but the Council is not at a point where any further information can be released as they are waiting for response by the Attorney General and other legal authorities.

There being no further business, a motion was duly made by Brian Hart and seconded by Councilor Michael Ploski of 60 No. Main Street to To adjourn the meeting. It was VOTED, and the motion passed.

The meeting was adjourned at 8:04 p.m., April 7, 2009.

Respectfully Submitted,



Becky I. Benvenuti
Town Clerk and Tax Collector



OFFICE OF THE
TOWN CLERK AND TAX COLLECTOR

INCORPORATED
DECEMBER 15, 1727
CHARTER JANUARY 1, 1991

MINUTES

ANNUAL TOWN MEETING NEWMARKET, NH

SECOND SESSION: MAY 12, 2009

The Second Session of the Annual Town Meeting was called to order and the voting polls were pronounced open at 7:00 a.m. on Tuesday, May 12, 2009, at the Newmarket Town Hall.

The ballots were counted and verified. Specimen ballots were posted.

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

Tally clerks were: Norma Otash (D), Faye Keniston (R), Sandy Bailey (D), Jean Dutka (D), Helen Pelczar (D), Penny Botterman (R), Lil Charron (R), and Crystal Weitzell (R).

The Town Clerk was Becky Benvenuti.

Absentee ballots were processed at 2:00 pm.

Note Total registered voters were: 7,272
Total ballots cast: 883

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

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

For Budget Committee (three for one year)

Leo Filion*	550 votes
Brian Hart*	580 votes
Larry Pickering*	529 votes

For Budget Committee (two for two years)

Al Zink*	41 write-in votes (Note: <u>accepted</u> position)
Dana Glennon*	18 write-in votes (Note: <u>declined</u> position)
Charlotte DiLorenzo	10 write-in votes
David Sanborn	9 write-in votes
Chris Provost	5 write-in votes
Janice Rosa	3 write-in votes

For Budget Committee (three for three years)

Robert Bestani*	528 votes
Al Zink*	14 write-in votes (Note: <u>declined</u> position)
Dana Glennon*	13 write-in votes (Note: <u>accepted</u> position)
Janice Rosa	4 write-in votes
Charlotte DiLorenzo	3 write-in votes

TOWN HALL

186 MAIN STREET, NEWMARKET, NEW HAMPSHIRE 03857
TELEPHONE (603) 659-3073

For Planning Board (two for three years)

Eric Weston*	538 votes
John Badger*	598 votes

For Supervisor of Checklist (one for six years)

Charlotte B. DiLorenzo	211 votes
Martha Sandy-McNeil*	469 votes

For Town Clerk-Tax Collector (one for three years)

Becky I. Benvenuti*	767 votes
---------------------	-----------

For Town Council (two for three years)

Lorriane Caprioli	352 votes
Daniel Dickens*	511 votes
Eric W. Botterman*	657 votes

For Trustee of the Library (one for three years)

Joan DeYoreo*	129 write-in votes (Note: <u>accepted</u> position)
Tom Pettengill	9 write-in votes
Isabel Donovan	3 write-in votes

For Trustee of Trust Funds (one for three years)

Edward Pelczar*	736 votes
-----------------	-----------

* **Denotes winners**

Article 2. Bond for New Village water, sewer and drainage improvements and for improvements to sewer manholes, acquisition of a step screen and water meters.

To see if the Town will vote to raise and appropriate the sum of \$2,782,500 (gross budget) for the purpose of construction improvements to the New Village water, sewer and drainage systems, in addition to, improvements to the sewer manholes within the sewer district to eliminate infiltration and inflow of groundwater, acquisition of a step screen for the Creighton Street lift station, and water meters under the Federal Stimulus Package Program and will qualify the Town for federal funds in the form of 50% principal forgiveness, such sums to be raised by the issuance of Serial Bonds or Notes not to exceed \$2,782,500 under, and in compliance, with the provisions of the Municipal Finance Act (NH RSA 33:1 et seq., as amended) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Newmarket, NH, additionally to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose, and to allow the Town Council to expend such monies as become available from the Federal and State Governments and pass any vote relating thereto. Subject to the receipt of Federal Stimulus Funding.

(3/5 ballot vote required)

Recommended by the Town Council and recommended by the Budget Committee

Motion Passed: YES 617 votes NO 200 votes

Article 3. Operating Budget

To see if the Town will vote to raise and appropriate, as a gross 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 \$10,177,760. Should this article be defeated, the operating budget shall be \$10,546,520, 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 (1) special meeting, in accordance with

RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

(Majority vote required)

Recommended by the Budget Committee

Motion Passed: YES 663 votes NO 145 votes

Article 4. Veterans Memorial Expendable Trust Fund

To see.

(Majority vote required)

Submitted by petition

Motion Passed: YES 465 votes NO 213 votes

Article 5. Rescind Bonding Authority for Fire/Rescue/Highway Infrastructure Bonding

To see if the Town will vote to rescind the \$1,600,000 bonding authority for the Fire/Rescue/Highway Infrastructure Bond adopted on May 11, 2004, and reaffirmed on August 27, 2008.

(Majority vote required)

Motion Passed: YES 531 votes NO 222 votes

Article 6. Change the Purpose of Downtown Redevelopment Capital Reserve Account

To see if the Town will vote to change the purpose of the Downtown Redevelopment Capital Reserve Fund, established May 12, 1998, to the Town Clock Repair and Maintenance Capital Reserve Fund.

(2/3 vote required*)

***Motion FAILED: YES 517 votes NO 271 votes**

Article 7. Revise the Purpose of the Sewer Fund Capital Reserve Account

To see if the Town will vote to change the purpose of the Sewer Fund Capital Reserve Fund, established March 8, 1977, to be used for the purpose of Improvements to the Sewer System.

(2/3 vote required)

Motion Passed: YES 629 votes NO 153 votes

Article 8. Allow Conservation Commission to expend funds

To see if the Town will vote to adopt the provisions of RSA 36-A: 4-a, I (b) to authorize the Conservation Commission to expend funds for contributions to "qualified organizations" for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the town will retain no interest in the property.

(Majority vote required)

Motion Passed: YES 415 votes NO 374 votes

Article 9. Allow Conservation Commission to expend funds outside the boundary of Newmarket

To see if the Town will vote to adopt the provisions of RSA 36-A: 4-a, I (a) to authorize the Conservation Commission to expend funds to purchase interests in land outside the boundaries of Newmarket, subject to the approval of the Town Council.

(Majority vote required)

Motion Failed: YES 297 votes NO 504 votes

Respectfully Submitted and A True Copy of Record Attest,



Becky I. Benvenuti
Town Clerk - Tax Collector

OFFICE OF THE
TOWN ADMINISTRATOR
E-Mail - Townadmin@newmarketnh.gov
Website - www.newmarketnh.gov



INCORPORATED
DECEMBER 15, 1727
CHARTER JANUARY 1, 1991

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 6, 2010 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 11, 2010 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.

Town Council	Two for (3) three years
Budget Committee	Three for (3) three years
	One for (2) two years
	One for (1) one year
Town Moderator	One for (2) two years
Planning Board	Two for (3) three years
Trustees of Trust Funds	One for (3) three years
Supervisors of Checklist	One for (6) six-year position

Article 2. Bond for field-testing for the artificial recharge of the Newmarket Plains Aquifer utilizing Federal Stimulus Funding

To see if the Town will vote to raise and appropriate the sum of \$650,500 (gross budget) for the purpose of field testing for the artificial recharge of the Newmarket Plains Aquifer under the Federal Stimulus Package Program and will qualify the Town for federal funds in the form of 50% principal and interest forgiveness. Such

sums to be raised by the issuance of Serial Bonds or Notes not to exceed \$650,500 under, and in compliance with, the provisions of the Municipal Finance Act (NH RSA 33:1 et seq., as amended) and to authorize the Town Council to issue and negotiate such bonds or notes and to determine the rate of interest thereon. Further, to take such other actions as may be necessary to effect the issuance, negotiation, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Newmarket, NH. Additionally, to participate in the State Revolving Fund (SRF) RSA 486:14 established for this purpose and to allow the Town Council to expend such monies as become available from the Federal and State Governments and pass any votes relating thereto. This appropriation is contingent upon the receipt of American Recovery and Reinvestment Act 2009 Federal Stimulus Funding.

(2/3 ballot vote required).

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

Article 3. Operating Budget

To see if the Town will vote to raise and appropriate, as a gross 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 \$9,540,628.

Should this article be defeated, the operating budget shall be \$9,677,236, 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 (1) special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required).

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

Article 4. Multiple Year Police Department Collective Bargaining Agreement

To see if the Town 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 increases in salaries and benefits at the current staffing levels:

Year	Estimated Increase
FY 2010-2011	\$52,383
FY 2011-2012	\$54,029

And further to raise and appropriate the sum of \$52,383 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels in accordance with the most recent collective bargaining agreement. (Majority vote required).

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

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

Shall the Town, if Article 4 is defeated, authorize the Town Council to call one special Town Meeting, at its option, to address Article 4 cost items only?

(Majority vote required).

Article 6. Change the Purpose of Downtown Redevelopment Capital Reserve Account

To see if the Town will vote to change the purpose of the Downtown Redevelopment Capital Reserve Fund, established May 12, 1998, to the Town Clock Repair and Maintenance Capital Reserve Fund. (2/3 vote required).

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

Article 7. Discontinue the Ladder Fire Truck Capital Reserve Fund

To see if the Town will vote to discontinue the Ladder Fire Truck Capital Reserve Fund created in May 2005. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Fire Truck Capital Reserve Fund created in May 1992. (Majority vote required).

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

Article 8. Revise the Purpose of the Fire Truck Capital Reserve Fund

To see if the Town will vote to change the purpose of the Fire Truck Capital Reserve Fund, established May 1992, to include the future replacement of a Ladder truck. (2/3 vote required).

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

Article 9. Municipally Manage Bicycle Path on NH Route 108 for NH DOT

To see if the Town will vote raise and appropriate the sum of \$809,292 and to municipally manage a New Hampshire Department of Transportation project to construct bicycle shoulders along the North and South bound lanes of NH Route 108 in the Town of Newmarket from the Irving Gas Station to the Newmarket/Newfields town line. The NH DOT will provide funding under the Congestion Mitigation and Air Quality Improvement Programs in the amount of \$809,292 for this project. This project is conditioned and subject upon the receipt of funds from the NH DOT. (Majority vote required).

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

Article 10. Appropriate Fund from Surplus to Cable Television Station Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of \$70,000 to be added to the Newmarket Cable Television Station Capital Reserve Fund previously established. This sum to come from the general fund balance and no amount to be raised from taxation. (Majority vote required).

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

Article 11. Recording of Vote Tally on Warrant Articles

To see if the Town will vote to approve that all votes of the Town Council and Budget Committee relative to budget items or any warrant articles shall be recorded votes and the numerical tally of any such vote shall be printed in the town warrant next to the affected warrant article.

(Majority vote required).

Article 12. Petition to support full time code enforcement/building inspector /health enforcement officer.

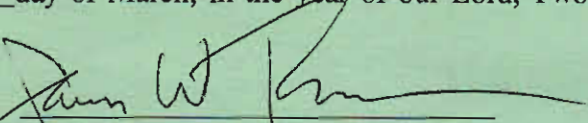
To see if the Town of Newmarket will vote to approve the continued use of a full time code enforcement/building inspector/health enforcement officer, and to approve the funding necessary for such a position, in order to provide the continued public safety, health and general welfare of the Town of Newmarket, New Hampshire? (Majority vote required).

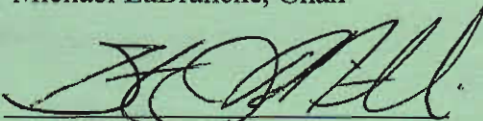
Article 13. Other Business


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

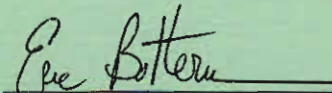
Given under the hand and seal this _____ day of March, in the year of our Lord, Two Thousand Ten.

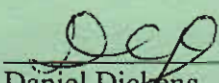

Michael LaBranche, Chair


James W. Bergeron, Vice Chair


Steven Minutelli


Judith M. Carr

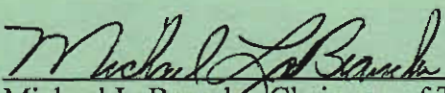

Eric Botterman


Daniel Dickens

Rose-Anne Kwaks

**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 _____ day of March, 2010.


Michael LaBranche, Chairman of Town Council

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE

OF: Town 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, 2010 to June 30, 2011

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the operating budget and all special and individual warrant articles in the appropriate recommended and not recommended area. All proposed appropriations must be on this form.
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 within 20 days after the meeting.

This form was posted with the warrant on (Date): March 24, 2010

BUDGET COMMITTEE

Please sign in ink.

