

# **Annual Reports**

OF THE TOWN OF

# **NEWMARKET**

NEW HAMPSHIRE

For The Year Ending December 31st, 1986

# **NEWMARKET SCHOOL DISTRICT**



For The Year

July 1st, 1985 to June 30th, 1986

## NOTICE TO THE PROPERTY OWNERS

Every spring you receive an inventory to be filled out and **returned to the Selectmen by April 15th**. These inventories are mailed prior to March 25th.

The 1977 General Court passed RSA 74:7A making it mandatory that the inventory be filled out and returned by April 15th each year. In 1981, the legislative body passed a law, RSA 74:4A, stating that by vote of the Board of Selectmen, they may elect to do away with the filing of the inventories annually. The Newmarket Board of Selectmen elected to continue having the inventories filed annually and therefore in order to get the exemption (elderly and/or veterans), **you must file**.

The penalty for failure to comply shall be one percent (1%) of the property tax bill. In no case will the penalty be less than ten dollars (\$10.00) or more than fifty dollars (\$50.00).

The penalty will be added to the current year's tax bill and becomes part of the tax.

**PLEASE NOTE: These forms are very important and must be completely filled out and signed in the proper places, otherwise, you will be liable for the penalty.**

**Also, it is very important for you to get a receipt for the inventory.**

Signed,  
BOARD OF SELECTMEN

Albert Caswell, Jr., *Chairman*  
Jo Anne Hauschel  
Edward J. Wojnowski

# — Dedication —



The 1986 Town Report is dedicated to Albert Caswell, Jr. for his many years of service and dedication to the Town of Newmarket.

Over the years Cas has served as Selectman for nine years, member of the Newmarket School Board for six years and has also served on the Budget Committee, Newmarket Community Development and various other boards in the Community.

Cas has worked very hard and his accomplishments have been many, one of which is his efforts in the development of the Leo Landroche Memorial Field of which the Town of Newmarket is very proud.

We thank you Cas, for all the time you have given to the Town of Newmarket. Your expertise, know-how and dedication will always be remembered.

Sincerely,

Joanne L. Hauschel  
Edward J. Wojnowski



**ANNUAL REPORTS  
of the  
TOWN OF NEWMARKET**

**NEW HAMPSHIRE**

**by the**

**Selectmen, Town Clerk, Tax Collector,  
Town Treasurer, and other Town Departments,  
Boards and Commissions**

*For the Year Ending*

**DECEMBER 31, 1986  
with the  
VITAL STATISTICS FOR 1986**

printed and bound by  
CGC, a division of Newmarket Press, Inc.  
rye, n.h.  
1987



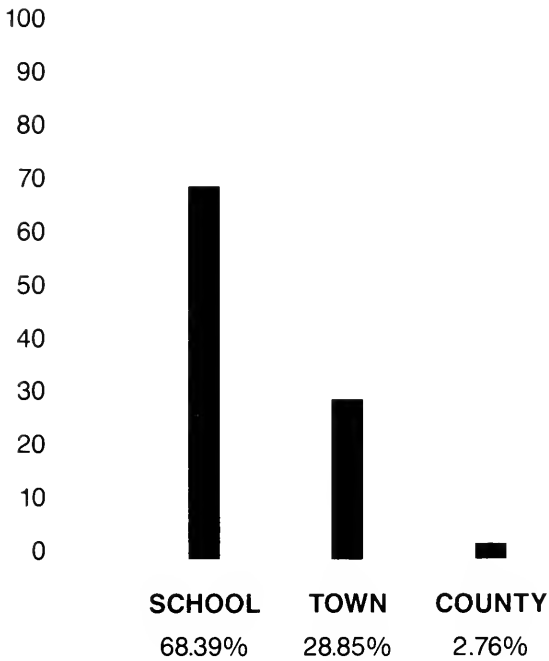
## TABLE OF CONTENTS

Dedication . . . . .	1
Your Tax Dollar for 1986 . . . . .	7
Town Officers . . . . .	8
Report of Selectmen – Inventory . . . . .	13
Progress Report of Selectmen . . . . .	14
Itemized Expenditures of Town Departments . . . . .	16
Town Employees Gross Salaries . . . . .	45
Report of Town Clerk . . . . .	49
Report of Tax Collector . . . . .	50
Report of Town Audit – 1986 . . . . .	53
Town Warrant and Budget . . . . .	Goldenrod Insert
School Warrant and Budget . . . . .	Goldenrod Insert
Report of Water Commissioners . . . . .	108
Waterworks Expenses . . . . .	112
Report of Sewer Commissioners . . . . .	114
Sewer Department Expenses . . . . .	115
Report of Librarian . . . . .	117
Report of Library Financial . . . . .	118
Report of Library Trustees . . . . .	120
Report of Police Department . . . . .	122
Report of Fire Department . . . . .	124
Report of Housing Authority . . . . .	127
Report of Building Inspector . . . . .	128
Report of Building Committee . . . . .	129
Report of the Conservation Commission . . . . .	130
Report of the Strafford Regional Planning Commission . . . . .	132
Report of Ambulance Corps . . . . .	134
Report of Dispatch Center . . . . .	135
Report of Recreation & Parks Department . . . . .	137
Report of Old Home Weekend – 1986 . . . . .	139
Annual Report of the Keeper of the Swans . . . . .	140
Report of Lamprey Regional Solid Waste Coop. . . . .	141
Report of Community Development Corporation . . . . .	143
Report of Rockingham County Community Action Prog. . . . .	146
Report of Animal Control Officer . . . . .	148
Report of the Mosquito Control . . . . .	150
Report of Squamscott Home Health Association . . . . .	152
Report of Lamprey Health Care . . . . .	154
Report of the School District . . . . .	156
Report of the School District Financial . . . . .	185
Vital Statistics . . . . .	195





## YOUR NEWMARKET TAX DOLLAR FOR 1986



School .....	\$17.16
Town .....	\$ 7.43
County .....	<u>\$ .71</u>
1986 Tax Rate Per Thousand	<u><u>\$25.75</u></u>

## TOWN OFFICERS

### MODERATOR

Ron Lemieux\*\* ..... March 1987

### SELECTMEN

Albert W. Caswell, Jr., Chairman\* ..... March 1987

Joanne L. Hauschel\* ..... March 1989

Edward J. Wojnowski\* ..... March 1987

### TOWN CLERK

Eileen A. Szeliga\* ..... March 1988

Madeleine St. Hilaire\*\* ..... March 1988

### TAX COLLECTOR

Eileen A. Szeliga\* ..... March 1988

Madeleine St. Hilaire\*\* ..... March 1988

### TREASURER

Vickie L. Bloom\* ..... March 1987

### SUPERVISORS OF THE CHECKLIST

Joanne Voltaire\*\* ..... March 1987

Priscilla McComb-Shaw\* ..... March 1988

Rita Inman\* ..... March 1990

### TRUSTEES OF THE TRUST FUND

John B. Carpenter\* ..... March 1989

Kathryn C. Smith\* ..... March 1987

Roy E. Kent\* ..... March 1988

### CHIEF OF POLICE

Paul T. Gahan\*\* ..... Permanent

### FIRE CHIEF

Wilfred L. Beaulieu\*\* ..... December 1990

\*Elected

\*\*Appointed

PUBLICS WORKS DIRECTOR

Ronald M. Bloom\*\* . . . . . Permanent

ASSISTANT FIRE CHIEF

Richard Butler\*\* . . . . . December 1987

DEPUTY FIRE CHIEF

Robert Pratte\*\* . . . . . December 1987

BUDGET COMMITTEE

Patti Blanchette\* . . . . . March 1987

Don McGael\*\* . . . . . March 1987

Reinette Bogan\* . . . . . March 1987

Richard Wilson\* . . . . . March 1988

Priscilla McComb-Shaw\* . . . . . March 1988

William H. Inman\* . . . . . March 1988

Sandra Allen\* . . . . . March 1989

Andrew Bogacz\* . . . . . March 1989

Jason Mongeon\*\* . . . . . March 1987

FAIR HEARING AUTHORITY

W. David Halloran\*\* . . . . . December 1987

Stella Cilley\*\* . . . . . December 1987

Timothy Russell\*\* . . . . . December 1987

ALTERNATE

Sophie Pohopek\*\* . . . . . December 1987

WELFARE OFFICER

Joanne Hauschel\*\* . . . . . March 1987

WATER COMMISSIONERS

Robert Daigle\*\* . . . . . January 1988

Robert Gazda\*\* . . . . . January 1988

Gary House\*\* . . . . . January 1988

Richman Walker\*\* . . . . . January 1989

Leo Filion\* . . . . . January 1989

\*Elected

\*\*Appointed

Open

Keith Digiovanni**	January 1990
Eldon Bender**	January 1990
Richard Alperin**	January 1990

HOUSING AUTHORITY

Mario Zocchi**	December 1988
Frank Schanda**	December 1989
Nancy Sosnowski**	December 1990
Walter Schultz**	December 1991

SEWER COMMISSIONERS

Walter P. Schultz*	March 1988
John W. Ward*	March 1987
Nicholas Zuk*	March 1988

BUILDING INSPECTOR

Albion Dole III	December 1987
-----------------	---------------

ANIMAL CONTROL OFFICER

Jeffrey Simes**	December 1987
-----------------	---------------

TRUSTEES OF PUBLIC LIBRARY

Lola Tourigny**	December 1987
Isabel Donovan**	December 1988
Kristen Carmichael**	December 1989
	December 1990
	December 1991

CIVIL DEFENSE DIRECTOR

	December 1987
	December 1987

RECREATION COMMISSION

Leslie Smith, Director**	Permanent
Sandra Allen**	December 1987
Donat St. Hilaire**	December 1987
Jackie House**	December 1987

\*Elected

\*\*Appointed

Brenda Cavanaugh**	December 1988
Neal Moses**	December 1989
Craig Pomeroy**	December 1991
.....	December 1991

### CONSERVATION COMMISSION

Terri Schoppmeyer**	March 1991
John Cavanaugh**	March 1987
Ronald Grant**	March 1987
Herb Richmond**	March 1991
Chris Schoppmeyer**	March 1990

### STRAFFORD REGIONAL PLANNING COMMISSION

Elizabeth Popov**	March 1988
Sandra Allen**	March 1988

### MOSQUITO CONTROL

Elmer Bailey**	March 1987
William Bernier**	March 1987

### HEALTH OFFICER

Albion Dole III**	January 1988
-------------------	--------------

### ZONING BOARD OF ADJUSTMENT

Roy Lemieux**	March 1987
Elenor McCormick**	March 1988
Michael Martin**	March 1989
Gergory Norris**	March 1990
Ron Lemire**	March 1991

### ALTERNATES

Mary Bender**	October 1988
Richard Pascoe**	July 1989

\*Elected

\*\*Appointed

## PLANNING BOARD

Carol Ross**	March 1987
Elizabeth Popov**	March 1987
Clifford Abbott**	March 1987
Clarence "Bud" Hodson**	March 1987
A. Dickson Smith**	March 1987
Jay Dugal**	March 1987
Joanne Hauschel, Selectmen's Representative	March 1987

## COMMUNITY DEVELOPMENT CORPORATION

Jeanne Filion	Priscilla McComb-Shaw	Dan Fortier
Ellie O'Connor	Albert W. Caswell, Jr.	Christopher Batt
Michael Provost	Elizabeth Popov	

\*Elected

\*\*Appointed

## REPORT OF THE SELECTMEN

TO THE CITIZENS OF THE  
TOWN OF NEWMARKET, NEW HAMPSHIRE  
*The Board of Selectmen submits its Annual Report  
for the Fiscal Year Ending  
December 31, 1986*

### INVENTORY APRIL 1, 1986

	1985	1986
Land . . . . .	\$ 37,698,925.00	\$ 33,120,802.00
Buildings . . . . .	56,095,600.00	65,733,050.00
Factory Buildings . . . . .	3,585,900.00	21,454,500.00
Mobile Homes . . . . .	2,369,210.00	2,464,750.00
Electric Plants . . . . .	1,785,000.00	1,785,000.00
Extra Buildings . . . . .	151,610.00	
Hydrants . . . . .	60,400.00	
Commercial Buildings . . . . .	17,336,675.00	
TOTAL VALUATION	\$119,083,320.00	\$124,558,102.00
before exemptions allowed		
LESS		
Blind Exemptions . . . . .	30,000.00	30,000.00
Elderly Exemptions . . . . .	195,000.00	135,000.00
Physically Handicapped . . . . .	374.00	0.00
Current Use . . . . .	6,320,600.00	
Net Valuation for Tax Rate . . .	\$112,525,846.00	\$124,393,102.00

1985 TAX RATE 24.62 PER THOUSAND

1986 TAX RATE 25.75 PER THOUSAND

**PROGRESS REPORT  
OF THE SELECTMEN  
1986**

To the residents and voters of the Town of Newmarket, the year 1986 has been an extremely busy year for the Board because of the continued growth going on within the Town of Newmarket. It has stretched our municipal services to the extreme and much time was spent programming the needs of 1987. Also in March of 1986 we had a resignation of one member of the Board of Selectmen and also in the month of September we had a resignation from our first Administrative Assistant.

In conjunction with the growth of the Town after the March 1986 meeting the Town Offices were completely computerized. The Board purchased a new computer with four terminals. The system is Televideo put out by Business Management Systems out of Laconia, N.H. These terminals allow the work force to work right from their desk. While this system was being implemented we also re-organized the office staff to make it more responsive to the needs of our fast growing community without hiring any further help.

Also, we were extensively involved with the State with the closing of our landfill which is still ongoing. The closing was compounded by the finding of a possible toxic waste problem.

A big disappointment to the Board was after lengthy meetings with the State we were not able to have the State bring the Route #152 railroad bridge up to present standards so that it would be safe for all transportation. We were able to have Boston & Maine repair the bridge and bring it up to its present load limit of 16 tons.

This year there was a complete re-organization of the Conservation Commission and they are actively working with our Planning Board and Recreation Department in order to save as much of our open space as is possible. With the current development open space within the community is fast being lost. They are currently in the process of setting up a land conservation purchase agreement to purchase land on behalf of the Town that would remain as open space. This is only one of the many projects they are currently working on.



The problems being left to the incoming administration will be the ongoing closure of the landfill and the solving of the toxic waste problem that is there plus the continued action of trying to force the upgrading of the Route #152 Boston and Maine bridge.

At this time we wish to thank all the individuals who have volunteered their time, talents, and energy as unpaid public servants on the Town's various committees, and to the dedicated employees of our community.

Respectfully submitted,

Albert W. Caswell, Jr., *Chairman*  
JoAnne L. Hauschel  
Edward J. Wojnowski

**ITEMIZED EXPENDITURES OF  
TOWN EXPENSES**

VENDORS FOR T.O.S.

PAYROLL	3,635.00
T.O.S.	3,635.00

VENDORS FOR T.O.E.

PAYROLL	44,597.68
CARRI-PLODZIK- SANDERSON	8,790.00
DIGITAL EQUIP. CORP.	3,153.00
NH CITY&TOWN CLERKS ASSOC.	12.00
N.H.ASSOC. OF ASSESSING OFFI.	20.00
PETTY CASH	353.67
NH MUNICIPAL ASSOC.	1,220.18
BROWN&SALTMARSH, INC	494.60
ACCUTRONICS NATL TEL USERS	35.00
BATCHELDER'S BOOKSTORE	64.56
YANKEE BUSINESS FORMS	940.64
EDWARD H.QUIMBY, CO. INC.	1,692.12
NEWMARKET LANDING PAUL D. QUINN	120.00
EQUITY PUBLISHING CORP.	160.45
PORTSMOUTH HERALD	135.35
US POST OFFICE	396.00
AMSTERDAM-PRINTING LITHO CORP.	76.57
FOSTER'S DAILY DEMOCRAT	272.51
SABER TECH RT. 10	662.13
MARCOTTE'S MARKET	48.92
NHMA	639.00
NATIONAL MARKET REPORTS, INC.	100.00
NEWMARKET COMMUNITY CHURCH	300.00
NATIONAL INFORMATION DATA CENTER	24.95
EDWARD THORNE	58.85
ROSS EXPRESS, INC.	100.97
WILLIAM INMAN 364 WADLEIGH	48.90
KEMCO OFFICE PRODUCTS, INC.	78.00
OBENA SUPPLY CO. 31-18 38TH AVE	18.02

VIKING OFF. PRODUCTS ACCT. OFFICE		23.58
THE OFFICE MANAGER INC.		323.11
TOWN OF DURHAM		16.25
QUILL, INC.		169.55
U.N.H.	THOMPSON HALL	333.66
CATHERINE BURGESS		139.12
RON COKER		16.00
LORING, SHORT & HARMON		76.50
GARTH TOLMAN		164.00
NH MUNICIPAL WORKERS COMPENSATION F.		10.00
TREAS., STATE OF NH	ATTN: MR. STUART	613.14
UNH BUSINESS OFFICE	CASHIER	17.56
EMF INC.		2,548.00
MICHAEL A. PROVOST		84.88
JAMES SCAMMON, JR.		69.53
ROCKINGHAM COUNTY	NEWSPAPER	23.50
TRI-TOWN PUBLISHING		175.78
TOWN OF NEWMARKET		45.00
NEWMARKET COUNTRY	FLOWERS	55.00
C G C	PO BOX 178	3,755.00
US STAMPED ENV. AGCY		484.80
NHGFOA	JOHN AUBIN-TR	20.00
TAFB BUSINESS MACH.	DIV. OF OFFTECH	2,092.77
ROCKINGHAM REGISTRY	OF DEEDS	.97
CENTER OF N.H.	HOLIDAY INN	186.18
THE RELIABLE CORP		17.83
BUS. MGMT. SYS. INC.	SUGAR HILL SYS.	29,483.50
YE OLDE ENGLISH GH		34.00
ALBERT CASWELL		64.00
WENDY CHASE		19.20
JOANNE HAUSCHEL		55.30
ADJUSTMENTS		3,429.85
	T.O.E.	109,160.63

VENDORS FOR ELECTION & REGIST

PAYROLL		677.50
VICKIE BLOOM		3.45
YANKEE BUSINESS	FORMS	102.69
FOSTER'S DAILY	DEMOCRAT	21.00
NELLIE ANDERSON		7.97
CONNIE BENTLY		2.95

SHANE ESTES	4.50
R.H.FILION	10.80
THE OFFICE MANAGER INC.	48.99
YVONNE ROUSSEAU	15.76
HILDA WILSON	16.95
JOYCE'S KITCHEN	19.60
HELER PELCZAR	21.35
DORIS MULLEN	3.21
ROCKINGHAM COUNTY NEWSPAPER	13.26
TRI-TOWN PUBLISHING	34.32
TOWN OF NEWMARKET	150.00
C G C PD BOX 178	307.50
EILEEN SZELIGA	200.00
ADJUSTMENTS	570.00
ELECTION & REGIST	2,231.80

#### VENDORS FOR CEMETERIES & TF

PAYROLL	9,875.24
R.H.FILION	7.99
ROBBINS AUTO PARTS, INC.	55.51
C.A. TURNER CO., INC. 6 MARSHALL ST	1,389.40
THE O M SCOTT & SONS CO.	815.82
AMERICAN DISCOUNT OUTLETS	56.97
PHILBRICK'S SALES & SERVICE INC.	1,714.77
ADJUSTMENTS	421.48
CEMETERIES & TF	14,337.18

#### VENDORS FOR GEN. GOVT. BLDGS.

PAYROLL	4,648.66
NEWMARKET LANDING PAUL D. QUINN	240.00
R.H.FILION	369.93
N.E.TELEPHONE	3,048.18
P.S.N.H.	2,503.54
EDWIN I. KIMBALL	22.75
PORTSMOUTH PAPER CO.	428.17
MARCOTTE'S MARKET	279.68
ROBERT GAZDA	900.00
RALPH FILL	94.20

MORAN FUEL SERVICE		2,028.20
ROSA CONSTRUCTION		58.00
OCEAN&FOREST PROD.,	CO., INC	85.00
THE OFFICE MANAGER	INC.	285.86
CURLY POND & SONS		389.82
TREAS., STATE OF NH	ATTN:MR. STUART	20.10
NMKT AMBULANCE CORP.		35.00
THE WRIGHT SIGNAL CO	RFD#1	950.00
THE EXETER GLASS CO.		61.00
SUSAN BEAULIEU		50.00
A.T. & T.	CONSUMER SALES	1.00
YE OLDE ENGLISH GH		121.50
STRATHAM LUMBER		33.03
TREAS. STATE OF N.H.		90.00
ADJUSTMENTS		686.65

GEN. GOVT. BLDGS. 17,430.27

VENDORS FOR PROP. REAPPRAISAL

ANDREW L. BLAIS		15,260.00
JOHN E. O'DONNELL &	ASSOCIATES	650.00
TREAS., STATE OF NH	ST. OFF. PK SQ.	1,417.73

PROP. REAPPRAISAL 17,327.73

VENDORS FOR PLANNING

PAYROLL		2,400.00
PETTY CASH		604.36
FOSTER'S DAILY	DEMOCRAT	57.75
N.E. TELEPHONE		637.91
THE OFFICE MANAGER	INC.	31.90
STRAFFORD REGIONAL	PLANNING COMM.	5,109.85
MCNEILL & TAYLOR	PROF. ASSOC.	4,332.32
DURHAM COPY		642.00
TRI-TOWN PUBLISHING		30.03
SMITH OFFICE	674 ISLINGTON	22.68
C G C	PO BOX 178	47.50
DAPHNE FOTIADES		21.00
ADJUSTMENTS		1,691.85

PLANNING 12,245.45

VENDORS FOR LEGAL EXPENSES

MCNEILL & TAYLOR	PROF. ASSOC.	16,740.03
EDWARD J. HOWARD	REGISTER OF	3.00
ROCKINGHAM REGISTRY	OF DEEDS	45.00
ADJUSTMENTS		10.00
	LEGAL EXPENSES	16,778.03

VENDORS FOR POLICE-SPECIALS

PAYROLL		13,386.27
ADJUSTMENTS		1,666.92
	POLICE-SPECIALS	15,053.19

VENDORS FOR BALANCE SHEET

NH RET. SYSTEM-TOWN	169 MANCHESTER	5,638.25
CLARK R. CHANDLER	TREASURER	97,292.00
ROBERT WEBB		396.04
AFSCME COUNCIL 93	MR. F. SADOWSKI	113.50
ADJUSTMENTS		5,751.75
	BALANCE SHEET	97,688.04

VENDORS FOR ARTICLES

SEACOAST ENGINEERING ASSOCIATES, INC		5,127.50
ROBBINS AUTO PARTS, INC.		54.95
SANEL AUTO PARTS, INC	129 MANCHESTER	40.00
STATE OF NH - MV		17.00
DICK MILLS		395.00
CONWAY ASSOCIATES, INC		4,000.00
HOWARD P. FAIRFIELD, INC		19,686.00
B-B CHAIN CO.		248.00
BARRETT EQUIP., INC.		3,495.00
LAWSON PRODUCTS, INC		37.05
MARK D. FOLEY		206.00
STRAFFORD REGIONAL	PLANNING COMM.	6,770.40
BEN'S AUTO	11 MIRONA RD.	367.20

ABITRONICS		3,632.50
MOTOROLA INC.	COMM. SECTOR	4,968.00
WHEELED COACH SALES	OF NE	49,931.00
IRWIN MOTORS		11,460.84
DREHER-HOLLOWAY		16,572.04
DI PRIZIOS GARAGE		27,965.00
TRAVEL TOP MFG. CO.		109.00
IT FOGARTY LUMBER	CO. INC.	12.80
KB&M EXCAVATING INC.		2,963.60
ADJUSTMENTS		9,637.19

ARTICLES 148,421.69

VENDORS FOR SCHOOL

ELMER BAILEY, TREAS.		1,998,316.00
----------------------	--	--------------

SCHOOL 1,998,316.00

VENDORS FOR ZONING

PETTY CASH		317.60
EQUITY PUBLISHING	CORP.	71.00
FOSTER'S DAILY	DEMOCRAT	189.00
THE OFFICE MANAGER	INC.	4.37
MARY BENDER		48.35
STEVE CINFO		3.12
MCNEILL & TAYLOR	PROF. ASSOC.	2,114.75
B & B OFFSET PRINT	80 DURHAM ROAD	37.60
TRI-TOWN PUBLISHING		407.37

ZONING 3,193.16

VENDORS FOR GRANTS

SEACOAST HOSPICE		1,100.00
ROCK. CHILD & FAMILY SERVICES		2,670.00
SQUAMSCOTT HOME	HEALTH SER.	6,600.00
SEACOAST BIG BROTHER	BIG SISTER	3,000.00
ROCKINGHAM COUNTY	COMMUNITY	3,320.00
AREA HOMEMAKER HOME	HEALTH AIDE SFR	4,000.00

NEWMARKET SENIOR	CITIZENS GROUP	900.00
NEWMARKET REGIONAL	HEALTH CENTER	6,000.00
SEACOAST MENTAL	HEALTH CTR INC	3,500.00
ROBERT ALBEE		300.00
A SAFE PLACE		500.00
WOMEN'S RESOURCE CEN	84 CONGRESS ST	200.00
RETIRED SENIOR	VOLUNTER PROC.	700.00
PORTS, KITTEERY ARMED	SERVICES COMM.	300.00
ADJUSTMENTS		2,500.00
	GRANTS	35,590.00

#### VENDORS FOR HEALTH INSURANCE

NHMA HEALTH INS.TRU, PO BOX 617	39,176.37	
CONCORD GENERAL LIFE INS	2,158.68	
COLONIAL LIFE & ACCIDENT INS CO	35.25	
ADJUSTMENTS	829.81	
	HEALTH INSURANCE	40,540.49

#### VENDORS FOR UNEMPLOY.COMPENSA

NH MUNICIPAL WORKERS COMPENSATION F.	2,351.47	
	UNEMPLOY.COMPENSA	2,351.47

#### VENDORS FOR INSURANCE

NH MUNICIPAL ASSOC.	175.91	
MORAN FUEL SERVICE	22.50	
I.A.S.	10,328.00	
NEW HAMPSHIRE INS CO	2,788.00	
LINEWEBER & GIFFIN PO BOX 927	44,087.20	
NH MUNICIPAL WORKERS COMPENSATION F.	23,706.00	
ADJUSTMENTS	8,965.50	
	INSURANCE	72,142.11



VENDORS FOR FICA & RETIREMENT

TREAS.,STATE OF NH	SOC.SFC.SECTION	25,454.83
NH RET. SYSTEM-TOWN	169 MANCHESTER	2,147.65
NH RET.SYSTEM-POLICE	169 MANCHESTER	20,925.16
ADJUSTMENTS		5,513.35
	FICA & RETIREMENT	54,040.99

VENDORS FOR COURT

RUSSELL H. MCGUIRK		2,400.00
	COURT	2,400.00

VENDORS FOR PAY TO CAP.RESERV

TRUSTEE OF TRUST	FUNDS	33,500.00
	PAY TO CAP.RESERV	33,500.00

VENDORS FOR CAPITAL OUTLAY

DIGITAL EQUIP. CORP.		241.51
LAWRENCE F.NAYLOR111	CRI INTL, INC.	7,620.58
GOVT. SYSTEMS ADVIS.	8260 GREENSBORO	4,156.68
SECURITY PACIFIC	CAPITOL MARKETS	36,224.76
	CAPITAL OUTLAY	48,243.53

VENDORS FOR INT.EXP.TAX ANTI.