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

[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

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud.		09/10 Appropriation		08/09 Actual		TOWN COUNCIL APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
		Warr.	Art.#	Prior Year As Approved by DRA	Prior Year Expenditures	(RECOMMENDED)	(NOT RECOMMENDED)	(RECOMMENDED)	(NOT RECOMMENDED)		
GENERAL GOVERNMENT											
4130-4139	Executive			173,032	195,676	236,135	236,135	236,135	236,135	236,135	236,135
4140-4149	Election, Reg. & Vital Statistics			160,014	156,272	175,378	175,378	175,378	175,378	175,378	175,378
4150-4151	Financial Administration			215,216	216,485	220,385	220,385	220,385	220,385	220,385	220,385
4152	Revaluation of Property			117,949	96,427	102,822	102,822	102,822	102,822	102,822	102,822
4153	Legal Expense			50,000	147,440	50,000	50,000	50,000	50,000	50,000	50,000
4155-4159	Personnel Administration			1,306,678	1,031,021	1,308,870	1,308,870	1,308,870	1,308,870	1,308,870	1,308,870
4191-4193	Planning & Zoning			108,851	110,402	130,763	130,763	130,763	130,763	130,763	130,763
4194	General Government Buildings			485,461	465,242	445,226	445,226	445,226	445,226	445,226	445,226
4195	Cemeteries			33,722	31,795	37,943	37,943	37,943	37,943	37,943	37,943
4196	Insurance			69,000	62,648	72,500	72,500	72,500	72,500	72,500	72,500
4197	Advertising & Regional Assoc.										
4199	Other General Government			177,863	151,965	167,657	167,657	167,657	167,657	167,657	167,657
PUBLIC SAFETY											
4210-4214	Police			1,155,541	1,067,685	1,172,555	1,172,555	1,172,555	1,172,555	1,172,555	1,172,555
4215-4219	Ambulance										
4220-4229	Fire			322,288	260,957	309,936	309,936	309,936	309,936	309,936	309,936
4240-4249	Building Inspection			68,324	83,310	60,086	60,086	60,086	60,086	60,086	60,086
4290-4298	Emergency Management			3,150	1,997	2,250	2,250	2,250	2,250	2,250	2,250
4299	Other (Including Communications)										
AIRPORT/AVIATION CENTER											
4301-4309	Airport Operations										
HIGHWAYS & STREETS											
4311	Administration			417,862	406,211	428,651	428,651	428,651	428,651	428,651	428,651
4312	Highways & Streets			335,455	200,084	493,595	493,595	493,595	493,595	493,595	493,595
4313	Bridges			8,000	6,269	2,000	2,000	2,000	2,000	2,000	2,000
5,208,406 4,691,786 5,416,752 5,416,752											

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	OP Bud. 09/10 Appropriation		Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
		Warr. Art.#	Prior Year As Approved by DRA		(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED
	HIGHWAYS & STREETS cont.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4316	Street Lighting		36,450	38,657	40,000		40,000	
4319	Other - VEHICLE MAINTENANCE		284,591	255,662	283,682		283,682	
	SANITATION							
4321	Administration		433,850	568,094	527,382		527,382	
4323	Solid Waste Collection							
4324	Solid Waste Disposal							
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
	WATER DISTRIBUTION & TREATMENT							
4331	Administration							
4332	Water Services							
4335-4339	Water Treatment, Conserv.& Other							
	ELECTRIC							
4351-4352	Admin. and Generation							
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
	HEALTH/WELFARE							
4411	Administration		137,117	154,601	136,450		136,450	
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other							
4441-4442	Administration & Direct Assist.							
4444	Intergovernmental Welfare Payemnts		49,360	49,360	50,700		50,700	
4445-4449	Vendor Payments & Other							
			941,368	1,077,374	1,038,214		1,038,214	

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. 09/10 Appropriation		Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS		
		Warr. Art.#	Prior Year As Approved by DRA		(RECOMMENDED)	(NOT RECOMMENDED)	RECOMMENDED	NOT RECOMMENDED	
CULTURE & RECREATION									
4520-4529	Parks & Recreation		413,604	381,167	420,344	420,344	420,344	XXXXXX	XXXXXX
4550-4559	Library		267,455	246,009	273,832	273,832	273,832	XXXXXX	XXXXXX
4583	Patriotic Purposes		1,800	1,800	1,800	1,800	1,800	XXXXXX	XXXXXX
4589	Other Culture & Recreation		53,060	56,525	67,225	67,225	67,225	XXXXXX	XXXXXX
CONSERVATION									
4611-4612	Admin.& Purch. of Nat. Resources		1,070	3,828	1,070	1,070	1,070	XXXXXX	XXXXXX
4619	Other Conservation							XXXXXX	XXXXXX
4631-4632	REDEVELOPMENT & HOUSING		675,547	1,067,127	118,913	118,913	118,913	XXXXXX	XXXXXX
4651-4659	ECONOMIC DEVELOPMENT		4,000	2,065	4,000	4,000	4,000	XXXXXX	XXXXXX
DEBT SERVICE									
4711	Princ.- Long Term Bonds & Notes		100,000	100,000	100,000	100,000	100,000	XXXXXX	XXXXXX
4721	Interest-Long Term Bonds & Notes		62,800	67,050	58,550	58,550	58,550	XXXXXX	XXXXXX
4723	Int. on Tax Anticipation Notes							XXXXXX	XXXXXX
4790-4799	Other Debt Service							XXXXXX	XXXXXX
CAPITAL OUTLAY									
4901	Land							XXXXXX	XXXXXX
4902	Machinery, Vehicles & Equipment							XXXXXX	XXXXXX
4903	Buildings							XXXXXX	XXXXXX
4909	Improvements Other Than Bldgs.							XXXXXX	XXXXXX
OPERATING TRANSFERS OUT									
4912	To Special Revenue Fund							XXXXXX	XXXXXX
4913	To Capital Projects Fund							XXXXXX	XXXXXX
4914	To Enterprise Fund							XXXXXX	XXXXXX
	Sewer-		982,795	845,593	892,254	892,254	892,254		
	Water-		1,160,077	954,226	840,394	840,394	840,394		
			3,722,208	3,725,390	2,776,382	2,776,382	2,776,382		

1 2 3 4 5 6 7 8 9

ACCT.#	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	OP Bud. Warr. Art.#	09/10 Appropriation Prior Year As Approved by DRA	Actual Expenditures Prior Year	TOWN COUNCIL APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATIONS	
					10/11 (RECOMMENDED)	10/11 (NOT RECOMMENDED)	10/11 (RECOMMENDED)	10/11 (NOT RECOMMENDED)
OPERATING TRANSFERS OUT cont.								
	Electric-							
	Airport-							
4915	To Capital Reserve Fund *		305,778	906,466	307,280		307,280	
4916	To Exp.Tr.Fund-except #4917 *							
4917	To Health Maint. Trust Funds *							
4918	To Nonexpendable Trust Funds							
4919	To Fiduciary Funds							
OPERATING BUDGET TOTAL			10,177,760	10,401,016	9,540,628		9,540,628	

* Use special warrant article section on next page.

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	FY 08/09 Actual Revenues Prior Year	Town Council FY 10/11 Estimated Revenues	FY 10/11 Budget Committee's Est. Revenues
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes - General Fund			10000	10000
3180	Resident Taxes				
3185	Timber Taxes		23	200	200
3186	Payment in Lieu of Taxes		-15200	58185	58185
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		102533	62750	62750
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		1073240	1033347	1033347
3230	Building Permits		27914	10000	10000
3290	Other Licenses, Permits & Fees		196672	217245	217245
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		553008	416000	416000
3352	Meals & Rooms Tax Distribution				
3353	Highway Block Grant		160038	181055	181055
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement (FEMA)				
3359	Other (Including Railroad Tax)		5815		
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		409027	212000	212000
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		2376	1000	1000
3502	Interest on Investments		68668	20000	20000
3503-3509	Other		35853	11000	11000
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds		502763	413567	413567
3913	From Capital Projects Funds				
			3122730	2646349	2646349

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	FY 08/09 Actual Revenues Prior Year	Selectmen's FY 10/11 Estimated Revenues	FY 10/11 Budget Committee's Est. Revenues
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		769921	820000	820000
	Water - (Offset)		795255	730000	730000
	Downtown TIF - (Offset)		1345792	118913	118913
	Black Bear TIF - (Offset)				
3915	Cemetry Trust Reimbursement		23968	18000	18000
3916	From Trust & Fiduciary Funds				
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				
TOTAL ESTIMATED REVENUE & CREDITS			6057666	4333262	4333262
			2934936	1686913	1686913

****BUDGET SUMMARY****

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUOGET COMMITTEE'S RECOMMENDED BUDGET
Operating Budget Appropriations Recommended (from pg. 5)	10,177,760	9,540,628	9,540,628
Special Warrant Articles Recommended (from pg. 6)	2,787,500	1,529,792	1,529,792
Individual Warrant Articles Recommended (from pg. 6)		52,383	52,383
TOTAL Appropriations Recommended	12,965,260	11,122,803	11,122,803
Less: Amount of Estimated Revenues & Credits (from above)	-6,057,666	-4,333,262	-4,333,262
Estimated Amount of Taxes to be Raised	6,907,594	6,789,541	6,789,541

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

DEFAULT BUDGET OF THE TOWN

OF: _____ Town of Newmarket, NH _____

For the Ensuing Year January 1, _____ to December 31, _____

or Fiscal Year From _____ July 1, 2010 _____ to _____ June 30, 2011 _____

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

- 1. Use this form to list the default budget calculation in the appropriate columns.
- 2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
- 3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

[Signature]

[Signature]

[Signature]

Larry Pickering

Tro P Filion

[Signature]

Town Councilors:

Town Councilors:

[Signature]
[Signature]

[Signature]

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

Default Budget - Town of Newmarket, NH FY 2011

1 2 3 4 5 6

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	FY 2010 Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
GENERAL GOVERNMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive	173,032			173,032
4140-4149	Election, Reg. & Vital Statistics	160,014			160,014
4150-4151	Financial Administration	215,216	4,000		219,216
4152	Revaluation of Property	117,949			117,949
4153	Legal Expense	50,000			50,000
4155-4159	Personnel Administration	1,306,678			1,306,678
4191-4193	Planning & Zoning	108,851			108,851
4194	General Government Buildings	485,461			485,461
4195	Cemeteries	33,722			33,722
4196	Insurance	69,000			69,000
4197	Advertising & Regional Assoc.				
4199	Other General Government	177,863			177,863
PUBLIC SAFETY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police	1,155,541			1,155,541
4215-4219	Ambulance				
4220-4229	Fire	322,288			322,288
4240-4249	Building Inspection	68,324			68,324
4290-4298	Emergency Management	3,150			3,150
4299	Other (Incl. Communications)				
AIRPORT/AVIATION CENTER		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations				
HIGHWAYS & STREETS		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration	417,862			417,862
4312	Highways & Streets	335,455			335,455
4313	Bridges	8,000			8,000
4316	Street Lighting	36,450			36,450
4319	Other	284,591			284,591
SANITATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321	Administration	433,850			433,850
4323	Solid Waste Collection				
4324	Solid Waste Disposal				
4325	Solid Waste Clean-up				
4326-4329	Sewage Coll. & Disposal & Other				

5,963,2972

4,000

5,967,297

Default Budget - Town of _____ Newmarket, NH _____ FY 2011 _____

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	FY 2010 Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
WATER DISTRIBUTION & TREATMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4331	Administration				
4332	Water Services				
4335-4339	Water Treatment, Conserv.& Other				
ELECTRIC		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4351-4352	Admin. and Generation				
4353	Purchase Costs				
4354	Electric Equipment Maintenance				
4359	Other Electric Costs				
HEALTH		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4411	Administration	137,117			137,117
4414	Pest Control				
4415-4419	Health Agencies & Hosp. & Other				
WELFARE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4441-4442	Administration & Direct Assist.				
4444	Intergovernmental Welfare Pymnts	49,360			49,360
4445-4449	Vendor Payments & Other				
CULTURE & RECREATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation	413,604			413,604
4550-4559	Library	267,455			267,455
4583	Patriotic Purposes	1,800			1,800
4589	Other Culture & Recreation	53,060			53,060
CONSERVATION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611-4612	Admin.& Purch. of Nat. Resources	1,070			1,070
4619	Other Conservation				
4631-4632	REDEVELOPMENT & HOUSING	675,547	(470,618)		204,929
4651-4659	ECONOMIC DEVELOPMENT	4,000			4,000
DEBT SERVICE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Princ.- Long Term Bonds & Notes	100,000			100,000
4721	Interest-Long Term Bonds & Notes	62,800			62,800
4723	Int. on Tax Anticipation Notes				
4790-4799	Other Debt Service				
		1,765,813	(470,618)		1,295,195

Default Budget - Town of _____ Newmarket, NH _____ FY 2011 _____

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	FY 2010 Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
	CAPITAL OUTLAY	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land				
4902	Machinery, Vehicles & Equipment				
4903	Buildings				
4909	Improvements Other Than Bldgs.				
	OPERATING TRANSFERS OUT	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer-	982,795	500		983,295
	Water-	1,160,077	(34,406)		1,125,671
	Electric-				
	Airport-				
4915	To Capital Reserve Fund	305,778			305,778
4916	To Exp.Tr.Fund-except #4917				
4917	To Health Maint. Trust Funds				
4918	To Nonexpendable Trust Funds				
4919	To Fiduciary Funds				
	TOTAL	10,177,760	(500,524)		9,677,236

Please use the box below to explain increases or reductions in columns 4 & 5.

Acct #	Explanation for Increases	Acct #	Explanation for Reductions
4150-4151	Increase in Audit Contract - \$4,000	4631-4632	Downtown TIF - \$470,618
4914	Sewer- Increase in Audit Contract \$500	4914	Water Final Bond Payment - \$122,906
4914	Water- Increase in Audit Contract - \$500		
4914	Water - Bond P&I - ARRA Grant - \$88,000		

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2009 - 12/31/2009

-- NEWMARKET --

SFN	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2009000038	AMADO, ANDRE Z	NEWMARKET, NH	WALKER, MINDY L	NEWMARKET, NH	NEWMARKET	NEWMARKET	01/06/2009
2009000232	ROBIN, EDWARD J	NEWMARKET, NH	GALLANT, VIVIAN M	NEWMARKET, NH	NEWMARKET	NEWMARKET	01/23/2009
2009000245	SPARDEL, GUNNAR W	NEWMARKET, NH	LANGDEAU, LINE A	NEWMARKET, NH	NEWMARKET	NEWMARKET	01/24/2009
2009000469	MORRISON, DANE A	NEWMARKET, NH	ALEXANDER, KIMBERLY S	NEWMARKET, NH	NEWMARKET	JACKSON	02/14/2009
2009000466	MACKENZIE, BRIAN A	KITTERY, ME	JEDREY, TERESA L	NEWMARKET, NH	NEWMARKET	NEWINGTON	02/14/2009
2009000714	ROWELL, ANTHONY M	NEWMARKET, NH	MCMULLEN, KIMBERLY A	NEWMARKET, NH	NEWMARKET	NEWMARKET	03/05/2009
2009000873	JENNINGS, PATRICK R	NEWMARKET, NH	CLARK, CYNTHIA A	NEWMARKET, NH	NEWMARKET	DURHAM	03/21/2009
2009001023	JAMES, LEROY D	NEWMARKET, NH	STATEN, DEBRA A	NEWMARKET, NH	DOVER	DOVER	04/03/2009
2009001055	PAIGE, JOHN C	NEWMARKET, NH	MARQUIS, ALCYIA M	NEWMARKET, NH	NEWMARKET	NEWMARKET	04/04/2009
2009001129	PRITCHARD, PETER A	NEWMARKET, NH	BARRETT, THELMA	NEWMARKET, NH	NEWMARKET	RYE	04/11/2009
2009001340	POLZINETTI, MARK E	NEWMARKET, NH	DIAZ, KAREN D	NEWMARKET, NH	NEWMARKET	EXETER	04/24/2009
2009001379	CARSON, STEPHEN D	NEWMARKET, NH	MORSE, RACHAEL A	NEWMARKET, NH	NEWMARKET	ROLLINSFORD	04/25/2009
2009001415	SZYDLIK, STANLEY E	DOVER, NH	CLAUSER, JANET M	NEWMARKET, NH	DOVER	RYE	04/27/2009
2009001508	BLAKE, RODERICK W	GREENLAND, NH	METTERVILLE, KATHLEEN A	NEWMARKET, NH	GREENLAND	HAMPTON	05/02/2009
2009001518	HARTSHORNE, JOHN	NEWMARKET, NH	CLARK, KARA E	NEWMARKET, NH	NEWMARKET	DURHAM	05/02/2009
2009001501	RAYMOND, RYAN P	NEWMARKET, NH	BLANCHETTE, AMANDA M	NEWMARKET, NH	NEWMARKET	NEW CASTLE	05/02/2009
2009001464	HAYES, JAMES R	NEWMARKET, NH	TELEHALA, MONICA G	NEWMARKET, NH	NEWMARKET	NEWMARKET	05/04/2009
2009001786	JONES, ADAM M	NEWMARKET, NH	BUTTRICK, TIFFANY A	NEWMARKET, NH	NEWMARKET	DOVER	05/16/2009
2009001979	VINET, JONATHAN E	NEWMARKET, NH	HOULE, NICOLE R	NEWMARKET, NH	NEWMARKET	EXETER	05/23/2009
2009002052	STARR, JONATHAN W	NEWMARKET, NH	REOLA, NICOLE L	NEWMARKET, NH	NEWMARKET	NORTH CONWAY	05/23/2009
2009002055	DOYLE, PATRICK E	NEWMARKET, NH	FIELDSEND, MINDA M	NEWMARKET, NH	NEWMARKET	HART'S LOCATION	05/29/2009
2009002053	PAQUETTE, ERIC R	NEWMARKET, NH	SAWLER, HANNAH L	NEWMARKET, NH	NEWMARKET	EXETER	05/30/2009
2009002308	NAGEL, MICHAEL D	NEWMARKET, NH	NOSTROM, SONJA M	NEWMARKET, NH	NEWMARKET	NORTH HAMPTON	06/05/2009
2009002260	ROSARIO, FERDINAND	NEWMARKET, NH	COLSON, KENDRA M	NEWMARKET, NH	NEWMARKET	EXETER	06/06/2009
2009002306	PLOURDE, DAVID R	NEWMARKET, NH	ERVIN, VICKI L	NEWMARKET, NH	NEWMARKET	NEWMARKET	06/06/2009
2009002571	LEMONS, SETH N	NEWMARKET, NH	ADELMAN, SARAH B	NEWMARKET, NH	NEWMARKET	NORTH HAMPTON	06/06/2009
2009002394	MORRISSEY, TIMOTHY K	RYE, NH	SUDIATI, NI MADE E	NEWMARKET, NH	RYE	RYE	06/10/2009
2009002930	DIAMOND, GARY N	NEWMARKET, NH	SHAHEEN, ELIZABETH S	NEWMARKET, NH	NEWMARKET	RINDGE	06/19/2009
2009002795	STEEVES, RICHARD P	NEWMARKET, NH	GAMBLE, TEDRA C	NEWMARKET, NH	NEWMARKET	MOULTONBOROUGH	06/20/2009
2009003083	FULLER, WILLIAM G	STRATHAM, NH	FAHRNER, JOANNE L	NEWMARKET, NH	DURHAM	DEERFIELD	06/27/2009
2009003114	SHARPE, JONATHAN B	NEWMARKET, NH	ALDRICH, TRACEY A	NEWMARKET, NH	NEWMARKET	RYE	06/27/2009
2009003061	FENELON, DOUGLAS W	NEWMARKET, NH	BEAULIEU, DOLORES M	NEWMARKET, NH	NEWMARKET	NORTH HAMPTON	07/01/2009
2009003113	HENEVELD, BENJAMIN E	NEWMARKET, NH	CARMICHAEL, ELICIA A	NEWMARKET, NH	NEWMARKET	KINGSTON	07/04/2009
2009003716	JENKINS, JONATHAN M	NEWMARKET, NH	LAZARUS, ELIZABETH H	NEWMARKET, NH	NEWMARKET	DOVER	07/18/2009
2009003706	SANBORN, DAVID O	NEWMARKET, NH	WOODSUM, STEPHANIE M	NEWMARKET, NH	EXETER	EPPING	07/18/2009
2009004049	EDGERLY, RICHARD R	NEWMARKET, NH	PATTEN, ROBYN L	NEWMARKET, NH	PORTSMOUTH	PORTSMOUTH	07/25/2009

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2009 - 12/31/2009

- NEWMARKET -

SFN	Person A's Name	Person A's Residence	Person B's Name	Person B's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2009004169	BOYD,JEFFREY M	NEWMARKET,NH	RADAR,STEPHANIE A	NEWMARKET,NH	NEWMARKET	NEWMARKET	08/01/2009
2009004541	HART,BRIAN M	NEWMARKET,NH	CALLAGHAN,SARA A	NEWMARKET,NH	NEWMARKET	LEE	08/08/2009
2009004366	SRIMOUKSAVANH,ANUT	NEWMARKET,NH	PHANNARATH,ANDREA A	NEWMARKET,NH	NEWMARKET	NEW CASTLE	08/08/2009
2009004460	YARUSITES,ERIK P	NEWMARKET,NH	BURWELL,MORGAN A	NEWMARKET,NH	NEWMARKET	EXETER	08/08/2009
2009004862	PELCZAR,MICHAEL A	NEWMARKET,NH	HATCH,ASHLEY B	NEWMARKET,NH	NEWMARKET	RYE	08/15/2009
2009005188	SMITH,DAVID C	NEWMARKET,NH	DARE,MICHELLE R	NEWMARKET,NH	EPPING	HAMPTON	08/22/2009
2009004922	HARRIS,KEVIN D	NEWMARKET,NH	JANVRIN,ABBEY M	NEWMARKET,NH	NEWMARKET	PORTSMOUTH	08/23/2009
2009005154	TATARCZUK,PHILLIP E	NEWMARKET,NH	DOMINGUE,KAITLYN M	NEWMARKET,NH	PORTSMOUTH	NEW CASTLE	08/24/2009
2009005901	BROOKS,SCOTT D	NEWMARKET,NH	STROM,MELANIE L	NORTH CHELMSFORD,NH	AUBURN	NEWMARKET	09/12/2009
2009005800	BERNIER,RANDY M	NEWMARKET,NH	SPOFFORD,MICHELLE A	NEWMARKET,NH	NEWMARKET	STRATHAM	09/12/2009
2009005801	STROH,RONALD D	NEWMARKET,NH	MARTELL,KIRI L	NEWMARKET,NH	NEWMARKET	PORTSMOUTH	09/12/2009
2009005922	CARR,JESSE D	NEWMARKET,NH	JENDRZEJEWSKI,STEPHANIE	NEWMARKET,NH	MANCHESTER	HARRISVILLE	09/12/2009
2009006435	MCNAMARA,RYAN L	NEWMARKET,NH	HURLEY,JESSICA A	NEWMARKET,NH	NEWMARKET	LACONIA	09/26/2009
2009006347	FUNICELLA,JAMES M	NEWMARKET,NH	DOTSON,HEATHER J	NEWMARKET,NH	NEWMARKET	SOMERSWORTH	09/27/2009
2009006756	GONZALEZ,PHILIP M	NEWMARKET,NH	BARR,SHEENA C	NEWMARKET,NH	NEWMARKET	NEWMARKET	10/02/2009
2009006860	DONAHUE,JEFFREY J	NEWMARKET,NH	GAGNON,DARLA M	NEWMARKET,NH	NEWMARKET	MADBURY	10/03/2009
2009006677	MORIN,DAVID M	NEWMARKET,NH	OTIS,AMANDA R	NEWMARKET,NH	NEWMARKET	PORTSMOUTH	10/03/2009
2009006757	SERVERIUS,DAVID J	NEWMARKET,NH	ROBINSON,WENDY A	NEWMARKET,NH	NEWMARKET	HAMPTON	10/03/2009
2009007297	TENAGLIA,ANDREW T	NEWMARKET,NH	TEAR,ELIZABETH C	BOW,NH	BOW	CONCORD	10/09/2009
2009006931	MAXWELL,DAVID B	NEWMARKET,NH	PARIS,HEATHER L	NEWMARKET,NH	NEWMARKET	LEE	10/10/2009
2009006929	CURRIER,ADAM M	NEWMARKET,NH	WESSELL,AMANDA	NEWMARKET,NH	NEWMARKET	MILTON	10/10/2009
2009006932	MILLER,JUSTIN S	NEWMARKET,NH	DANIS,MALINDA S	NEWMARKET,NH	NEWMARKET	HAMPTON FALLS	10/10/2009
2009006964	GALANIF,KENNETH P	NEWMARKET,NH	FINLEY,JESSICA C	LYME,NH	LYME	LYME	10/10/2009
2009006927	GAGNON,MARK D	NEWMARKET,NH	BARTNETT,KELLY B	NEWMARKET,NH	NEWMARKET	PORTSMOUTH	10/11/2009
2009007334	WATTS,BENJAMIN M	NEWMARKET,NH	HODSDON,AMANDA L	NEWMARKET,NH	NEWMARKET	DURHAM	10/17/2009
2009008021	BROWN,BRANDON L	NEWMARKET,NH	MOARATTY,MONICA Y	NEWMARKET,NH	NEWMARKET	GREENLAND	10/25/2009
2009007594	POORE,CHRISTOPHER N	NEWMARKET,NH	POCO,STELLA P	NEWMARKET,NH	NEWMARKET	HAMPTON	10/31/2009
2009007658	HAROLD,MARANDA L	NEWMARKET,NH	MCDERMOTT,DANIEL G	NEWMARKET,NH	DOVER	DOVER	11/06/2009
2009008222	OSSWALD,WESLEY J	NEWMARKET,NH	O'LEARY,KATHERINE M	NEWMARKET,NH	NEWMARKET	RYE	11/14/2009
2009008241	KEEFE,JAMES E	HAMPTON,NH	SINK,JANE E	NEWMARKET,NH	NEWMARKET	HAMPTON	12/21/2009

Total number of records 66

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT CIVIL UNION REPORT

01/01/2009 - 12/31/2009

- NEWMARKET -

SFN	Person A Name	Person A Residence	Person B Name	Person B Residence	Town of Issuance	Place of Civil Union	Date of Civil Union
2009000143	CONNORS,DENISE D	NEWMARKET,NH	CROWLEY,MARGARET A	NEWMARKET,NH	NEWMARKET	NEWMARKET	09/14/2009

Total number of records 1

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2009-12/31/2009

--NEWMARKET--

SFN	Child's Name	Date of Bir	Place Of Birth	Father's/Partner's Name	Mother's Name
2009000425	WEBB,PARKER GARY	01/04/2009	LEBANON,NH	WEBB,DUSTIN	WEBB,CHRISTINA
2009000426	WEBB,NORA MARIE	01/04/2009	LEBANON,NH	WEBB,DUSTIN	WEBB,CHRISTINA
2009000094	ZERVESKES,GRAYSON POLLOCK	01/04/2009	DOVER,NH	ZERVESKES,TROY	ZERVESKES,KELLY
2009000232	BURDETTE,MILES KEVIN	01/05/2009	EXETER,NH	BURDETTE,ERIC	BURDETTE,MELISSA
2009000234	MORIN,TAYLOR ELIZABETH	01/05/2009	EXETER,NH	MORIN,TYLER	STEVENS,ERIN
2009000307	HILL,SOPHIA MARIE	01/07/2009	EXETER,NH	HILL,CHARLES	SCHEIB,ALICIA
2009000174	TATARCZUK,NOAH MICHAEL-WILLIAM	01/08/2009	DOVER,NH	TATARCZUK,PHILLIP	DOMINGUE,KAITLYN
2009000627	STILSON,TEAGAN KEVIN	01/11/2009	EXETER,NH	STILSON,ROBERT	STILSON,STEPHANIE
2009000614	MUY,JADA VICTORIA	01/14/2009	EXETER,NH	MUY,JOHNNY	PANNOLAD,SENGDAO
2009000918	BRAGG,HAYDEN JULIAN	01/17/2009	EXETER,NH	BRAGG,JOSEPH	SHARPLES,JAMI
2009000914	STEEVES,ABIGAIL AMANDA	01/18/2009	EXETER,NH	STEEVES,RICHARD	GAMBLE,TEDRA
2009001308	DEREMER,ELYZA MACKENZIE	02/02/2009	PORTSMOUTH,NH	DEREMER,JASON	DEREMER,MICHELLE
2009001266	ZUNDELL,AVA GRACIE	02/04/2009	EXETER,NH	ZUNDELL,ERIC	ZUNDELL,PEARL
2009001141	GUIDICE,DANICA JANE	02/05/2009	DOVER,NH	GUIDICE,RICHARD	TIRCK,HILARY
2009001781	SEN,SHAUNAK	02/10/2009	LEBANON,NH	SEN,ABHIJIT	SEN,SOMA
2009002134	HAMEL,LINDSEY MAY	02/13/2009	EXETER,NH	HAMEL,RICHARD	MAIN,TIFFANY
2009002233	KENTON,ERIC MICHAEL	02/19/2009	EXETER,NH	KENTON,ERIC	GOERGEN,ELIZABETH
2009002132	DAGOSTINO,KYLEIGH MARIE	02/24/2009	EXETER,NH	DAGOSTINO,TIMOTHY	DAGOSTINO,LISA
2009003121	TREMBLAY,ZACHARY RUSSELL	02/25/2009	EXETER,NH	TREMBLAY,ROBERT	TREMBLAY,JODY
2009002500	JAQUEZ,JADA MARIE	02/25/2009	EXETER,NH	JAQUEZ,MIGUEL	HERNANDEZ,MARIBEL
2009003076	BRALEY,BENJAMIN ROBERT	03/13/2009	EXETER,NH	BRALEY,JOHN	MORTON,JENNIFER
2009003484	BISHOP,CONOR BRIGGS	03/21/2009	EXETER,NH	BISHOP,THOMAS	BISHOP,JENNIFER
2009002927	HAMER,MATTHEW JOHN	03/24/2009	DOVER,NH	HAMER,STEPHEN	HAMER,KIMBERLY
2009003691	ELLIOTT,JAYDEN MARIE	03/25/2009	EXETER,NH	ELLIOTT,RAYMOND	ELLIOTT,MICHELE
2009003769	SMITH,ETHAN MICHAEL	04/08/2009	EXETER,NH	SMITH,GEOFFREY	SMITH,TASHA
2009004302	GRASS,ANDREW JOSEPH	04/13/2009	EXETER,NH	GRASS,JASON	GRASS,KIMBERLY
2009004325	TARZIA,ADDISON MARIE	04/21/2009	EXETER,NH	TARZIA,SCOTT	TARZIA,DENISE
2009004348	REDDEN,ADDISON LUCILLE	04/23/2009	EXETER,NH	REDDEN,BENJAMIN	REDDEN,LEANE
2009004541	JONES,LANDON TREASURER	04/27/2009	EXETER,NH	JONES,JOHN	JONES,AMY
2009004543	COUTURIER,JAMES ALCANTARA	04/27/2009	EXETER,NH	COUTURIER,JEREMY	COUTURIER,REYNALYN
2009004827	NARANG,AARYAN ADARSH-VISHAL	05/12/2009	DOVER,NH	NARANG,VISHAL	ARORA,ALKA
2009005180	SOUCIE,AIDEN TYLER	05/14/2009	EXETER,NH	PHONTHARAKSA,JERRY	SOUCIE,KATELYN
2009005672	MCLAUGHLIN,COLIN ARTHUR	05/28/2009	EXETER,NH	MCLAUGHLIN,JOHN	MCLAUGHLIN,KELLY
2009005974	SMITH,ORION SENECA	06/12/2009	DOVER,NH	SMITH,NICHOLAS	SMITH,NICOLE
2009006536	GIBERSON,ISAAC JOSHUA	06/16/2009	EXETER,NH	GIBERSON,NICHOLAS	GIBERSON,JESSICA