INDIAN HEAD BANK &	TRUST CO.	56,440.00
STRAFFORD NATIONAL	BANK	539,766.68
	INT.EXP.TAX ANTI.	596,206.68

VENDORS FOR INT.EXP.LT B&NOTE

INDIAN HEAD BANK & TRUST CO.	1,578.71
FIRST NAT'L BANK OF BOSTON	4,750.00
EXETER BANKING CO.	322.08
BANK OF BOSTON CORP. TRUST OF.	3,562.50
INT.EXP.LT B&NOTE	10,213.29

VENDORS FOR PRIN.LT BNDS&NOTE

INDIAN HEAD BANK & TRUST CO.	8,200.00
FIRST NAT'L BANK OF BOSTON	50,000.00
EXETER BANKING CO.	7,806.52
PRIN.LT BNDS&NOTE	66,006.52

VENDORS FOR REFUNDS & ABATES

BETH CHAVES	40.00
RICHARD ST. JEAN	11.77
BANK PLUS XRICHARD GILL COMPANY	20.58
GERAD HAMEL	2.22
ATCO TITLE CORP. CLIENTS ACCT.	9.26
KEVIN MCGLOUGHLIN & LOU ANN	50.00
GEORGE & MARY SHAMIS	31.42
QUINCY SAVINGS BANK	35.35
INLAND MORTGAGE CORP PO BOX 40611	28.94
CAPITOL BANK & TRUST DISBURSMENT ACT	29.54
STEVEN GRABY TWIN RIVFRS	16.00
PATRICK CAHILL 2 G SALMON ST.	10.00
NANCY G. WHITE STACECOACH ANEX	52.00
CHARLES PETTENGILL LAMPREY RIVER	11.00
RICHARD DRAKE	18.00
DANIEL RABBITT 4 GREAT HILL	14.00
GLEN BERGERON	5.00
JOESPH & GLORIA ALLIS	71.40
LAWERENCE & SUSAN PICKERING	93.56
DAVID PETERSON LAMPREY RIVER	10.00
JAY & DONNA DUGAL	1,720.74
BARLEDA PROPERTIES	100.00

MAYER THEODORE & DANIEL & DONNA	JUDY FRIEDBERG ROGERS	73.86 17.82
DANIEL D. KINLEY	EXETER ROAD	5,676.79
RAYMOND & JOHN	TRUVALLEY	204.35
THOMAS & KATHLEEN	SMITH	105.87
GERARD & JUDY	ARSENAULT	64.01
PETER & WILLIAM	DUBRAVA	642.78
ROBERT & BARBARA	PHONEIX	51.70
SIGNE B. STEVENSON	APT. #6	12.31
CHARLES & LINDA	COFFEY	78.78
ROBERT & DEBORAH	WEBSTER	178.55
MICHEAL & DORIS	PARADISE	715.21
STANLEY & BERTHA	WOJNAR	514.93
WILLIAM ROUSELLE		16.00
KENT FUNERAL HOME	ROY E. KENT	9.00
RAYMOND TRUVALLEY		64.38
DAVID E. LIMBERT	78 DAME ROAD	2,698.35
GERARD LANGLOIS		50.00
PETER ELWELL		1.71
DONALD & BARBARA	PFLITIER	401.70
RICK CLARK		26.66
LOUIS & ARLENE	GOUDREAU	210.90
JAN & LINDA RAJCHEL		20.00
JOESPH & BARBARA	KUSTRA	127.69
JOHN & SHERRY	PUCHOLPEK	343.02
JACQUELYN WALSH		21.00
STEPHEN & PATRICIA	HILLMAN	17.64
CHARLES & LESLIE	MAYES	2,254.86
RICHARD A. LABERGE		14.00
CHARLES PERKINS		5.00
RITA CLOUGH	18 GREAT	11.00
CRAIG J COURTNEY		63.00
FRANK KLECZEK		10.00
ARTHUR & LAWRENCE	BEAUCHESNE	963.16
ROBERT & IRENE LEVY	3613 LAFAYETTE	78.98
TODD CLARK		11.00
MARY MUI		10.00
JOESPH WOODS		411.14
VINCENT JAROSZ		10.94
SENG CHANTHAPHO		84.00
GERALD MCBRIDE	<del>9 A RIVER ST.</del>	8.00
WILLIAM NISBET		55.00
MRS. ADAM MALEK		50.00

EILEEN SZELIGA		31.00
RUFFA CONSTRUCTION	PO BOX 363	50.00
RICHARD KELLER	PATRICIA KELLER	9.18
ROBBINS, CHANDLER &	EDYTHE	1,208.92
RICHARD GERMAIN		5.00
KENNETH CALL		85.00
MR. JAMES F. BYRNE	RFD 2	222.00
MICHELLE GRENIER		10.00
MARK D. STOREY		62.00
LENORE ASCIUKIEWICZ		18.00
BARBARA L. DROTOS	13 SPRING ST.	8.00
WAYNE A JACKSON	26 H PISCASSIC	20.00
VINCENT J. DE MARCO	& RUBY E.	.50
KENNETH V. WILSON	& GEORGIA P.	62.44
LINDA L. KEMP		24.46
CNA - MAIL HANDLERS	BENEFIT PLAN	15.00
BO CHAINES		49.00
JAMES W. GREAVES		10.00
HERBERT E. MOTSCHMAN	3 HAM STREET	64.00
ADJUSTMENTS		1,185.57

REFUNDS & ABATES 21,855.94

VENDORS FOR SOFTBALL & BASEBL

HAYES, RONALD		250.00
JIM COLES		250.00
JOHN P. MCGLOUGHLIN		250.00

SOFTBALL & BASEBL. 750.00

VENDORS FOR CONSERVATION COMM

THE NH ASSOC OF	CON. COMM.	119.00
YOUTH CONSERVATION	CAMP, SPNHF	50.00
YOUTH CONSERVATION	CAMP	125.00
N.H. ASSOCIATION OF	CONSERVATION CO	119.00

CONSERVATION COMM 413.00

VENDORS FOR PATRIOTIC PURPOSE

AMERICAN LEGION-	POST 67	925.00
TOWNSEND FIRE WORKS	PRODUCTION/	2,500.00
ADJUSTMENTS		2,500.00
	PATRIOTIC PURPOSE	925.00

VENDORS FOR RECREATION

PAYROLL		37,054.41
EDWARD H.QUIMBY, CO. INC.		55.25
PORTSMOUTH HERALD		63.13
TRANSCRIPT		14.00
US POST OFFICE		616.00
FOSTER'S DAILY	DEMOCRAT	55.08
J.B.CARPENTER & SON, INC.		60.00
CHILDCRAFT	PO BOX 14089	17.41
SUSAN GRIEVE		1,575.99
R.H.FILION		880.40
N.E.TELEPHONE		1,440.75
P.S.N.H.		3,419.68
PORTSMOUTH PAPER CO.		151.08
MARCOTTE'S MARKET		89.35
BEAULIEU'S & WIFE		12.00
ROBBINS AUTO PARTS, INC.		312.74
SHARON WILKINS		90.00
SULLIVAN TIRE	1 VFW DRIVE	274.20
ALFAX MAN. INC.	215 PARK AVE SO	262.65
STARBIRD PUPPET	THEATRE	550.00
MARY HANSEN		60.00
LESLIE DAVIS		30.00
KITTERY TRADING POST		108.64
PAMELA SMALL		110.70
NHAHPERD		28.00
LOUISE'S SPORT SHOP, INC		117.85
VIRGINIA BELANGER		4.00
THE OFFICE MANAGER	INC.	313.08
CENTRUM IN WORCESTER		225.00
DENISE DAWSON SMITH		20.00
LAURA HARTER		13.50
ELLIE O'CONNER		614.00

PAT RAINBOTH	307.50	
FOX TOURS	528.00	
ROCK,FEED & SUPPLY	566.95	
LEARNING UNLIMITED	47.00	
DONNA BUCAR	270.00	
LUCILLE KARATSAS	45.00	
LEIGH PEPPARD	195.00	
DIANE ELLIS	905.20	
SUE B. ELATT	14.00	
NATIONAL RECS &PARKS ASSOCIATION	126.00	
CATHY RUSSELL	50.00	
IRENE VALIERE	25.00	
LINDA JONES	20.00	
SHAW'S, STRATHAM	26.28	
AILSA BENNELL	10.00	
TIMBERLANE TRANS.INC	560.00	
U.N.H.	THOMPSON HALL	756.50
JAYNE GILMAN	2,083.98	
BETH OLSHANSKY	440.00	
KAREN MURPHY	192.00	
MRS. LABRANCHE	6.00	
NICKI CONNORS	80.00	
CHERYL JOHNSON	20.00	
BERRY TRANS.CO.,INC	2,980.55	
KAPLAN SCHOOL SUPPLY 600 JONESTOWNRD	156.70	
CHILDREN'S PARADE	78.86	
HAZELTON COMPANY,INC	17.07	
LANGLOIS, KAREN	375.00	
MASS. HORTICULTURE SOCIETY	190.00	
SUE VEILLEUX	152.00	
VERLIE TREFTHEN	25.00	
BREWSTER COSTUMES	49.50	
LESLEY SMITH	403.53	

#### VENDORS FOR RECREATION

SHERRI GRANT	727.00
KELLY GOMO	7.20
THE LESSARD COMP.	965.00
RED JACKET INN	108.00
CHRISSIE GIEFFER	187.50
STEVEN R. FOLSOM	26.25
DELIA PELLITIER	214.00

N.N.E.R. & P. CONF.	30.00
MICHAEL ZERPHY	200.00
PAM VALLEY	51.00
BECKY MARTITN	192.50
CAROL MYATT	105.00
TREAS.,STATE OF NH	ATTN:MR. STUART
	67.53
BRUCE FECTEAU	230.00
UNH BUSINESS OFFICE	CASHIER
	726.48
WM.H.HOLT ASSOC.,INC	RADIO SHACK
	251.50
C & J AIRPORT LIMO	614.00
JANET WELLS	12.00
GRANITE ST OLYMPICS	BLDG#3
	28.00
MAUREEN GUY	15.00
FRANK CONSENTINO	45.00
KAREN LANGLOIS	1,914.18
KINGS PUPPETEERS	200.00
KUSTRA'S AUTO BODY	880.00
JULIE LINDBERG	306.00
RENE QUINTANILLA	40.00
KATE JEFFREY	125.00
NORTH SHORE THEATRE	190.00
BOSTON RED SOX	320.00
KRUCZEKS GARAGE	8.62
LINDA DODDS	20.00
WATSON TRANSPORT.	522.05
SOPHIE JOHNSON	9.00
JULIE KRISAK	30.00
NH FENCE CO.,INC.	292.00
NH REC.& PARKS	SOCIETY
	105.00
STRATHAM AGWAY,INC.	RTE 101
	219.80
KATIE MCINNON	13.50
RE-RUN EQUIP. CO.	4,414.35
CITY OF DOVER	1,380.00
ROBERTA SQUILLACE	4.00
DEBBIE O'CONNELL	20.00
S&S ARTS & CRAFTS	261.14
TRI-TOWN PUBLISHING	18.60
IRENE VIDDLER	5.00
MAYFEST DEVELOPMENT	PO BOX 1094
	15.00
KINGS PUPPETEERS	50.00
AMERICAN RED CROSS	10.00
ALLIED PRINTING INC.	335.93
MIKE DENYOU	60.00

RHONDA WILSON		22.00
AMES DEPT. STORE		42.29
WOLVERINE SPORTS	745 STATE CIR.	214.50
INTERSTATE PASSENGER SYSTEMS, INC.		2,215.00
OLYMPIA SPORTS CTR		86.16
NH PRINTWORKS	3131	731.30
CAMPUS COPY & PRINT		50.10
SERVISTAR	ROCH. HARDWARE	343.46
DEBBIE JABLONSKI		20.00
NATL WIDLIFE FED.		36.00
RUTH WOOD		150.00
BALLOONS OF EXETER	RFD 2 EXET. EL	40.00
NATL. RECRE. & PARK ASSOC.		85.00
ARMAND G. COTE	P & H	158.00
KMART	1465	33.30

#### VENDORS FOR RECREATION

H & G ENT.OF STRAT.	YANKEE BARG. ST	17.32
MARGARET MCGLOUGHLIN		128.00
TOYS R US	1 BEEMAN ST.	185.00
PURLY GATES		283.00
LITTLE RED WAGON		110.00
MICHELLE GRENIER		185.00
YE OLDE ENGLISH GH		53.93
CLAIRE BAILLARGERON		6.00
BONNIE SPENCER		67.35
DUNKIN DONUTS		22.97
STRAFFORD APPLIANCE	MEADOWVIEW PI.	249.00
BETH DORAN		12.00
PEGGY MCALLISTER		364.50
LISA KOZIELL		149.50
KITCHEN SINK MIM		500.00
VICTORIA CATERING		334.00
BAY STATE-SPRAY & PROFILE ELECTRIC	PROVINCETOWN CO	600.00
B. J. HICKMAN		35.06
ANDREW SCHWARTZ		120.00
BARBIE SPENCER		150.00
MCCRILLIS TRANSPORT.	BOX 33	755.30
BERG CHRISTIAN ENT.	4525 S.E.	175.00
AMY SMALL		121.50
		128.75



COLLETTE TOURS		453.55
OUT OF THE BLUE		350.00
UNH NUTRITION	COUNSELING CTR.	10.00
WELBY SUPER DRUG		23.33
TREAS. STATE OF N.H.		24.00
CHASELLE INC.		450.48
ADJUSTMENTS		4,880.81

RECREATION	92,086.83
------------	-----------

VENDORS FOR LIBRARY

LOLA TOURIGNY, TREAS.	35,100.00
LIBRARY	35,100.00

VENDORS FOR AID TO DISABLED

MARY & PAUL SULLIVAN	25.75
ADJUSTMENTS	561.79
AID TO DISABLED	587.54

VENDORS FOR OLD AGE ASSIST.

TREAS. STATE OF NH	WELFARE DIV.	2,332.57
NH DEPT. HEALTH &	WELFARE	181.58
TREASURER, STATE OF	N.H. OASI FUND	75.63
ADJUSTMENTS		2,279.97
OLD AGE ASSIST.		4,869.75

VENDORS FOR GENERAL ASSIST.

PAYROLL		900.00
CLAUDIA L. HULL	BRENTWOOD ROAD	1,200.00
N.E. TELEPHONE		66.15
P.S.N.H.		318.35
MARCOTTE'S MARKET		54.92
NEWMARKET GETTY		10.00

FREEDOM DRUG		36.70
CHENEY ENTERPRISES		850.00
MARKET BASKET		415.08
SHAW'S, STRATHAM		440.06
NH LOCAL WELFARE	ADM. ASSOC.	15.00
NMKT HOUSING AUTH.	ERNEST CLARK	50.00
BRIAN PLIMPTON		580.00
MCNEILL & TAYLOR	PROF. ASSOC.	196.74
CHENEY EAST CORP.		510.00
NEWMARKET VILLAGE		2,644.00
BEST WESTERN	SEABROOK	4,381.65
OSCO DRUG	1465	125.11
LAVERDIERS 27	SUPER	55.18
WILLIAM SCOTT, DIR.	PORTS CITY WEL.	25.00
THE HAGAN GROUP		1,100.00
WIDMARK APART. MGMT.	40 HIGH RIDGE	425.00
NH DIV. OF HUMAN SVC	CIENNA STEVENS	2,841.76
MR & MRS P. VIRGONA	BLDG 2 APT 172	453.00
BAY ROAD APARTMENTS	DAVID A. CANADA	1,080.00
NO. HAMPTON PHARMACY	VILLAGE	306.89
ADJUSTMENTS		2,966.76
	GENERAL ASSIST.	16,113.83

#### VENDORS FOR JUVENILE PLACEMENT

SEACOAST MENTAL	HEALTH CTR INC	544.00
JOHN J. ALBRIGHT	ATTORNEY AT LAW	59.00
ADJUSTMENTS		100.00
	JUVENILE PLACEMENT	503.00

#### VENDORS FOR MOSQUITO CONTROL

PAYROLL		8,437.50
AMCA		25.00
R.H.FILION		697.73
ROBBINS AUTO PARTS, INC.		67.80
PORTLAND GLASS		90.82
RICH'S DEPT. STORE	ATTN A/R DEPT	58.18
WEAR GUARD		88.94
NORTHEAST VECTOR	MANAGEMENT CO.	2,417.30

SARAH TILLOTSON		121.19
PATH LAB, INC.	195 HANOVER ST.	19.00
SARAH TILLOTSON		340.47
ADJUSTMENTS		237.66

MOSQUITO CONTROL		12,601.59
------------------	--	-----------

VENDORS FOR ANIMAL CONTROL

PAYROLL		2,750.00
PORTSMOUTH HERALD		25.34
FOSTER'S DAILY	DEMOCRAT	47.25
HUMANE SOCIETY		15.00
ROBBINS AUTO PARTS, INC.		56.74
DICK MILLS		75.00
BEN'S UNIFORMS		120.00
BEN'S FOTO SHOP-	STUDIO	180.90
OSSIPEE MOUNT, ELEC.		17.62
WHELEN ENGINEERING	WINTHROP ROAD	361.59
NHSPCA		375.00
ERNEST GARAGE		92.65
WADLEIGH FALLS VET,	CAMPGROUND RD	90.00
ADJUSTMENTS		342.35

ANIMAL CONTROL		4,549.44
----------------	--	----------

VENDORS FOR AMBULANCE

PETTY CASH		34.47
R.H.FILION		151.29
N.E.TELEPHONE		524.78
P.S.N.H.		456.84
SMITH'S FIRE EQUIP, INC.		19.00
RALPH FILL		351.00
ROBBINS AUTO PARTS, INC.		135.59
MORAN FUEL SERVICE		538.91
SULLIVAN TIRE	1 VFW DRIVE	256.07
DICK MILLS		85.00
CHRIS LADUE		100.00
BENOIT MEDICAL &	SURG. SUPPLY CO	1,282.73
CANDICE JAROSZ		100.00
NANCO		89.02

ROBERT FREEDY, INC.		13.84
SCOTT'S ASSOCIATES		100.00
SEYER, PAUL		133.31
SHIMURA-WADSWORTH		100.00
SHYER, GUY, ASSOCIATES	REPAIR CO.	37.00
SMITHSLEY - CARPIS		100.00
THE OFFICE SUPPLY	INC.	115.69
SODSETT, JAR.		100.00
ROBERT DAVALE		100.00
SOCIETY FOR COMM. SALES	INC.	253.79
SOLLA, JONEL		100.00
SORNEY, GARY L.	PHOTOGRAPHS	35.07
SARY, STILLWELL		100.00
S. W. SCHEIBER, INC.	370 EAST	796.23
GARTH TOLMAN		1,024.50
S. & S. SPECIALTY, INC.		481.25
S. S. GOODRICH, INC.	57E 105	143.96
SEASIDE-1 CHAPTER	CRWA	35.00
SEITZ, AUBREY, CORP.		810.00
KRUCZEK'S GARAGE		298.79
THE AMERICAN AGENCY		1,148.00
CONF. MEB. ED. PROG.	WENTWORTH	405.00
SEITRONICS		917.00
LOUIS CHANTRE		100.00
TOM STILLWELL		100.00
VINCENT JAROSZ		100.00
EXETER HOSPITAL	EMS EDUCATION	263.40
SEARS		200.93
S. T. & T.	CONSUMER SALES	83.40
H. L. MOORE	370	37.95
SHERWIN - WILLIAMS		130.87
ADJUSTMENTS		414.38
	AMBULANCE	12,929.06
VENDORS FOR HEALTH DEPT.		
PAYROLL		1,500.00
BATCHELDER'S	BOOKSTORE	24.50
SCHWAAB, INC.		18.20
NH HEALTH OFF ASSOC		20.00
	HEALTH DEPT.	1,562.70

VENDORS FOR LANDFILL - 00000

PAYROLL		2,125.00
FOSTER'S DAILY	08400CAT	1,400.00
SEACOAST ENGINEERING ASSOCIATES, INC		15,333.33
R.H.FILION		50.03
MALASKY, MICHAEL		300.00
NHRA		75.39
LAKES REGION DISPOSAL CO. INC		1,000.00
KIMBALL CHASE CO.	40 BRIDGE ST.	12,251.00
TRI-TOWN PUBLISHING		31.30
MALASKY EXCAVATION, INC.		17,900.00
C G C	PO BOX 178	75.00
MELODY SCAMMAN		20.00
MILLER ENG. & TEST.	100 SHEFFIELD	315.00
ADJUSTMENTS		2,735.05
	LANDFILL-DUMP	41,049.18

VENDORS FOR GARBAGE REMOVAL

LAKES REGION DISPOSAL CO. INC		81,633.09
ADJUSTMENTS		1,370.00
	GARBAGE REMOVAL	80,313.08

VENDORS FOR SOLID WASTE DISP.

LAMPREY REGIONAL SOLID WASTE CO		110,225.72
LAKES REGION DISPOSAL CO. INC		19,574.56
	SOLID WASTE DISP.	129,750.28

VENDORS FOR HOTTOP & DRAINAGE

R.H.FILION		4.10
CUSTOM MOWING	LAURA MARTIN	1,100.00
SHIRLEY KATHIOS	OLD RTE 4	1,212.60
TILCON		2,348.50
RILA PRECAST	CONCRETE PROD.	272.00
PENN CULVERT CO.	IRON HORSE PK.	379.20

MTDWAY EXCAVATORS, INC.	36,900.00
PRINT PLACE	75.00
M&E CONSTRUCTION INC	5,700.00
NEWMARKET SAND & GRAVEL	1,179.42
KB&M EXCAVATING INC.	447.00

HCTTOP & DRAINAGE	49,617.82
-------------------	-----------

VENDORS FOR STREET LIGHTING

P.S.N.H.	21,656.89
----------	-----------

STREET LIGHTING	21,656.89
-----------------	-----------

VENDORS FOR STATE AID RECONST

STATE OF N. H.                   ATTN: J. LUCIER	2,500.00
KB&M EXCAVATING INC.	1,807.50

STATE AID RECONST	4,307.50
-------------------	----------

VENDORS FOR GEN.EXP.OF HIGHWAY

PETTY CASH	1.45
BATCHELDER'S                   BOOKSTORE	64.55
FOSTER'S DAILY                 DEMOCRAT	76.80
NORTHEAST HYDRAULICS	35.00
R.H.FILION	231.50
R.E.TELEPHONE	1,260.04
P.S.N.H.	2,446.65
EDWIN I. KIMBALL	860.22
SMITH'S FIRE EQUIP, INC.	32.50
AMERICAN P.W. ASSOC.	50.00
ROBBINS AUTO PARTS, INC.	1,814.87
MORAN FUEL SERVICE	2,042.89
SANEL AUTO PARTS,INC 129 MANCHESTER	52.14
STRATHAM TIRE, INC.	58.09
SULLIVAN TIRE                 1 VFW DRIVE	78.90
GRAPONE FORD	220.88
JOHN GRAPPONE, INC.	13.76
NANCO	198.39

EASTERN PROPANE GAS	RAILROAD AVENUE	67.55
N.E.BARRICADE	BOX 372	437.85
ROSA CONSTRUCTION		33.00
RONALD BLOOM		4.63
MOBILE ELECTRONICS		79.00
C.A. TURNER CO.,INC.	6 MARSHALL ST	167.55
OCEAN&FOREST PROD.,	CO.,INC	70.00
VIKING OFF. PRODUCTS	ACCT. OFFICE	51.37
THE OFFICE MANAGER	INC.	117.19
MCFARLAND FORD SALES	INC.	46.65
DONOVAN SPRING &	EQUIPMENT CO.	817.98
PENN-HAMPSHIRE	LUBRICANTS,INC	80.24
HOWARD P.FAIRFIELD,	INC	2,320.85
KING CHEV-OLDS CO,	INC	3.84
GRANITE STATE	MINERALS,INC.	15,613.40
ALLTEX STANDARD	UNIFORM DIDV.	2,811.68
MATCO TOOLS		115.16
THE STATE CHEMICAL	MANUF. CO.	342.18
B-B CHAIN CO.		160.00
BARRETT EQUIP.,INC.		731.12
WHALECO-CALLAHAN OIL		9,550.67
KAR PRODUCTS, INC		105.52
LAWSON PRODUCTS, INC		754.60
ALBERT G. HAM		57.05
HAZELTON COMPANY,INC		200.13
JORDAN-MILTON	MACHINERY,INC.	174.21
PORTLAND GLASS		149.91
INTERNATIONAL SALT	COMPANY	2,679.98
MAINE LUB. SERVICE		523.04
WENTWORTH LUMBER CO.	INC.	45.90
FRANKLIN PAINT CO.	P.O.BOX F	297.24
AGWAY ENERGY PRODUCT		22.00
ROCKINGHAM COUNTY	NEWSPAPER	60.00
GEORGE A. PIERCE		1,398.00
BEN'S AUTO	11 MIRONA RD.	20.00
ABITRONICS		668.00
TOM MOORE		30.00
GRAPPONE TRUCK CENT		42.14
NEWMARKET REGIONAL	HEALTH CENTER	23.00
DOBLES CHEVROLET INC	1250 SO WILLOW	364.40
EXETER MED PROGRAM		300.00
DI PRIZIOS GARAGE		4,032.36
BROOKS CUSTOM AUTO		65.00
BARTLETT TREE EXP.	PO BOX 3067	257.35
ADJUSTMENTS		5,596.61
	GEN.EXP.OF HIGHWAY	49,634.80

VENDORS FOR TOWN MAINTENANCE

PAYROLL	81,883.75
ADJUSTMENTS	15,432.28
TOWN MAINTENANCE	97,316.03

VENDORS FOR DISPATCH

PAYROLL	51,203.97
EDWARD H. QUIMBY, CO. INC.	203.70
R. H. FILION	12.14
N. E. TELEPHONE	1,560.68
P. S. N. H.	81.96
EDWIN I. KIMBALL	1,255.00
MARCOTTE'S MARKET	29.34
BEN'S UNIFORMS	709.56
ROSANNE GILBERT	7.88
HOME SAFETY EQUIP CO PO BOX	72.65
LORANGER PAINTING	148.30
THE OFFICE MANAGER INC.	671.49
NEPTUNE, INC.	111.00
L & D CONSTRUCTION	12,039.00
GARTH TOLMAN	565.00
ROCKINGHAM ELECT. SUPPLY CO. INC.	113.08
HERBERT J. PHILBRICK	113.18
ALLIED PRINTING	25.50
ABITRONICS	9,804.29
ALLIED PRINTING INC.	25.50
A. T. & T. CONSUMER SALES	505.85
ADJUSTMENTS	8,604.24
DISPATCH	87,863.23

VENDORS FOR BLDG INSPECTION

PAYROLL	4,400.00
SCHWAAB, INC.	18.20
NFPA	52.35
C G C PO BOX 178	90.00
BLDG INSPECTION	4,560.55



VENDORS FOR CIVIL DEFENSE

JOHN HARVEY 16.40

CIVIL DEFENSE 16.40

VENDORS FOR FIRE DEPARTMENT

PAYROLL	2,465.00
ROBERT E. DUCHESNEAU SEC./TREAS.	3.00
R.H.FILION	712.89
N.E.TELEPHONE	432.96
F.S.N.H.	1,659.66
SMITH'S FIRE EQUIP, INC.	421.50
PORTSMOUTH PAPER CO.	283.43
2 WAY COMMUNICATIONS SERVICE, INC	69.77
NEWMARKET GETTY	1.99
ROBBINS AUTO PARTS, INC.	146.84
MORAN FUEL SERVICE	1,567.67
GANEL AUTO PARTS, INC 129 MANCHESTER	28.27
JOHN CARPENTER	200.00
BEN'S UNIFORMS	32.06
NANCO	210.00
EASTERN PROPANE GAS RAILROAD AVENUE	18.77
N.E.BARRICADE BOX 372	96.35
WILFRED BEAULIEU	339.62
BUTLER, RICHARD	200.00
PRATT, ROBERT	200.00
CLARK, CHARLES, JR.	190.00
HOMIAK, RICHARD	190.00
WILLEY, JOHN	190.00
YEATON, LAWRENCE	190.00
ANDERSON, KENNETH	200.00
HARCLERODE, JOHN	190.00
HARCLERODE, FRED	190.00
HARCLERODE, RICHARD	190.00
KEVIN CLARK	190.00
MITCHELL, JOHN	225.00
WASIEWSKI, EDMUND	100.00
ZICK, EDWARD	190.00
RONALD BLOOM	100.00
HOUSE, GARY	200.00

HAYES, RONALD		200.00
MALASKY, MICHAEL		200.00
HETRICK, ROBERT		200.00
PRATTE, DENNIS		200.00
BEERS, BRIAN		190.00
BENTLEY, DAVID		100.00
WARD, JOHN		200.00
HOWCROFT, NORMAN		334.60
JORDAN, ROBERT		200.00
STEVE COTTON		190.00
DUBBS, DONALD		190.00
PRATT, LARRY		90.00
SIGN PAINTER		85.00
ROBINSON, WILLIAM		190.00
KEYSTONE BATTERY NH		21.48
DENIS TESSIER		190.00
FIRE CHIEF MAGAZINE		10.00
CONWAY ASSOCIATES, INC		4,458.28
OCEAN&FOREST PROD., CO., INC		83.26
EDMUND, WASIEWSKI		90.00
THE OFFICE MANAGER INC.		105.43
MCFARLAND FORD SALES INC.		56.87
NH STATE FIREMEN'S ASSOCIATION		240.00
NH PRINTERS, INC., 15 INTERSTATE		99.50
NH WELDING SUP. CORP 8001 SO WILLOW		56.59
CIVIC SUPPLY PO BOX 388		1,617.07
THE TOOL CRIB OF PORTSMOUTH		404.83
NHMSA INC.		5.00
NMKT FIREFIGHTERS ASSOC.		28.00
THE FIRE BARN 261 ELM STREET		859.78
POWER PRODUCTS INC.		494.93

#### VENDORS FOR FIRE DEPARTMENT

NH RET. SYSTEM-W.&M. 169 MANCHESTER	294.00
DANIEL MARTIN	100.00
GEORGE JAMES	190.00
JAMES NISBET	190.00
LARRY PRATT	100.00
STEVE DUFFY	90.00
ALAN ST. ONGE	50.00
RAYMOND LAROCHE	190.00

JOHN SOUTHWELL		40.00
EDWARD ELLSWORTH		50.00
TODD CLARK		190.00
ALAN JONES		190.00
JERRY FOULIN		40.50
PAUL BEAULIEU		591.74
KRUCZEKS GARAGE		72.00
ROCKINGHAM ELECT.	SUPPLY CO., INC.	166.38
WILLIAM FOULIN		224.00
DAVID BENTLEY		219.00
THE WRIGHT SIGNAL CO	RFD#1	2,454.05
NEW ENGLAND ALARM CO		35.00
HERBERT J. PHILBRICK		190.00
ABITRONICS		1,907.99
JOHN ALBRIGHT		100.00
WILLIAM NISBET		236.60
N.H. ASSOC.OF	FIRE CHIEFS, INC	10.00
W. FOULIN		100.00
INTERSTATE EMER.UNIT	C/O EXFTER FIRE	25.00
SUSAN BEAULIEU		150.00
WD PERKINS		397.70
A.T. & T.	CONSUMER SALES	278.52
GILBERT INC.	MASSABESIC ST	87.40
JOHN J. ALBRIGHT	ATTORNEY AT LAW	90.00
COMPANY CLERK,	NMKT FIRE DEPT.	320.00
NH FIRE STD & TRAIN	STORRS STREET	40.00
ALERT-ALL COMPANY	PO BOX 249	62.40
ADJUSTMENTS		68.34
	FIRE DEPARTMENT	32,564.02