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2009-12/31/2009

-NEWMARKET-

SFN	Child's Name	Date of Bir	Place Of Birth	Father's/Partner's Name	Mother's Name
2009006582	TAYLOR,ITAHLEE MARIE	06/23/2009	EXETER,NH	TAYLOR,JEFFREY	TAYLOR,NICOLE
2009007046	ZIMMERMANN,TRISTAN BRUNN	06/27/2009	PORTSMOUTH,NH	ZIMMERMANN,SCOTT	ZIMMERMANN,REGAN
2009006805	DILLARD,WILLIAM LOGAN	06/28/2009	EXETER,NH		DILLARD,SARAH
2009006827	PRENDERGAST,LIAM COLE	06/30/2009	EXETER,NH	PRENDERGAST,KEVIN	PRENDERGAST,KATHLYN
2009006966	HAYES,GRANT SCOTT TELEHALA	07/03/2009	DOVER,NH	HAYES,JAMES	TELEHALA,MONICA
2009007569	HERNANDEZ,KIANA MAY	07/09/2009	EXETER,NH	HERNANDEZ,WILLIAM	MEATTEY,AMY
2009007351	ZHE,BRENNAN CHARLES	07/15/2009	NASHUA,NH	ZHE,MICHAEL	ZHE,LISA
2009007699	HERNANDEZ,OMARIS JAZELLE	07/18/2009	EXETER,NH	HERNANDEZ,VICTOR	COLON,SHEILA
2009008888	CONLEY,AUBREY ELIZABETH	08/08/2009	EXETER,NH	CONLEY,LAWRENCE	CONLEY,LORRAINE
2009009200	BARTLETT,ABIGAIL GRACE	08/14/2009	EXETER,NH	BARTLETT,BRUCE	BARTLETT,MICHELE
2009009201	BARTLETT,SETH ALLEN	08/14/2009	EXETER,NH	BARTLETT,BRUCE	BARTLETT,MICHELE
2009008549	SNOW,OZEAN TARAH	08/15/2009	DOVER,NH	HEARD,JERMANE	SNOW,STARTREECE
2009009497	PRINGLE,ALEXANDER CLARENCE	08/19/2009	EXETER,NH	PRINGLE,JAMES	IVCEVIC,ZORANA
2009009506	SHEEHAN,EVAN MATTHEW	08/21/2009	EXETER,NH	SHEEHAN,JOSEPH	BERNARD,CRYSTAL
2009008843	MORECROFT,JAMES HLLIARD	08/25/2009	DOVER,NH	MORECROFT,ANDREW	MORECROFT,THERESA
2009010070	HERMAN,EMRYS QUINN	08/28/2009	EXETER,NH	HERMAN,JOHN	HERMAN,DANIELLE
2009009214	FLANTINIS,ELIZABETH EVANGELINE	08/29/2009	DOVER,NH	FLANTINIS,KYRIAKOS	FLANTINIS,GEORGIA
2009009647	DONEGAN,DEZMEND DANIEL	08/29/2009	EXETER,NH	DONEGAN,AJ	PAOLINI,LISA
2009009723	BERG,SYDNEY Lyla	09/01/2009	EXETER,NH	BERG,SAM	BERG,CAROLE
2009010249	FLUET,NATHAN PAUL	09/03/2009	EXETER,NH	FLUET,KEVIN	FLUET,JILL
2009010003	NORTON,CHLOE CAROL	09/14/2009	EXETER,NH	NORTON,RYAN	ROWE,EMILY
2009010035	HYVARI,MORGAN ANNELIESE	09/16/2009	EXETER,NH	HYVARI,DAVID	HYVARI,HEATHER
2009010011	THEBERGE,LANDYN ELIZABETH	09/21/2009	EXETER,NH	THEBERGE,NICHOLAS	THEBERGE,ASHLEY
2009010271	HOCK,BRAYDEN ROBERT	09/23/2009	EXETER,NH	HOCK,KEVIN	HOCK,KIMBERLY
2009010332	BOWDEN,FLETCHER WILLIAM	09/25/2009	EXETER,NH	BOWDEN,KYLE	BOWDEN,DAWN
2009010367	PHOUMMAVONG,SELENA	09/27/2009	EXETER,NH	PHOUMMAVONG,SIRIVANH	PHOUMMAVONG,BOUAVONE
2009010396	O'CONNELL,CARRIGAN TERESA	09/29/2009	EXETER,NH	O'CONNELL,GEORGE	O'CONNELL,KELLEY
2009010828	DEAN,CAMDEN ARMOUR	10/16/2009	DOVER,NH	DEAN,ADAM	DEAN,ALISON
2009010909	BENTLEY,JOSHUA JOHN	10/16/2009	EXETER,NH	BENTLEY,JASON	JAREMA,PATRICIA
2009011077	STANLEY,ALLIE MAE	10/19/2009	EXETER,NH	STANLEY,WILLIAM	SOSTAK,ASHLIE
2009011066	HOFFMAN,HAYDEN MARIE	10/20/2009	EXETER,NH	HOFFMAN,ERIC	HOFFMAN,SARAH
2009011058	ABBOTT,AYLAH MADISON	10/22/2009	DOVER,NH		ABBOTT,PAIGE
2009011440	BELLIVEAU,KAYCEE DIANE	10/28/2009	EXETER,NH		BELLIVEAU,KATELYN
2009011421	ANDERSON,REID OLDS	10/29/2009	EXETER,NH	ANDERSON,ERIK	ANDERSON,SARAH
2009011865	MINUTELLI,NICHOLAS EVAN	11/12/2009	EXETER,NH	MINUTELLI,STEVEN	MINUTELLI,ALISON

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT BIRTH REPORT

01/01/2009-12/31/2009

--NEWMARKET--

SFN	Child's Name	Date of Bir	Place Of Birth	Father's/Partner's Name	Mother's Name
2009012381	DUROCHER-WENTWORTH,WILLOW MAE	11/18/2009	LEBANON,NH	WENTWORTH,ERIC	DUROCHER-WENTWORTH,GAIL
2009012796	RICHARDSON,EMMA LAYNE	11/21/2009	LEBANON,NH	RICHARDSON,SHAWN	RICHARDSON,JODI
2009012797	RICHARDSON,JACK MAHLER	11/21/2009	LEBANON,NH	RICHARDSON,SHAWN	RICHARDSON,JODI
2009012141	MANNING,MELODY AMELIA	11/25/2009	PORTSMOUTH,NH	MANNING,STEPHEN	MANNING,AMY
2009012304	BOUDREAU,MADDEX LAWERENCE	11/30/2009	DOVER,NH		BOUDREAU,JESSICA
2009013166	LARRABEE,CADEN AVERY	12/01/2009	EXETER,NH	LARRABEE,JASON	LARRABEE,KRISTI
2009012451	BOURGEOIS,RUARI MARIE	12/05/2009	DOVER,NH	BOURGEOIS,MICHAEL	ROSS,JESSICA
2009013386	BURNHAM,MAE-LORRAINE LUFF	12/22/2009	EXETER,NH	BURNHAM,TROY	CAMPISI,AMANDA
2009013278	CROFT,ALLANNAH MELODY	12/30/2009	DOVER,NH		CROFT,TUESDAE
2009013382	ADAMS,ZOE KATHRYN	12/31/2009	EXETER,NH	ADAMS,MICAH	ADAMS,TRACEY

Total number of records 80

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2009 - 12/31/2009

--NEWMARKET, NH --

SFN	Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
2009000104	GIELAR, LOUIE	01/04/2009	DOVER	GIELAR, JOHN	POLCHLOPEK, MARY	Y
2009000096	GROCHMAL, BERNARD	01/05/2009	EXETER	GROCHMAL, FRANK	GADERUSKA, ROSIE	Y
2009000251	NIEMIEC, THEODORE	01/10/2009	FREMONT	NIEMIEC, BRUNO	SCHIGELSKI, JOSEPHINE	N
2009000631	RONDEAU, DONALD	01/22/2009	PORTSMOUTH	RONDEAU, ONIZIME	STEVENS, MILDRED	N
2009000818	BABIN, PATRICIA	01/27/2009	EXETER	RUSSELL, RICHARD	WILLEY, RAYE	N
2009001055	GILBERT, ETHEL	02/05/2009	EXETER	STACKPOLE, HARRY	RAND, LAURA	N
2009001145	HOLMES JR, RALPH	02/10/2009	EXETER	HOLMES SR, RALPH	BEANE, HELEN	Y
2009001466	BROWN JR, IRVING	02/21/2009	NEWMARKET	BROWN, IRVING	MITCHELL, JENNISS	Y
2009001638	MORIARTY, GRACE	02/26/2009	NEWMARKET	BISKUP, ANTONI	CICHON, APOLONIA	N
2009001642	PATEL, SOMABHAI	02/26/2009	DOVER	PATEL, LALUBHAI	PATEL, DIWALIBEN	N
2009001827	SARNO, RICHARD	03/05/2009	PORTSMOUTH	SARNO, ANTHONY	JOHNSON, FLORENCE	Y
2009002231	WAJDA, WALTER	03/19/2009	NEWMARKET	WAJDA, WALTER	ROSS, ANNA	Y
2009002410	WRIGHT, MARY FRANCES	03/25/2009	NEWMARKET	WRIGHT, ALFRED	BAIRD, ANNE	N
2009002576	KOSKI, AINI	03/29/2009	NEWMARKET	HEINONEN, KAARLE	PIHLAJA, KATRI	N
2009003142	ANDERSON SR, KENNETH	04/19/2009	DOVER	ANDERSON, PARE	NIELSEN, ALMA	Y
2009003252	JOHNSON, ANNA	04/22/2009	EXETER	MC GEE, JAMES	MC KENNA, MARY	Y
2009003400	KIMBALL, ROLAND	04/27/2009	NEWMARKET	KIMBALL, WARD	EVANS, MARION	N
2009003622	DEAN, PHILLIP	05/07/2009	PORTSMOUTH	DEAN, RAYMOND	SMITH, ALICE	Y

02/04/2010

DEPARTMENT OF STATE

DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT DEATH REPORT

01/01/2009 - 12/31/2009

--NEWMARKET, NH --



SFN	Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
2009003637	POHOTSKY, EUGENIA	05/08/2009	EXETER	LIBACKYJ, SERHIJ	SLOWINSKYJ, KATERYNA	N
2009003778	RICHARDS, PATRICIA	05/11/2009	DOVER	LAVANGA, ERNEST	FUTCH, JACQUELINE	N
2009003741	ROUSSEAU, YVONNE	05/12/2009	BRENTWOOD	GEOFFRION, ULDERIC	LEGER, ADA	N
2009003863	PAGANO, PAULA	05/16/2009	NEWMARKET	PAGANO, MICHAEL	CLEMENT, SANDRA	N
2009004419	DEANE, JARED	06/03/2009	NEWMARKET	DEANE, RONALD	BOND, SANDRA	N
2009005143	JACKSON, MARGARET	07/05/2009	NEWMARKET	WALKER SR, GEORGE	JAMES, VELMA	N
2009005776	SWIHART, ERNA	07/28/2009	NEWMARKET	COPELAND, ROBERT	VINCENT, GERTRUDE	N
2009005895	HARRIS, GAILANNE	08/04/2009	DOVER	KRUCZEK, CHESTER	PRZYBYLO, NELLIE	N
2009006305	BERNIER JR, WILLIAM	08/18/2009	FREMONT	BERNIER SR, WILLIAM	UNKNOWN, OLIVE	Y
2009006568	EMMETT, ANNE	08/24/2009	NEWMARKET	LENHARDT, FRANK	MAUS, ANNA	N
2009006522	HAYES, PAUL	08/25/2009	PORTSMOUTH	HAYES, NEWELL	PEABODY, ADA	N
2009007096	WALKER, NATHALIE	09/20/2009	EXETER	WALKER SR, GEORGE	JAMES, VELMA	N
2009007368	ALPHEN, KIMBERLY	09/24/2009	DOVER	CHADBOURNE, ALTON	MARTIN, JEANNETTE	N
2009007727	BATEMAN, JOHN	10/05/2009	EXETER	BATEMAN, ARTHUR	WOODS, LAURA	N
2009007621	DE CAMP, JOAN	10/08/2009	NEWMARKET	DE CAMP, GEORGE	LORD, BARBARA	N
2009008317	SZYDLO, STANLEY	10/31/2009	NEWMARKET	SZYDLO, FRANK	BETLEY, MAGDLINA	Y
2009008336	WALSH, JACQUELYN	11/01/2009	EXETER	VARNEY, KENNETH	CARPENTER, HARRIET	N
2009008338	MIESOWICZ, ELEONORA	11/02/2009	NEWMARKET	MIESOWICZ, ANDREW	MACHNIK, KATHERINE	N

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION



RESIDENT DEATH REPORT

01/01/2009 - 12/31/2009

--NEWMARKET, NH --

SFN	Decedent's Name	Death Date	Death Place	Father's Name	Mother's Maiden Name	Military
2009008362	DEAN, RANDY	11/03/2009	NEWMARKET	DEAN, PHILLIP	GRANT, EDNA	N
2009008518	MURPHY, THOMAS	11/08/2009	DOVER	MURPHY, EDWARD	MCCARTHY, AGNES	Y
2009008973	STONE, MARY	11/24/2009	NEWMARKET	PASQUINELLI, FRANCIS	PIERALLISI, OCTAVIA	N
2009009710	NEIL, RALPH	12/19/2009	NEWMARKET	NEIL, NORMAN	UNKNOWN, SARAH	N
2009009860	WILSON, AGNES	12/26/2009	NEWMARKET	STEFFIARE, CARMINE	CORBETT, CATHERINE	N

Total number of records 41

TOWN OF NEWMARKET, NEW HAMPSHIRE

Annual Financial Statements

For the Year Ended June 30, 2009

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MELANSON HEATH & COMPANY, PC

CERTIFIED PUBLIC ACCOUNTANTS
MANAGEMENT ADVISORS

102 Perimeter Road
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www.melansonheath.com

INDEPENDENT AUDITORS' REPORT

To the Town Council
Town of Newmarket, New Hampshire

We have audited the accompanying financial statements 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 and for the year ended June 30, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Newmarket's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the 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, as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, appearing on the following pages, and the supplementary information, appearing in the back of this report, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of

Additional Offices:

Andover, MA • Greenfield, MA • Ellsworth, ME • Manchester, NH

management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Melanson, Heath + Company P.C.

Nashua, New Hampshire
January 11, 2010

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Newmarket, we offer readers this narrative overview and analysis of the financial activities of the Town of Newmarket for the fiscal year ended June 30, 2009.

A. OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The statement of net assets presents information on all assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, public safety, highways and streets, library and recreation, conservation, and economic development. The business-type activities include water services, waste water services, solid waste services, and parking services.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

An annual appropriated budget is adopted for the general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. Proprietary funds are maintained as follows:

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Specifically, enterprise funds are used to account for water treatment, wastewater treatment, solid waste, parking, and recreation revolving operations.

Proprietary funds provide the same type of information as the business-type activities reported in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water services, waste water services, solid waste services, and parking services, all of which are considered to be major funds.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary infor-

mation which is required to be disclosed by accounting principles generally accepted in the United States of America.

B. FINANCIAL HIGHLIGHTS

- As of the close of the current fiscal year, the total of assets exceeded liabilities by \$ 69,996,622 (i.e., net assets), a change of \$ 1,339,125 in comparison to the prior year.
- As of the close of the current fiscal year, governmental funds reported combined ending fund balances of \$ 6,071,448, a change of \$ (2,101,664) in comparison with the prior year.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$ 456,957, a change of \$ (552,328) in comparison with the prior year.
- Total long-term debt (i.e., bonds payable) at the close of the current fiscal year was \$ 3,592,521, a change of \$ (369,039) in comparison to the prior year.

C. GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Current and other assets	\$ 17,006,073	\$ 18,726,583	\$ 2,335,882	\$ 2,409,069	\$ 19,341,955	\$ 21,135,652
Capital assets	<u>56,716,777</u>	<u>53,424,981</u>	<u>5,626,240</u>	<u>5,969,098</u>	<u>62,343,017</u>	<u>59,394,079</u>
Total assets	<u>73,722,850</u>	<u>72,151,564</u>	<u>7,962,122</u>	<u>8,378,167</u>	<u>81,684,972</u>	<u>80,529,731</u>
Long-term liabilities	3,107,457	3,143,008	1,159,824	1,340,689	4,267,281	4,483,697
Other liabilities	<u>9,193,925</u>	<u>9,239,400</u>	<u>(1,772,856)</u>	<u>(1,850,863)</u>	<u>7,421,069</u>	<u>7,388,537</u>
Total liabilities	<u>12,301,382</u>	<u>12,362,408</u>	<u>(613,032)</u>	<u>(510,174)</u>	<u>11,688,350</u>	<u>11,872,234</u>
Net assets:						
Invested in capital assets, net of related debt	54,591,721	52,811,807	5,364,593	5,513,411	59,956,314	58,325,218
Restricted	3,676,487	3,701,033	-	-	3,676,487	3,701,033
Unrestricted	<u>3,153,260</u>	<u>3,256,316</u>	<u>3,210,561</u>	<u>3,374,930</u>	<u>6,363,821</u>	<u>6,631,246</u>
Total net assets	<u>\$ 61,421,468</u>	<u>\$ 59,769,156</u>	<u>\$ 8,575,154</u>	<u>\$ 8,688,341</u>	<u>\$ 69,996,622</u>	<u>\$ 68,657,497</u>

CHANGES IN NET ASSETS

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Revenues:						
Program revenues:						
Charges for services	\$ 707,747	\$ 1,308,212	\$ 1,680,558	\$ 1,946,796	\$ 2,388,305	\$ 3,255,004
Operating grants and contributions	61,522	228,850	8,044	82,318	69,566	311,168
Capital grants and contributions	895,517	1,348,807	-	-	895,517	1,348,807
General revenues:						
Property taxes	5,777,832	5,080,295	-	-	5,777,832	5,080,295
Motor vehicle permits	1,161,864	1,236,732	-	-	1,161,864	1,236,732
Penalties and interest on taxes	96,509	152,529	-	-	96,509	152,529
Grants and contributions not restricted to specific programs	792,136	717,180	-	-	792,136	717,180
Investment income	129,635	500,865	23,335	61,228	152,970	582,093
Miscellaneous	149,067	5,498	630	-	149,697	5,498
Total revenues	9,771,829	10,578,968	1,712,567	2,090,342	11,484,396	12,669,310
Expenses:						
General government	2,034,781	2,773,175	-	-	2,034,781	2,773,175
Public safety	2,014,451	1,507,054	-	-	2,014,451	1,507,054
Highway and streets	1,987,530	2,048,168	-	-	1,987,530	2,048,168
Welfare	209,712	165,426	-	-	209,712	165,426
Library and recreation	689,594	668,189	-	-	689,594	668,189
Conservation	254,922	106,211	-	-	254,922	106,211
Economic development	5,675	5,350	-	-	5,675	5,350
School district impact fee	-	109,420	-	-	-	109,420
Interest expense	113,046	121,560	-	-	113,046	121,560
Miscellaneous	586,577	841,135	-	-	586,577	841,135
Water services	-	-	736,383	746,612	736,383	746,612
Sewer services	-	-	947,857	961,231	947,857	961,231
Solid waste services	-	-	567,845	431,347	567,845	431,347
Total expenses	7,896,288	8,345,688	2,252,085	2,139,190	10,148,373	10,484,876
Change in net assets before transfers and permanent fund contributions	1,875,541	2,233,280	(539,518)	(48,848)	1,336,023	2,184,434
Interfund	(226,331)	(13,004)	226,331	13,004	-	-
Permanent fund contributions	3,102	2,819	-	-	3,102	2,819
Change in net assets	1,652,312	2,223,095	(313,187)	(35,844)	1,339,125	2,187,253
Net assets - beginning of year	59,769,156	57,546,061	8,888,341	8,924,185	68,657,497	66,470,244
Net assets - end of year	\$ 61,421,468	\$ 59,769,156	\$ 8,575,154	\$ 8,888,341	\$ 69,996,622	\$ 68,657,497

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, total net assets were \$ 69,996,622, a change of \$ 1,339,125 from the prior year.

The largest portion of net assets, \$ 59,956,314, reflects our investment in capital assets (e.g., land, buildings, infrastructure, and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources

needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net assets \$ 3,676,487 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets \$ 6,363,821 may be used to meet the government's ongoing obligations to citizens and creditors.

Governmental activities. Governmental activities for the year resulted in a change in net assets of \$ 1,652,312. Key elements of this change are as follows:

General fund operations, as discussed further in section D	\$ (607,367)
Downtown Business District, a major fund activity - accrual basis	1,213,496
Black Bear Business District, a major fund activity - accrual basis	99,176
Nonmajor fund revenues and transfers in excess of expenditures and transfers out - accrual basis	1,395,032
Excess of depreciation, which is not budgeted, over principal and maturities, a budgeted (i.e., funded) expense	(1,521,932)
Other GAAP accruals	<u>1,073,907</u>
Total	<u>\$ 1,652,312</u>

Business-type activities. Business-type activities for the year resulted in a change in net assets of \$ (313,187). Key elements of this change are as follows:

Water Treatment	\$ (42,814)
Wastewater Treatment	(251,370)
Solid Waste	(50,801)
Parking	<u>31,798</u>
Total	<u>\$ (313,187)</u>

D. FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements. In particular,

unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, governmental funds reported combined ending fund balances of \$ 6,071,448, a change of \$ (2,101,664) in comparison with the prior year. Key elements of this change are as follows:

General fund operating results, as discussed further in section D	\$ (607,367)
Downtown Business District activities	(247,414)
Black Bear Business District activities	99,176
Nonmajor funds revenues over expenditures and transfer in	<u>(1,346,059)</u>
Total	<u>\$ (2,101,664)</u>

The general fund is the chief operating fund. At the end of the current fiscal year, unreserved fund balance of the general fund was \$ 456,957, while total fund balance was \$ 1,859,462. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 6.8 percent of total general fund expenditures, while total fund balance represents 27.8 percent of that same amount.

The fund balance of the general fund changed by \$ (607,367) during the current fiscal year. Key factors in this change are as follows:

Actual revenues less than budget	\$ (218,291)
Expenditures less than budget	190,619
Use of fund balance as a funding source	(780,000)
Current year encumbrances to be expended in subsequent year	(55,039)
Prior levy year property tax collections	<u>255,344</u>
Total	<u>\$ (607,367)</u>

Proprietary funds. Proprietary funds provide the same type of information found in the business-type activities reported in the government-wide financial statements, but in more detail.

Unrestricted net assets of the enterprise funds at the end of the year amounted to \$ 3,210,561. Other factors concerning the finances of proprietary funds have already been addressed in the entity-wide discussion of business-type activities.

E. GENERAL FUND BUDGETARY HIGHLIGHTS

There were no changes between the original and final budget.

F. CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. Total investment in capital assets for governmental and business-type activities at year end amounted to \$ 62,343,017 (net of accumulated depreciation), a change of \$ 2,948,938 from the prior year. This investment in capital assets includes land, buildings and system, improvements, and machinery and equipment.

Major capital asset events during the current fiscal year included the following:

Purchase of:

Main street enhancements	\$ 2,457,196
Open space	230,650
Sunrise sunset	34,114
Riverwalk development	16,246
Downtown business district improvements	1,068,932
Black bear business park improvements	2,886
Riverdale garage	324,754
Eagles property	369,910
Community center roof	25,000
356 Wadleigh Falls Road	230,615
Prescott Street	100,291
Water line 108-car wash	15,587
Beech St. water line replacement	10,157
Cedar St. water line replacement	7,755
Elder St. water line replacement	2,365
Grape St water line replacement	2,843
Beech St sewer line replacement	8,378
Cedar St sewer line replacement	8,378
Elder St. sewer line replacement	1,950
Grape St sewer line replacement	2,345
Leaf vac	5,759
Portable chargeable sign #1	16,000
Portable chargeable sign #2	16,000
2009 Ford Taurus	24,288
2009 Ford Crown Victoria	28,549
2009 Ford F250 pickup	11,727
2009 Ford F250 pickup	11,727

(Continued)

(Continued)

Thermal imager with powerhouse	14,797
Power pro ambulance cot	11,715
John Deere mower x320	3,771
Electronic message center sign	<u>10,543</u>
Subtotal	5,075,228
Current year depreciation	(2,124,092)
Disposals net of accumulated depreciation	<u>(2,198)</u>
Increase in capital assets	<u>\$ 2,948,938</u>

Additional information on capital assets can be found in the footnotes to the financial statements.

Long-term debt. At the end of the current fiscal year, total bonded debt outstanding was \$ 3,592,521, all of which was backed by the full faith and credit of the government.

Additional information on capital assets and long-term debt can be found in the footnotes to the financial statements.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Newmarket's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Office of the Finance Director
Town of Newmarket
186 Main Street
Newmarket, New Hampshire 03857

TOWN OF NEWMARKET, NEW HAMPSHIRE

STATEMENT OF NET ASSETS

JUNE 30, 2009

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
ASSETS			
Current:			
Cash and short-term investments	\$ 15,157,494	\$ 1,753,933	\$ 16,911,427
Receivables, net of allowance for uncollectibles:			
Property taxes	1,304,855	-	1,304,855
User fees	119,955	355,699	475,654
Intergovernmental	-	40,094	40,094
Other assets	10,124	-	10,124
Noncurrent:			
Receivables, net of allowance for uncollectibles:			
Property taxes	413,645	-	413,645
Intergovernmental	-	186,156	186,156
Capital assets:			
Land and construction in progress	20,267,772	476,935	20,744,707
Other assets, net of accumulated depreciation	<u>36,449,005</u>	<u>5,149,305</u>	<u>41,598,310</u>
TOTAL ASSETS	73,722,850	7,962,122	81,684,972
LIABILITIES			
Current:			
Vouchers payable	229,115	63,948	293,063
Accrued liabilities	75,791	29,712	105,503
Due to other governments	771	-	771
Internal activity	1,879,187	(1,866,516)	12,671
Other current liabilities	55,238	-	55,238
Taxes collected in advance	6,953,823	-	6,953,823
Current portion of long-term liabilities:			
Bonds payable	175,000	194,040	369,040
Other liabilities	46,361	1,401	47,762
Noncurrent:			
Bonds payable, net of current portion	2,275,000	948,481	3,223,481
Other liabilities, net of current portion	<u>611,096</u>	<u>15,902</u>	<u>626,998</u>
TOTAL LIABILITIES	12,301,382	(613,032)	11,688,350
NET ASSETS			
Invested in capital assets, net of related debt	54,591,721	5,364,593	59,956,314
Restricted for:			
Grants	3,076,602	-	3,076,602
Permanent funds:			
Nonexpendable	448,649	-	448,649
Expendable	151,236	-	151,236
Unrestricted	<u>3,153,260</u>	<u>3,210,561</u>	<u>6,363,821</u>
TOTAL NET ASSETS	\$ <u>61,421,468</u>	\$ <u>8,575,154</u>	\$ <u>69,996,622</u>

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2009

	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:						
General government	\$ 2,034,761	\$ 246	\$ -	\$ (1,670,784)	-	\$ (1,670,784)
Public safety	2,014,451	-	-	(1,904,290)	-	(1,904,290)
Highway and streets	1,987,530	61,276	756,902	(1,169,352)	-	(1,169,352)
Welfare	209,712	-	-	(207,315)	-	(207,315)
Library and recreation	669,594	-	-	(465,186)	-	(465,186)
Conservation	254,922	-	138,615	(116,307)	-	(116,307)
Economic development	5,675	-	-	1,355	-	1,355
Interest expense	113,046	-	-	(113,046)	-	(113,046)
Miscellaneous	566,577	-	-	(566,577)	-	(566,577)
Total Governmental Activities	7,698,288	61,522	895,517	(6,231,502)	-	(6,231,502)
Business-Type Activities:						
Water services	736,363	-	-	-	(54,452)	(54,452)
Waste water services	947,657	6,044	-	-	(260,547)	(260,547)
Solid waste services	567,945	-	-	-	(279,685)	(279,685)
Parking services	-	-	-	-	31,201	31,201
Total Business-Type Activities	2,252,065	6,044	-	-	(583,483)	(583,483)
Total	\$ 10,148,373	\$ 69,566	\$ 895,517	(6,231,502)	(563,483)	(6,794,985)
		General Revenues, Interfund Transfers, and Contributions:				
				5,777,832	-	5,777,832
				1,161,864	-	1,161,864
				96,509	-	96,509
				792,136	-	792,136
				129,635	23,335	152,970
				149,067	630	149,697
				(226,331)	226,331	-
				3,102	-	3,102
				7,663,614	250,266	8,134,110
				1,652,312	(313,167)	1,339,125
				59,769,156	8,888,341	68,657,497
				\$ 61,421,468	\$ 8,575,154	\$ 69,996,622