#### VENDORS FOR POLICE DEPARTMENT

PAYROLL		147,994.26
PETTY CASH		157.52
EDWARD H.QUIMBY, CO. INC.		377.77
NEWMARKET LANDING	PAUL D. QUINN	120.00
EQUITY PUBLISHING	CORP.	95.75
NH TAX COLLECTOR'S	ASSOC.	15.00
US POST OFFICE		120.90
FOSTER'S DAILY	DEMOCRAT	38.40
R.H.FILION		31.76
N.E.TELEPHONE		2,436.87

SMITH'S FIRE EQUIP, INC.		41.75
NEWMARKET GETTY		15.00
ROBBINS AUTO PARTS, INC.		713.27
FREEDOM DRUG		371.44
SANEL AUTO PARTS, INC	129 MANCHESTER	30.79
STATE OF NH - MV		348.00
SULLIVAN TIRE	1 VFW DRIVE	663.29
GAHAN, PAUL		489.88
BEN'S UNIFORMS		2,600.85
BEN'S FOTO SHOP-	STUDIO	28.65
COMMUNICATION SPEC.	COMPANY	543.35
OSSIPEE MOUNT. ELEC.		171.50
JORDAN, ROBERT		90.00
BURKE'S AUTO BODY		4,192.79
SCHWAAB, INC.		41.70
THE OFFICE MANAGER	INC.	590.23
MCFARLAND FORD SALES	INC.	246.06
T.A.B. POLICE	DISTRIBUTORS	549.14
PENN-HAMPSHIRE	LUBRICANTS, INC	37.14
TOWN OF DURHAM		66.55
NH PRINTERS, INC.	15 INTERSTATE	206.00
MCCOY'S ALIGNMENT		111.00
QUILL, INC.		302.32
WHALECO-CALLAHAN OIL		5,383.41
TIM RUSSELL		90.00
MIKES MOTORS		249.25
GARTH TOLMAN		316.00
PORTLAND GLASS		148.92
LAMB LOCKSMITH		30.00
ERNEST GARAGE		25.00
FOSS MOTORS, INC.		40.37
WM.H.HOLT ASSOC., INC	RADIO SHACK	26.97
RICHARD A. SHERBURNE	INC., PO BOX 182	99.90
NH ASSOC.OF CHIEF OF	POLICE, INC.	10.00
STATE OF N. H.		30.00
VER COM, INC.		1,092.38
RILEY'S SPORT SHOP		789.47
TRI-TOWN PUBLISHING		19.50
ABITRONICS		213.25
AMERICAN RED CROSS		70.00
C G C	PO BOX 173	340.00
ZERO		371.03
CIVIL LIA INST OF MA		40.00

JAMES SZELIGA	348.94
QUALITY TIRE INC,	617.56
NH LAW DIRECTORY & DAYBOOK	23.75
INTOXIMETERS, INC,	76.86
GREAT WESTERN SUPPLY DIVISION	200.62
BROOKS CUSTOM AUTO	55.00
CHRIS JACKSON	49.24
VERNON BRASWELL	20.00
ADJUSTMENTS	19,386.05

POLICE DEPARTMENT 194,002.40

VENDORS FOR TAX COLLECTOR

PAYROLL	12,398.96
PETTY CASH	26.29
YANKEE BUSINESS FORMS	1,054.59
EDWARD H.QUIMBY, CO. INC,	994.27
PORTSMOUTH HERALD	12.67
NH TAX COLLECTOR'S ASSOC,	10.00
US POST OFFICE	1,510.71
FOSTER'S DAILY DEMOCRAT	13.92
ROBERT WEBB	103.40
QUILL, INC,	56.46
TRI-TOWN PUBLISHING	6.15
EILEEN SZELIGA	277.00
ROCKINGHAM REGISTRY OF DEEDS	407.22
JOHN HESS	121.81
ADJUSTMENTS	2,135.63

TAX COLLECTOR 19,129.08

VENDORS FOR TOWN CLERK

PAYROLL	12,398.96
NH CITY&TOWN CLERKS ASSOC,	10.00
YANKEE BUSINESS FORMS	102.70
EDWARD H.QUIMBY, CO. INC,	41.25
WHEELER&CLARK	121.65
US POST OFFICE	141.22
THE OFFICE MANAGER INC,	133.97

SEMINAR REGISTRATION PRIME LEARNING	45.00
C G C PO BOX 178	570.00
EILEEN SZELIGA	301.56
ADJUSTMENTS	2,148.04
TOWN CLERK	16,014.35

**1986**  
**TOTAL GROSS WAGES OF**  
**ALL TOWN EMPLOYEES**

Eileen A. Szeliga .....	\$ 24,727.04
Judith M. Harvey .....	16,250.00
Madeleine M. St. Hilaire .....	6,128.75
Paul T. Gahan .....	26,928.80
Timothy Russell .....	22,608.40
Christopher Jackson .....	19,472.60
James F. Szeliga .....	19,961.75
Larss A. Ogren .....	923.79
Cindy Sue Mastin .....	8,416.30
David D. Pierce .....	19,368.14
C. Robert Parry .....	18,913.43
Robert E. Jordan .....	1,776.06
Dennis S. Pratte .....	1,593.18
Richard A. Gilbert, Jr. ....	2,305.32
Edward C. Levesque .....	1,890.08
Ronald M. Bloom .....	25,279.93
Raymond J. Chapman, Jr. ....	21,361.85
Don K. Cinfo .....	7,806.39
Everett E. Parent .....	14,728.75
Rosanne C. Gilbert .....	12,475.00
Lesley A. Smith .....	13,483.20
Leon H. Girouard .....	18,881.55
George F. Laney .....	25,695.96
John P. Szeliga .....	18,430.40
Wilfred L. Beaulieu .....	800.00
Richard Butler .....	220.00
Robert J. Pratt .....	190.00
Charles A. Clark, Jr. ....	60.00
Richard J. Homiak .....	45.00
John D. Willey .....	45.00
Brian S. Beers .....	80.00
James P. McGloughlin .....	135.00
Herbert Philbrick .....	25.00
Ramona Brown .....	1,830.00
Christopher Ladue .....	329.43
Robert E. Wharem, Jr. ....	216.07
Nicholas Zuk .....	70.00
John Ward .....	50.00
Phillip R. Copp, Jr. ....	18,584.80

Pauline L. Caswell . . . . .	5,470.26
Kevin P. Cyr . . . . .	2,132.94
Lloyd E. Walker . . . . .	60.00
Jeffrey M. Simes . . . . .	3,332.74
Priscilla Schanda . . . . .	15.00
Ralph Longa . . . . .	726.00
Sarah MacGregor . . . . .	6,914.25
Edward C. Pease . . . . .	3,744.00
Vincent M. Jarosz . . . . .	661.89
Candice M. Jarosz . . . . .	690.37
Douglas Cheney . . . . .	1,333.93
Albion I. Dole III . . . . .	5,150.00
Priscilla McComb-Shaw . . . . .	80.00
Helen V. Pelczar . . . . .	30.00
Norman Howcroft . . . . .	360.00
Cary B. Flaherty . . . . .	5,347.53
Johanne M. Hayes . . . . .	541.64
Ronald Coker . . . . .	250.00
Robert T. Bernier . . . . .	2,396.80
Michael A. Provost . . . . .	189.60
Wendy Chase . . . . .	11,794.61
Michael Anthony Martin . . . . .	7,033.30
Robert M. Brophy . . . . .	3,842.72
Melody K. Scamman . . . . .	5,706.37
Thomas C. Hardy . . . . .	13,226.29
Jacqueline Dubbs . . . . .	13,147.18
Catherine I. Burgess . . . . .	20,373.36
Pamela L. Small . . . . .	6,611.21
Paula Salonen . . . . .	1,423.08
Garth Toiman . . . . .	3,238.14
Timothy Hackett . . . . .	18,027.68
Barbara A. Cate . . . . .	1,694.00
Thomas J. Moore . . . . .	16,251.22
Bonnie L. Clark . . . . .	11,592.51
Gary House . . . . .	130.00
Sandra Bailey . . . . .	120.00
Michael Davis . . . . .	31.50
Stephen McCarthy . . . . .	1,624.71
Karen Bloom . . . . .	1,123.00
Cary B. Flaherty . . . . .	710.00
Eileen Szeliga . . . . .	40.00
Jeffrey M. Simes . . . . .	2,350.00



Elizabeth Popov .....	15.00
Jeffrey V. Criss .....	780.00
Donald Dubbs .....	8,575.88
William Poulin .....	50.00
Sandra Denyou .....	90.75
Doris Mullen .....	15.00
Katherine Paquette .....	1,380.00
Dennis Hanley .....	418.00
Robert Daigle .....	150.00
Joanne Voltaire .....	30.00
Richard Shaw .....	15.00
Rita Inman .....	45.00
Davita Taylor .....	161.16
Jo Anne L. Hauschel .....	900.00
Albert W. Caswell, Jr. ....	1,000.00
Richard Schanda .....	65.00
Shane Estes .....	20.00
Willliam E. Magnan .....	14,441.70
Constance S. Bentley .....	15.00
Yvonne B. Rousseau .....	45.00
Eileen Szeliga .....	20.00
Lawrence D. Yeaton .....	50.00
Jo Anne L. Hauschel .....	1,000.00
John E. Harclerode .....	360.00
Hilda Wilson .....	45.00
Nellie Anderson .....	30.00
David M. Bentley .....	180.00
Helen Dodds .....	15.00
Leo Fillion .....	140.00
Walter McEvoy .....	110.00
Stanley Pitman .....	515.00
William Flynn, Jr. ....	354.00
Linda Jones .....	823.76
Vickie Bloom .....	2,491.86
Douglas P. Sweet .....	2,596.25
David T. Rollo .....	4,045.50
Samuel L. Palmer .....	2,175.25
Dirk S. Timmons .....	1,746.00
Edward Wojnowski .....	750.00
Melissa Mitrook .....	6,559.31
Patricia A. Friend .....	2,025.00
Bonnie Spencer .....	1,941.50

James Andrew Gamble . . . . .	1,722.00
Albion Dole III . . . . .	750.00
Michael Denyou . . . . .	880.00
Alfred Bernier . . . . .	1,075.50
Barbara Place . . . . .	5,278.89
Beth Doran . . . . .	1,434.00
Carol A. Bernier . . . . .	20.00
Patricia Roach . . . . .	1,258.47
Ron Lemieux . . . . .	40.00
Barbara Spencer . . . . .	3,640.80
TOTAL . . . . .	\$623,930.38

## 1986 TOWN CLERK'S ACCOUNT

1986 Auto Permits . . . . .	\$332,368.50
1986 Title Fees . . . . .	1,796.00
1985 Dog Licenses . . . . .	14.90
1986 Dog Licenses . . . . .	1,327.10
1986 Vital Statistics . . . . .	1,621.00
1986 UCC Statement Fees . . . . .	1,778.22
1986 Trailer Park Licenses . . . . .	100.00
1986 Filing Fees . . . . .	25.00
1986 Voter Registration Card Fees . . . . .	7.50
1986 Dredge & Fill Permit Fees . . . . .	10.00
1986 Pole Licenses . . . . .	5.00
1986 Release Lien Fees . . . . .	32.00
1986 Writ Fees . . . . .	1.50
1986 Bad Check Fees . . . . .	143.36
1986 Recording Fees . . . . .	17.00
1986 Animal Control Violations . . . . .	350.00
1986 Miscellaneous . . . . .	10.00
1986 Peddlers and Junk Dealers Licenses . . . . .	45.00
TOTAL RECEIPTS . . . . .	<u>\$339,652.08</u>
TOTAL REMITTED TO TOWN TREASURER . . . . .	<u>\$339,652.08</u>

Respectfully submitted,

Eileen A. Szeliga, *Town Clerk*

**TOWN OF NEWMARKET  
GENERAL FUND**

**Summary of Tax Collectors Account  
for the Year Ended December 31, 1986**

<b>DEBITS</b>	<u>Levy 1986</u>	<u>Levy 1985</u>	<u>Levy 1984</u>	<u>Levy Prior</u>
<b>Uncollected Taxes as of 01/01/86</b>				
Property Taxes .....	\$1,184,768.91			187.05
Resident Taxes .....	9,650.00		910.00	
Land Use Change .....	7,170.00			
<b>Taxes Committed to Collector</b>				
Property Taxes .....	3,181,276.08			
Resident Taxes .....	39,200.00			
Yield Taxes .....	322.49			
Land Use Change .....	29,210.00			
<b>Added Taxes</b>				
Property Taxes .....	9,107.80			
Resident Taxes .....	7,240.00	470.00		
<b>Overpayments</b>				
Property Taxes .....	6,702.58	2,569.44		
<b>Interest Collected Property Taxes</b>	28.85	11,592.94		
<b>Penalties on Resident Taxes</b>	90.00	430.00	12.00	
<b>Excess Credits</b>				
Property Taxes .....		1,314.05		
Resident Taxes .....	210.00			
<b>TOTAL DEBITS</b>	<b>\$3,273,387.80</b>	<b>\$1,217,965.34</b>	<b>\$ 922.00</b>	<b>\$ 187.05</b>

<b>CREDITS</b>	<b>Levy</b>	<b>Levy</b>	<b>Levy</b>	<b>Levy</b>
<b>REMITANCES TO TREASURER</b>	<b>1986</b>	<b>1985</b>	<b>1984</b>	<b>Prior</b>
Property Taxes . . . . .	2,653,075.74	1,162,948.08		
Resident Taxes . . . . .	34,400.00	4,340.00	120.00	
Yield Taxes . . . . .	303.17			
Land Use Change . . . . .	26,390.00	7,170.00		
Discounts Allowed . . . . .	47,154.38	12,005.92		
Interest on Property Taxes . . . . .	28.85	11,592.94		
Interest on Rejsident Taxes . . . . .	90.00	430.00	12.00	
<b>Abatements Made During Year</b>				
Property Taxes . . . . .	20,437.09	13,698.40		
Resident Taxes . . . . .	4,970.00	4,640.00	770.00	
<b>Uncollected Taxes - 12/31/86</b>				
Property Taxes . . . . .	476,011.76			187.05
Resident Taxes . . . . .	7,280.00	780.00		
Yield Taxes . . . . .	19.32			
Land Use Change . . . . .	2,820.00			
<b>Excess Debits</b>				
Property Taxes . . . . .	407.49			
Resident Taxes . . . . .		360.00	20.00	
<b>TOTAL CREDITS</b>	<b>\$3,273,387.80</b>	<b>\$1,217,965.34</b>	<b>\$ 922.00</b>	<b>\$ 187.05</b>

**TOWN OF NEWMARKET**

**Summary of Tax Sales Accounts  
for the Year Ended December 31, 1986**

<b>DEBITS</b>	<u>LEVY 1986</u>	<u>LEVY 1985</u>	<u>Prior</u>
Unredeemed Taxes - January 1, 1986			
Taxes Sold To Town During Year	\$13,719.57	\$35,738.67	\$14,244.89
Subsequent Taxes Paid	25,718.06		
Overpayments	105.18		
Interest Collected After Tax Sale	811.98	4,291.04	5,781.04
Due From Town (Addition Error)	<u>10.00</u>		
<b>TOTAL DEBITS</b>	40,364.79	40,029.71	20,025.93
<b>CREDITS</b>			
<b>Remittances to Treasurer During Year</b>			
Redemptions . . . . .	12,005.11	22,734.93	14,130.78
Interest & Costs After Sale . . . . .	817.16	4,291.04	5,781.04
Deeded to Town During Year . . . . .	267.64	245.31	114.11
Unredeemed Taxes End of Year . . . . .	13,068.68		
Unredeemed Subsequent Taxes . . . . .	14,186.18	12,768.43	
Excess Debits . . . . .	<u>20.02</u>		
<b>TOTAL CREDITS</b>	\$40,364.79	\$40,029.71	\$20,025.93

---

---

**1986**  
**NEWMARKET**  
**TOWN AUDIT**

---

---





TOWN OF NEWMARKET  
NEW HAMPSHIRE  
FINANCIAL STATEMENTS  
AND SUPPLEMENTAL SCHEDULES  
DECEMBER 31, 1986



Carri • Plodzik • Sanderson  
*Professional Association*

accountants & auditors

A. Bruce Carri, CPA  
Stephen D. Plodzik, PA  
Robert E. Sanderson, PA  
Paul J. Mercier, CPA  
Edward T. Perry, CPA  
and G. Martineau, CPA

193 North Main Street  
Concord, New Hampshire 03301  
Telephone: 603-225-6996

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

---

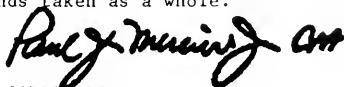
To the Members of  
the Board of Selectmen  
Town of Newmarket  
Newmarket, New Hampshire

We have examined the general purpose financial statements of the Town of Newmarket, New Hampshire and the combining and individual fund financial statements of the Town as of and for the year ended December 31, 1986, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Newmarket, New Hampshire, at December 31, 1986, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly the financial position of each of the funds of the Town of Newmarket, New Hampshire, at December 31, 1986, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Newmarket, New Hampshire. Such information has been subjected to the auditing procedures applied in the examination of the general purpose, combining, and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective funds taken as a whole.



CARRI • PLODZIK • SANDERSON  
Professional Association

February 10, 1987

Carri • Plodzik • Sanderson  
Professional Association  
accountants & auditors

A Bruce Carri, CPA  
Stephen D. Plodzik, PA  
Robert E. Sanderson, PA  
Edward J. Morner, CPA  
Edward T. Perry, CPA

193 North Main Street  
Concord, New Hampshire 03301  
Telephone: 603-225-6996

AUDITOR'S REPORT ON INTERNAL CONTROLS (ACCOUNTING AND  
ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION MADE AS A PART OF  
AN EXAMINATION OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND  
THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT

---

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

We have examined the general purpose financial statements of the Town of Newmarket, New Hampshire for the year ended December 31, 1986, and have issued our report thereon dated February 10, 1987. As part of our examination, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, Audits of State and Local Governments. For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering federal financial assistance programs in the following categories:

Accounting Controls

Budgeting Cycle  
Assessing, Levying and Collecting Taxes  
Payroll Cycle  
Expenditure (other than payroll) Cycle  
Data Processing Cycle  
Revenue Cycle  
Financial Reporting Cycle

Controls Used in Administering Federal Programs

Political Activity  
Davis-Bacon Act  
Civil Rights  
Cash Management  
Relocation Assistance and Real Property Acquisition  
Federal Financial Reports

The management of the Town of Newmarket, New Hampshire is responsible for establishing and maintaining internal control systems used in administering federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal

Town of Newmarket, New Hampshire

Auditor's Report on Internal Controls

control systems used in administering federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the control categories listed in the first paragraph. During the year ended December 31, 1986, the Town of Newmarket, New Hampshire expended 100% of its total federal financial assistance programs. With respect to internal control systems used in administering major federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to internal control systems used in administering these nonmajor federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the nonmajor federal financial assistance programs of the Town of Newmarket, New Hampshire, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering the nonmajor federal financial assistance programs of the Town of Newmarket, New Hampshire, did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the federal financial assistance programs of the Town of Newmarket, New Hampshire. Accordingly, we do not express an opinion on the internal control systems used in administering the federal financial assistance programs of the Town of Newmarket, New Hampshire. Further, we do not express an opinion on the internal control systems used in administering the major federal financial assistance programs of the Town of Newmarket, New Hampshire.

Town of Newmarket, New Hampshire

Auditor's Report on Internal Controls

Also, our examination, made in accordance with the standards mentioned in the first paragraph, would not necessarily disclose material weaknesses in the internal control systems used solely in administering nonmajor federal financial assistance programs.

However, our study and evaluation and our examination disclosed no condition that we believe to be a material weakness in relation to a federal financial assistance program.

This report is intended solely for the use of management and the applicable state and federal agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town of Newmarket, New Hampshire, is a matter of public record.



February 10, 1987

CARRI PLODZIK SANDERSON  
Professional Association

Carri • Plodzik • Sanderson  
*Professional Association*

accountants & auditors

A. Bruce Carri, CPA  
Stephen D. Plodzik, PA  
Robert E. Sanderson, PA  
Paul J. Mercier, CPA  
Edward T. Perry, CPA  
Armand G. Martineau, CPA

193 North Main Street  
Concord, New Hampshire 03301  
Telephone 603-225-6996

AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND  
REGULATIONS RELATED TO MAJOR AND NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

---

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

We have examined the general purpose financial statements of the Town of Newmarket, New Hampshire for the year ended December 31, 1986, and have issued our report thereon dated February 10, 1987. Our examination was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, Audits of State and Local Governments and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Town of Newmarket, New Hampshire is responsible for the Town's compliance with laws and regulations. In connection with the examination referred to above, we selected and tested transactions and records from each major federal financial assistance program and certain nonmajor federal financial assistance programs. The purpose of our testing of transactions and records from those federal financial assistance programs was to obtain reasonable assurance that the Town of Newmarket, New Hampshire had, in all material respects, administered major programs, and executed the tested nonmajor program transactions, in compliance with laws and regulations, including those pertaining to financial reports and claims for advances and reimbursements, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

Our testing of transactions and records selected from major federal financial assistance programs disclosed no instances of noncompliance with those laws and regulations.

In our opinion, for the year ended December 31, 1986, the Town of Newmarket, New Hampshire administered each of its major federal financial assistance programs in compliance, in all material respects, with laws and regulations, including those pertaining to financial reports and claims for advances and reimbursements, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

Town of Newmarket, New Hampshire

Auditor's Report on Compliance with Laws and Regulations Related  
to Major and Nonmajor Federal Financial Assistance Programs

The results of our testing of transactions and records selected from nonmajor federal financial assistance programs indicate that for the transactions and records tested the Town of Newmarket, New Hampshire complied with the laws and regulations referred to in the second paragraph of our report. Our testing was more limited than would be necessary to express an opinion on whether the Town of Newmarket, New Hampshire administered those programs in compliance in all material respects with those laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, with respect to the transactions and records that were not tested by us, nothing came to our attention to indicate that the Town of Newmarket, New Hampshire had not complied with laws and regulations.



CARRI PLODZIK SANDERSON  
Professional Association

February 10, 1987



Carri • Plodzik • Sanderson  
Professional Association

accountants & auditors

A. Bruce Carri, CPA  
Stephen D. Plodzik, PA  
Robert E. Sanderson, PA  
Paul J. Mercier, CPA  
Edward T. Perry, CPA  
Armand G. Martineau, CPA

193 North Main Street  
Concord, New Hampshire 03301  
Telephone 603-225-6996

AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

---

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

We have examined the general purpose financial statements of the Town of Newmarket, New Hampshire for the year ended December 31, 1986, and have issued our report thereon dated February 10, 1987. Our examination of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



CARRI PLODZIK SANDERSON  
Professional Association

February 10, 1987



GENERAL PURPOSE  
FINANCIAL STATEMENTS

EXHIBIT A  
TOWN OF NEWMARKET  
Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1986

<u>ASSETS</u>	Governmental Fund Types		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Cash and Equivalents	\$1,045,860	\$275,320	\$228,699
Investments, At Cost			
<u>Receivables</u>			
Taxes	527,112		
Accounts		36,089	
Due From Other Governments	2,099	3,884	
Due From Other Funds	38,017	5,078	
Due From Others	8,791		
Container Deposits		600	
Materials and Supplies		13,146	
Amount To Be Provided For			
Retirement of General Long-Term Debt			
TOTAL ASSETS	\$1,621,879	\$334,117	\$228,699
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 21,733	\$ 751	\$
Contracts Payable		280	351,959
Yield Tax Security Deposits	542		
Due To Other Governments	1,389,363		
Due To Other Funds	5,078		16,465
Due To Developers			
General Obligation Bonds Payable			
Notes Payable		14,800	
Security Deposits		2,000	
Tax Anticipation Notes Payable			
Total Liabilities	1,416,716	17,831	368,424
<u>Fund Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances	9,372		
Reserved For Endowments			
Reserved For Incomplete Contracts			696,167
Unreserved			
Designated For Capital Acquisitions			( 907,348)
Undesignated	195,791	316,286	71,456
Total Fund Equity	205,163	316,286	( 139,725)
TOTAL LIABILITIES AND FUND EQUITY	\$1,621,879	\$334,117	\$228,699

Fiduciary Fund Types Trust and Agency	Account Groups General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1986	December 31, 1985
\$ 732,285	\$	\$2,282,164	\$2,031,113
299,956		299,956	268,186
		527,112	1,252,669
		36,089	37,404
		5,983	40,756
		43,095	175,197
		8,791	19,036
		600	600
		13,146	13,146
	<u>1,018,900</u>	<u>1,018,900</u>	<u>1,134,600</u>
<u>\$1,032,241</u>	<u>\$1,018,900</u>	<u>\$4,235,836</u>	<u>\$4,972,707</u>
\$	\$	\$ 22,484	\$ 57,988
		352,239	47,033
		542	542
21,552		1,389,363	1,078,382
190,936		43,095	175,197
		190,936	66,999
	995,000	995,000	1,095,000
	23,900	38,700	69,200
		2,000	2,000
			500,000
<u>212,488</u>	<u>1,018,900</u>	<u>3,034,359</u>	<u>3,092,341</u>
257,998		9,372	38,508
		257,998	219,460
		696,167	
443,517		( 463,831)	1,039,527
118,238		701,771	582,871
<u>819,753</u>		<u>1,201,477</u>	<u>1,880,366</u>
<u>\$1,032,241</u>	<u>\$1,018,900</u>	<u>\$4,235,836</u>	<u>\$4,972,707</u>

The accompanying notes are  
an integral part of these financial statements.

EXHIBIT B  
TOWN OF NEWMARKET  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types  
For The Fiscal Year Ended December 31, 1986

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
<u>Revenues</u>			
Taxes	\$3,289,484	\$	\$
Intergovernmental Revenues	345,071	141,058	315,300
Licenses and Permits	338,557		
Charges For Services	129,352	477,103	
Miscellaneous	70,566	3,438	48,740
<u>Other Financing Sources</u>			
Interfund Transfers	140,181	35,100	30,000
Bond Proceeds			
<u>Total Revenues and Other Sources</u>	<u>4,313,211</u>	<u>656,699</u>	<u>394,040</u>
<u>Expenditures</u>			
General Government	526,575		
Public Safety	331,349		
Highways, Streets, Bridges	224,803		
Sanitation	259,422		
Health	32,229		
Welfare	21,866		
Culture and Recreation	95,251	35,962	
<u>Debt Service</u>			
Principal	65,700	50,000	
Interest	66,960	77,803	
Capital Outlay	212,210	8,175	1,186,561
Miscellaneous	35,590		
Sewer Department		114,943	
Water Department		144,002	
Community Development Funds		28,632	
<u>Other Uses</u>			
Interfund Transfers	68,600	118,000	
Intergovernmental Transfers	2,408,955		
Reduction In Federal and State Aid			36,872
<u>Total Expenditures and Other Uses</u>	<u>4,349,510</u>	<u>577,517</u>	<u>1,223,433</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>			
	( 36,299)	79,182	( 829,393)
<u>Fund Balances - January 1 (As Previously Reported)</u>			
	294,097	237,104	586,103
<u>Adjustment (Note 8)</u>	( 52,635)		103,565
<u>Fund Balances - January 1, As Restated</u>	<u>241,462</u>	<u>237,104</u>	<u>689,668</u>
<u>Fund Balances (Deficit) - December 31</u>	<u>\$ 205,163</u>	<u>\$316,286</u>	<u>(\$ 139,725)</u>

Totals (Memorandum Only)	
December 31, 1986	December 31, 1985
\$3,289,484	\$2,857,887
801,429	1,009,032
338,557	262,667
606,455	591,775
122,744	102,978
205,281	246,961
<u>5,363,950</u>	<u>895,000</u>
	<u>5,966,300</u>
526,575	345,568
331,349	287,091
224,803	176,415
259,422	195,894
32,229	38,349
21,866	38,253
131,213	107,636
115,700	95,700
144,763	70,983
1,406,946	1,107,674
35,590	30,686
114,943	104,213
144,002	145,895
28,632	8,016
186,600	199,518
2,408,955	2,031,739
<u>36,872</u>	
<u>6,150,460</u>	<u>4,983,630</u>
( 786,510)	982,670
1,117,304	134,634
<u>50,930</u>	
<u>1,168,234</u>	<u>134,634</u>
\$ 381,724	\$1,117,304

The accompanying notes are an integral part of these financial statements.