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

BALANCE SHEET

JUNE 30, 2009

ASSETS

	General	Downtown Business District	Black Bear Business Park	Nonmajor Governmental Funds	Total Governmental Funds
Cash and short-term investments	\$ 9,762,585	\$ 576,979	\$ -	\$ 4,796,889	\$ 15,158,453
Receivables:					
Property taxes	1,794,942	-	-	-	1,794,942
User fees	174,563	-	-	-	174,563
Other	10,124	-	-	-	10,124
Due from other funds	3,777,403	3,340,013	274,270	260,405	7,652,091
Advance to other funds	1,360,000	-	-	-	1,360,000
TOTAL ASSETS	\$ 16,899,617	\$ 3,916,992	\$ 274,270	\$ 5,057,294	\$ 26,148,173

LIABILITIES AND FUND BALANCES

Liabilities:					
Vouchers payable	\$ 191,237	\$ 1,814	\$ -	\$ 41,350	\$ 234,401
Accrued liabilities	-	-	-	20,435	20,435
Due to other governments	771	-	-	-	771
Due to other funds	5,924,224	-	-	-	5,924,224
Advance from other funds	-	-	-	3,606,013	3,606,013
Deferred revenues	1,926,945	-	-	1,380,000	1,360,000
Taxes collected in advance	6,953,823	-	-	161	1,927,106
Other liabilities	43,155	-	-	-	6,953,823
TOTAL LIABILITIES	15,040,155	1,814	-	5,034,756	20,078,725

Fund Balances:

Reserved for:					
Encumbrances and continuing appropriations	42,505	-	-	7,156	49,661
Perpetual (nonexpendable) permanent funds	-	-	-	448,649	448,649
Advance	1,360,000	-	-	-	1,360,000
Unreserved:					
Undesignated, reported in:					
General fund	456,957	-	-	-	456,957
Special revenue funds	-	-	-	3,530,005	3,530,005
Capital project funds	-	3,915,178	274,270	(4,114,508)	74,940
Permanent funds	-	-	-	151,238	151,238
TOTAL FUND BALANCES	1,659,462	3,915,178	274,270	22,538	6,071,446

TOTAL LIABILITIES AND FUND BALANCES	\$ 16,699,617	\$ 3,916,992	\$ 274,270	\$ 5,057,294	\$ 26,148,173
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See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

RECONCILIATION OF TOTAL GOVERNMENTAL FUND
BALANCES TO NET ASSETS OF GOVERNMENTAL
ACTIVITIES IN THE STATEMENT OF NET ASSETS

JUNE 30, 2009

Total governmental fund balances	\$ 6,071,448
<ul style="list-style-type: none">• Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	56,716,777
<ul style="list-style-type: none">• Revenues are reported on the accrual basis of accounting and are not deferred until collection.	1,796,056
<ul style="list-style-type: none">• In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due.	(55,356)
<ul style="list-style-type: none">• Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	<u>(3,107,457)</u>
Net assets of governmental activities	<u>\$ 61,421,468</u>

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2009

	General	Downtown Business District	Black Bear Business Park	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 4,338,850	\$ 816,531	\$ 101,816	\$ -	\$ 5,256,997
Penalties, interest, and other taxes	96,509	-	-	-	96,509
Charges for services	176,904	-	-	371,054	547,958
Intergovernmental	653,412	-	-	695,517	1,748,929
Licenses and permits	1,292,282	-	-	47,209	1,339,471
Investment income	88,651	4,967	-	55,997	129,636
Contributions	-	-	-	3,102	3,102
Miscellaneous	145,614	-	246	3,453	149,313
Total Revenues	6,972,002	821,518	102,062	1,376,332	9,271,914
Expenditures:					
Current:					
General government	2,846,318	943,644	-	5,025	3,794,985
Public safety	1,681,116	-	-	67,536	1,748,652
Highway and streets	992,646	-	-	-	992,646
Welfare	202,643	-	-	-	202,643
Library and recreation	65,980	-	-	624,567	690,547
Conservation	3,828	-	-	235,785	239,613
Economic development	5,675	-	-	-	5,675
Debt service	167,050	125,266	-	-	292,338
Capital outlay	718,066	-	2,886	2,459,196	3,180,148
Total Expenditures	6,883,320	1,068,932	2,886	3,392,109	11,147,247
Excess (deficiency) of revenues over expenditures	288,682	(247,414)	99,176	(2,015,777)	(1,875,333)
Other Financing Sources (Uses):					
Transfers in	286,125	-	-	1,058,614	1,344,739
Transfers out	(1,182,174)	-	-	(368,896)	(1,571,070)
Total Other Financing Sources (Uses)	(896,049)	-	-	689,718	(228,331)
Excess (deficiency) of revenues and other sources over expenditures and other uses	(607,367)	(247,414)	99,176	(1,346,059)	(2,101,664)
Fund Equity, at Beginning of Year, as restated	2,488,629	4,162,592	175,094	1,368,597	8,173,112
Fund Equity, at End of Year	\$ 1,659,462	\$ 3,915,176	\$ 274,270	\$ 22,538	\$ 6,071,448

See notes to financial statements.

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 YEAR ENDED JUNE 30, 2009

NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (2,101,664)
<ul style="list-style-type: none"> • 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: 	
Capital outlay purchases, net of disposals	4,988,728
Depreciation	(1,696,932)
<ul style="list-style-type: none"> • Internal service fund is used by management to account for health insurance. The net activity of the internal service fund is reported with Governmental Activities. 	
	195,103
<ul style="list-style-type: none"> • Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, motor vehicle excise, etc.) differ between the two statements. This amount represents the net change in deferred revenue. 	
	227,214
<ul style="list-style-type: none"> • The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net assets: 	
Repayments of debt	175,000
<ul style="list-style-type: none"> • In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds interest is not reported until due. 	
	4,312
<ul style="list-style-type: none"> • Some expenses reported in the Statement of Activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds. 	
	<u>(139,449)</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$ <u>1,652,312</u>

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE
GENERAL FUND

STATEMENT OF REVENUES AND OTHER SOURCES, AND EXPENDITURES AND OTHER USES -
BUDGET AND ACTUAL

FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget		
Revenues and Other Sources:				
Taxes	\$ 4,083,306	\$ 4,083,306	\$ 4,083,306	\$ -
Licenses, permits, and fees	1,409,700	1,409,700	1,292,262	(117,438)
Intergovernmental	733,401	733,401	780,139	46,738
Charges for services	152,326	152,326	176,904	24,578
Investment income	325,000	325,000	68,651	(256,349)
Penalties, interest, and other taxes	151,911	151,911	96,509	(55,402)
Miscellaneous	12,000	12,000	145,614	133,614
Transfers in	18,000	18,000	23,988	5,988
Use of fund balance	780,000	780,000	780,000	-
Total Revenues and Other Sources	7,665,644	7,665,644	7,447,353	(218,291)
Expenditures and Other Uses:				
General government	2,888,580	2,888,580	2,850,499	38,081
Public safety	1,567,250	1,567,250	1,578,847	(11,597)
Highway and streets	1,027,502	1,027,502	970,195	57,307
Welfare	176,726	176,726	202,643	(25,917)
Conservation	9,070	9,070	3,628	5,242
Economic development	-	-	1,675	(1,675)
Debt service	317,050	317,050	167,050	150,000
Capital outlay	300,000	300,000	460,469	(160,469)
Transfers out	1,379,466	1,379,466	1,239,819	139,647
Total Expenditures and Other Uses	7,665,644	7,665,644	7,475,025	190,619
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ -	\$ (27,672)	\$ (27,672)

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE
 PROPRIETARY FUNDS

STATEMENT OF NET ASSETS

JUNE 30, 2009

	Business-Type Activities Enterprise Funds				Governmental Activities Internal Service Funds
	Water Fund	Wastewater Fund	Solid Waste Fund	Parking Fund	
ASSETS					
Current:					
Cash and short-term investments	\$ 912,518	\$ 550,270	\$ 235,990	\$ 55,155	\$ 1,753,933
Receivables, net of allowance for uncollectibles:					
User fees, net of allowance for uncollectibles	179,601	175,898	-	-	355,699
Due from other governments	24,581	15,513	-	-	40,094
Due from other funds	1,800,966	233,082	-	90,401	1,924,459
Total current assets	2,717,868	974,773	235,990	145,556	4,074,185
Noncurrent:					
Receivables, net of allowance for uncollectibles:					
Due from other governments	-	186,156	-	-	186,156
Capital assets, net of accumulated depreciation	2,547,039	3,079,201	-	-	5,626,240
Total noncurrent assets	2,547,039	3,265,357	-	-	5,812,396
TOTAL ASSETS	5,264,905	4,240,130	235,990	145,556	9,886,581
					1,041
LIABILITIES					
Current:					
Accounts payable	12,343	10,972	40,633	-	63,948
Accrued liabilities	10,703	19,009	-	-	29,712
Due to other funds	-	36,473	21,470	-	57,943
Current portion of long-term liabilities:					
Bonds payable	115,000	79,040	-	-	194,040
Other liabilities	345	1,056	-	-	1,401
Total current liabilities	138,391	148,550	62,103	-	347,044
Noncurrent:					
Bonds payable, net of current portion	-	948,481	-	-	948,481
Other liabilities, net of current portion	3,628	12,274	-	-	15,902
Total noncurrent liabilities	3,628	960,755	-	-	964,383
TOTAL LIABILITIES	142,019	1,107,305	62,103	-	1,311,427
					1,041
NET ASSETS					
Invested in capital assets, net of related debt	2,884,953	2,479,640	-	-	5,364,593
Unrestricted	2,237,933	653,165	173,887	145,556	3,210,581
TOTAL NET ASSETS	\$ 5,122,886	\$ 3,132,825	\$ 173,887	\$ 145,556	\$ 6,575,154

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE
 PROPRIETARY FUNDS

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Funds				Total	Governmental Activities Internal Service Fund
	Water Fund	Wastewater Fund	Solid Waste Fund	Parking Fund		
Operating Revenues:						
Charges for services	\$ 681,931	\$ 679,266	\$ 288,160	\$ 31,201	\$ 1,680,558	\$ -
Employee and employer contributions	-	-	-	-	-	275,803
Total Operating Revenues	681,931	879,266	288,160	31,201	1,680,558	275,803
Operating Expenses:						
Operating expenses	518,932	886,298	587,845	-	1,773,075	-
Depreciation	205,239	221,921	-	-	427,180	-
Employee benefits	-	-	-	-	-	80,700
Total Operating Expenses	724,171	908,219	567,845	-	2,200,235	80,700
Operating Income (Loss)	(42,240)	(228,953)	(279,685)	31,201	(519,677)	195,103
Nonoperating Revenues (Expenses):						
Intergovernmental	-	8,044	-	-	8,044	-
Investment income	11,008	8,177	2,553	597	23,335	-
Miscellaneous	830	-	-	-	630	-
Interest expense	(12,212)	(39,838)	-	-	(51,850)	-
Total Nonoperating Revenues (Expenses), Net	(574)	(22,417)	2,553	597	(19,841)	-
Income (Loss) Before Transfers	(42,814)	(251,370)	(277,132)	31,798	(539,518)	195,103
Other financing sources and uses:						
Transfers in	-	-	228,331	-	226,331	-
Transfers out	-	-	-	-	-	-
Change in Net Assets	(42,814)	(251,370)	(50,801)	31,798	(313,187)	195,103
Net Assets at Beginning of Year	5,165,700	3,384,195	224,688	113,758	8,888,341	(195,103)
Net Assets at End of Year	\$ 5,122,886	\$ 3,132,825	\$ 173,887	\$ 145,556	\$ 8,575,154	\$ -

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2009

	Business-Type Activities Enterprise Funds				Total	Governmental Activities Internal Service Fund
	Water Fund	Sewer Fund	Solid Waste Fund	Parking Fund		
Cash Flows From Operating Activities:						
Receipts from customers and users	\$ 760,879	\$ 757,778	\$ 288,160	\$ 31,201	\$ 1,857,819	\$ -
Payments to vendors and employees	(503,018)	(667,763)	(539,194)	-	(1,710,005)	-
Receipts from employees and employer	-	-	-	-	-	275,803
Net Cash Provided By (Used For) Operating Activities	277,861	89,988	(251,034)	31,201	147,814	275,803
Cash Flows From Noncapital Financing Activities:						
Interfund borrowing	40,758	4,223	24,704	(31,200)	36,485	(275,803)
Operating transfers in (out)	-	-	226,331	-	226,331	-
Net Cash (Used For) Noncapital Financing Activities	40,758	4,223	251,035	(31,200)	264,816	(275,803)
Cash Flows From Capital and Related Financing Activities:						
Acquisition and construction of capital assets	(50,436)	(32,778)	-	-	(63,214)	-
Capital asset transfer between funds	(8,427)	9,427	-	-	-	-
Loss on disposal of capital assets	(9,727)	9,269	-	-	(456)	-
Payments from State	26,163	23,567	-	-	49,720	-
Principal payments on bonds and notes	(115,000)	(79,040)	-	-	(194,040)	-
Interest expense	(12,212)	(39,636)	-	-	(51,850)	-
Net Cash (Used For) Capital and Related Financing Activities	(170,639)	(109,203)	-	-	(279,842)	-
Cash Flows From Investing Activities:						
Investment income	11,008	9,177	2,553	597	23,335	-
Net Cash (Used For) Investing Activities	11,008	9,177	2,553	597	23,335	-
Net Change in Cash and Short-Term Investments	158,788	(5,817)	2,554	598	156,123	-
Cash and Short-Term Investments, Beginning of Year	753,730	556,087	233,436	54,557	1,597,610	1,041
Cash and Short-Term Investments, End of Year	\$ 912,518	\$ 550,270	\$ 235,990	\$ 55,155	\$ 1,753,833	\$ 1,041
Reconciliation of Operating Income to Net Cash Provided by (Used For) Operating Activities:						
Operating income (loss)	\$ (42,240)	\$ (228,953)	\$ (279,685)	\$ 31,201	\$ (519,677)	\$ 195,103
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation	205,239	221,921	-	-	427,160	-
Changes in assets and liabilities:						
Deposit held by others	-	-	-	-	-	80,700
User fees	98,748	76,513	-	-	177,261	-
Prepaid assets	4,399	5,974	-	-	10,373	-
Accounts payable	10,963	9,837	28,900	-	48,800	-
Accrued liabilities	(1,519)	(7,510)	-	-	(9,029)	-
Other liabilities	2,871	10,204	(249)	-	12,926	-
Net Cash Provided By (Used For) Operating Activities	\$ 277,861	\$ 89,986	\$ (251,034)	\$ 31,201	\$ 147,814	\$ 275,803

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY NET ASSETS

JUNE 30, 2009

	<u>Private Purpose Trust Funds</u>	<u>Agency Funds</u>
<u>ASSETS</u>		
Cash and short term investments	\$ 406,530	\$ 478,915
Investments	-	921,169
Due from other funds	<u>-</u>	<u>12,671</u>
Total Assets	406,530	1,412,755
<u>LIABILITIES</u>		
Escrow deposits	<u>-</u>	<u>1,412,755</u>
Total Liabilities	<u>-</u>	<u>1,412,755</u>
<u>NET ASSETS</u>		
Total net assets held in trust	<u>\$ 406,530</u>	<u>\$ -</u>

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE
 FIDUCIARY FUNDS
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE YEAR ENDED JUNE 30, 2009

	<u>Private Purpose Trust Funds</u>
Additions:	
Contributions	\$ 3,857
Investment income (loss)	<u>(33,418)</u>
Total additions	(29,561)
Deductions:	
Other	<u>18,957</u>
Total deductions	<u>18,957</u>
Net increase (decrease)	(48,518)
Net assets:	
Beginning of year	<u>455,048</u>
End of year	<u>\$ 406,530</u>

See notes to financial statements.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Newmarket, New Hampshire (the Town) conform to generally accepted accounting principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

A. Reporting Entity

The government is a municipal corporation governed by an elected Town Council. As required by generally accepted accounting principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In fiscal year 2009, it was determined that no entities met the required GASB-39 criteria of component units.

B. Government-Wide and Fund Financial Statements

Government-Wide 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 nonfiduciary activities of the primary government. 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.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues 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*.

Fund Financial Statements

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 govern-

mental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

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. 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.

Fund Financial Statements

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 property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. 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.

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.

- *Downtown Business District* accounts for construction costs associated with the revitalization of the downtown area and Main Street.
- *Black Bear Business Park* accounts for construction costs associated with the revitalization of the Black Bear Business Park.

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. The principal operating revenues of the enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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.

The government reports the following major proprietary funds:

- Water Services
- Waste water Services
- Solid Waste Services
- Parking Services

The self-insured employee health program is reported as an internal service fund in the accompanying financial statements.

The *private-purpose trust fund* is used to account for trust arrangements, other than those properly reported in the pension trust fund or permanent fund, under which principal and investment income exclusively benefit individuals, private organizations, or other governments.

D. Cash and Short-Term Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue, proprietary, and fiduciary

funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments". The interest earnings attributable to each fund type is included under investment income.

For purpose of the statement of cash flows, the proprietary funds consider investments with original maturities of three months or less to be short-term investments.

E. Investments

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Investments for the Trust Funds consist of marketable securities, bonds and short-term money market investments. Investments are carried at market value.

F. Interfund Receivables and Payables

Transactions between funds that are representative of lending/ borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due from/to 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).

Advances between funds are offset by a fund balance reserve account in applicable governmental funds to indicate the portion not available for appropriation and not available as expendable financial resources.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (for enterprise funds only) are reported in the applicable governmental or business-type activities columns 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 is depreciated using the straight-line method over the following estimated useful lives:

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

H. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vested sick and vacation pay is 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.

I. 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.

J. 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. Desig-

nations of fund balance represent tentative management plans that are subject to change.

K. Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements, and the reported amounts of the revenues and expenditures/expenses during the fiscal year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance and Accountability

A. Budgetary Information

At the annual town meeting, the Finance Committee presents an operating and capital budget for the proposed expenditures of the fiscal year commencing the following July 1. The budget, as enacted by town meeting, establishes the legal level of control and specifies that certain appropriations are to be funded by particular revenues. The original budget is amended during the fiscal year at special town meetings as required by changing conditions. In cases of extraordinary or unforeseen expenses, the Finance Committee is empowered to transfer funds from the Reserve Fund (a contingency appropriation) to a departmental appropriation. "Extraordinary" includes expenses which are not in the usual line, or are great or exceptional. "Unforeseen" includes expenses which are not foreseen as of the time of the annual meeting when appropriations are voted.

Departments are limited to the line items as voted. Certain items may exceed the line item budget as approved if it is for an emergency and for the safety of the general public.

Formal budgetary integration is employed as a management control device during the year for the General Fund and Proprietary Funds. At year end, appropriation balances lapse, except for certain unexpended capital items and encumbrances which will be honored during the subsequent year.

B. Budgetary Basis

The General Fund final appropriation appearing on the "Budget and Actual" page of the fund financial statements represents the final amended budget after all reserve fund transfers and supplemental appropriations.

C. Budget/GAAP Reconciliation

The budgetary data for the general and proprietary funds is based upon accounting principles that differ from generally accepted accounting principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the general fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison with budgetary data.

The following is a summary of adjustments made to the actual revenues and other sources, and expenditures and other uses, to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures and Other Financing Uses</u>
Revenues/Expenditures (GAAP basis)	\$ 6,972,002	\$ 6,683,320
Other financing sources/uses (GAAP basis)	<u>286,125</u>	<u>1,182,174</u>
Subtotal (GAAP Basis)	7,258,127	7,865,494
Adjust tax revenue to accrual basis	(255,344)	-
Reverse beginning of year appropriation carryforwards from expenditures	-	(97,544)
Add end of year appropriation carryforwards to expenditures	-	42,505
To reverse the effect of nonbudgeted State contributions to the New Hampshire Retirement System	(73,273)	(73,273)
To expenditures from capital reserve funds	(262,157)	(262,157)
Recognize use of fund balance as funding source	<u>780,000</u>	<u>-</u>
Budgetary basis	\$ <u>7,447,353</u>	\$ <u>7,475,025</u>

D. Excess of Expenditures Over Appropriations

Expenditures exceeding appropriations during the current fiscal year were as follows:

Public Safety	\$	(11,597)
Welfare		(25,917)
Economic development		(1,675)
Capital outlay		<u>(160,469)</u>
	\$	<u>(199,658)</u>

E. Deficit Fund Equity

The following funds had deficits as of June 30, 2009:

Special revenue funds:		
Drug forfeiture	\$	(2,072)
Capital project funds:		
Main street enhancement	\$	(3,176,358)
CDBG grant	\$	(37,935)
Public Works and Fire Department Complex	\$	(1,360,000)

The Town anticipates the deficits in these funds will be eliminated through future departmental revenues and transfers from other funds.

3. Cash and Short-Term Investments

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. RSA 48:16 limits "deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus, exception that a city with a population in excess of 50,000 is authorized to deposit funds in a solvent bank in excess of the paid-up capital surplus of said bank." The Town does not have a deposit policy for custodial credit risk.

As of June 30, 2009, \$ 5,617,151 of the Town's bank balance of \$ 17,375,364 was exposed to custodial credit risk as uninsured, uncollateralized, and collateral held by pledging bank's trust department not in the Town's name. Of the Town's \$ 5,998,507 deposit in repurchase agreements, all of underlying securities are held by the investment's counterparty, not in the name of the Town.

4. Investments

A. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

Presented below is the actual rating as of year end for each investment of the Town:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Minimum Legal Rating</u>	<u>Exempt From Disclosure</u>	<u>Rating as of Year End</u>			<u>Not Rated</u>
				<u>Aaa</u>	<u>Aa</u>	<u>A</u>	
Corporate bonds	\$ 385,747	N/A	\$ -	\$ 332,027	\$ 25,734	\$ 25,645	\$ 2,341
Corporate equities	354,926	N/A	354,926	-	-	-	-
Mutual funds	<u>180,496</u>	N/A	<u>180,496</u>	-	-	-	-
Total investments	\$ <u>921,169</u>		\$ <u>535,422</u>	\$ <u>332,027</u>	\$ <u>25,734</u>	\$ <u>25,645</u>	\$ <u>2,341</u>

B. Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town and System do not have policies for custodial credit risk.

All of the investments of the government have a custodial credit risk exposure of \$ 921,169, because the related securities are uninsured, unregistered, and held by the Town's brokerage firm, which is also the Counterparty to these securities.

C. Concentration of Credit Risk

The Town places no limit on the amount the Town may invest in any one issuer.

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is as follows:

<u>Investment Type</u>	Investment Maturities (in Years)				
	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>
Corporate and federal bonds	\$ <u>385,747</u>	\$ <u>36,322</u>	\$ <u>265,599</u>	\$ <u>83,826</u>	\$ <u>-</u>
Total	\$ <u>385,747</u>	\$ <u>36,322</u>	\$ <u>265,599</u>	\$ <u>83,826</u>	\$ <u>-</u>

E. Foreign Currency Risk

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have policies for foreign currency risk.

5. Taxes Receivable

The Town bills property taxes on a semi-annual basis, which are due in July and December. Property tax revenues are recognized in the fiscal year for which taxes have been levied (budgeted) to the extent that they become available, i.e., due or receivable within the current fiscal year and collected within the current period or within 60 days of year-end.

Property taxes collected before the due date and in advance of the year for which they are levied, are recorded as a prepaid tax liability, as they are intended to finance the subsequent year's operations.

Delinquent taxes are typically liened at the Registrar of Deeds on February 28 of the next year. If the property taxes (redemptions) are not paid within two years of the tax lien date, the property is conveyed to the Town by deed and could subsequently be sold at public sale.

The Town annually budgets an amount (overlay for abatements) for resident and property tax abatements and refunds. All abatements and refunds are charged to overlay and are classified as a contra-tax revenue in the General Fund.

Taxes receivable at June 30, 2009 consist of the following:

Real Estate Taxes			
2009	\$	<u>1,467,368</u>	\$ 1,467,368
Real Estate Tax Liens			
2008		212,013	
2007		82,561	
2006		<u>382</u>	
			294,956
Elderly Lien			<u>32,618</u>
Total	\$		<u><u>1,794,942</u></u>

6. Allowance for Doubtful Accounts

The receivables reported in the accompanying entity-wide financial statements reflect the following estimated allowances for doubtful accounts:

	<u>Governmental</u>	<u>Business-Type</u>
Property taxes	\$ 76,442	\$ -
Ambulance and departmental	54,608	-
Water services	-	7,103
Waste water services	-	19,544

7. Intergovernmental Receivables

This balance represents reimbursements requested from Federal and State agencies for expenditures incurred in fiscal 2009.

8. Interfund Fund Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the general fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the June 30, 2009 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>	<u>Advance To Other Funds</u>	<u>Advance From Other Funds</u>
General Fund	\$ 3,777,403	\$ 5,924,224	\$ 1,360,000	\$ -
Special Revenue Funds	260,405	134,948	-	-
Capital Project Funds	3,614,283	3,447,097	-	1,360,000
Permanent Trust Funds	-	23,968	-	-
Internal Service Fund	-	1,041	-	-
Water Enterprise Fund	1,600,966	-	-	-
Sewer Enterprise Fund	233,092	36,473	-	-
Solid Waste Enterprise Fund	-	21,470	-	-
Parking Enterprise Fund	90,401	-	-	-
Agency Fund	12,671	-	-	-
Total	\$ 9,589,221	\$ 9,589,221	\$ 1,360,000	\$ 1,360,000

9. Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 3,666,746	\$ 427,977	\$ -	\$ 4,094,723
Machinery, equipment, and furnishings	3,953,715	131,421	(259,000)	3,826,136
Infrastructure	50,303,021	-	-	50,303,021
Total capital assets, being depreciated	57,923,482	559,398	(259,000)	58,223,880
Less accumulated depreciation for:				
Buildings and improvements	(756,193)	(101,472)	-	(857,665)
Machinery, equipment, and furnishings	(2,690,058)	(337,884)	228,747	(2,799,195)
Infrastructure	(16,892,677)	(1,257,576)	32,238	(18,118,015)
Total accumulated depreciation	(20,338,928)	(1,696,932)	260,985	(21,774,875)
Total capital assets, being depreciated, net	37,584,554	(1,137,534)	1,985	36,449,005
Capital assets, not being depreciated:				
Construction in progress	10,833,928	3,810,024	(5,272)	14,638,680
Land	5,006,499	622,593	-	5,629,092
Total capital assets, being depreciated, net	15,840,427	4,432,617	(5,272)	20,267,772
Governmental activities capital assets, net	\$ 53,424,981	\$ 3,295,083	\$ (3,287)	\$ 56,716,777

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-Type Activities:				
Capital assets, being depreciated:				
Buildings and improvements	\$ 6,050,000	\$ -	\$ -	\$ 6,050,000
Machinery, equipment, and furnishings	81,500	23,454	(38,500)	66,454
Infrastructure	<u>7,971,268</u>	<u>-</u>	<u>-</u>	<u>7,971,268</u>
Total capital assets, being depreciated	14,102,768	23,454	(38,500)	14,087,722
Less accumulated depreciation for:				
Buildings and improvements	(4,504,167)	(245,493)	1,588	(4,748,072)
Machinery, equipment, and furnishings	(64,700)	(1,800)	30,029	(36,471)
Infrastructure	<u>(3,981,979)</u>	<u>(179,867)</u>	<u>7,972</u>	<u>(4,153,874)</u>
Total accumulated depreciation	<u>(8,550,846)</u>	<u>(427,160)</u>	<u>39,589</u>	<u>(8,938,417)</u>
Total capital assets, being depreciated, net	5,551,922	(403,706)	1,089	5,149,305
Capital assets, not being depreciated:				
Construction in progress	76,776	59,759	-	136,535
Land	<u>340,400</u>	<u>-</u>	<u>-</u>	<u>340,400</u>
Total capital assets, being depreciated, net	<u>417,176</u>	<u>59,759</u>	<u>-</u>	<u>476,935</u>
Business-type activities capital assets, net	<u>\$ 5,969,098</u>	<u>\$ (343,947)</u>	<u>\$ 1,089</u>	<u>\$ 5,626,240</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities:	
General government	\$ 151,374
Public safety	211,099
Highway and streets	1,319,150
Culture and recreation	<u>15,309</u>
Total depreciation expense - governmental activities	<u>\$ 1,696,932</u>
Business-Type Activities:	
Water fund	\$ 205,239
Wastewater fund	<u>221,921</u>
Total depreciation expense - business-type activities	<u>\$ 427,160</u>

10. Accounts Payable

Accounts payable represent additional 2009 expenditures paid after June 30, 2009.