EXHIBIT C  
TOWN OF NEWMARKET  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget and Actual  
General and Special Revenue Fund Types  
For The Fiscal Year Ended December 31, 1986

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$3,282,272	\$3,289,484	\$ 7,212
Intergovernmental Revenues	350,213	345,071	( 5,142)
Licenses and Permits	268,100	338,557	70,457
Charges For Services	68,350	129,352	61,002
Miscellaneous	46,906	70,566	23,660
<u>Other Financing Sources</u>			
Interfund Transfers	<u>127,500</u>	<u>140,181</u>	<u>12,681</u>
<u>Total Revenues and Other Sources</u>	<u>4,143,341</u>	<u>4,313,211</u>	<u>169,870</u>
<u>Expenditures</u>			
General Government	517,500	526,575	( 9,075)
Public Safety	323,220	331,349	( 8,129)
Highways, Streets, Bridges	252,323	224,803	27,520
Sanitation	210,890	259,422	( 48,532)
Health	35,810	32,229	3,581
Welfare	16,800	21,866	( 5,066)
Culture and Recreation	84,596	95,251	( 10,655)
<u>Debt Service</u>			
Principal	75,700	65,700	10,000
Interest	86,130	66,960	19,170
Capital Outlay	221,735	212,210	9,525
Miscellaneous	35,590	35,590	
Sewer Department			
Water Department			
Community Development Funds			
<u>Other Uses</u>			
Interfund Transfers	68,600	68,600	
Intergovernmental Transfers	<u>2,408,955</u>	<u>2,408,955</u>	
<u>Total Expenditures and Other Uses</u>	<u>4,337,849</u>	<u>4,349,510</u>	<u>( 11,661)</u>
<u>Excess of Revenues and</u>			
<u>Other Sources Over (Under)</u>			
<u>Expenditures and Other Uses</u>	( 194,508)	( 36,299)	158,209
<u>Fund Balances - January 1</u>			
<u>(As Previously Reported)</u>	294,097	294,097	
<u>Adjustment (Note 8)</u>	( 52,635)	( 52,635)	
<u>Fund Balance - January 1, As Restated</u>	<u>241,462</u>	<u>241,462</u>	
<u>Fund Balances - December 31</u>	<u>\$ 46,954</u>	<u>\$ 205,163</u>	<u>\$158,209</u>



Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$3,282,272	\$3,289,484	\$ 7,212
107,556	141,058	33,502	457,769	486,129	28,360
587,354	477,103	( 110,251)	268,100	338,557	70,457
	3,438	3,438	655,704	606,455	( 49,249)
35,100	35,100		46,906	74,004	27,098
730,010	656,699	( 73,311)	162,600	175,281	12,681
			4,873,351	4,969,910	96,559
			517,500	526,575	( 9,075)
			323,220	331,349	( 8,129)
			252,323	224,803	27,520
			210,890	259,422	( 48,532)
			35,810	32,229	3,581
			16,800	21,866	( 5,066)
35,100	35,962	( 862)	119,656	131,213	( 11,517)
50,000	50,000		125,700	115,700	10,000
77,803	77,803		163,933	144,763	19,170
	8,175	( 8,175)	221,735	220,385	1,350
			35,590	35,590	
216,950	114,943	102,007	216,950	114,943	102,007
232,157	144,002	88,155	232,157	144,002	88,155
	28,632	( 28,632)		28,632	( 28,632)
118,000	118,000		186,600	186,600	
			2,408,955	2,408,955	
730,010	577,517	152,493	5,067,859	4,927,027	140,832
	79,182	79,182	( 194,568)	42,883	237,391
237,104	237,104		521,201	531,201	( 10,000)
			( 52,635)	( 52,635)	
237,104	237,104		478,566	478,566	
\$237,104	\$316,286	\$ 79,182	\$ 284,058	\$ 521,449	\$237,391

The accompanying notes are an integral part of these financial statements.

EXHIBIT D  
TOWN OF NEWMARKET  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Trust Funds  
For The Fiscal Year Ended December 31, 1986

---

	<u>Town Trust Funds</u>	
	<u>Expendable</u>	<u>Nonexpendable</u>
<u>Revenues</u>		
New Funds	\$	\$ 23,527
Interest and Dividend Income	33,124	
Capital Gains		7,009
 <u>Other Financing Sources</u>		
Interfund Transfers	_____	_____
 <u>Total Revenues and Other Sources</u>	<u>33,124</u>	<u>30,536</u>
 <u>Expenditures</u>		
Cemetery	5,536	
Scholarships	900	
Trust Management Fees	2,537	
Library		
 <u>Other Uses</u>		
Interfund Transfers	12,681	
Intergovernmental Transfer	_____	_____
 <u>Total Expenditures and Other Uses</u>	<u>21,654</u>	_____
 <u>Excess of Revenues</u> <u>and Other Sources Over</u> <u>Expenditures and Other Uses</u>	<u>11,470</u>	<u>30,536</u>
 <u>Fund Balances - January 1</u>	<u>106,768</u>	<u>210,907</u>
 <u>Fund Balances - December 31</u>	<u>\$118,238</u>	<u>\$241,443</u>

Capital Reserve Funds	Public Library Trust Funds	Totals (Memorandum Only)	
		December 31, 1986	December 31, 1985
\$ 12,000	\$ 7,000	\$ 42,527	\$ 18,485
31,683	1,271	66,078	63,935
		7,009	6,932
<u>96,500</u>	<u>          </u>	<u>96,500</u>	<u>36,500</u>
<u>140,183</u>	<u>8,271</u>	<u>212,114</u>	<u>125,852</u>
		5,536	5,142
		900	700
		2,537	2,327
	269	269	
102,500		115,181	53,943
<u>31,000</u>	<u>          </u>	<u>31,000</u>	<u>          </u>
<u>133,500</u>	<u>269</u>	<u>155,423</u>	<u>62,112</u>
6,683	8,002	56,691	63,740
<u>436,834</u>	<u>8,553</u>	<u>763,062</u>	<u>699,322</u>
<u>\$443,517</u>	<u>\$16,555</u>	<u>\$819,753</u>	<u>\$763,062</u>

The accompanying notes are  
an integral part of these financial statements.

EXHIBIT E  
TOWN OF NEWMARKET  
Statement of Changes in Financial Position  
Nonexpendable Trust Funds  
For The Fiscal Year Ended December 31, 1986

---

	<u>Fiduciary Fund Type</u> <u>Nonexpendable Trust Funds</u>	<u>Total (Memorandum Only)</u> <u>December 31,</u> <u>1985</u>
<u>Sources of Working Capital</u>		
New Funds	\$23,527	\$ 3,985
Gain on Sale of Securities	<u>7,009</u>	<u>6,932</u>
<u>Net Increase In Working Capital</u>	<u>\$30,536</u>	<u>\$10,917</u>
<u>Elements of Net</u>		
<u>Increase In Working Capital</u>		
Cash	\$18,573	\$ 375
Investments	<u>11,963</u>	<u>10,542</u>
<u>Net Increase In Working Capital</u>	<u>\$30,536</u>	<u>\$10,917</u>

The accompanying notes are  
an integral part of these financial statements.

COMBINING  
AND  
INDIVIDUAL FUND STATEMENTS

EXHIBIT A-1  
TOWN OF NEWMARKET  
All Special Revenue Funds  
Combining Balance Sheet  
December 31, 1986

---

<u>ASSETS</u>	<u>Federal Revenue Sharing</u>	<u>Public Library</u>	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Waterfront Improvement Project</u>
Cash and Equivalents	\$2,712	\$7,156	\$197,135	\$65,166	\$
Container Deposits			600		
Due From Other Governments					
Accounts Receivable			19,016	17,073	
Due From Other Funds	4,761				206
Materials and Supplies				<u>13,146</u>	
TOTAL ASSETS	<u>\$7,473</u>	<u>\$7,156</u>	<u>\$216,751</u>	<u>\$95,385</u>	<u>\$206</u>
<u>LIABILITIES AND FUND BALANCES</u>					
<u>Liabilities</u>					
Contracts Payable	\$	\$	\$	\$ 280	\$
Accounts Payable				751	
Due To Other Funds					
Security Deposit			2,000		
Notes Payable				<u>14,800</u>	
Total Liabilities			<u>2,000</u>	<u>15,831</u>	
<u>Fund Balances</u>					
Unreserved					
Undesignated	<u>7,473</u>	<u>7,156</u>	<u>214,751</u>	<u>79,554</u>	<u>206</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$7,473</u>	<u>\$7,156</u>	<u>\$216,751</u>	<u>\$95,385</u>	<u>\$206</u>

Land Acquisition Fund	Community Development Payback	Community Development Feasibility Grant #84192FSED	C.D.B.G. Fish and Game #85192CDED	Totals	
				December 31, 1986	December 31, 1985
\$	\$3,151	\$	\$	\$275,320	\$292,573
3,650		234		600	600
				3,884	3,884
			111	36,089	37,404
				5,078	1,759
				<u>13,146</u>	<u>13,146</u>
<u>\$3,650</u>	<u>\$3,151</u>	<u>\$234</u>	<u>\$111</u>	<u>\$334,117</u>	<u>\$349,366</u>
\$	\$	\$	\$	\$ 280	\$
				751	1,267
					79,395
				2,000	2,000
				<u>14,800</u>	<u>29,600</u>
				<u>17,831</u>	<u>112,262</u>
<u>3,650</u>	<u>3,151</u>	<u>234</u>	<u>111</u>	<u>316,286</u>	<u>237,104</u>
<u>\$3,650</u>	<u>\$3,151</u>	<u>\$234</u>	<u>\$111</u>	<u>\$334,117</u>	<u>\$349,366</u>

The accompanying notes are  
an integral part of these financial statements.

EXHIBIT A-2  
TOWN OF NEWMARKET  
All Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For The Fiscal Year Ended December 31, 1986

---

	<u>Federal Revenue Sharing</u>	<u>Public Library</u>	<u>Sewer Fund</u>	<u>Water Fund</u>	<u>Waterfront Improvement Project</u>
<u>Revenues</u>					
Intergovernmental Revenues	\$30,009	\$	\$ 82,556	\$	\$
Local Sources	646	1,528	247,644	229,459	1,104
<u>Other Financing Sources</u>					
Interfund Transfers	_____	<u>35,100</u>	_____	_____	_____
<u>Total Revenues and Other Sources</u>	<u>30,655</u>	<u>36,628</u>	<u>330,200</u>	<u>229,459</u>	<u>1,104</u>
<u>Expenditures</u>					
Culture and Recreation		35,962			
Sewer Department			114,943		
Water Department				144,002	
Capital Outlay			7,035		1,140
Community Development Funds					
<u>Debt Service</u>					
Principal			40,000	10,000	
Interest			69,120	8,683	
<u>Other Uses</u>					
Interfund Transfers	<u>25,000</u>	_____	<u>80,000</u>	<u>13,000</u>	_____
<u>Total Expenditures and Other Uses</u>	<u>25,000</u>	<u>35,962</u>	<u>311,098</u>	<u>175,685</u>	<u>1,140</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>					
	5,655	666	19,102	53,774	( 36)
<u>Fund Balances - January 1</u>	<u>1,818</u>	<u>6,490</u>	<u>195,649</u>	<u>25,780</u>	<u>242</u>
<u>Fund Balances - December 31</u>	<u>\$ 7,473</u>	<u>\$ 7,156</u>	<u>\$214,751</u>	<u>\$ 79,554</u>	<u>\$ 206</u>



Land Acquisition Fund	Community Development Payback	Community Development Feasibility Grant #84192FSED	C.D.B.G. Fish and Game #85192CDED	Totals Year Ended	
				December 31, 1986	December 31, 1985
\$	\$	\$	\$28,493	\$141,058	\$ 55,805
	160			480,541	502,598
_____	_____	_____	_____	<u>35,100</u>	<u>39,255</u>
_____	<u>160</u>	_____	<u>28,493</u>	<u>656,699</u>	<u>597,658</u>
				35,962	34,888
				114,943	104,213
				144,002	145,895
				8,175	54,978
		250	28,382	28,632	8,016
				50,000	
				77,803	
_____	_____	_____	_____	<u>118,000</u>	<u>146,763</u>
_____	_____	<u>250</u>	<u>28,382</u>	<u>577,517</u>	<u>494,753</u>
	160	( 250)	111	79,182	102,905
<u>3,650</u>	<u>2,991</u>	<u>484</u>	_____	<u>237,104</u>	<u>134,199</u>
<u>\$3,650</u>	<u>\$3,151</u>	<u>\$234</u>	<u>\$ 111</u>	<u>\$316,286</u>	<u>\$237,104</u>

The accompanying notes are  
an integral part of these financial statements.

EXHIBIT B-1  
TOWN OF NEWMARKET  
All Capital Projects Funds  
Combining Balance Sheet  
December 31, 1986

---

<u>ASSETS</u>	<u>Secondary Sewer Construction</u>	<u>Sewer Construction Project</u>	<u>Well Construction Project</u>
Cash and Equivalents	\$16,465	\$134,095	\$6,683
Due From Other Governments	_____	_____	_____
Due From Other Funds	_____	_____	_____
TOTAL ASSETS	<u>\$16,465</u>	<u>\$134,095</u>	<u>\$6,683</u>
<u>LIABILITIES AND FUND BALANCES</u>			
<u>Liabilities</u>			
Accounts Payable	\$	\$	\$
Contracts Payable		210,014	
Retainage Payable		141,945	
Due To Other Funds	16,465		
Total Liabilities	<u>16,465</u>	<u>351,959</u>	<u>_____</u>
<u>Fund Balances</u>			
Reserved For Incomplete Contracts		696,167	
<u>Unreserved</u>			
Designated For Capital Projects		( 914,031)	6,683
Undesignated	_____		
Total Fund Balances	_____	<u>( 217,864)</u>	<u>6,683</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$16,465</u>	<u>\$134,095</u>	<u>\$6,683</u>

Industrial Park Project	Totals	
	December 31, 1986	December 31, 1985
\$71,456	\$228,699	\$641,103
		36,872
		<u>35,000</u>
<u>\$71,456</u>	<u>\$228,699</u>	<u>\$712,975</u>
\$	\$	\$ 10,739
	210,014	47,033
	141,945	
	<u>16,465</u>	<u>69,100</u>
	<u>368,424</u>	<u>126,872</u>
	696,167	
	( 907,348)	602,693
<u>71,456</u>	<u>71,456</u>	( <u>16,590</u> )
<u>71,456</u>	( <u>139,725</u> )	<u>586,103</u>
<u>\$71,456</u>	<u>\$228,699</u>	<u>\$712,975</u>

The accompanying notes are  
an integral part of these financial statements.

## EXHIBIT B-2

## TOWN OF NEWMARKET

## All Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For The Fiscal Year Ended December 31, 1986

	Secondary Sewer Construction	Sewer Construction Project	Well Construction Project
<u>Revenues</u>			
Intergovernmental Revenues	\$	\$ 315,300	\$
Local Sources	827	26,562	825
<u>Other Financing Sources</u>			
Interfund Transfers		30,000	
Bond Proceeds			
<u>Total Revenues and Other Sources</u>	<u>827</u>	<u>371,862</u>	<u>825</u>
<u>Expenditures</u>			
Capital Outlay		1,157,419	29,142
General Government			
Interest Expense			
<u>Other Uses</u>			
Reduction In Federal and State Aid	36,872		
<u>Total Expenditures and Other Uses</u>	<u>36,872</u>	<u>1,157,419</u>	<u>29,142</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>			
	( 36,045)	( 785,557)	( 28,317)
<u>Fund Balances (Deficit) - January 1 (As Previously Reported)</u>			
	( 16,590)	567,693	35,000
<u>Adjustment (Note 8)</u>	<u>52,635</u>		
<u>Fund Balances (Deficit) - January 1, As Restated</u>			
	<u>36,045</u>	<u>567,693</u>	<u>35,000</u>
<u>Fund Balances (Deficit) - December 31</u>	<u>\$ -0-</u>	<u>(\$ 217,864)</u>	<u>\$ 6,683</u>

Industrial Park Project	Totals Year Ended	
	December 31, 1986	December 31, 1985
\$ 20,526	\$ 315,300 48,740	\$ 626,900 51,993
	30,000	109,629
		<u>895,000</u>
<u>20,526</u>	<u>394,040</u>	<u>1,683,522</u>
	1,186,561	900,220
		2
		12,500
	<u>36,872</u>	
	<u>1,223,433</u>	<u>912,722</u>
<u>20,526</u>	( <u>829,393</u> )	<u>770,800</u>
	586,103	( 184,697 )
<u>50,930</u>	<u>103,565</u>	
<u>50,930</u>	<u>689,668</u>	( <u>184,697</u> )
<u>\$71,456</u>	( <u>\$ 139,725</u> )	<u>\$ 586,103</u>

The accompanying notes are  
an integral part of these financial statements.

EXHIBIT C-1  
TOWN OF NEWMARKET  
All Trust and Agency Funds  
Combining Balance Sheet  
December 31, 1986

---

<u>ASSETS</u>	<u>Town Trust Funds</u>	
	<u>Expendable</u>	<u>Nonexpendable</u>
Cash and Equivalents	\$ 42,649	\$ 29,757
Investments, At Cost	<u>88,270</u>	<u>211,686</u>
TOTAL ASSETS	<u>\$130,919</u>	<u>\$241,443</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>Liabilities</u>		
Due To Other Funds	\$ 12,681	\$
Due To Developers		
Total Liabilities	<u>12,681</u>	<u>          </u>
<u>Fund Balances</u>		
Reserved For Endowments		241,443
<u>Unreserved</u>		
Designated For Capital Acquisitions		
Undesignated	<u>118,238</u>	
Total Fund Balances	<u>118,238</u>	<u>241,443</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$130,919</u>	<u>\$241,443</u>

Capital Reserve Funds	Public Library Trust Funds	Agency Funds	Totals	
			December 31, 1986	December 31, 1985
\$452,388	\$16,555	\$190,936	\$ 732,285	\$586,818
			299,956	268,186
<u>\$452,388</u>	<u>\$16,555</u>	<u>\$190,936</u>	<u>\$1,032,241</u>	<u>\$855,004</u>
\$ 8,871			\$ 21,552	\$ 24,943
		190,936	190,936	66,999
<u>8,871</u>	<u></u>	<u>190,936</u>	<u>212,488</u>	<u>91,942</u>
	16,555		257,998	219,460
443,517			443,517	436,834
			118,238	106,768
<u>443,517</u>	<u>16,555</u>	<u></u>	<u>819,753</u>	<u>763,062</u>
<u>\$452,388</u>	<u>\$16,555</u>	<u>\$190,936</u>	<u>\$1,032,241</u>	<u>\$855,004</u>

The accompanying notes are  
an integral part of these financial statements.

EXHIBIT D-1  
TOWN OF NEWMARKET  
Agency Fund  
Statement of Changes in Assets and Liabilities  
For The Fiscal Year Ended December 31, 1986

---

Developers Performance Bond Fund	Balance January 1, 1986	Additions	Deductions	Balance December 31, 1986
<u>ASSETS</u>				
Cash	\$66,999	\$151,053	\$27,116	\$190,936
<u>LIABILITIES</u>				
Due To Developers	\$66,999	\$151,053	\$27,116	\$190,936

The accompanying notes are  
an integral part of these financial statements.



TOWN OF NEWMARKET

---

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

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

GOVERNMENTAL FUNDS

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are Federal Revenue Sharing, Public Library, Community Development Payback, Waterfront Improvement Project, Water, Sewer, Land Acquisition, Community Development Feasibility and Community Development Fish and Game Grant Funds.

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

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent by the Town for others.

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

B. Account Groups (Fixed Assets and Long-Term Liabilities)

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

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

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

C. Basis of Accounting

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

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. The Town budget represents departmental appropriations as authorized by annual and/or special Town Meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State Statutes require balanced budgets but provide for the use of beginning fund balance to achieve that end. The beginning fund balance was applied as follows:

Fund Balance Used To Reduce Tax Rate	\$156,000
Fund Balance Reserved For Encumbrances	<u>38,508</u>
Total Use of Beginning Fund Balance	<u>\$194,508</u>

E. Encumbrances

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

General Fund

Library Heating System	\$3,000
Public Safety Building Design	3,000
Master Plan	<u>3,372</u>
<u>Total</u>	<u>\$9,372</u>

F. Cash and Investments

At year end, the carrying amount and bank balance of the Town's deposits was \$2,282,164. Of this balance, \$723,970 was covered by federal depository insurance and \$1,558,194 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposits

TOWN OF NEWMARKET

---

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this state or in the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption cash and equivalents.

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

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

	<u>Carrying Amount</u>
Corporate Stocks	\$ 84,288
Corporate Bonds	88,624
US Treasury Bills and Other	<u>127,044</u>
	\$299,956
	<u>=====</u>

G. Inventories

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. The water department inventory of material and supplies was not verified. However, we do not believe the amount enters materially into the determination of the results of the operations for the year ended December 31, 1986.

H. Accumulated Unpaid Vacation and Sick Pay

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

TOWN OF NEWMARKET

---

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

I. Taxes Collected For Others

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

J. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to December 31, 1986, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Newmarket annually recognizes, without reserve, all tax receivables at the end of the fiscal year. The Town feels this practice of accrual is justified as it more appropriately matches the liability to the school district entity at December 31, with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident tax revenues known as overlay. All abatements and refunds are charged to this account. The amount raised in 1986 was \$75,283 and expenditures amounted to \$119,095.

As prescribed by law, the Tax Collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

TOWN OF NEWMARKET

---

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

K. Interfund Transactions

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

L. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1986 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$38,017	\$ 5,078
<u>Special Revenue Funds</u>		
Federal Revenue Sharing	4,761	
Waterfront Improvement Project	206	
Community Development		
Fish and Game Grant	111	
<u>Capital Projects Fund</u>		
Secondary Sewer Study Project		16,465
<u>Trust Funds</u>		
Expendable Trust Fund		12,681
Capital Reserve Funds		8,871
	<hr/>	<hr/>
<u>Totals</u>	\$43,095	\$43,095
	<hr/>	<hr/>

M. Intergovernmental Receivables

The intergovernmental receivables at December 31, 1986 consist of the following:

<u>General Fund</u>	
Newmarket Housing Authority	\$2,099
	<hr/>
<u>Special Revenue Fund</u>	
State of New Hampshire	\$3,884
	<hr/> <hr/>

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1986.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

	<u>General Obligation Debt</u>
Long-Term Debt	
Payable January 1, 1986	\$1,164,200
Long-Term Debt Retired	( <u>130,500</u> )
Long-Term Debt	
Payable December 31, 1986	\$1,033,700
	\$2,067,400
Long-term debt payable at December 31, 1986 is comprised of the following individual issues:	
<u>General Obligation Debt</u>	
\$852,000 1969 Sewer Bonds due in annual installments of \$45,000 through February 1, 1983 and \$50,000 through February 1, 1989; interest at 4.75%	\$ 150,000
\$148,000 1977 Water Tank Note due in annual installments of \$14,800 through September 15, 1987; interest at 4.10% (this issue is being serviced - principal and interest - by the Water Department Fund)	14,800
\$75,000 1977 Industrial Park Note due in annual installments of \$7,500 through September 15, 1987; interest at 4.10%	7,500
\$41,000 1983 Library Note due in annual installments of \$8,200 through April 28, 1988; interest at 7.65%	16,400
\$800,000 1985 Sewer Construction Bonds due in annual installments of \$40,000 through February 15, 2005; interest at variable rates from 8.8 to 9.0% (this issue is being serviced - principal and interest - by the Sewer Department Fund)	760,000

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

\$95,000 1985 Water Improvement Bonds due in annual installments of \$10,000 through July 15, 1994 and a final payment of \$5,000 on July 15, 1995; interest at variable rates from 6.25 to 9.00% (this issue is being serviced - principal and interest - by the Water Department Fund)	<u>85,000</u>
<u>Total</u>	<u>\$1,033,700</u>

The annual requirements to amortize all debt outstanding as of December 31, 1986, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

<u>Year Ending</u> <u>December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1987	\$ 130,500	\$ 79,129	\$ 209,629
1988	108,200	71,394	179,594
1989	100,000	64,704	164,704
1990	50,000	59,440	109,440
1991	50,000	55,232	105,232
1992-2005	<u>595,000</u>	<u>356,978</u>	<u>951,978</u>
<u>Totals</u>	<u>\$1,033,700</u>	<u>\$686,877</u>	<u>\$1,720,577</u>

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

NOTE 3 - CAPITAL PROJECTS FUNDS

Project Deficit

The deficit in the Capital Projects Funds at December 31, 1986 is as follows:

Sewer Construction Project	<u>\$217,864</u>
----------------------------	------------------

Generally, this deficit would arise because of the application of generally accepted accounting principles to the financial reporting for such funds. Bonds or notes authorized not issued to finance construction or federal grants due for this project are not recognized in the financial statements until received.



TOWN OF NEWMARKET

---

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

The Town has provided for this deficit in the Sewer Construction Project and federal money will be coming in the next year.

NOTE 4 - PENSION PLAN

The Town participates in the State of New Hampshire Retirement System. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan. Since the actuarial valuation is performed on the entire State plan the amount, if any, of the excess of vested benefits over pension fund assets is not available. The Town does not have an accrued liability for past service costs. Pension costs amounted to \$30,173 in 1986.

NOTE 5 - CAPITAL RESERVE FUNDS

The Capital Reserve Fund balances held by the Trustees of Trust Funds at December 31, 1986 are as follows:

<u>Purpose</u>	<u>Amount</u>
School District	\$117,490
Fire Department	30,602
Public Works	11,560
Water Works	44,599
Ambulance	8,903
Sewer	117,396
Safety Building	85,562
Police Department	21,069
Library	<u>6,336</u>
<u>Total</u>	<u>\$443,517</u>

NOTE 6 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1986 are detailed as follows:

<u>Town Trust Funds</u>	<u>Nonexpendable</u>	<u>Expendable</u>
Cemetery Funds	\$212,686	\$116,101
Scholarship Funds	28,257	2,120
Flower Fund	<u>500</u>	<u>17</u>
<u>Total</u>	<u>\$241,443</u>	<u>\$118,238</u>
Library Trust Fund		<u>\$ 16,555</u>

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

December 31, 1986

NOTE 7 - COMMITMENTS

Commitments under lease purchase agreements for public works equipment and a fire truck provide for annual payments as follows:

<u>Fiscal Year Ending</u> <u>December 31</u>	<u>Tractor</u>	<u>Dump Truck, Snow Plow and Hoist</u>	<u>Fire Truck</u>	<u>Total</u>
1987	\$ 8,313	\$12,017	\$ 20,497	\$ 40,827
1988	8,313	12,017	20,497	40,827
1989	8,313	12,017	20,497	40,827
1990		1,001	20,497	21,498
1991			20,497	20,497
1992			8,540	8,540
<u>Totals</u>	<u>\$24,939</u>	<u>\$37,052</u>	<u>\$111,025</u>	<u>\$173,016</u>

NOTE 8 - CHANGES IN ACCOUNTING PRINCIPLES AND FINANCIAL REPORTING PRACTICES

Certain changes were made in accounting principles and financial reporting practices effective January 1, 1986 to correct and restate the financial statements at that date. The following corrections and restatements of beginning fund equities were made to give retroactive effect to those changes.

<u>Description</u>	<u>General Fund</u>	<u>Capital Projects Fund</u>
To Adjust For Overstatement of General Fund Surplus	(\$ 52,635)	\$ 52,635
To Add Back Industrial Park Project Fund		50,930
Total Adjustments	( 52,635)	103,565
Fund Equity, As Previously Reported	294,097	586,103
Fund Equity, As Restated	\$241,462	\$689,668

SUPPLEMENTAL  
SCHEDULES



SCHEDULE 1  
TOWN OF NEWMARKET  
General Fund  
Statement of Estimated and Actual Revenues  
For The Fiscal Year Ended December 31, 1986

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$3,186,072	\$3,190,384	\$ 4,312
Resident	39,200	46,910	7,710
Yield	1,000	322	( 678)
Interest and Penalties on Taxes	31,000	22,658	( 8,342)
Land Use Change Taxes	25,000	29,210	4,210
Total Taxes	<u>3,282,272</u>	<u>3,289,484</u>	<u>7,212</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	93,786	87,844	( 5,942)
State Aid Water Pollution Projects	34,267	34,267	
Business Profits Tax	176,307	176,307	
Highway Block Grant	45,853	45,853	
Other Reimbursements		800	800
Total Intergovernmental Revenues	<u>350,213</u>	<u>345,071</u>	<u>( 5,142)</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	256,000	332,369	76,369
Dog Licenses	1,100	1,190	90
Business Licenses, Permits and Fees	11,000	4,998	( 6,002)
Total Licenses and Permits	<u>268,100</u>	<u>338,557</u>	<u>70,457</u>
<u>Charges For Services</u>			
Income From Departments	<u>68,350</u>	<u>129,352</u>	<u>61,002</u>
<u>Miscellaneous Revenues</u>			
Interests On Deposits	39,201	53,913	14,712
Sale of Town Property		4,829	4,829
Housing Authority - In Lieu of Taxes	7,705	7,705	
Insurance Adjustment		4,119	4,119
Total Miscellaneous Revenues	<u>46,906</u>	<u>70,566</u>	<u>23,660</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
Trust Fund Income		12,681	12,681
Withdrawals From Capital Reserve	102,500	102,500	
<u>Special Revenue Fund</u>			
Revenue Sharing Fund	25,000	25,000	
Total Other Financing Sources	<u>127,500</u>	<u>140,181</u>	<u>12,681</u>
<u>Total Revenues</u>	<u>4,143,341</u>	<u>\$4,313,211</u>	<u>\$169,870</u>
<u>Fund Balance Used To Reduce Tax Rate</u>			
	<u>156,000</u>		
<u>Total Revenues and Use of Fund Balance</u>	<u>\$4,299,341</u>		

SCHEDULE 2  
TOWN OF NEWMARKET  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For The Fiscal Year Ended December 31, 1986

	<u>Encumbered</u> From 1985	<u>Appropriations</u> 1986
<u>General Government</u>		
Town Officers' Salaries	\$	\$ 14,400
Town Officers' Expenses		150,608
Election and Registration Expenses		1,200
Cemeteries		24,200
General Government Buildings		18,600
Reappraisal of Property		9,900
Planning and Zoning		13,723
Legal Expenses		11,500
Health Insurance		42,400
FICA, Retirement and Pension Contributions		58,650
Insurance		84,036
Unemployment Compensation		3,000
Overlay		75,283
Master Plan		10,000
Total General Government		517,500
<u>Public Safety</u>		
Police Department		196,275
Fire Department		33,780
Civil Defense		200
Building Inspection		5,000
Dispatch		87,965
Total Public Safety		323,220
<u>Highways, Streets, Bridges</u>		
Town Maintenance		123,773
General Highway Department Expenses		46,900
Hot Top and Drainage		51,150
State Aid Construction		2,500
Street Lighting		28,000
Total Highways, Streets, Bridges		252,323
<u>Sanitation</u>		
Solid Waste Disposal		67,440
Garbage Removal		89,875
Landfill and Dump		53,575
Total Sanitation		210,890
<u>Health</u>		
Health Department		1,865
Hospitals and Ambulances		13,215
Animal Control		5,235
Mosquito Control		12,995
Juvenile Placement		2,500
Total Health		35,810
<u>Welfare</u>		
General Assistance		13,400
Old Age Assistance		2,500

Expenditures Net of Refunds	Encumbered To 1987	(Over) Under Budget
\$ 11,039	\$	\$ 3,361
143,565		7,043
2,232		( 1,032)
14,337		9,863
17,580		1,020
8,569		1,331
15,594		( 1,871)
17,821		( 6,321)
40,540		1,860
54,041		4,609
73,183		10,853
2,351		649
119,095		( 43,812)
6,628	<u>3,372</u>	
<u>526,575</u>	<u>3,372</u>	<u>( 12,447)</u>
208,950		( 12,675)
29,960		3,820
16		184
4,560		440
87,863		102
<u>331,349</u>	<u>      </u>	<u>( 8,129)</u>
98,705		25,068
50,516		( 3,616)
49,618		1,532
4,307		( 1,807)
21,657		6,343
<u>224,803</u>	<u>      </u>	<u>27,520</u>
126,814		( 59,374)
88,611		1,264
43,997		9,578
<u>259,422</u>	<u>      </u>	<u>( 48,532)</u>
1,563		302
13,012		203
4,549		686
12,602		393
503		1,997
<u>32,229</u>	<u>      </u>	<u>3,581</u>
16,408		( 3,008)
4,870		( 2,370)

SCHEDULE 2 (Continued)  
TOWN OF NEWMARKET  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For The Fiscal Year Ended December 31, 1986

	<u>Encumbered</u> <u>From 1985</u>	<u>Appropriations</u> <u>1986</u>
<u>Welfare (Continued)</u>		
Aid to the Disabled		800
Soldier's Aid		100
Total Welfare		16,800
<u>Culture and Recreation</u>		
Parks and Recreation		82,402
Patriotic Purposes		925
Conservation Commission		519
Softball and Baseball		750
Total Culture and Recreation		84,596
<u>Debt Service</u>		
Principal of Long-Term Bonds and Notes		75,700
Interest Expense - Long-Term Bonds and Notes		11,130
Interest Expense - Tax Anticipation Notes		75,000
Total Debt Service		161,830
<u>Capital Outlay</u>		
Reappraisal	8,758	
Library Heating System	3,000	
Public Safety Building Design	3,000	
Police Cruisers	11,750	
Animal Control Van	4,000	
Ambulance Quarters Renovations	8,000	
Equipment Leases		40,827
Dump Truck		60,000
Ambulance		52,000
Fire Truck		19,000
Fire Radio		6,000
Water and Sewer Lines		5,400
Total Capital Outlay	38,508	183,227
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Library		35,100
Capital Reserve Fund		33,500
<u>Intergovernmental Transfers</u>		
School District Assessment		2,309,263
County Tax Assessment		97,292
Municipal/District Court		2,400
Total Operating Transfers Out		2,477,555
<u>Miscellaneous</u>		
Grants To Organizations		35,590
Total Appropriations and Operating Transfers Out	\$38,508	\$4,299,341



<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1987</u>	(Over) Under Budget
588		212
<u>21,866</u>	<u>      </u>	( 5,066)
93,163		( 10,761)
925		
413		106
750		
<u>95,251</u>	<u>      </u>	( 10,655)
65,700		10,000
10,520		610
56,440		18,560
<u>132,660</u>	<u>      </u>	<u>29,170</u>
8,758		
	3,000	
	3,000	
11,468		282
9,004		( 5,004)
7,515		485
47,551		( 6,724)
49,747		10,253
49,931		2,069
19,115		( 115)
5,951		49
3,170		2,230
<u>212,210</u>	<u>6,000</u>	<u>3,525</u>
35,100		
33,500		
2,309,263		
97,292		
2,400		
<u>2,477,555</u>	<u>      </u>	<u>      </u>
35,590		
<u>\$4,349,510</u>	<u>\$9,372</u>	<u>( \$21,033)</u>

SCHEDULE 3  
TOWN OF NEWMARKET  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For The Fiscal Year Ended December 31, 1986

---

<u>Unreserved - Undesignated</u>	
<u>Fund Balance - January 1, 1986</u>	\$255,589
 <u>Deductions</u>	
Unreserved Fund Balance	
Used To Reduce 1986 Tax Rate	\$156,000
Prior Year Adjustment Regarding	
Secondary Sewer Construction Project	<u>52,635</u>
 <u>Total Deductions</u>	 <u>208,635</u> 46,954
 <u>Additions</u>	
<u>1986 Budget Summary</u>	
Revenue Surplus (Schedule 1)	\$169,870
Overdraft of Appropriations (Schedule 2)	( <u>21,033</u> )
1986 Budget Surplus	<u>148,837</u>
 <u>Unreserved - Undesignated</u>	
<u>Fund Balance - December 31, 1986</u>	 <u>\$195,791</u>

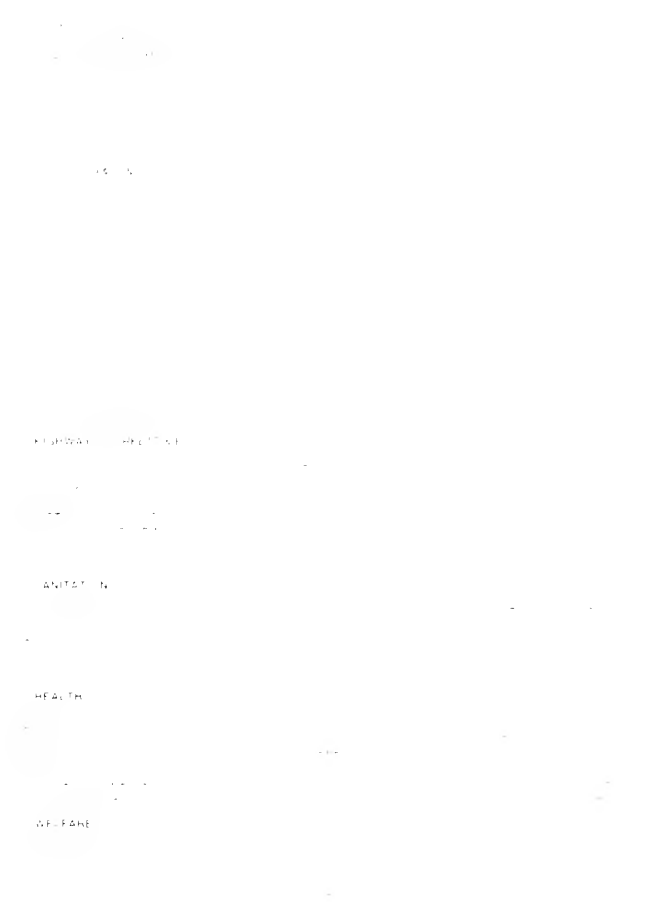
---

---

**1987-1988**  
**NEWMARKET**  
**TOWN**  
**BUDGET**

---

---



**PURPOSES OF APPROPRIATION  
(RSA 114)**

**CULTURE AND RECREATION**

	Actual Appropriation (1987-88)	Actual Expenditure (1987-88)	Budget 1987-88 approved	Budget 1987-88 recommended	Net Recommended Change
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
<b>DEBT SERVICE</b>					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
<b>CAPITAL OUTLAY</b>					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
<b>OPERATING TRANSFERS OUT</b>					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
<b>MISCELLANEOUS</b>					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
1000-00-0000-0000-0000					
<b>TOTAL APPROPRIATIONS</b>					

URA amount transferred Excludes Taxable Rent

\$12,710

Amount of Tax Rate Raised (Excludes School and County Taxes)

\$1,227

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

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

		2017		2016	
		Actual	Budget	Actual	Budget
<b>REVENUES AND CREDITS</b>					
Taxes		1,000,000	1,000,000	1,000,000	1,000,000
Fees		1,000,000	1,000,000	1,000,000	1,000,000
Grants		1,000,000	1,000,000	1,000,000	1,000,000
Miscellaneous		1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL REVENUES AND CREDITS</b>		<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>EXPENSES</b>					
Personnel		1,000,000	1,000,000	1,000,000	1,000,000
Materials		1,000,000	1,000,000	1,000,000	1,000,000
Travel		1,000,000	1,000,000	1,000,000	1,000,000
Utilities		1,000,000	1,000,000	1,000,000	1,000,000
Depreciation		1,000,000	1,000,000	1,000,000	1,000,000
Interest		1,000,000	1,000,000	1,000,000	1,000,000
Other		1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL EXPENSES</b>		<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>
<b>NET REVENUES AND CREDITS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

---

**1987**  
**NEWMARKET**  
**TOWN**  
**WARRANT**

---

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

To the inhabitants of the Town of Newmarket, in the County of Rockingham, in said State, qualified to vote in the Town affairs:

You are hereby notified to meet at the Newmarket School Gym in said Town on Tuesday, the 10th day of March 1987, to vote on the following Articles: 1, 18.

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

Further, in compliance with action provided by the Town meeting, March 10, 1981, Article 22, it was voted to restrict the second session to weekday evenings, starting no earlier than 7:00 P.M. Therefore, the second session of Town meeting will be held Thursday, March 12, 1987 at 7:00 P.M. at the Newmarket School Gym.

Polls Open – March 10, 1987  
10:00 A.M. to 7:00 P.M.

**ARTICLES**

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

**Article 2.** To see if the Town will vote to raise and appropriate for the purposes specified therein the sums of money as recommended by the Budget Committee.

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

**Article 4.** To see if the Town will vote to allow a discount of two percent (2%) on all property taxes (paid in full), if paid within the fifteen (15) days. Deadline for allowance of discount to be printed on tax bills.



**Article 5.** To see if the Town will authorize the Board of Selectmen to apply for, accept, and expend money from the State, Federal or Governmental Unit, or a private source, which becomes available during the fiscal year upon the conditions that (1) the funds be used only for the legal purposes for which a Town may appropriate money, (2) that the Selectmen hold public hearing on action to be taken, (3) that expenditure of other Town funds shall not be required, all in accordance with New Hampshire revised statutes annotated, Chapter 31, Section 95-b.

**Article 6.** To see if the Town will vote to purchase a police cruiser for \$14,500 and authorize the withdrawal of ten thousand dollars (\$10,000) from the Police Capital Reserve Account, and raise and appropriate the sum of four thousand five hundred dollars (\$4,500) for this purpose. Recommended.

**Article 7.** To see if the Town will vote to purchase an air powered extracation kit for five thousand one hundred ninety five dollars (\$5,195) and authorize the withdrawal from the Fire Department Capital Reserve Fund. Recommended.

**Article 8.** To see if the Town will raise and appropriate the sum of four thousand dollars (\$4,000) to establish a Dispatch Center Capital Reserve Fund for the purpose of acquiring a spots computer. Recommended.

**Article 9.** To see if the Town will transfer ten thousand two hundred fifty-two dollars and fifty two cents (\$10,252.52) from the General Fund into the Town Revenue Sharing Account. Recommended.

**Article 10.** To see if the Town will vote to purchase a fully equipped dump truck for fifty five thousand dollars (\$55,000) and authorize the withdrawal of ten thousand two hundred fifty two dollars and fifty two cents (\$10,252.52) from Revenue Sharing and to raise and appropriate forty four thousand, seven hundred forty seven and fifty two cents (\$44,757.52) for this purpose. Recommended.

**Article 11.** To see if the Town will vote to purchase a fully equipped one (1) ton utility dump truck for twenty thousand eight hundred dollars (\$20,800) and authorize the withdrawal from the Public Works Capital Reserve Fund for this purpose. Recommended.

**Article 12.** To see if the Town will vote to bond the reconstruction of the "New Village" roadways for two hundred thirty three thousand four hundred dollars (\$233,400) on a ten year bond issue. Recommended. (Two thirds ballot vote necessary for passage).

**Article 13.** To see if the Town will approve the following question: Shall we adopt the provisions of RSA 72:1-c which authorize any Town or City to elect not to assess, levy and collect a resident tax? Not recommended

**Article 14.** To see if the Town will vote to keep the term of office of the Town Clerk Tax Collector at three years as provided for in Chapter 41:16 all of the revised statutes annotated.

**Article 15.** To see if the Town will vote to authorize the closure design of the Newmarket Landfill and appropriate the sum of \$24,000 for the same. Recommended.

**Article 16.** To see if the Town will vote to authorize field work relating to the M-2 well located at the Newmarket Landfill to install bedrock soil pair peizometers, sampling and analysis, preparation of updated hydrogeologic monitoring report, including preliminary screening of possible remedial actions and appropriate the sum of \$46,500 for the same. Recommended.

**Article 17.** To see if the Town will vote in favor of transferring land use change tax to a conservation fund when land is removed from the current use assessment program for the purpose of development. The Newmarket Conservation Fund, authorized by RSA 36-A:5, would be allowed to accumulate for use by the Newmarket Conservation Commission for land acquisition or other conservation activity as approved by the Board of Selectmen. (By petition)

**Article 18.** To see if the Town of Newmarket will vote to increase the number of Selectmen from three to five; the additional two will be elected at the 1988 Town Election. (By petition)

**Article 19.** To see if the Town will voluntarily enter into a program to separate recyclable materials for the purpose of reducing the amount of refuse sent to the Lamprey Regional Co-operative.

**Article 20.** To see if the Town will vote to enact the following ordinance relative to rubbish collection within the Town of Newmarket:

Be it ordained that,

1. The owner and or operator of each and every commercial building, apartment building with more than four (4) units, and manufactured housing park shall be required to provide one or more dumpsters sufficient for the deposit of refuse from that building or buildings and to contract for the collection of such garbage and refuse.

2. Rubbish shall be limited to four (4) 30-gallon rubbish receptacles for each residential unit where dumpsters and private refuse collection services are not required.
3. This ordinance shall take effect upon its passage.

**Article 21.** To see if the Town will vote to authorize the hiring of an architectural firm to assist in designing a new Municipal Safety Complex and to authorize the withdrawal of twenty thousand dollars (\$20,000) from the Safety Building Capital Reserve Fund for this purpose. Recommended.

**Article 22.** To see if the Town will vote to adopt the following ordinance:

## REFUSE COLLECTION

### Section 1: Definitions

For purposes of this Ordinance:

- a. "Refuse" means solid waste of the type and volume ordinarily generated by residential dwellings and commercial properties. It shall not include industrial waste, construction or demolition materials and debris, stumps, rock, excavated soil, tires, white metal goods, and other similar bulky articles. It shall not include waste oil or any hazardous waste of any type.
- b. "Commercial properties" means retail stores, offices, food establishments and other similar businesses. It shall not include manufacturing and industrial factories or plants.

### Section 2: Containers Required

All refuse created, accumulated, or produced shall be deposited in covered, water-proof barrels or securely-tied polyethelene bags.

### Section 3: Residential Refuse Collection Service Provided

The Board of Selectmen is authorized and directed to furnish weekly refuse collection and disposal service at the expense of the Town for all residential property, including single family homes, condominium developments, apartment complexes and trailer parks, provided that each condominium development, apartment complex and trailer park which consists of five (5) or more residential units shall collect and deposit its refuse in dumpster trash containers, which shall be located conveniently at or near each's property boundary and which does not exceed ten (10) cubic yards in capacity. The Selectmen may waive the dumpster requirement set forth above in special circumstances.

#### Section 4: Commercial Refuse Collection Service Provided

The Board of Selectmen is authorized and directed to furnish weekly refuse collection and disposal service at the expense of the Town for all commercial properties at the same level, type and frequency as furnished by the Town generally to commercial properties through June 1986, provided that each commercial property collects and deposits its refuse in dumpster trash containers which do not exceed ten (10) cubic yards in capacity.

#### Section 5: Funding

The sum of one hundred fifteen thousand dollars (\$115,000) shall be raised and appropriated for the purposes of implementing this Article. If the appropriation for refuse collection is insufficient, the Board of Selectmen is directed to transfer for this purpose any necessary and available funds pursuant to RSA 32:10, III (Supp. 1986). (By petition). Not recommended.

**Article 23.** To see if the Town of Newmarket will vote to adopt the following ordinance:

#### PROCUREMENT CODE

I. All purchases by the Town of materials, supplies, equipment and other goods and services in an amount in excess of \$4,000 for a single purchase or in the aggregate from a single vendor in any one fiscal year, shall be made upon a contract awarded by competitive bidding in accordance with this Code to the lowest responsive and responsible bidder, except:

- a. When, after reasonable investigation, it is determined that any required goods or services can only be procured by the Town from one source.
- b. When the Board of Selectmen determine that an emergency exists requiring the immediate procurement of supplies. Emergency for purposes of this section shall be limited to a situation arising from an unavoidable casualty or disaster.
- c. Professional or personal services which shall be governed by the provisions of Section VI of this Code.
- d. Purchases where the cost of the service is fixed by law.
- e. Purchases which can be procured through cooperative purchase agreement with the state or other local governmental entities or agencies.

II. All competitive bidding shall at a minimum include:

- a. Written bid specifications clearly setting forth the terms, conditions and requirements of the Town for the purchase, a form contract and a form for submission of the bid.
- b. Specification of an accurate description of the goods or services which are to be procured in such a manner as not to preclude competition. In the event specific manufacturers' names are used to describe the goods or services, a minimum of two manufacturers' names shall be used and there shall be provision for submission of at least two equivalent bids.
- c. Adequate public notice of the issuance by the Town of requests for proposals from bidders and the opportunity to bid. In cases involving purchase in excess of \$10,000, such notice shall include publication in a newspaper of general circulation.
- d. A public bid opening at a time and place designated in the request for bid proposals. Each bid and the identity of the bidder shall be recorded and open at that time to public inspection.

III. When a bid is accepted pursuant to the provisions of this Code, a written contract between the Town and the bidder shall be executed within 60 days of the opening of bids.

IV. The Town reserves the right to reject any and all bids and the right to negotiate with the lowest responsive and responsible bidder for a lower price.

V. A reasonable inquiry to determine the responsibility of a bidder or offeror may be conducted in accordance with this Code. The unreasonable failure of a bidder or offeror to promptly supply information in connection with such an investigation may be grounds for a determination that the bidder is not responsible. (By petition).

**Article 24.** To see if the Town will vote to adopt the following ordinance:

The following limitation controls shall apply to all residential building or development in all zoning districts of the Town of Newmarket, whether or not such controls are specifically mentioned in the zoning district concerned. These growth limitation controls are enacted in order to permit the Town to continue to provide for public services without undue financial strain or delay, while permitting growth at a rate approximately that of recent years accordingly, applications for building permits for additional dwelling units, whether single dwelling, new multiple dwellings, or conver-



VI. In the purchase of accounting, architectural, auditing, engineering, legal and medical services and purchases of independent professional consultant services for personnel, data processing, insurance actuarial, planning, management, and other comparable purchases in excess of \$4,000, the following procedures shall be followed:

a. The purchasing agency shall develop a request for proposals, including terms, conditions and other requirements and identifying the purpose of the work, the result desired, the specific work elements the consultant is expected to perform and the responsibilities of the applicant and the Town.

b. Adequate public notice of the opportunity to bid shall be given, and in the case of purchases in excess of \$10,000, shall include publication in a newspaper of general circulation.

c. Proposals shall be evaluated and selection made on the basis of demonstrated competence and qualification for the services required at a fair and reasonable price. In addition to price, and where applicable to a particular project, factors such as the following shall be used in awarding the contract:

1. Specific experience with similar projects;
2. Specific experience with earlier phases of the same project;
3. Background and experience of staff members who would be assigned to the job;
4. Availability;
5. Locality of firm;
6. Ability to supply all of the major disciplines necessary to perform the work;
7. Qualifications of subcontractors;
8. Conceptual design;
9. Accuracy of the firm in estimating time and cost requirements.

d. Interviews may, and in the case of contracts exceeding \$10,000 shall be part of the selection process.

e. Within 60 days following the award, all contracts for professional services shall be formalized in a written agreement signed on behalf of the applicant and the Town.

VIII. In the purchase of insurance, a prequalification process will be undertaken permitting agents and brokers to submit information regarding their experience and qualifications. Only firms which are determined qualified shall be permitted to bid. Awards for such purchases shall be made to the lowest responsive and responsible bidder.

VIII. No contract for services of any kind may extend for a term greater than five (5) years, except as approved by a majority vote at Town Meeting.

IX. No employee, officer or agent of the Town shall participate in the award or administration of a contract in which he or any member of his immediate family has an interest. No such employee, officer or agent shall participate in the award or administration of a contract with any person, firm, partnership or corporation in which he or any member of his immediate family is an officer or employee or is about to become an officer or employee.

X. No such employee, officer or agent of the Town who is participating or is about to participate in the award or administration of a contract shall either solicit or accept any kickback, contingent payment or other pecuniary benefit from any firm, person, partnership or corporation involved in such contract. "Pecuniary benefit" means any advantage in the form of money, property, commercial interest or anything else, the primary significance of which is economic gain.

XI. Any employee, officer or agent of the Town disqualified from participation in the award or administration of any contract pursuant to the provisions of Section IX shall make full written disclosure of the circumstance of disqualification to the Board of Selectmen.

XII. Nothing in this Code is intended to invalidate or in any way limit the term of any contract or special service agreement lawfully made prior to the effective date hereof.

son of existing dwelling units into two or more dwelling units, shall be granted only in accordance with the following controls:

- A. The number of building permits for dwelling units to be issued in any calendar year shall be limited to 3<sup>1</sup>/<sub>2</sub> percent of the number of dwelling units suitable for occupancy on the previous April 1st. The Planning Board, with the advice of the Selectmen, shall annually certify prior to December 31st of each year, such number of dwelling units found suitable for occupancy in the Town on the previous April 1st, for such numbers shall be conclusive unless contrary to fact. Condominium units shall be deemed equivalent to dwelling units for the purposes of this section.
- B. No person, corporation, or partnership shall receive more than three permits in any one calendar year.
- C. Permits will be issued in the order in which they are applied for after January 1st of the calendar year concerned.
- D. Any building permit under which substantial construction is not begun within 90 days shall be voided and reissued to the next applicant in order, if any. For the purpose of this Section D, substantial construction shall be deemed to mean not less than a completed foundation

In accordance with RSA 674-22. (By petition).

Given under our hands and seals this 23rd day of February, 1987

Joanne Hauschel  
Edward Wojnowski  
*Selectmen of Newmarket, N.H.*

We hereby certify that we gave notice to the inhabitants within named to meet at the time and place and for the purpose within mentioned by posting an attested copy of the warrant at the place of meeting named, and a like copy of the warrant at the Post Office being a public place in said Town, on the 23rd day of February, 1987. Also a copy was posted at the place of the business meeting (Newmarket High School).

Joanne Hauschel  
Edward Wojnowski  
*Selectmen of Newmarket, N.H.*



---

---

**1987-1988**  
**NEWMARKET**  
**SCHOOL**  
**BUDGET**

---

---

Account Number	Account Name	2023		
		Actual	Budget	Variance
3000	Administrative Services	1,104,143	1,172,524	(68,381)
3010	Administrative Services	59,157	75,898	(16,741)
3020	Administrative Services	101,235	112,212	(10,977)
3030	Administrative Services	10,221	10,221	
3040	Administrative Services	16,958	21,349	(4,391)
3050	Administrative Services	19,572	29,143	(9,571)
3060	Administrative Services			
3070	Administrative Services	12,558	15,969	(3,411)
3080	Administrative Services			
3090	Administrative Services	4,455	5,450	(995)
3100	Administrative Services	21,145	27,347	(6,202)
3110	Administrative Services			
3120	Administrative Services			
3130	Administrative Services			
3140	Administrative Services			
3150	Administrative Services	16,149	23,697	(7,548)
3160	Administrative Services			
3170	Administrative Services			
3180	Administrative Services			
3190	Administrative Services	101,207	95,208	5,999
3200	Administrative Services			
3300	School Administration Services	72,734	79,644	(6,910)
3310	Administrative Services			
3400	Capital Expenditures			
3420	Facilities			
3440	Operations & Maintenance of Plant	253,543	307,104	(53,561)
3460	Fixed Equipment	24,178	127,715	(103,537)
3480	Equipment			
3490	Other Buildings			
3500	Management Services			
3520	Other Management Services			
4000	MMFUA - Financial		175	175
4010	MMFUA - Financial	3,293,603		3,293,603
4020	MMFUA - Financial			
4030	MMFUA - Financial			
4040	MMFUA - Financial			
4050	MMFUA - Financial		270,000	270,000
4060	MMFUA - Financial		154,100	154,100
4070	MMFUA - Financial	240,388		240,388
4080	MMFUA - Financial	16,886	33,576	(16,690)
4090	MMFUA - Financial			
4100	MMFUA - Financial	91,251	110,731	(19,480)
4110	MMFUA - Financial	12,000	25,000	(13,000)
4120	MMFUA - Financial			
4130	MMFUA - Financial			
4140	MMFUA - Financial			
4150	MMFUA - Financial			
4160	MMFUA - Financial			
4170	MMFUA - Financial			
4180	MMFUA - Financial			
4190	MMFUA - Financial			
4200	MMFUA - Financial			
4300	MMFUA - Financial	7,788,810	7,771,436	17,374

SECTION II		ESTIMATED REVENUES		
REVENUES & CREDITS AVAILABLE		REVISED	SCHOOL BOARD'S	BUDGET
TO REDUCE SCHOOL TAXES		REVENUES	BUDGET	COMMITTEE BUDGET
		1987-88	1987-88	1987-88
4000	Mineral and Pulp Earnings	0	0	0
4000	Revenue From State Sources	3,854	0	0
4100	Frontier Aid	39,470	23,613	23,613
4120	Timberland Aid			
4130	Incentive Aid			
4140	Foster Children			
4200	School Building Aid	2,880	83,880	83,880
4200	Area Vocational School	0	4,200	4,200
4200	Driver Education	825	0	0
4240	Handicapped Aid			
4260	Adult Education			
4270	Child Nutrition	27,924	3,213	3,213
4270	Other	30,886	0	0
4000	Revenue From Federal Source	*****	*****	*****
4410	ESEA	0	36,886	36,886
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program	0	34,669	34,669
4470	Handicapped Program			
4470	Other			
5000	Other Sources	*****	*****	*****
5220	Trans. From Cap. Projects Fund	31,000	0	0
5230	Trans. From Cap. Reserve Fund	5,260,000	0	0
5100	Sale of Bonds or Notes			
1000	Local Rev other than Taxes	*****	*****	*****
1300	Tuition	0	6,484	6,484
1500	Earnings on Investments	1,200	213,800	213,800
1700	Pupil Activities	1,675	0	0
1700	Other	66,827	45,765	45,765
SUPPLEMENTAL APPROPRIATION (CONTRA)				
SAJ #14		2,000	0	0
TOTAL SCHOOL REVENUES & CREDITS		5,479,556	452,510	452,510
DISTRICT ASSESSMENT		2,309,763	2,820,926	2,880,004
TOTAL REVENUES & DISTRICT ASSESSMENT		7,788,819	3,273,436	3,332,514

School portion of the Business Profits Tax \$ \_\_\_\_\_ to be applied to the District Assessment when computing the School Tax Rate.

**BUDGET OF THE SCHOOL DISTRICT**  
OF NEWMARKET, N.H.

BUDGET COMMITTEE  
*Bette Blanchette*  
*Richard Wilk*  
*Donal Fitzgerald*

DATE April 1, 1987  
*Scott Whitfill*  
*Edward J. Wynn*  
 (Please sign in ink)



---

---

**1987**  
**NEWMARKET**  
**SCHOOL**  
**WARRANT**

---

---



SCHOOL WARRANT  
STATE OF NEW HAMPSHIRE

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

YOU ARE HEREBY NOTIFIED TO MEET AT THE CENTRAL SCHOOL IN SAID DISTRICT ON THE TENTH DAY OF MARCH 1947, AT TEN O'CLOCK IN THE FORENOON TO ACT UPON THE FOLLOWING SUBJECTS:

(The polls may not close before six o'clock in the afternoon)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose a Member of the School Board for the ensuing three years
4. To choose a Treasurer for the ensuing year
5. To transact any other business which may legally come before this meeting

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days prior to the date of the meeting.