11. Deferred Revenue

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period.

The balance of the General Fund deferred revenues account is equal to the total of all June 30, 2009 receivable balances, except property taxes that are accrued for subsequent 60 day collections.

12. Taxes Collected In Advance

This balance consists of tax collections represents tax collections for the 2010 levy year.

13. Long-Term Debt

A. General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. General obligation bonds currently outstanding are as follows:

<u>Governmental Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of June 30, 2009</u>
Open Space Land Acquisition	01/15/23	4.250 - 4.90%	\$ 1,400,000
Downtown TIF Improvements	01/15/23	4.250 - 4.90%	<u>1,050,000</u>
Total Governmental Activities:			\$ <u>2,450,000</u>

<u>Business-Type Activities:</u>	<u>Serial Maturities Through</u>	<u>Interest Rate(s) %</u>	<u>Amount Outstanding as of June 30, 2009</u>
Water Facility Reconstruction	07/15/09	6.680 - 6.875%	\$ 115,000
Creighton Street Pump/Outfall	08/15/21	3.700%	<u>1,027,521</u>
Total Business-Type Activities:			\$ <u>1,142,521</u>

B. Future Debt Service

The annual principal payments to retire all general obligation long-term debt outstanding as of June 30, 2009 are as follows:

<u>Governmental</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 175,000	\$ 109,900	\$ 284,900
2011	175,000	102,463	277,463
2012	175,000	95,025	270,025
2013	175,000	87,588	262,588
2014	175,000	80,150	255,150
2015-2019	875,000	286,740	1,161,740
2020-2023	<u>700,000</u>	<u>84,789</u>	<u>784,789</u>
Total	\$ <u>2,450,000</u>	\$ <u>846,655</u>	\$ <u>3,296,655</u>

<u>Business-Type</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 194,040	\$ 45,965	\$ 240,005
2011	79,040	35,132	114,172
2012	79,040	32,204	111,244
2013	79,040	29,276	108,316
2014	79,040	26,349	105,389
2015-2019	395,200	87,830	483,030
2020-2022	<u>237,121</u>	<u>17,566</u>	<u>254,687</u>
Total	\$ <u>1,142,521</u>	\$ <u>274,322</u>	\$ <u>1,416,843</u>

C. Changes in General Long-Term Liabilities

During the year ended June 30, 2009, the following changes occurred in long-term liabilities:

	Total Balance <u>7/1/08</u>	<u>Additions</u>	<u>Reductions</u>	Total Balance <u>6/30/09</u>	<u>Current Portion</u>	<u>Equals Long-Term Portion 6/30/09</u>
<u>Governmental Activities</u>						
Bonds payable	\$ 2,625,000	\$ -	\$ (175,000)	\$ 2,450,000	\$ (175,000)	\$ 2,275,000
Other:						
Landfill postclosure care cost	442,000	-	(26,000)	416,000	(26,000)	390,000
Compensated absences	76,006	127,605	-	203,613	(20,361)	183,252
OPEB liability	-	37,844	-	37,844	-	37,844
Totals	\$ <u>3,143,008</u>	\$ <u>165,449</u>	\$ <u>(201,000)</u>	\$ <u>3,107,457</u>	\$ <u>(221,361)</u>	\$ <u>2,886,096</u>

	Total Balance <u>7/1/08</u>	Additions	Reductions	Total Balance <u>6/30/09</u>	Current Portion	Equals Long-Term Portion <u>6/30/09</u>
<u>Business-Type Activities</u>						
Bonds payable	\$ 1,336,560	\$ -	\$ (194,039)	\$ 1,142,521	\$ (194,040)	\$ 948,481
Other:						
Compensated absences	4,128	9,887	-	14,015	(1,401)	12,614
OPEB liability	-	3,288	-	3,288	-	3,288
Totals	\$ <u>1,340,688</u>	\$ <u>13,175</u>	\$ <u>(194,039)</u>	\$ <u>1,159,824</u>	\$ <u>(195,441)</u>	\$ <u>964,383</u>

14. **Landfill Closure and Postclosure Care Costs**

This liability reported is based on what it would cost to perform postclosure care in 2009. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

15. **Restricted Net Assets**

The accompanying entity-wide financial statements report restricted net assets when external constraints from grantors or contributors are placed on net assets.

Permanent fund restricted net assets are segregated between nonexpendable and expendable. The nonexpendable portion represents the original restricted principal contribution, and the expendable represents accumulated earnings which are available to be spent based on donor restrictions.

16. **Reserves and Designations of Fund Equity**

"Reserves" of fund equity are established to segregate fund balances which are either not available for expenditure in the future or are legally set aside for a specific future use

The following types of reserves are reported at June 30, 2009:

Reserved for Encumbrances - An account used to segregate that portion of fund balance committed for expenditure of financial resources upon vendor performance.

Reserved for Perpetual Funds - Represents the principal of the nonexpendable trust fund investments. The balance cannot be spent for any purpose; however, it may be invested and the earnings may be spent.

Reserved for Advances - An account used to segregate a portion of fund balance to indicate that advances to other funds, although a component of assets, do not represent available spendable resources.

17. General Fund Undesignated Fund Balance

The undesignated general fund balance reported on the balance sheet is stated in accordance with generally accepted accounting principles (GAAP), which differs in respect to how undesignated fund balance is reported in accordance with the budgetary basis for reporting for the State of New Hampshire for tax rate setting purposes. The major difference is the State of New Hampshire considers revenues in connection with property tax receivables to be available to liquidate liabilities when billed rather than received.

The following summarizes the specific differences between GAAP basis and budgetary basis of reporting the general fund undesignated fund balance:

GAAP basis balance	\$ 456,957
Deferred revenue	1,926,040
Allowance on doubtful accounts	(148,464)
Advance to PW and Fire Complex fund	1,360,000
Accrued payroll	83,668
BTLA liability	5,286
Other GAAP adjustments	<u>(423,936)</u>
Tax Rate Setting Balance	<u>\$ 3,259,551</u>

18. Commitments and Contingencies

Outstanding Lawsuits - There are several pending lawsuits in which the Town is involved. The Town's management is of the opinion that the potential future settlement of such claims would not materially affect its financial statements taken as a whole.

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.

19. Post-Employment Health Care and Life Insurance Benefits **Other Post-Employment Benefits**

During the year, the Town implemented GASB Statement 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. The Town has elected to use the alternative measurement method instead of obtaining an actuarial valuation. Statement 45 allows employers with less than one hundred total plan members to apply a simplified alternative measurement method instead of obtaining actuarial valuations. The alternative method includes the same broad measurement steps as an actuarial valuation; however, it permits simplification of certain assumptions to make the method usable by nonspecialists. Statement 45 requires governments to account for other post-employment benefits (OPEB), primarily healthcare, on an accrual basis rather than on a pay-as-you-go basis. The effect is the recognition of a required contribution as an expense on the statement of revenues, expenses, and changes in net assets when a future retiree earns their post-employment benefits, rather than when they use their post-employment benefit. To the extent that an entity does not fund their required contribution, a post-employment benefit liability is recognized on the Statement of Net Assets over time.

A. Plan Description

The Town provides its eligible retirees, including in some cases their beneficiaries (as govern by RSA 100-A:50), the ability to purchase health, dental, and prescription insurance at the Town's group rates. Although the Town does not supplement the cost of these plans, GASB Statement 45 requires the Town to recognize the liability for the inclusion of any implicit rate subsidies afforded its retirees. This subsidy is generated as a result of the basic nature of insurance - one risk group subsidizes another to arrive at a blended premium, therefore current employees who are young and healthy subsidized the older retirees. As of June 30, 2009, there were 3 retiree subscribers, including eligible spouses and dependents, and 47 active employees meet the eligibility requirements. The plan does not issue a separate financial report.

B. Benefits Provided

The Town provides medical, prescription drug, mental health/substance abuse, and life insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

C. Funding Policy

Retirees contribute 100% of the cost of the health plan, as determined by the Town. The Town contributes the remainder of the health plan costs on a pay-as-you-go basis.

D. Annual OPEB Costs and Net OPEB Obligation

The Town's fiscal 2009 annual OPEB expense is calculated based on the annual required contribution of the employer (ARC), an amount determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost per year and amortize the unfunded liability over a period of thirty years. The following table shows the components of the Town's annual OPEB cost for the year ending June 30, 2009, the amount actually contributed to the plan, and the change in the Town's net OPEB obligation based on an alternative measurement method valuation as of July 1, 2008.

Annual Required Contribution (ARC)	\$ 55,867
Interest on net OPEB obligation	-
Adjustment to ARC	-
Annual OPEB cost	<u>55,867</u>
Contributions made	<u>(14,735)</u>
Increase in net OPEB obligation	41,132
Net OPEB obligation - beginning of year	<u>-</u>
Net OPEB obligation - end of year	<u>\$ 41,132</u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

<u>Fiscal year ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2009	\$ 55,867	26.4%	\$ 41,132

E. Funded Status and Funding Progress

The funded status of the plan as of July 1, 2008, the date of the most recent valuation was as follows:

Actuarial accrued liability (AAL)	\$ 342,248
Actuarial value of plan assets	<u>-</u>
Unfunded actuarial accrued liability (UAAL)	<u>342,248</u>
Funded ratio (actuarial value of plan assets/AAL)	<u>0.0%</u>
Covered payroll (active plan members)	<u>\$ 2,730,643</u>
UAAL as a percentage of covered payroll	<u>12.5%</u>

Valuations of an ongoing plan involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far

into the future. Examples included assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the accrued liabilities for benefits.

F. Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the Town and the plan members and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the Town and plan members to that point. The methods and assumptions used include techniques that are designed to reduce short-term volatility in accrued liabilities and the value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2008 actuarial valuation the projected unit credit cost method was used. The value of assets was not determined as the Town has not advanced funded its obligation. The assumptions included a 4% investment rate of return and an initial annual healthcare cost trend rate of 10% which decreases to a 5% long-term rate for all healthcare benefits after ten years. The amortization costs for the initial UAAL is a level percentage of payroll for a period of 30 years, on a closed basis. This has been calculated assuming the amortization payment increases at a rate of 4%.

20. Pension Plan

The Town follows the provisions of GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employees*, with respect to the employees' retirement funds.

A. Plan Description

The Town contributes to the New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer, defined benefit pension plan administered by a county retirement board. The System provides retirement, disability and death benefits to plan members and beneficiaries. Revised Statutes Annotated 100-A:41 of New Hampshire Law assigns the System the authority to establish and amend benefit provisions of the plan and grant cost-of-living increases. The System issues a publicly available financial report that can be obtained through the New Hampshire Retirement System at 4 Chenell Drive, Concord, New Hampshire 03301-8509.

B. Funding Policy

Plan members are required to contribute 6.81% of their gross earnings to the pension plan. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and is 9.68% for police and 14.36% for fire. The Town's contributions to the System for the years ended June 30, 2009, 2008, and 2007 were \$ 258,349, \$ 259,611 and \$ 147,986, respectively, which were equal to its annual required contributions for each of these years.

The payroll for employees covered by the System for the year ended June 30, 2009, was \$ 2,730,643. Contribution requirements for the year ended June 30, 2009, were as follows:

State of New Hampshire	\$	73,273
Town of Newmarket		258,349
Employees' contributions		<u>173,494</u>
Total	\$	<u>505,116</u>

21. Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no significant reductions in insurance coverage from the previous year and have been no material settlements in excess of coverage in any of the past three fiscal years.

22. Beginning Fund Balance Reclassification

The Town's major governmental funds for fiscal year 2009, as defined by GASB Statement 34, have changed from the previous fiscal year. Accordingly, the following reconciliation is provided:

	Fund Equity 6/30/08 (as previously reported)	<u>Reclassification</u>	Fund Equity July 1, 2008 (as restated)
Nonmajor funds	\$ 1,543,691	\$ (175,094)	\$ 1,368,597
Black Bear Business District	<u>-</u>	<u>175,094</u>	<u>175,094</u>
Total	\$ <u>1,543,691</u>	\$ <u>-</u>	\$ <u>1,543,691</u>

23. Beginning Fund Balance Net Assets Restatement

The beginning (July 1, 2008) fund balances of the Town have been restated as follows:

Government-Wide Financial Statements:

	<u>Governmental Activities</u>
As previously reported	\$ 59,623,274
Identification of additional capital assets	<u>145,882</u>
As restated	<u>\$ 59,769,156</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE
SCHEDULE OF FUNDING PROGRESS
REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2009
(Unaudited)

Other Post-Employment Benefits

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent- age of Covered Payroll [(b-a)/c]
07/01/08	\$ -	\$ 342,248	\$ 342,248	0.0%	\$ 2,730,643	13%

See Independent Auditors' Report.

**CURBSIDE PICK-UP SCHEDULE
TOWN OF NEWMARKET**

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		



CALENDAR OF EVENTS/MEETING SCHEDULES

Calendar of Events:	Memorial Day Parade	May 30, 2010
	Old Home Weekend	August 06-08, 2010
	Main Street Heritage Festival	September 24-26, 2010
	<i>(More Info: 659-7154)</i>	

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

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

We Regret to Inform You

*Dear parents of the deceased
We regret to inform you of this release
Your son was mortally wounded in combat
His valor in finest tradition and all that*

*Dear wife and children of this brave man
We regret to inform you of this telegram
Your husband and father killed by sniper fire
He was aiding the wounded until he expired*

*Dear America, home of our war dead,
We regret to inform you about all this bloodshed
For their gallantry under hostile action are sent
These silver stars and medals from the President*

*Dear combat comrades of
these dear fallen men
We regret to inform you that
your memories never end
The sights and sounds of
their death keep pounding away
Their names carved on a wall
as you kneel down to pray*

*- Paul Cameron -
1st Infantry Division*

*The Vietnam Traveling Wall Memorial
Town of Newmarket
May 28-31, 2009*



**"IN HONOR OF THE MEN AND WOMEN OF THE ARMED FORCES OF
THE UNITED STATES WHO SERVED IN THE VIETNAM WAR,
THE NAMES OF THOSE WHO GAVE THEIR LIVES AND OF THOSE
WHO REMAIN MISSING ARE INSCRIBED IN THE ORDER
THEY WERE TAKEN FROM US."**