NEWMARKET SCHOOL BOARD

Cheryl Cinfo  
Karl Gilbert  
Scott Weitzell





- e. Purchases which can be procured through cooperative purchase agreement with the state or local governmental entities or agencies.
- II. All competitive bidding shall at a minimum include:
- a. Written bid specifications clearly setting forth the terms, conditions and requirements of the School District for the purchase, a form contract and a form for submission of the bid.
  - b. Specification of an accurate description of the goods or services which are to be procured in such a manner as not to preclude competition. In the event specific manufacturer's names are used to describe the goods or services, a minimum of two manufacturers' names shall be used and there shall be provision for submission of at least two equivalent bids.
  - c. Adequate public notice of the issuance by the School District of requests for proposals from bidders and the opportunity to bid. In cases involving purchases in excess of \$10,000, such notice shall include publication in a newspaper of general circulation.
  - d. A public bid opening at a time and place designated in the request for bid proposals. Each bid and the identity of the bidder shall be recorded and open at that time to public inspection.
- III. When a bid is accepted pursuant to the provisions of this Code, a written contract between the School District and the bidder shall be executed within 60 days of the opening bids.
- IV. The School District reserves the right to reject any and all bids and the right to negotiate with the lowest responsive and responsible bidder for a lower price.
- V. A reasonable inquiry to determine the responsibility of a bidder or offeror to promptly supply information in connection with such an investigation may be grounds for a determination that the bidder is not responsible.
- VI. In the purchase of accounting, architectural, auditing, engineering, legal and medical services and purchases of independent professional consultant services for personnel, data processing, insurance actuarial, planning, management, educational and other comparable purchases in excess of \$4,000, the following procedures shall be followed:

- h. The purchase orders shall develop proposals for:
    1. Design, including design, construction and other services.
    2. Construction, including the purchase of the work, the design and construction of the work element. The applicant is responsible to get and the responsibility of the contractor to get the contract.
  - i. An applicant receives the opportunity to bid final design and in the case of purchases in excess of \$10,000.00 shall have notification in a newspaper of general circulation.
  - j. Proposals shall be evaluated and selection made on the basis of demonstrated competence and qualification for the services required at a fair and reasonable price. In addition to price, and where applicable to a particular project, factors such as the following shall be used in awarding the contract:
    1. Specific experience with similar projects;
    2. Specific experience with earlier phases of the same project;
    3. Background and experience of staff members who will be assigned to the job;
    4. Availability;
    5. Locality of firm;
    6. Ability to supply all of the major disciplines necessary to perform the work;
    7. Qualification of subcontractors;
    8. Architectural design;
    9. Accuracy of the firm in estimating time and cost requirements.
  - k. Interviews shall, and in the case of contracts exceeding \$10,000 shall be part of the selection process.
  - l. Within 60 days following the award, all contracts for professional services shall be formalized in a written agreement, signed in behalf of the applicant and the School District.
- III. All contracts, of any kind, may extend for a term not less than one (1) year, with a 90-day notice of maturity given at an Annual or Special School District Meeting.
- D. No officer, employee or agent of the School District shall participate in the award or administration of a contract in which he or any member of his immediate family has an interest. No such officer, employee or agent shall participate in the award or administration of a contract with any person, firm, partnership or corporation in which he or any member of his immediate family is an officer or employee or is about to become an officer or employee.

- X. No such employee, officer or agent of the School District who is participating or is about to participate in the award or administration of a contract shall either solicit or accept any kickback, contingent payment or other pecuniary benefit from any firm, person, partnership or corporation involved in such contract. "Pecuniary benefit" means any advantage in the form of money, property, commercial interest or anything else, the primary significance of which is economic gain.
  - XI. Any employee, officer or agent of the School District disqualified from participation in the award or administration of any contract pursuant to the provisions of Section IX shall make full written disclosure of the circumstance of disqualification to the School Board.
  - XII. Nothing in this Code is intended to invalidate or in any way limit the term of any contract or special service agreement lawfully made prior to the effective date hereof.
- 4. On petition of ten and more legal voters to see if the District will vote to increase the number of members on the Newmarket School Board from three to five; in accordance with the provisions of RSA 671:4, with three members elected at the annual school district election (two for three year terms, and one for a one year term) in 1988. Said board would be maintained by the election of two members for three year terms in 1989, one member for a three year term in 1990, two members for three year terms in 1991, and so in the succeeding years.
  - 5. To see if the District will authorize the sale of materials that are deemed excess.
  - 6. To see if the District will vote to raise and appropriate an additional \$150,000.00 for further costs of constructing and equipping the Newmarket Elementary School, the Central School gymnasium and renovations. (Recommended by Bud. Com.)
  - 7. On petition of ten and more legal voters to see if the District will vote to begin a public kindergarten program and to raise and appropriate a sum not to exceed \$35,000.00 for the 1987-88 school year for this purpose. (Not Recommended by Bud.Com.)
  - 8. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the District.

to transact any business which may legally come before  
the meeting.

Given under our hand at said Newmarket this 24 day of February  
1947.

NEWMARKET  
SCHOOL BOARD

Scott Whitfill

Cheryl Ginfo

A true copy of Warrant - Attest:

NEWMARKET  
SCHOOL BOARD

Scott Whitfill

Cheryl Ginfo

SCHEDULE 4  
TOWN OF NEWMARKET  
Federal Revenue Sharing Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For The Fiscal Year Ended December 31, 1986

---

<u>Revenues</u>	
Entitlement Payments	\$30,009
Interest Income	<u>646</u>
<u>Total Revenues</u>	30,655
<u>Expenditures</u>	
Highway Equipment	<u>25,000</u>
<u>Excess of Revenues Over Expenditures</u>	5,655
<u>Fund Balance - January 1</u>	<u>1,818</u>
<u>Fund Balance - December 31</u>	<u>\$ 7,473</u>

SCHEDULE 5  
TOWN OF NEWMARKET  
Schedule of Federal Financial Assistance  
For The Fiscal Year Ended December 31, 1986

---

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantors Number</u>	<u>Program or Award Amount</u>
<u>Passed Through State</u>			
<u>Department of The Treasury</u>			
<u>State and Local</u>			
<u>Government Fiscal Assistance</u>			
<u>General Revenue Sharing</u>	21.300	303008023	\$
<u>Environmental Protection Agency</u>			
<u>Construction Grants For</u>			
Wastewater Treatment Works	66.418	C-330162-03	
<u>Department of Housing</u>			
<u>and Urban Development</u>			
<u>Community Development</u>			
Block Grant Program	14.218	84192FSED	
<u>Community Development</u>			
Block Grant Program	14.218	85192CEDD	284,660
<u>Totals</u>			

Accrued (Deferred) Grant Revenues January 1, 1986	Revenues			Expenditures		Accrued (Deferred) Grant Revenues December 31, 1986
	Federal	State	Local	Federal	Non Federal	
\$ 1,818	\$ 30,009	\$	\$ 646	\$25,000	\$	\$ 7,473
567,693	315,300		56,562	315,300	842,119	( 217,864)
484				250		234
	<u>28,493</u>			<u>28,382</u>		<u>111</u>
<u>\$569,995</u>	<u>\$373,802</u>	<u>\$-0-</u>	<u>\$57,208</u>	<u>\$368,932</u>	<u>\$842,119</u>	<u>(\$210,046)</u>

**ANNUAL REPORT**  
**OF THE BOARD OF WATER COMMISSIONERS**  
**1986**

1986 began and ended poorly in regards to the membership of the Board of Water Commissioners. For the first time in the recollection of its members, the Board was forced to operate an entire year short one member from the full complement of nine commissioners. A shortage of public spirited citizens made it impossible for the Selectmen to fill all the vacancies left at the end of 1985. The end of 1986 posed an even greater problem for the Selectmen since expirations and resignations left only three members on the Board for 1987. In these times of unprecedented building activity and the perplexing decisions it imposes on the Water Board, it is extremely important that persons concerned with the future of Newmarket in general and the water system in particular offer their services as members of the Board of Water Commissioners.

As mandated by the New Hampshire Water Supply and Pollution Control Commission, implementation of the backflow prevention program began in earnest with the installation of backflow prevention devices in many commercial and public buildings in which there existed a potential for contamination of the public water system. Administration of this program imposes a significant clerical workload on the Water Department to maintain the required files of applications, permits, and periodic inspection reports.

The event of 1986 which brought the greatest satisfaction to the Water Board was placing the Sewall Well in operation. It was the culmination of three years of negotiations, delays, frustrations, and work. The well is located on Route #152 (Wadleigh Falls Road). It is a 24" x 18" gravel packed well, 81 feet in depth. The projected safe pumping rate is 275 gallons per minute when operated on a schedule of 14 hours on and 10 hours off. Presently, the well is being pumped 14 to 16 hours daily, seven days a week at a rate of 270 gallons per minute.

Our elation at having finally brought the Sewall Well on line was short-lived. Increasing apprehension concerning the amounts of water being demanded as a result of the building boom prompted the Board to employ the services of G & Underwood, Engineers Inc. to perform a survey on the Newmarket water system and to set up a computer model of our water system that would give us an idea of



the condition and capabilities of the system and allow us to determine in advance the effect that the addition of a given number of water consuming units would have on a particular portion of the system. While the survey is not completely finished and evaluated, preliminary run-offs on the computer model serve to confirm what most members of the Board had already suspected – that when the housing units for which we are already committed are finished in another ten years, we will be hard pressed to produce enough water to meet the demand with our present sources of supply.

As if the preliminary results of the survey were not discouraging enough, to add to the problem, New Hampshire Water Supply and Pollution Control Commission, on October 1, 1986 performed a sanitary survey of the Newmarket Water System. The subsequent report listed many items that must be upgraded to meet with their approval. Most of these are not items covered in the “13-year plan” for treatment plant improvements. In addition to comments on the antiquity of the plant and operation methods, it was also mentioned that the water department is understaffed and that water rates and service entrance fees (water permit fees) are grossly inadequate to provide for necessary upgrading of the system and sources of supply. Increases in water rates of more than double the present amount and an increase of three to five times the present service entrance fee (water permit fee) were recommended to bring our rates in line with other communities and provide sufficient funds for the future needs of the system.

In summary, the G & Underwood survey has indicated that without the further addition of any units, other than those for which we are already committed, in ten years our supply will not meet the demand, unless all facilities are operated at their maximum capacities. The State sanitary survey indicates that the treatment plant requires a great amount of work to bring it up to present standards to say nothing of the new revised standards soon to be issued under the Safe Drinking Water Act. Common sense tells us that to attempt to upgrade the existing plant would be an exercise in futility and would still not provide the additional water needed. Further exploration for groundwater would seem equally futile in the light of our past experience. All signs point to the Lamprey River with an available supply of 36 million gallons per day as our future supply. Construction of a new treatment plant of our own utilizing water from the Lamprey would be expensive both to construct and operate. The one ray of hope for a less expensive solution seems to be the concept of

a regional water supply facility, constructed and operated by a private party to supply water to several surrounding communities. Such a facility could be build much faster by a private firm than by ourselves; could employ better water processing technology than we could afford; could be planned to allow for future expansion of capacity; and, by virtue of the amount of water treated, could sell it at a lower rate than we with a small volume plant could produce it. These are the claims set forth by proponents of a regional facility. This Board has been approached by engineering firms to determine whether we are interested in such a proposal. We have been encouraged to lead the movement by applying to New Hampshire Water Supply and Pollution Control Commission to consider a regional water supply facility, and, at their request, engaged in an unfruitful meeting with representatives of Durham and Exeter to discuss the pros and cons of such a facility. We have two choices – to refuse to issue any further approvals for availability of water, even for single family dwelling; or to move ahead immediately to secure a new source of supply and the facilities to treat it with. Time is of the essence, we must move now before we lose claim to the use of the Lamprey River as now guaranteed us by act of legislature.

To wait ten years until our back is to the wall again is too late. We must start now to provide for the future water needs of the Town, or refuse all future development which would require us to supply water. Most of us, whatever our opinions on growth feel that the latter choice is not realistic and probably illegal. Expensive decisions must be made soon. Help your Water Board by your support and participation.

Stanley W. Pitman, *Clerk*

**ANNUAL REPORT OF WATER COMMISSIONERS  
(Continued)**

**STATISTICS 1986**

**Gallons of Water Pumped**

Treatment Plant .....	78,036,000
Bennett Well .....	34,021,800
Sewall Well .....	51,149,900
Total .....	63,207,700

**Average Hours of Operation per Day**

Treatment Plant .....	7.4 hrs. @ 550 gpm
Bennett Well .....	13.89 hrs. @ 260 gpm
Sewall Well .....	12.75 hrs. @ 275 gpm

**Number of Feet of New Water Main Put in Service**

<b>Builder</b>	<b>Subdivision</b>	<b>Feet</b>
Cheney	Bennett Way	1420
FF&S	PH III, Great Hill	1300
Leo Filion	Gamester Property	600

**New Hydrants Installed**

New Construction .....	4
Replacement .....	4

**New Meters Installed**

New Construction .....	45
Replacement .....	40

**Newmarket Board of Water Commissioners**

Eldon Bender	Leo Filion	Stanley Pitman
Sandra Bailey	Gary House	Lloyd Walker
Robert Daigle	Walter McEvoy	

## WATER DEPARTMENT EXPENSES

Carri Plodzik . . . . .	\$ 600.00
CGC . . . . .	50.00
Yankee Business Forms . . . . .	407.91
R.H. Filion . . . . .	110.27
N.E. Telephone . . . . .	1,585.21
PSNH . . . . .	26,287.25
Robbins Auto Parts . . . . .	268.78
Treas. State of NH WSPCC . . . . .	20.00
Richman Walker . . . . .	100.00
E.J. Prescott Inc . . . . .	1,392.49
H.R. Prescott & Sons . . . . .	458.94
Postmaster . . . . .	522.94
Rockingham Gas Co. . . . .	25.94
Portsmouth Water . . . . .	440.00
Hydron Inc. . . . .	91.24
C.A. Turner Co. Inc. . . . .	2,205.27
NE Chemical Co. . . . .	5,806.66
Geo. A. Caldwell Co. . . . .	15,778.90
Public Works Sup. Co. . . . .	1,956.84
NH Water Works Assoc. . . . .	25.00
Dufresne - Henry . . . . .	313.19
Fisher Scientific Co. . . . .	48.38
Moran Fuel Service . . . . .	1,684.83
Town of Nemarket . . . . .	59,477.99
W. W. Grainger OMC . . . . .	33.52
M&J Builders Inc. . . . .	2,245.55
Ti-Sales Inc. . . . .	506.65
State of NH WS & PCC . . . . .	230.00
Exeter Banking Co. . . . .	16,013.10
Adkin Plumb. & Heat . . . . .	61.79
Leon Girouard . . . . .	102.40
Viking Office Products Inc. . . . .	81.07
NE Water Works Assoc. . . . .	65.00
Chemserve Inc. . . . .	51.10
Amer Water Works Assoc. . . . .	49.00
Alco Engineering Inc. . . . .	840.60
Edwin I. Kimball . . . . .	1,543.52
NH WS & PCC . . . . .	170.00
KB&M Excavations Inc. . . . .	9,601.01
The Office Manager . . . . .	197.64

Newmarket Sand and Gravel . . . . .	347.14
Ralph Pill Electric . . . . .	81.64
The General Ledger . . . . .	36.00
Mike Malasky Builder . . . . .	150.00
Edward Quimby Co. Inc. . . . .	81.83
Trustee of Trust Fund . . . . .	13,000.00
Town of Durham NH . . . . .	98.61
Indian Head Bank . . . . .	17,470.00
Petty Cash . . . . .	24.47
Rila Precast Concrete . . . . .	13.20
Water Service Const. Inc. . . . .	240.00
Rosa Construction . . . . .	90.00
Midway Excavators . . . . .	1,000.00
Bens Foto Shop . . . . .	12.00
Jos. E. Pollard Co. Inc. . . . .	21.34
New England Magazine . . . . .	19.00
Bruce Kelley . . . . .	25.00
Ray LeBlanc . . . . .	151.97
G & Underwood Finance . . . . .	560.00
F.A. Gray, Inc. . . . .	187.50
G & Underwood . . . . .	4,480.00
Eastern Propane Gas . . . . .	34.44
WATER DEPARTMENT . . . . .	<u>\$189,574.12</u>

## REPORT OF THE NEWMARKET SEWER COMMISSIONERS

During 1986, the primary focus of the Newmarket Sewer Commissioners has been the 2.9 million dollar Federally-funded sewer project. During 1986, the final work on Phase 1, which included the replaced interceptors throughout the town, has been completed.

The work on Phase 2, which is the Secondary Treatment Plant, proceeds on schedule with work to be completed and start-up scheduled for August of 1987. The project is funded with Federal, State, and Local funds and with the help of a bond issue. This project has not resulted in any increased rates to the sewer users in the town.

During 1986, sewer improvements for South Main Street were designed, with the new sewer to be installed during the summer of 1987.

Also designed during 1986 was the repair of the Exeter Street sewer line which will also be rehabilitated during 1987.

Throughout the year 1986, there were no significant problems encountered by the Sewer Department.

Meetings of the Sewer Commissioners are held on the first Monday of each month at 7:30 P.M. at the Sewerage Treatment Plant.

Respectfully submitted,

Nick Zuk, *Chairman*

Walter Schultz

John Ward

Newmarket Board of Sewer Commissioners

## SEWER DEPARTMENT EXPENSES

S. Kathios .....	\$5,270.00
Yankee Business Form .....	221.85
R.H. Fillion .....	747.52
N.E. Telephone .....	2,203.18
PSNH .....	15,913.30
Postmaster .....	522.94
N.E. Balance Service .....	66.00
Whaleco-Callahan Oil .....	390.23
Town of Newmarket .....	101,739.06
Robbins Auto Parts .....	623.60
Rockingham Gas Co. ....	1,117.57
Edwin I. Kimball .....	1,567.36
N.E. Chemical Co. ....	3,761.84
Sanel Auto Parts .....	11.76
J.B. Carpenter & Son .....	15.00
Edward H. Quimby Co. ....	81.83
N.E. Barricade .....	160.15
NHWPCA .....	23.00
Ocean & Forest Prod. ....	153.60
Wentworth Lumber Co. ....	8.30
Sabar Tech. ....	90.00
NEWPCA .....	130.00
G & Underwood .....	5,910.00
Ken Smith Tractor .....	42.20
VWR Scientific .....	289.48
Carri, Plodzick, and Sanderson .....	750.00
George Laney .....	1,159.76
Alco Engineering Inc. ....	470.00
Hussey Septic Service .....	400.00
The Office Manager .....	251.25
Boston Marriott .....	85.00
Ralston Power Equip. ....	56.70
Water Pollution Con. Federation .....	130.00
Water Industries Inc. ....	5.63
J.F. McDermott Co. ....	26.50
Tri-State Packing Su. ....	121.65
W. W. Grainger Inc. ....	32.49
Standard Plumb. & Heat .....	383.14
Smith Fire Equipment .....	24.00
Trustee of Trust Funds .....	50,000.00

The Travel Pro .....	231.00
AT&T CS&S.....	11.25
Thomas & Susan Blake .....	12.50
Postal Instant Press .....	26.00
Water Service Consultants Inc. ....	50.00
Viking Office Products .....	23.58
The Connecticut National Bank .....	109,120.00
Utility Pipeline Services Inc. ....	1,006.25
J.F. McDermott Co. ....	60.87
Armand G. Cote .....	600.00
Moran Fuel Service .....	5,550.95
NERWI .....	85.00
KB&M Excavating Inc. ....	2,357.61
Newmarket Sand and Gravel.....	80.41
Veronica Finn .....	65.00
John Wiley & Sons, Inc. ....	53.24
Eastern Propane Gas .....	790.52
Ralph Pill .....	46.14
Certified Labs .....	378.72
SEWER DEPARTMENT .....	<u>\$315,504.93</u>



## LIBRARIAN'S REPORT

Circulation from January 1, 1986  
to December 31, 1986

Adult fiction .....	4,369
Adult non-fiction .....	2,057
Paperback exchange .....	1,371
Juvenile fiction .....	4,759
Juvenile non-fiction .....	934
Periodicals .....	729
Recordings .....	78
TOTAL .....	<u>14,297</u>

### Number of Books Purchased

Adult .....	621
Juvenile .....	262
Gifts .....	182
Discards .....	37

### New Library Cards

Adult .....	220
Juvenile .....	98

Respectfully submitted,

Sharon Kidney, *Librarian*

**NEWMARKET PUBLIC LIBRARY  
STATEMENT OF RECEIPTS, EXPENDITURES  
AND PROOF OF BALANCE**

**For Fiscal Year Ended December 31, 1986**

Piscataqua Savings Bank:			
Balance December 31, 1985			\$ 8,553.30
Receipts:			
Harmon Foundatin grant	7,000.00		
Interest	1,270.92	8,270.92	<u>8,270.92</u>
			16,824.22
Expenditures:			
Beth Olshansky (Children's program)			- 269.50
			<u>16,554.72</u>
Balance in MMIA 12/31/86	5,683.32		
Balance in CD 12/31/86	10,871.40	16,554.72	<u>16,554.72</u>
Indian Head Bank savings account:			
Balance December 31, 1985			2,879.65
Interest 12/31/85-12/31/86			<u>155.21</u>
Balance December 31, 1986			3,034.86
Indian Head Bank checking account:			
Balance December 31, 1985			3,585.79
Receipts during 1986:			
Town of Newmarket	35,100.00		
Copier revenue	437.40		
Book fines	262.25		
Concord State Library grant	107.29		
Tower room rent	40.00		
Exeter Area Women's Club	30.00		
Hampton Falls Library (spec. prog.)	58.67		
Non-resident cards	25.00		
Book purchases (patrons)	406.94		
Check #84-1327 (lost - not rebilled)	5.00	36,472.55	<u>36,472.55</u>
Total receipts			<u><u>40,058.34</u></u>

Expenditures during 1986:

#400 Librarian:

Sharon Kidney	6,825.00		
Ass't. Patricia Haendler	2,800.00		

Aides:

Margaret Nash	468.00		
Doris Mullen	378.00		
Sharon Kidney	516.98		

Substitutes:

Joanne Reed	32.00		
Doris Mullen	188.00		
Roger Donovan	184.00		
Pat Haendler	18.00		

Janitor: Roger Donovan	1,520.00		
------------------------	----------	--	--

#422 Social Security (FICA)	924.57	13,854.55	13,854.55
-----------------------------	--------	-----------	-----------

430 Telephone	658.47		
---------------	--------	--	--

432 Fuel	1,716.85		
----------	----------	--	--

440 Copier			
------------	--	--	--

(Maint. & paper)	1,039.46		
------------------	----------	--	--

447 Conventions, meetings	197.90		
---------------------------	--------	--	--

453 Supplies, postage	825.29		
-----------------------	--------	--	--

458 Books, Periodicals	8,661.25		
------------------------	----------	--	--

464 Lights	572.27		
------------	--------	--	--

471 Repairs	5,328.01		
-------------	----------	--	--

478 Insurance (1300.00)	500.00		
-------------------------	--------	--	--

481 Programs	349.16		
--------------	--------	--	--

484 Maintenance	465.71		
-----------------	--------	--	--

519 Equipment	1,793.54	22,107.91	<u>22,107.91</u>
---------------	----------	-----------	------------------

Total Expenses			35,962.46
----------------	--	--	-----------

Total income	40,058.34		
--------------	-----------	--	--

Less expenses	-35,962.46	4,095.88	<u>4,095.88</u>
---------------	------------	----------	-----------------

			<u><u>40,058.34</u></u>
--	--	--	-------------------------

Proof of balance:

Balance per statement dated 12/31/86	12,683.13		
--------------------------------------	-----------	--	--

Less checks outstanding:

1999, 2001, 2006-2030	- 8,587.25	<u>4,095.88</u>	
-----------------------	------------	-----------------	--

Balance in checking account 12/31/86		<u>4,095.88</u>	
--------------------------------------	--	-----------------	--

Respectfully submitted,

Lola Sewall Tourigny  
Trustee/Treasurer

## REPORT OF THE BOARD OF TRUSTEES NEWMARKET PUBLIC LIBRARY

1986 was characterized by increased usage of and demands on Library services and resources. Book circulation increased 25% over 1985 figures, and the number of annual new user registration recorded during the year has doubled. The increase in Library "open" hours has resulted in much heavier usage, and the new afternoon hours are among the busiest times. More and more schoolchildren use the Library, and the children's programs offered during 1986 were usually filled to capacity. These included art classes, pre-school story hours, and a summer reading program. And thanks to the new part-time aide's position; for the first time, there is double staffing during some of the Library's peak usage and evening hours.

Repair work has progressed on the brick exterior of the building; this work has helped a good deal in preventing water leakage on the interior and further weather damage. The Trustees are committed to continuing until the entire building has been inspected and repaired. Other items under discussion are the future of computers and electronic communications as used in the statewide library system, the potential role of VCR's and guidelines for a collection of educational videocassettes, and the need for additional hours and double staffing as demands on Library staff increase. Also under discussion are future space needs: the Library is fast running out of stack space, and space for library meetings and programming is needed as well.

Some resources and offerings at the Library are available thanks in great part to outside help: The Harmon Foundation, through the efforts of Mary Persson, has continued to award monetary grants to the Library – earmarked for the children's area. Also, the Friends of the Library continue their volunteer work, contributing books, furnishings, and considerable time to Library work. This group sponsored the summer reading program and hosted an information night on last winter's school building issue. The group continues to provide a free family pass to the Portsmouth Children's Museum for use by Newmarket residents, available at no cost at the Library.

Listed below are the Library staff and the hours of operation:  
 Librarian – Sharon Kidney   Aides – Margaret Nash  
 Assistant Librarian – Pat Haendler   Doris Mullen  
 Custodian – Roger Donovan

Hours:	Monday, Wednesday	3:00-8:00 p.m.
	Tuesday, Thursday	9:00 a.m.-4:00 p.m.
	Friday	2:00-5:00 p.m.
	Saturday	9:00 a.m.-1:00 p.m.

Respectfully submitted,  
 Kristin Carmichael  
*Board of Trustees*  
*Newmarket Public Library*

## REPORT OF THE POLICE DEPARTMENT

As the hard statistics about the Police Department can be found elsewhere in the Annual Town Report, I generally like to take the liberty of using this space to relate things you probably don't know about your Department. For instance, did you know that we have formed our own Association?

We have done this primarily to help serve you better.

Probably many of you do not know that prior to the forming of our Association, that if someone wanted to make a contribution to the Police Department, it could not be accepted because of the Municipal Budget Law. Since the forming of the Association, we are allowed to accept contributions that are earmarked specifically for Police use.

Because of the generosity of some individuals, companies and associations, donations have been given to the Newmarket Police Association. We also have raised a considerable amount of money ourselves by selling t-shirts, catering a lobster dinner at a town function, and other projects.

This has allowed us to purchase a small computer system to help us in the Department. We have also set up a scholarship fund that has helped local youths further their college education. Also the Department has purchased a complete video system, complete with camera, TV, and VCR. With this we have used it at fire scenes, crime scenes and it allows us to use innumerable training films that are free of charge from the N.H. Police Standards and Training Council. It is invaluable at serious accident scenes.

We have purchased a fingerprint machine that enabled us to have a Children's Identification Fingerprint Program that is free to any parent who wishes to have their child fingerprinted, as well as using it for our daily police operations.

A crime scene investigation kit has been purchased complete with ultraviolet light capabilities.

These are some of the things that the Association has done, on their own efforts, at no cost to the Town, simply to make Newmarket a better place to live and to help us serve you better.

I extend my heartfelt thanks to the various individuals, businesses and organizations, that through their generosity, have enabled us to help you.

Respectfully submitted,

Paul T. Gahan

## NEWMARKET POLICE DEPARTMENT

### Reported M/V Accidents 1976 thru 1986

Year	No.	Graph
1976	101	████████████████████
1977	173	██
1978	135	████████████████████████████████
1979	129	████████████████████████████████
1980	139	████████████████████████████████
1981	131	████████████████████████████████
1982	138	████████████████████████████████
1983	156	████████████████████████████████████
1984	160	████████████████████████████████████
1985	204	██
1986	190	██
TOTAL	1656	

### Citizen Complaints – Action Taken And Requests for Services 1976 thru 1986

Year	No.	Graph
1976	705	████████████████
1977	950	████████████████████
1978	995	████████████████████
1979	978	████████████████████
1980	1060	████████████████████
1981	2276	████████████████████████████████████
1982	2388	████████████████████████████████████
1983	2572	████████████████████████████████████
1984	3106	██
1985	4542	██
1986	4527	██
TOTAL	24099	

### Court Cases by the Year 1976 thru 1986

Year	No.	Graph
1976	464	████████████████████
1977	586	████████████████████████
1978	631	████████████████████████
1979	725	████████████████████████
1980	884	████████████████████████████
1981	1137	████████████████████████████████
1982	1179	████████████████████████████████
1983	1218	████████████████████████████████
1984	1157	████████████████████████████████
1985	949	████████████████████████████
1986	1166	████████████████████████████████
TOTAL	10096	

## REPORT OF THE NEWMARKET FIRE DEPARTMENT

1986 was another exceedingly busy year for the Newmarket Fire Department. All areas of fire department activity experienced an increase in their demand level.

The number of incidents responded to within the year continues to rise. However, we have noticed a decrease in the number of severe structure fires occurring in Newmarket. This can partly be attributed to you, the townspeople, for your willingness to install smoke detectors for early fire detection and warning, and to comply with the proper fire protection construction methods, thus limiting the spread of fire within your properties. Yet, we are still experiencing difficulty in locating various residences in town. PLEASE PLACE YOUR HOUSE NUMBER, IN EASY TO READ NUMBERS, ON THE FRONT OF YOUR HOME. Valuable emergency response time should not be wasted trying to locate your house. If you do not know what your proper house number is, contact the U.S. Post Office, or the Newmarket Town Hall, as they have assigned a number to every residence in town.

The municipal fire alarm system continues to grow, with the addition of 9 new fire alarm boxes placed in the circuit this year. All existing boxes were tested and repaired as needed. Several of the circuit's transmitting wires were replaced, and/or extended into new areas of the community this year. A new testing and maintenance schedule has also been established so that all fire alarm and master boxes will be tested every 60 days, in accordance with state codes.

As we all are aware, Newmarket is rapidly growing and changing. This rapid development has necessitated the appointment of a fire prevention officer to assist the Board of Fire Engineers with plans review, code compliance, inspections, and other similar projects. The Board of Engineers continues to meet the second Tuesday of each month to review these fire prevention activities. Should you wish to discuss any matter with the Board, please call the Newmarket Dispatch Center to be placed on the next meeting's agenda.

The firefighters continued their year-round training, with the monthly meetings, optional second training meetings each month, and by attending various schools and seminars held throughout the state. Several more firefighters became certified as Firefighter I, by the New Hampshire Fire Standards and Training Council. They should be congratulated for this accomplishment as it was earned by taking a 9-month course, nights and weekends, on their own time.



1987 also saw the arrival of our new forestry unit. This is a 1 ton GMC 4-wheel drive pickup truck, which has been equipped with a 200 gallon water tank and pump, and various hand tools used in brush or woods firefighting.

In conclusion, we would like to thank the men, and their families, of the Newmarket Fire Department for their loyalty and dedication to the organization and the Town of Newmarket. As a final reminder to the residents of Newmarket, all members of the Newmarket Fire Department are volunteers, and all functions performed by the officers and firefighters of the department and done so on a voluntary basis.

Board of Engineers  
Newmarket Fire Department  
Wilfred L. Beaulieu, *Chief*  
Richard J. Butler, *Assistant Chief*  
Robert J. Pratt, *Deputy Chief*

**1986 NEWMARKET FIRE DEPARTMENT  
ALARM STATISTICS**

<b>Type of Alarm</b>	<b>Number of Calls</b>
Appliances problems/fires . . . . .	5
Arcing wires . . . . .	3
Brush fires . . . . .	12
Car/truck/other vehicle fires . . . . .	10
Chimney fires . . . . .	12
Dumpster/trash fires . . . . .	2
Electrical problems . . . . .	7
False alarms—accidental cause . . . . .	12
False alarm—cooking cause . . . . .	16
False alarms—malfunction cause . . . . .	20
False alarms—malicious cause . . . . .	11
False alarms—unknown cause . . . . .	4
Furnace problems . . . . .	7
Gas washdown . . . . .	3
Hazardous material incident . . . . .	3
Light ballast problem . . . . .	2
LP gas problem/odor investigation . . . . .	2
Miscellaneous calls . . . . .	3
Motor vehicle accidents . . . . .	9
Mutual aid given . . . . .	13
Odor investigation . . . . .	2
Oven fire . . . . .	4
Smoke investigation . . . . .	5
Structure fire . . . . .	8
<b>TOTAL NUMBER OF ALARMS . . . . .</b>	<b>175</b>

## REPORT OF THE NEWMARKET HOUSING AUTHORITY

The purpose of the Newmarket Housing Authority is to provide and insure clean, safe, and sound housing for deserving and eligible families and elderly.

Presently the Authority administers 50 units of combined family and elderly housing at Great Hill Terrace. The Terrace is regarded as one of New Hampshire's finest public housing projects.

Subsidized housing for elderly people renting in the private sector is also available. The Authority administers a 30 certificate program which is well received in the community.

Both programs are presently at capacity and a lengthy waiting list exists. Newmarket residents do receive priority on the list and are encouraged not to wait until the last moment to apply.

With the support of the Town of Newmarket more Section 8 certificates will be requested from HUD.

Gross income guidelines for eligibility into the respective program are:

FAMILY SIZE	PUBLIC HOUSING	SECTION 8
1	\$16,900	\$10,500
2	19,300	12,100
3	21,750	13,600
4	24,150	15,100
5	25,650	16,300
6	28,700	17,500

The Newmarket Housing Authority is overseen by a Board of Commissioners appointed by the Town Selectmen. The Board meets on the last Wednesday of the month in the Great Hill Terrace Office.

Daily operation has been under the supervision of Ernest A. Clark, II, since February of 1986. Mr. Clark is assisted by Maintenance Mechanic, Rick LaBranche, and a part-time office Coordinating Staff of Madeline Richards and Mimi Rubin.

Office hours are daily 9:30 AM to 4:00 PM (October through March), and 10:00 AM to 4:30 PM (April through September). Anyone interested in housing information may call 659-5444.

Respectfully submitted,

Robert Carroll, *Chairman*

Nancy Sosnowski, *Vice Chairman*

Frank Schanda, *Commissioner*

Walter Schultz, *Commissioner*

Mario Zocchi, *Commissioner*

## 1986 BUILDING INSPECTOR REPORT

Construction	Cost	No. of Permits
Single Family . . . . .	\$ 4,540,700.00	67
Condominiums . . . . .	2,900,000.00	14
No. of living units 60		
Apartments . . . . .	1,632,640.00	6
No. of living units 192		
Mobile Homes . . . . .	378,000	14
Commercial Alterations . . . . .	560,226	11
Warehouses . . . . .	20,000.00	1
Alter 1 family to 2 . . . . .	10,000.00	1
Garages & Barns . . . . .	168,431.00	28
Remodel/Alterations . . . . .	295,418.00	51
Decks . . . . .	8,661.00	8
Pools . . . . .	25,400.00	5
Waste Treatment Plant . . . . .	N/A	1
Demolition . . . . .	N/A	1
Reissues . . . . .	N/A	2
Elementary School . . . . .	N/A	1
Alteration High School . . . . .	N/A	1
Senior Citizen Hall . . . . .	N/A	1
TOTALS . . . . .	<u>\$10,539,476.00</u>	<u>213</u>
Revenue from Permits . . . . .	<u>\$ 10,227.00</u>	

## BUILDING COMMITTEE

As 1987 moves on the Building Committee looks forward toward working on proposals for the construction of a new Municipal Safety Complex to house the Fire, Police, Ambulance and Dispatch Departments.

After the 1986 Town Meeting the Committee set to work toward planning the needs of the various departments especially in standardizing room size, office space and garages.

Following several meetings of reviewing requests we were able to agree on approximate square footage for the departments and a rough total square footage need for a complete structure.

In light of that the information, and lacking any appropriation we were unable to design a structure to meet these needs and present it to the Town Meeting for approval.

At March's Town Meeting we will be presenting a warrant article to withdraw funds from the safety building capital reserve account for the purpose of hiring an architectural firm to develop construction designs and cost figures.

We will also be looking at redesign schemes for the present Town Hall and Fire Station in order to provide more efficient space for the Town Offices which would encompass Selectmen Offices, Town Clerk/Tax Collector, Planning and Zoning, Water and Sewer, a large auditorium and sufficient meeting room space for our growing town and possible conversion of the present fire station into a recreational building to handle the program and services offered by recreation and parks.

We hope the Town will look favorably upon this request and approve the expenditure and allow us the opportunity to finally address the inadequate facilities the Town presently has.

The Committee is also interested in having more participation by interested residents and especially would appreciate people knowledgeable in engineering or architectural backgrounds to assist us in our endeavor.

The Building Committee thanks you for your support to date and looks forward to meeting our Department's needs of the future.

Sincerely,

Edward J. Wojnowski  
Charlie Clark  
Mike Provost  
Karl Gilbert

## REPORT OF THE CONSERVATION COMMISSION

The Conservation Commission went through a process of reorganization this past year with the appointment of three new members and a review of the purpose, responsibilities and objectives of the Commission. The Board of Selectmen were instrumental in revitalizing the Commission, in light of town residents concerns over the rapid increase in the development of the town.

In addition to establishing the function of the Commission, considerable time was spent focusing on five programs deemed necessary for a long-term and effective approach to the conservation of the Town's natural resources.

In order for the Commission to be effective in the monitoring and planning of the proposed developments in Town, members voted to have a representative present at planning board meetings and to investigate and provide recommendations for site reviews and dredge & fill permits.

During the past year, the Commission was instrumental in preserving the shoreline conservation ordinance when challenged by a landowner on the Lamprey River. A variance was requested for the construction of a single family residence within one hundred feet of the Lamprey River. At the Zoning Board of Adjustments public hearing, the Commission provided testimony in defense of the SCZ ordinance that aided in the decision to deny the variance.

The Commission is also investigating options to generate revenue for the Conservation Fund. Participation in the yearly Waterfront Festival (possibly a canoe race) and periodic guest speakers or conservation workshops are among the avenues being considered for increasing the fund. Conservation Fund monies are used for a variety of activities, such as sending children to conservation camp and conducting boundary surveys, just to name a few examples.

Cooperation with large landowners and developers in providing **open space** for Town residents is a very important issue being jointly pursued by the Recreation and Conservation Commissions. In an attempt to determine the Town residents' attitudes and opinions on conservation and recreation issues, a questionnaire will be mailed to all registered taxpayers in early February, 1987. **Participation in this survey is very important** and both Commissions will utilize the results in developing programs for the Town.

A priority of the Commission continues to be inter-departmental cooperation. A close working relationship with the Board of Select-

men, Zoning Board of Adjustment, Planning Board, Parks & Recreation Department and other Town agencies will help determine the success of the Commission.

The Conservation Commission is actively seeking additional members interested in conserving the Town's natural resources. The Commission would like to thank the various town agencies and residents for their support during the past year.

Respectfully Submitted

Ronald Grant

*Chairman, Conservation Commission*

*Commissioners:*

John Cavanagh

Herburt Richmond

Chris Schoppmeyer

Terri Schoppmeyer

## REPORT OF THE STRAFFORD REGIONAL PLANNING COMMISSION TOWN OF NEWMARKET

The Strafford Regional Planning Commission provides planning assistance and services to member towns and cities in both Strafford and Rockingham counties. Staff efforts and expertise are expended in several areas including: transportation planning, environmental analysis, community development and related economic growth and community land use planning. Technical assistance via contracts is also provided for solid waste and household hazardous waste management, federal grant applications, zoning, master plans, site review, and capital programming. We also provide other special studies via contract.

SRPC is currently developing a land use map for the region to assist comprehensive planning efforts. The Commission is also developing planning guidelines for water resource protection. These guidelines will provide a way for individual communities to adopt water resource master plan components that comply with Chapter 167 RSA's. We are also developing a regional and individualized town and city data base.

In the realm of transportation, SRPC through contracts with the New Hampshire Department of Transportation and the Cooperation Alliance for Seacoast Transportation (COAST) mass transit system has planned for an improved transportation system. SRPC has assisted COAST in analysis of the following: a **COAST Market Survey** profiling riders, a **Survey of the Seacoast Trucking Industry** and a Performance evaluation of the UNH Shuttle Bus System.

**Research/Data Analysis**—1990 Census Preparation—Prepared a proposal to the U.S. Census Bureau outlining needed changes in census tracts and block groups in the Strafford planning region. SRPC conducted preliminary research and an organizational program for the regional data base.

Over the past year, SRPC has also provided on-site staff assistance through the circuit rider planning program. This program has made available a professional planner in Newmarket one-half day a week to advise potential applicants of development requirements under the Town's zoning and land use regulations. The planner also attended all planning board meetings, prepared written critiques of subdivision and site plan review applications and advised the



board on procedural questions. As part of this service, the Town's Site Plan Review Regulations, which had not been updated since 1977, were completely rewritten.

Under a separate contract, SRPC prepared a Capital Improvements Program which will help to regulate the Town's expenditures for capital items for the next six years. The Commission has also begun to update the Town's Master Plan to better reflect the changing needs of the community.

## REPORT OF THE

### NEWMARKET AMBULANCE CORPS

1986 was a very busy year for the Ambulance Corps. We had 262 calls, an increase of 25% over 1985. On one call alone we treated 13 firemen; only 2 were transported to a Hospital but the others were all treated and cared for.

Our new addition was built and we are still putting the finishing touches on it. We now have an office, a supply room which we keep locked, a furnace room, a meeting-training room and at long last a bathroom. We also have water and town sewage now. This is greatly appreciated.

We anxiously awaited the arrival of our new Wheeled Coach Ambulance and put it in service July 17th. We are very proud and pleased with the new Ambulance and even some of our Patients on backboards are surprised at how smooth the ride is.

The generosity of donations in memory of loved ones and the generous donation of \$2,000 from the Eagles has allowed us to purchase a Defibrillator which cost over \$5,000. When finished training there will be at least 12 of our members capable of using this machine. The purpose of the machine is to increase survival from out-of-hospital cardiac arrests.

Training is always an ongoing thing. Some of our members are on the State evaluation team which does the practical testing for new EMTs and the recertification of all other EMTs. I am a member of the State Training Comm. for our Region which includes Rockingham County and parts of Strafford. I am also a member of the Regional Council. We have two new members and are always looking for more qualified people to join.

With the town growing so fast it is very important that you number your houses and stay on the line with Dispatch to give all the necessary information. As you all must know, the town is now using 911 for any emergency.

A special thanks to Ron Bloom for his help and support. We also would like to thank the Police and Fire departments for their help and support when needed.

We hope to be having an open house in the near future with a good look at the new Ambulance at the same time. We will get notices out at that time.

Respectfully submitted,

Jennie Griswold, *President*

## REPORT OF THE NEWMARKET DISPATCH CENTER

The past year has seen many changes take place within the Dispatch Center. The most obvious change, to most citizens, is the building addition at the fire station. This addition has provided the Center with much needed additional space but, most importantly, it has provided the dispatchers with a clean, modern, professional center. We wish to sincerely thank all who supported the building addition. We cordially invite any citizen to stop by the Center and see the new facility.

Another addition to the Center was a new radio console. The console has drastically improved our communication abilities and reduced our incidence of equipment failure. The different emergency departments we dispatch for have certainly noticed a difference in our transmission quality which, in turn, provides a safer and more efficient working atmosphere for them.

The last major addition to the Center which was probably the least expensive, but most important, was the addition of the 911 emergency phone system installed at the Center and throughout the Town. As of December 1, 1986, the EMERGENCY telephone number for police, fire and ambulance is 911. Because of some confusion since 911 was installed, I wish to emphasize that you need to dial these three digits ONLY. There are three 911 telephone lines installed in the Center on an automatic ring down system. Consequently, the Center has the ability to receive up to three emergency calls at one time. These 911 lines provide many advantages. For instance, if someone calls and does not provide the dispatcher with sufficient emergency information to send the needed unit, the dispatcher has the ability to retain control of the caller's telephone line as long as necessary. The call, on 911, can only be terminated by the dispatcher and not the caller. 911 also provides an easy emergency number to teach our children. However, I wish to emphasize that 911 should be used in an *EMERGENCY ONLY*. If you desire to call the Center on non-emergency business you should call 659-3950 for ambulance and fire business and 659-6636 for the Police Department.

In closing, we wish to sincerely thank Chief Tidoe Beaulieu of the Fire Department for his much needed advice and guidance during the construction of the building addition. Chief Beaulieu insured that the addition was constructed properly and made many

beneficial suggestions to the building contractor which, in turn, provided us with the facility we have today.

We would also like to give a special thank you to Superintendent of Public Works Ron Bloom, who continually provides support and the sometimes desperately needed handyman to the Center.

Respectfully submitted,

Lt. Timothy Russell, *Supervisor*  
Rosanne Gilbert, *Chief Dispatcher*

## REPORT OF THE NEWMARKET RECREATION AND PARKS DEPARTMENT

The Recreation and Parks Department will take in over \$67,000.00 in revenue by the end of 1986. Our expenditures will be less than \$92,000.00 thereby costing the Town of Newmarket approximately \$25,000.00 to operate. We serve 4,000 people of different ages including infants, toddlers, preschoolers, school-age, young people, adults, special populations and older citizens. We have one of the most comprehensive and highly regarded small town departments in the State of New Hampshire. This year we employed one Director, an Assistant Director, nine part-time school year staff, eleven part-time summer (seasonal) employees, and over thirty different instructors and volunteers. We maintain Leo Landroche Memorial Field, Nichols Avenue Field, Little League Park, Waterfront Park and small Memorial Parks and Grounds in Town. Our course and program offerings are varied and comprehensive including concert series, day as well as tour trips, lunch bunch trips, older persons' exercise classes, five-day-a-week co-ed aerobics, kindergarten classes, summer day camp, cross-country ski rentals, and much much more. We provide all of this for \$25,000 a year!!

With the tremendous development taking place in our community we have begun an aggressive campaign to save Newmarket's open space in conjunction with the Conservation Commission. We are focusing on several ways to set aside significant parcels of land for public use for the future. A survey to determine the community's opinion will be sent to all landowners in early February. We will be requesting monies through the Town's Capital Improvements Program to match with Federal funds to purchase development rights of large parcels. We will be working with the Planning Board to secure up to 15% of all sub-divisions and developments for open space, playgrounds or parklands. Lastly, we will be expanding our park beautification program to continue upgrading our present facilities. We hope that all residents will support these critical actions to help protect our environment and the quality of life in Newmarket.

Participation in leisure pursuits is the mainstay to emotional and physical well-being regardless of our age. Our hobbies, pastimes, interests; these are the things that make us who we are. Channeling your energy and free time into wholesome recreational experiences is our challenge to you. We accept the responsibility of providing you

with a variety of affordable and exciting options. Exercise, self-improvement courses, dance, crafts, sports, parks, open space, retirement programs, and fellowship. Let us help you plan your leisure activities or at the very least provide you with the resources.

Newmarket is a special place in which to live and work. The Recreation and Parks Department has been fortunate to have the kind of people that have encouraged us to grow and prosper. The support and cooperation of our Recreation and Parks Commission, our past chairperson, Roger Harvey (for his outstanding contribution to our department), the Board of Selectmen, our liaison and strong supporter Albert Caswell, the Recreation and Parks staff and the hundreds of participants have shaped the development and direction of the office. Without assistance of the Newmarket School System, St. Mary's Church, Public Works and Town employees, none of what our Department has tried to accomplish would be possible. A sincere thanks to those individuals whose cooperation and vision have made Newmarket Recreation and Parks what it is today.

Recreation Commission 1986

Respectfully submitted,

Roger Harvey, *Chairperson*  
Donat St. Hilliare  
Sandy Allen  
Brenda Cavanagh  
Iggy Pellitier  
Jackie House

Lesley Smith *Director*  
Barbie Spencer  
*Assistant Director*

## REPORT OF OLD HOME WEEKEND

Newmarket's 1986 Old Home Weekend got off to a very late start due to a lack of volunteers to man the programs. This late start did not restrict the committee from instituting many changes to upgrade the weekend and utilize our beautiful waterfront park. New changes were the addition of a Dixieland Band Concert and moving the Ice Cream Smorgasbord to the new Tent on the waterfront, moving the Sidewalk Fair to the Waterfront Park and changing the name to The Waterfront Festival, creation of the "Cheney Challenge" which instituted a corporate fundraising program to provide top quality entertainment during the Festival, and, for the first time, contracting out the fireworks display on Sunday Night. Attendance and participation increased on all events, especially at the 10K Road Race, though the Picnic had light attendance due to not having the Fireman's Muster. The committee is now busily at work planning for the 1987 Old Home Weekend and welcomes new ideas and volunteers. 659-5962.

Funds generated from the weekend were used to construct and purchase needed equipment and signs for the events, loam and landscaping in the park, and installation of permanent and temporary electrical service in the Waterfront Park.

A note of thanks is extended to the Newmarket Community Development Corporation, the Newmarket Public Works Department and Recreation and Parks Department, The Cheney Companies, Newmarket Lions Club, and all the donors and volunteers whose support and cooperation made this weekend possible.

Respectfully submitted,

Michael A. Provost  
*Old Home Weekend Chairman*

August 13, 14, 15, 16, 1987  
Waterfront Festival and Old Home Weekend

## KEEPER OF THE NEWMARKET SWANS 1986

The Town of Newmarket suffered through the loss of the two town swans, Venus and Appolo, who were killed in the tidal Lamprey by persons unknown. The loss was softened by the fact that four of these lost birds' offspring are alive and thriving. In addition to the four younger birds the town was gifted with two mature adults.

The two swans are named Victor and Victoria and were the gift of Mr. and Mrs. Ray Charron, of Rochester, N.H. and will be placed into the pond along side of Schanda Drive off of Grant Road. We hope that these two swans will have a long and productive life and will give continuing joy to the Town of Newmarket.

A quick update on the younger swans finds Richard and Priscilla of the hatch of 1984, nesting up near Sanford, Maine and from all reports hatched out five cygnets during 1986. The whereabouts of these birds remain a mystery; however, the mid-winter waterfowl survey reported two mute swans in the Plum Island bird refuge.

The hatch of 1985, swans Caroline and "Fridge" or Ajax, whichever you prefer, ran into near tragedy when the hen, Caroline, flew into a power line in late November, 1985 and suffered the eventual loss of her entire left wing. She and Fridge spent the summer in the upper Lamprey and are expected to raise a family there this spring. Thanks go out to the Central Park Veterinary Clinic of Dover, for the many hours spent on this bird at no cost to the Town.

Due to the continuing gifts of money and food, the cost of maintaining these birds has not expended any of our Town funds.

A special thanks to the Eagles and the Legion Clubs for their generous gifts as well as Marcotte's Store for their weekly gift of greens which help the swans through the winter.

Submitted this 1st day of January, 1987

Richard Schanda  
*Keeper of the Swans*  
The Town of Newmarket



## REPORT OF THE LAMPREY REGIONAL SOLID WASTE COOPERATIVE

The Directors of the Lamprey Regional Solid Waste Cooperative are pleased to continue to report that the incinerator/energy recovery plant located on the University of New Hampshire campus is operating on a continuous twenty-four hour, seven-day-a-week schedule.

The day-to-day operation is carried out under the supervision of the Cooperatives Administrator, under the general supervisory control of the three member Operations Committee from the Joint Board of Directors. The plant personnel, in addition to the Administrator, includes two mechanics, a truck driver, two daily shifts of 12 hours each involving 8 persons plus daily clean-up crew, and the secretary. This organization operates the incinerator system, maintains records, and coordinates with the University's heating plant staff to monitor the boiler and steam production elements of the plant. The Cooperatives organization also handles the collection of refuse from the transfer stations of five communities, and handles the ash removal and its transfer to landfill sites.

The continual decline in the price of fuel oil during the past two years was of course welcomed by homeowners and business operators, however the price drop significantly reduced the income of the Cooperative for the sale of steam to the University, as the revenue from steam is controlled by the price of fuel oil.

The high volume of rain during the last year forced the Cooperative to divert considerable refuse, as the moist refuse burns much slower than when dry. We are experiencing an annual increase in refuse from the member communities, particularly those experiencing rapid growth. The Member communities are asked to examine methods of reducing their waste stream.

Two factors have created a large increase in the tipping fee to be charge during the upcoming year. One being the volume of refuse anticipated to be diverted at high costs because of the above referenced increase in tonnage received. The major factor being ash disposal. As most are aware the Cooperative has for the past year been disposing of ash in a rather band-aid approach, where a site in a member community is approved for a short time and then in another community for a while. The Cooperative experienced two periods of shutdown when there was no approved site for ash disposal.

Fortunately the two periods of time were brief. During the past two years the Cooperative with the assistance of its consulting engineer, the soil conservation service, the Bureau of Solid Waste Management and the New Hampshire Water Supply and Pollution Control Commission, have examined a multitude of prospective sites in the member communities for ash disposal. To date only two sites observed appear to meet the preliminary criteria required by the regulatory agencies.

The Cooperative has purchased a site in Barrington and has taken an option on a site in Epping. The property in Barrington was purchased by the Cooperative for nearly One Hundred Thousand Dollars and will require a hydro-geologic study, design plan, and site preparation anticipated to cost in excess of Fifty Thousand Dollars. It will require several months to complete these tasks.

At the time of this writing the Cooperative has been informed by representatives of the Bureau of Solid Waste Management that they feel they can approve a site at an existing landfill where the ash may be disposed of throughout the permit process.

The costs of refuse disposal appear to be escalating dramatically; however the options are few and far between. Turnkey Landfill in Rochester has been extremely cooperative in accepting the overflow from the Lamprey and accepting our refuse during scheduled annual maintenance shutdowns, however, they cannot accept additional waste or any ash at this time. Other alternative dumping sites available are in Bangor and Norridgewock, Maine. Obviously transportation costs to these sites would be astronomical. From examining the alternatives, although costly, it appears that it is in the best interest of the Cooperative to own and operate its own ash disposal facility in order to continue the goals of refuse disposal for the thirteen communities while creating a salable by-product.

Joint Board of Directors  
Lamprey Regional Solid Waste  
Cooperative

/s/ Rance G. Collins, *Chairman*

## REPORT OF THE COMMUNITY DEVELOPMENT CORPORATION

The Newmarket Community Development Corporation entered its fourth year of service in 1986. The NCDC is a private, non-profit organization designed to promote the economic growth and well-being of Newmarket through community development, housing and economic development.

Once again, 1986 was a year of major activity for the NCDC. Progress was made in developing the Lamprey Falls Building (formerly Fish & Game Building) for new and growing small businesses. The project is being financed by a \$284,000 Community Development Block Grant and a \$198,000 bank loan. The building will be operated on an incubator concept, designed to help facilitate the development of small businesses and create new jobs in the Town. The building will offer competitive rental rates, shared secretarial and administrative services on a fee basis which will reduce overhead for individual businesses, free small-business consulting, free business information and resource materials as well as liaison and assistance services. During the past year, financing was formally secured and all permits, approvals and easements were obtained. The project was put out to bid later in the year and actual construction began in late fall. The building will be completed in mid-April and will offer four floors of space, ranging from professional offices to unfinished mixed uses. The NCDC is now marketing the building for new or growing small businesses. Those interested in inquiring about the project or obtaining space can contact the NCDC office at 13B Water Street.

The Newmarket Business Center, an important part of the Lamprey Falls incubator center, formally opened last March. The Newmarket Business Center is handled by our business manager, Kathy Stilwell, and offers a range of administrative and secretarial services including photocopying, typing, telephone answering, mail services, graphic design and layout. The fee for use services are offered on a permanent or temporary basis. The intent of the Business Center is to reduce overhead costs for new or small businesses and organizations by enabling them to use only the services they need without having to individually bear the burden of business equipment purchases or secretarial staff hiring. Both the NCDC and Newmarket Business Center will move to the Lamprey Falls Building upon its completion. The Business Center will offer services to both business tenants in the building as well as those in the surrounding community.

The year 1986 also saw the publication of two NCDC booklets; "A Guide For The Future, Newmarket, NH 1986-1996" in February, which was a culmination of various planning and survey activities carried out in 1985 and, the "Newmarket Business and Community Information Booklet" printed in August, provided a listing of local businesses and organizations as well as historical, municipal and community information. Both publications are available free to the public and can be obtained at the Town Hall or at the NCDC office.

The Newmarket CDC was also involved in a number of community projects to promote the enjoyment and quality of life of Town citizens. A Farmers' Market offering fresh produce, pastries, flowers and crafts every Friday afternoon began in late June and lasted into October. The Market was located in the Waterfront Park and then moved to Route 108 near Simons Lane. The Seacoast Growers Association, sponsors of the Market, are looking forward to returning in 1987. A visit to the Market is well worth the trip. In August, the NCDC was active in revamping and expanding Olde Home Days into a "Newmarket Waterfront Festival". Located in the Waterfront Park and surrounding area, the Festival featured top-rate entertainment, two stages, exhibits of Great Bay, historical tours, pony rides, canoeing and numerous craft and food booths. A good time was had by all. In April, a downtown and waterfront area clean-up day was held with participation from NCDC, Naturally Newmarket, Newmarket Girl Scouts and Boy Scouts. We hope to make this an annual event. The Waterfront Park Parking Lot was also paved with half the funding coming from an existing State Grant.

As always, the Newmarket Community Development Corporation assisted area newcomers as well as long-time citizens, developers, town officials and small businesses with numerous inquiries, requests and informational needs. The NCDC has a wide variety of small business literature and information ranging from accounting and taxes to marketing and bank loan proposals which is available to new and existing small businesses. The NCDC has also begun its fund-raising drive to raise monies to help defray start-up costs associated with the Lamprey Falls Building incubator center. Thus far, we have raised \$6,000 from a matching New Hampshire Charitable Fund Grant. We need to raise \$3,000 as our local share in order to receive the Grant.

The Newmarket Community Development Corporation would also like to express its gratitude and thanks to all those groups, organizations, town departments and individuals who have assisted and supported us in our many efforts. Special appreciation goes to outgoing

Board Members Jack Albright and Walter Cheney who have contributed so much in time, ideas and resources.

**NCDC Board of Directors:**

Christopher Batt, *Chairman*

Ellie O'Connor, *Vice Chairman*

Dan Fortier, *Secretary*

Priscilla McComb-Shaw, *Treasurer*

Albert Caswell, *Selectmen's Rep.*

Jeanne Filion

Betty Popov

Michael Provost

Respectfully submitted,

Jeffrey King

*Executive Director, NCDC*

## REPORT OF THE ROCKINGHAM COUNTY COMMUNITY ACTION PROGRAM, INC.

The Rockingham County Community Action Program, Inc. (RCCAP) is a private, non-profit, anti-poverty agency which has served residents of Rockingham County since 1965. The Greater Raymond Community Action Center is an outreach office of RCCAP which serves 15 towns in the central part of the county, including the Town of Newmarket.

In the 15 towns served by the Greater Raymond Community Action Center, well over 1,200 households are experiencing financial problems serious enough to leave them without the means to provide for basic necessities. Of these, nearly 40% are elderly individuals or couples living on fixed incomes. The remaining 60% include the disabled, the unemployed, the underemployed, single parent families and the working poor. Regardless of their particular situations, all of these people are forced to seek outside assistance to meet their most essential needs.

Community Action plays an important role in meeting these needs by offering direct service programs as well as the help and guidance of our agency's staff. Of the major direct service programs offered by Community Action, the following were provided to eligible residents of Newmarket during the past year:

- 97 households received Fuel Assistance, a program which provides a financial grant of up to \$500.00 to assist with energy-related expenses.
- 1 home was weatherized through the Weatherization Program, which provided quality materials and labor to weatherize homes in order to reduce heating costs and conserve energy.
- 3 children were provided meals from private family day care homes which participate in our Rockingham Family Day Care Program.
- 5 children were enrolled in the Head Start Program, a comprehensive, early childhood development program for low-income and handicapped children aged 4 to 6.
- 72 women, infants and children received help through the WIC Program, which offers supplemental nutritious food and nutrition counseling to pregnant women, nursing mothers and children up to the age of 5 who are nutritionally at risk.
- 2 households received the services of the Pioneer Medical Systems emergency response system, which provides 24 hr. access to medical services for the elderly and disabled.

In addition to these major programs, much of our staff time is devoted to working with people who come to us seeking help. During the past year we received 95 calls or visits from Newmarket residents, many of which were crisis calls involving fuel and utility problems, the lack of food or clothing or general financial needs. By working closely together with local and state welfare administrators, fuel and utility companies, other human service agencies and interested church and civic groups, we are able to link those in need with the services available to them.

Since the services we offer greatly relieve the towns we serve from the full burden of providing for the needs of their low-income residents, we ask every community we serve to make a financial contribution to our Agency based upon the level of service we have provided to its residents. The amount we request equals 3½ percent of the total dollar value of services provided during the previous fiscal year, which means that we request \$3.50 for every \$100.00 we provide in direct services.

From September 1, 1985 through August 31, 1986, Community Action provided \$94,503.00 in services to Newmarket residents. We are therefore requesting the Town of Newmarket to contribute 3½ percent of this amount, or \$3,308.00.

The Town of Newmarket has contributed to our agency for several years, and we extend our appreciation to you for your continued support.

Amy Mueller-Campbell

*Director*

Greater Raymond Community Action Center

## REPORT OF ANIMAL CONTROL OFFICER

As everybody knows the town is growing by leaps and bounds. With the increase in growth the number of new pets have increased also. The Animal Control Department has had a very busy year with a record 308 calls.

The most popular of these calls is the complaint of loose dogs. I can't stress enough to the people of Newmarket that your cooperation is needed on this matter. For those of you that are not aware, there is a leash law in the Town of Newmarket. The law is there for the protection of your pets and your community.

I hold an Associate's degree in Animal Science from the Thompson School of Applied Sciences at the University of New Hampshire, and am a certified part-time police officer for the Town of Newmarket. I would like to remind you that if you have lost or found an animal to notify Newmarket Dispatch and they will contact me. Please remember that this is a part-time position. Emergency calls will be handled as soon as possible, and other calls will be handled on a timely basis.

A new ticket system has been in effect as of January 1, 1986, whereby a civil forfeiture may be paid to the town clerk in lieu of a court summons for offenders.

Under New Hampshire state law, all dogs over three months of age must be licensed by May 1st. Licenses may be obtained at the Town Clerk's office and a valid rabies certificate must be presented at the time of licensing. If your dog has been neutered, it may be licensed at a reduced fee with proof of neutering.

Please restrain your pets for their own protection and for the good of the community.

I look forward to working with you.

Respectfully submitted,

Jeffrey M. Simes  
*Animal Control Officer*



# NEWMARKET ANIMAL CONTROL REPORT

Period from January, 1986 to December, 1986

Number of Complaints . . . . .	308
Complaints Handled in Person . . . . .	121
Complaints Handled by Telephone . . . . .	168
Number of Stray Dogs Picked Up . . . . .	65
Number of Dogs Returned to Owners . . . . .	59
Number of Summons Issued . . . . .	33
Number of Animals Found Dead . . . . .	22
Misc. Animals Picked Up Alive . . . . .	17
Dog Bite Reports . . . . .	16
Wild Animal Reports . . . . .	13
Average Number of Hours Worked Per Month . . . . .	35
Total Mileage on Personal Vehicle . . . . .	1,458

## REPORT OF THE NEWMARKET MOSQUITO CONTROL 1986

The mosquito season of 1986 was a normal season mosquito-wise, although some residents might argue that point. I was very pleased with our progress in developing a complete, integrated program. Many new mosquito breeding sites were discovered and treated last season. I know there are more to be found. Concerned residents should call or write to the Town Hall to inform us of these potential mosquito breeding sites. This helps us give you better control of mosquitoes.

On the other hand, those residents opposed to insecticide treatment of mosquitoes on their property must submit a request, in writing, to the Town Hall. This is required every year. All requests will be honored. You must clearly indicate the property lines.

A combination of insecticides were used to control mosquitoes. This prevents insect resistance to insecticides from developing. A mosquito goes through four stages of development – egg, larva, pupa and adult. The larva and pupal stages are spent in shallow, stagnant water. Currently, no insecticides are available to kill the eggs. Several insecticides are effective against larvae. These insecticides must be ingested in order to work. As larvae mature, they stop feeding. Therefore, these select insecticides are rendered useless. At this point, a thin layer of oil known as GOLDEN BEAR is applied to the water where mosquitoes are breeding. The oil forms a barrier preventing the mosquito from obtaining necessary oxygen. Suffocation occurs.

Once mosquitoes have hatched into the air, monitoring the adult mosquito population begins. Traps baited with white light bulbs and carbon dioxide attract a variety of mosquitoes species as well as many other insects and spiders. These light traps indicate when the size of the mosquito population reaches an annoyance level. This data determines when and how often to adulticide or spray for adult mosquitoes at night with the truck mounted sprayer.

I urge residents not to stop the spray truck at night. All requests will be handled during the day. Operators of the truck have been instructed by the Selectmen not to stop for anyone at night.

Each insecticide used for mosquito control today is designed to break down quickly eliminating any threat of build-up in the en-

vironment. These insecticides are carefully applied to avoid harming nontarget organisms, especially beneficial insects such as bees. Information regarding these insecticides is available upon request. All insecticides used to control mosquitoes have State and Federal registrations and are applied by Registered Commercial Pesticide Applicators.

I would like to thank those residents who allowed us access to the salt marshes and swamps via their property. My thanks go to Ron Bloom and his crew for their continuing support and assistance to our program. I should also thank Ron for his accurate meteorological data. Finally, I would like to thank the mosquitoes for their competitive spirit, even though they cheat.

Sincerely yours,

Sarah T. MacGregor

*Department Head, Entomologist*

## REPORT OF SQUAMSCOTT HOME HEALTH, INC.

Squamscott Home Health, Inc. is a Medicare certified, fully licensed, voluntary home health agency that has been providing home health and clinic services in the Dover, Durham, Lee, Madbury, and Newmarket area since 1909.

Home Health Care is a variety of services assisting people to preserve their quality of life. Nurses, aides, homemakers, and therapists enable individuals to remain in a home environment while receiving rehabilitative support and education necessary for well-being. The unique one-on-one care fosters special relationships between patients, their families, and the care giver. These relationships may provide the emotional support frequently missing in a non-home setting.

Under certain circumstances care may be paid for by Medicare, Medicaid, or other health insurances. Costs not covered by insurance are billed to the patient with the request that affordable payments be made as able. Supplemental funding from sources such as city and town appropriations, United Way, memorial contributions, and private donations are used in order that medically necessary care may be provided regardless of the patient's ability to pay.

In addition to home health care, clinics providing health promotion screening, education, and immunizations are conducted for both infants & children and the adult population of all cities and towns. These services are provided without charge.

Detailed information about any and all services provided by Squamscott Home Health can be obtained by calling the main office in Dover—742-7921. The main office is located at 89 Old Rochester Road in Dover with an outreach office staffed on an intermittent basis at 3 Madbury Road in Durham.

**SQUAMSCOTT HOME HEALTH, INC.**  
**STATISTICAL SUMMARY — 1/1/86-12/31/86**

Town	Home Health Rehabilitative/Long Term Care							Health Promotion: No Charge Clinics						
	SNC	MNC	OV	HHA	HMK	PT	OT	ST	Child	Adult	Mat	NB	Child	Adult
Dover	1365	189	28	711	838	350	79	30	46	810	97	119	426	2906
Durham	107	94	66	79	110	116	16	—	4	54	10	12	64	557
Lee	81	29	—	86	13	82	8	51	10	30	17	13	102	42*
Madbury	10	7	3	—	2	51	—	—	1	2	5	5	19	78*
Newmarket	231	111	7	114	80	232	18	36	21	70	22	24	207	488*
Others	192	14	41	108	4	35	—	—	1	32	1	3	0	0*
<b>TOTALS</b>	<b>1986</b>	<b>444</b>	<b>145</b>	<b>1098</b>	<b>1047</b>	<b>866</b>	<b>121</b>	<b>117</b>	<b>83</b>	<b>998</b>	<b>148</b>	<b>172</b>	<b>818</b>	<b>4071</b>

\*Clinics begun in June 1986

## REPORT OF LAMPREY HEALTH CARE

Lamprey Health Care (formerly the Newmarket Regional Health Center) marks its sixteenth year of providing services during 1987. Lamprey Health Care operates two medical offices, the Newmarket Center and the Raymond Center. Both facilities provide general medical care, preventive health services, community outreach, social services and short-term counseling with referral to mental health agencies. Services also offered by Lamprey Health Care include Senior Citizen Transportation and Information & Referral Services for Rockingham County.

The change of name from the Newmarket Regional Health Center to Lamprey Health Care was the result of a long and careful planning process. The word "Lamprey" was chosen because it brings a sense of history, and "Health Care" was chosen because it best summarizes what we do and what we believe in.

Along with our new name, 1986 was a year of big changes for Lamprey Health Care. In January, the new Raymond facility opened on Route 27. The new 6,200 square foot facility allows Lamprey Health Care to provide more services in a spacious modern facility to the residents of the Raymond area. The Board and Staff of Lamprey Health Care are in the planning process for a new facility in Newmarket to replace the current one on Elm Street.

Paul Friedrichs, M.D., a Family Practitioner, joined the staff in June, as did John Mark Blowen, Family Nurse Practitioner. They join Edward Benoit, M.D. and Karen Brainard, M.D.—Family Practitioners, Cynthia Rasmussen, M.D.—Obstetrician/Gynecologist, Sarah Oxnard, M.D.—Pediatrician, Michael Lewis, P.A.-C., Barbara Janeway, A.R.N.P., and Anne Fawcett, A.R.N.P. to the medical team for Lamprey Health Care. In June of 1987, Micki Kantrowitz, M.D., Family Practitioner, will join the staff. The addition of physicians in recent years allows Lamprey Health Care to serve the growing population of this area effectively.

Under the direction of Dr. Rasmussen, Lamprey Health Care offers a prenatal program which includes prenatal, delivery, and postpartum care. Other components of the program include nutritional counseling, prenatal classes and social service referral.

Lamprey Health Care continues to operate the Senior Citizen Transportation Program. In December of 1986, Lamprey Health Care purchased two new 18+ passenger busses to replace two busses with many miles and high maintenance costs. These two new busses were purchased in cooperation with COAST (the Cooperative

Alliance for Seacoast Transportation) and are a welcome addition to our fleet of busses. Three of the five busses are equipped with hydraulic lifts to provide services to the handicapped. The transportation service enables senior citizens to remain independent, self-sufficient and active by providing the means to needed services, including medical, food shopping and recreational trips. For further information, call 659-2424 or toll-free 1-800-582-7279.

In early 1987, a new medical information program will be available. Tel-Med is a taped library of "non-diagnostic" health information designed to provide basic facts about certain diseases, conditions or health issues. The library will contain 200 taped messages which can be accessed 24 hours/day, 7 days/week by residents with touch tone phones and Monday-Friday from 8 a.m.-4 p.m. by residents with rotary dial. The numbers to call to reach Tel-Med are 433-3232 and 433-3242, and 659-7514 and 659-7516. The Tel-Med Program is funded by the Foundation for Seacoast Health of Portsmouth. For more information about Tel-Med, call 659-3106.

Lamprey Health Care wishes to express its deepest appreciation for the support of the Town of Newmarket.

Respectfully submitted,

Ann H. Peters  
*Executive Director*

*ANNUAL REPORTS*

*of the*

*NEWMARKET*

*SCHOOL DISTRICT*



*For The Year*

**1986-1987**





**OFFICERS OF THE  
NEWMARKET SCHOOL DISTRICT  
1986-1987**

**SCHOOL BOARD**

Cheryl Cinfo . . . . .	Term Expires 1987
Scott Weitzell . . . . .	Term Expires 1988
Karl Gilbert . . . . .	Term Expires 1989

**SUPERINTENDENT OF SCHOOLS**

John P. Ball

**TREASURER**

Elmer D. Bailey

**MODERATOR**

Roland Lemieux

**CLERK**

Elmer D. Bailey

**AUDITOR**

Giordani and Lortie

## JUNIOR HIGH AND HIGH SCHOOL PRINCIPALS' ANNUAL REPORT

I am pleased to present a brief report on activities at Newmarket Junior-Senior High School for the past year.

Our goal continues to be to improve our programs and increase student expectations. Over the past several years, our graduation requirements have been upgraded from 16 Carnegie Units to 21 units. Our curriculum also reflects the President's Commission and many other educational reform reports by stressing a wide range of programs and a commitment to introduce students to a diverse curriculum. For example, each student graduating from Newmarket will have had not only four years of a traditional English program, 3 years of science, 2 years of math, 3 years of social studies but also a computer literacy course, a health course, an eyeskills course, arts education and either a foreign language or practical arts.

Recognition came for the school in many directions this year. Newmarket was again the Class "M" State Champion in Boys' basketball.

Record numbers of students participated in sports, clubs, class government, drama and music. The State of New Hampshire also recognized our very low dropout rate of 2% as among the five lowest in the state, our daily attendance rate of 96% and our post-secondary education admission placing us in the top 10 schools in the state.

Probably the biggest topic of conversation over the past year has been the building program. During this year, students have lived with dust, noise and confusion as we begin the addition and renovation of the high school. During the 1987-88 school year, we hope to have completed an attractive educational facility which will give our students greater educational opportunities and provide space for Newmarket's population growth.

Your support in making these building changes happen is greatly appreciated by our students and staff. We will continue to work to provide a high quality education of which Newmarket can be proud.

Respectfully submitted.

Lyman S. Goding

## ELEMENTARY SCHOOL REPORT

The 1986-87 year began with 39 more students than we started with at the beginning of the last school year, and almost twice our elementary enrollment of three years ago. At the Central School in particular, we find ourselves very crowded, with two second grades sharing one classroom and three fourth grades in extremely small rooms; however, the knowledge of our moving to a new school next year is always in the forefront of our thoughts.

We have had some changes and addition to our staff this year. Pamela Mitchell is now teaching a second grade whereas last year she was the Chapter I teacher. New staff members include Mrs. Cassandra Rodier, grade 2; Miss Catherine Calcutt, grade 4; Mrs. Anne Keefe, grade 6; Mrs. Rita Blackadar, Special Education and Miss Linda Southwick, Chapter I teacher. Ms. June Adams is working as a teacher intern with Mrs. Wentworth in grade 4.

In addition to their teaching duties, teachers have been working on a number of different committees this year.

Language Arts Committee: Leslie Mays, Pamela Mitchell, Mary Stone, Cassandra Rodier, Rita O'Connor, Catherine Calcutt, Sheila Kendall, Michael McKenney and Linda Southwick.

Promotion Policy Committee: Donna Mills, Shirley Cobb, Dawn Lieber, Patricia Gardner, Ann Kost, Elaine Nollet, Wendy Mattson and Rita Blackadar.

Gifted and Talented Committee: Carol Szurgot, Gail White, Janet Greenwood, Jane Hoesterey, Katie Wentworth, Teresa Acerno, Ann Keefe, June Adams and Marie Cushing.

Mr. Gregg Sargent, our resident computer expert, is working with all teachers in the area of computer training and assistance.

I can't say enough about the help and support of the Newmarket Elementary School P.T.O. Their efforts on behalf of the new school building program, donation of computer tables and sponsoring of cultural events for the children are truly appreciated. Donations were also made to help defray expenses for each 5th and 6th grade child attending environmental school (\$2500 in total) as well as money to the Heidi Pilsbury Memorial Fund. Family Fun Night this year expanded to the gym and cafeteria and was even more successful than last year. Many of the members have volunteered to help at school in numerous ways (tutoring, typing, chaperones, etc.).

On behalf of myself and the entire staff, I'd like to take this opportunity to thank all School Board and community members for their continued support throughout the years.

Edward F. O'Connor  
*Principal*

**NEWMARKET SCHOOL DISTRICT  
PROFESSIONAL STAFF SALARIES FOR 1986-87**

<b>Teacher</b>	<b>Salary</b>
Teresa Acerno . . . . .	\$13,395.00
Ruth Anderson . . . . .	13,624.00
Rita Blackadar . . . . .	19,005.00
Irving Brown . . . . .	22,583.00
Catherine Calcutt . . . . .	13,624.00
Pamela Caswell . . . . .	19,578.00
Shirley Cobb . . . . .	24,201.00
Eve Corey (50%) . . . . .	10,189.50
Melvin Cross . . . . .	24,401.00
Paul Cuetara . . . . .	24,041.00
Marie Cushing . . . . .	24,041.00
Priscilla Demont . . . . .	14,311.00
D. Katherine Fieler . . . . .	16,945.00
Jacqueline Fillion . . . . .	14,311.00
Patricia Gardner . . . . .	17,517.00
Barbara Gendron . . . . .	20,983.00
Janet Greenwood . . . . .	23,301.00
Maureen C. Guy . . . . .	15,456.00
Jayne Hoesterey . . . . .	16,601.00
Diane Jackson . . . . .	17,288.00
Barbara Jenkins . . . . .	22,541.00
Ann Keefe . . . . .	15,465.00
Sheila Kendall . . . . .	18,433.00
Ann Kost . . . . .	20,150.00
Chris Kouveliotis . . . . .	19,463.00
Julie Krisak . . . . .	17,288.00
Dawna Lieber . . . . .	15,571.00
Sarah Marschner . . . . .	19,234.00
Wendy Mattson . . . . .	14,311.00
Leslie Mays . . . . .	16,028.00
Mary McIver . . . . .	19,463.00
Clayton McKenney II . . . . .	14,655.00
Michael McKenney . . . . .	13,395.00
Donna Mills . . . . .	18,089.00
Pamela Mitchell . . . . .	13,395.00
Elaine Nollet . . . . .	17,173.00
Janice O'Brien . . . . .	14,883.00
Rita O'Connor . . . . .	25,241.00

Carolyn Sue Olson . . . . .	14,883.00
Jon Otash . . . . .	18,318.00
Joseph B. Pouliot . . . . .	14,311.00
Arthur Proulx . . . . .	24,341.00
Joseph Rainis . . . . .	15,800.00
Nancy Robinson . . . . .	24,581.00
Cassandra Rodier . . . . .	7,785.50
Lauren Ruthrauff . . . . .	16,029.00
Gregg Sargent . . . . .	22,541.00
Carole Smart . . . . .	18,318.00
Martha Smith . . . . .	17,173.00
Linda Southwick . . . . .	13,624.00
Gail J. Stepina . . . . .	18,089.00
Mary Stone (50%) . . . . .	11,600.00
Carol Szurgot . . . . .	14,833.00
Gregory Thayer . . . . .	24,241.00
Janet Thiberghein . . . . .	9,331.00
Thelma Tripp . . . . .	24,741.00
Katherine Wentworth . . . . .	21,701.00
Gail White . . . . .	23,601.00

<b>Superintendent</b>	<b>Salary</b>
John P. Ball . . . . .	40,000.00

<b>Principals</b>	<b>Salaries</b>
Lyman Goding . . . . .	37,609.00
Edward O'Connor . . . . .	37,625.00

**STATISTICAL DATA  
NEWMARKET PUBLIC SCHOOLS**

**1985-86**

Number of different pupils enrolled during the year	
Elementary (Grades 1-8) . . . . .	530
High School (Grades 9-12) . . . . .	235
Average Daily Membership	
Elementary . . . . .	483.4
High School . . . . .	197.3
Average Percentage Attendance . . . . .	95.6
Number of High School Graduates . . . . .	44

**1986 GRADUATES  
NEWMARKET HIGH SCHOOL**

Robert Beauchesne	Susan Keller
Lisa Beaudet	James King
Robert Bernier	Kristin Lemieux
Ronald Bird	John McEvoy
Karen Bloom	Robert McGloughlin
Andres Bogacz	Patrick McNeil
Kelly Burns	Eric McKenna
Robert Brynes	Kristen Nostrom
Tammy Byron	Mark Pease
Troy Carr	Ricky Pinette
Jeffrey Cotton	Emma Poisson
Jeffrey Criss	Mark Richards
Kelley Dobben	Timothy Rouselle
Dawn Dupes	Denise Shannon
John Dutka	Juanita Stilwell
Randy Edgerly	Dale Stuart
Charles Farrell	David Wadja
Donna Gagne	Michelle Tower
Karen Gorski	Kimberly Walker
Greta Hauschel	Eric Ward
Chad Hill	Kenneth Willey
Robert Jordan	Ronald Wilson



**REPORT OF THE  
SCHOOL DISTRICT TREASURER  
FOR THE**

**Fiscal Year July 1, 1985 to June 30, 1986**

**-SUMMARY-**

Cash on Hand July 1, 1985.....	\$ 26,183.02
Received from Selectmen	
Current Appropriation.....	1,920,316.00
Revenue from State Sources.....	75,334.39
Revenue from Federal Sources.....	38,910.00
Received from all Other Sources.....	<u>71,092.26</u>
<b>TOTAL RECEIPTS.....</b>	<b>2,105,652.65</b>
<b>TOTAL AMOUNT AVAILABLE FOR</b>	
<b>FISCAL YEAR (Balance and Receipts).....</b>	<b>2,131,835.67</b>
<b>LESS SCHOOL BOARD</b>	
<b>ORDERS PAID.....</b>	<b><u>2,124,957.33</u></b>
<b>BALANCE ON HAND JUNE 30, 1986</b>	
(Treasurer's Book Balance).....	\$ 6,878.34

**Elmer D. Bailey**  
*District Treasurer*

**SCHOOL CALENDAR  
ADOPTED FOR 1987-88**

School opens September 9, 1987 (Wednesday)	
School closes December 22, 1987 (Tuesday)	70½ days
School opens January 4, 1988 (Monday)	
School closes February 19, 1988 (Friday)	34 days
School opens February 29, 1988 (Monday)	
School closes April 15, 1988 (Friday)	35 days
School opens April 25, 1988 (Monday)	
School closes June 21, 1988 (Tuesday)	<u>40½ days</u>
	180 days

**NO SCHOOL DAYS**

October 16 . . . . .	Teacher's Convention
November 11 . . . . .	Veteran's Day
November 25 . . . . .	½ day
November 26-27 . . . . .	Thanksgiving Day
December 23 - January 3 . . . . .	Workshop
January 29 . . . . .	Workshop Day
February 22-26 . . . . .	Winter Vacation
April 18-22 . . . . .	Spring Vacation
May 30 . . . . .	Memorial Day
June 21 (or last school day) . . . . .	½ day

## NEWMARKET EXPENDITURES

1985-1986

Description	Expenditures
Teacher Aide . . . . .	\$ 13,496.76
Substitutes . . . . .	20,695.75
Teacher BC/BS . . . . .	78,292.98
Delta Dental . . . . .	4,943.40
Life Insurance . . . . .	1,238.39
Worker's Compensation . . . . .	4,860.81
LTD Insurance . . . . .	3,550.42
Teacher Retirement . . . . .	8,199.35
Teacher FICA . . . . .	73,375.32
Teacher Unemployment Insurance . . . . .	2,166.32
Equipment Repair . . . . .	756.84
Scholar Supplies . . . . .	15,813.86
Instrument Equipment/New . . . . .	7,889.88
Instrument Furniture . . . . .	5,868.68
Art Salaries . . . . .	15,365.90
Art Supplies . . . . .	5,190.73
Art Reference Books . . . . .	77.96
Art Software . . . . .	358.47
Business Salaries . . . . .	22,010.00
Business Equipment Repair . . . . .	1,190.75
Business Supplies . . . . .	775.51
Business Workbooks . . . . .	680.46
Business Textbooks . . . . .	505.85
Business Software . . . . .	96.76
Business Equipment/New . . . . .	850.00
Business Equipment/Replacement . . . . .	798.00
English Salaries . . . . .	70,077.00
English Supplies . . . . .	401.12
English Workbooks . . . . .	2,187.32
English Textbooks . . . . .	6,678.02
Foreign Language Salaries . . . . .	17,475.00
Foreign Language Supplies . . . . .	75.80
Foreign Language Textbooks . . . . .	126.52
Foreign Language Reference Books . . . . .	111.36
Foreign Language Software . . . . .	353.87
Foreign Language Equipment/Replacement . . . . .	25.90
Health/PE Salaries . . . . .	38,132.00
Health/PE Supplies . . . . .	1,495.23

Home Economics Salaries . . . . .	22,580.00
Home Economics Equipment/Repair . . . . .	228.95
Home Economics Supplies . . . . .	989.17
Home Economics Workbooks . . . . .	128.87
Home Economics Textbooks . . . . .	499.49
Home Economics Software . . . . .	167.50
Home Economics Equipment/New . . . . .	1,142.25
Industrial Arts Salaries . . . . .	22,080.00
Industrial Arts Equipment/Repair . . . . .	811.68
Industrial Arts Supplies . . . . .	1,666.22
Industrial Arts Software . . . . .	120.48
Math Salaries . . . . .	61,542.00
Math Supplies . . . . .	1,315.62
Math Workbooks . . . . .	2,959.08
Math Textbooks . . . . .	2,693.62
Music Salaries . . . . .	28,141.00
Music Equipment Repair . . . . .	480.95
Music Supplies . . . . .	2,170.37
Music Equipment/New . . . . .	3,145.43
Music Equipment/Replacement . . . . .	590.71
Science Salaries . . . . .	65,158.00
Science Supplies . . . . .	2,312.72
Science Workbooks . . . . .	57.02
Science Textbooks . . . . .	2,187.19
Science Reference Books . . . . .	255.40
Science Software . . . . .	324.50
Science Equipment/New . . . . .	1,287.16
Science Equipment/Replacement . . . . .	308.70
Social Studies Salaries . . . . .	57,517.30
Social Studies Supplies . . . . .	914.64
Social Studies Textbooks . . . . .	6,253.72
Social Studies Software . . . . .	865.04
General Elementary Salaries . . . . .	290,001.09
General Elementary Textbooks . . . . .	686.16
General Elementary Jr. H. Textbooks . . . . .	286.55
General High School Textbooks . . . . .	206.06
General Elem. News/Magazine . . . . .	172.75
General Jr. H. News/Magazine . . . . .	99.00
General Secondary News/Magazine . . . . .	267.35
Athletic Salaries . . . . .	14,960.00
Athletic Officials . . . . .	3,900.00
Athletic Supplies . . . . .	2,970.01

Athletic Equipment/Replacement .....	476.80
Study Hall Salaries .....	6,785.00
Reading Salaries .....	39,521.00
Reading Aides .....	6,701.26
Reading Supplies .....	1,432.73
Reading Workbooks .....	4,155.10
Reading Textbooks .....	1,044.13
Remedial Reading .....	604.68
Driver Education .....	257.48
Tuition Handicapped .....	69,777.58
Special Education Salaries .....	76,875.04
Special Education Aides .....	27,794.69
Continued Service Special Education .....	11,447.90
Special Education Supplies .....	989.88
Special Education Workbooks .....	1,333.31
Special Education Textbooks .....	982.77
Special Education Reference Books .....	70.75
Special Education Software .....	833.35
Special Education Equipment/New .....	1,902.10
Special Education Equipment/Replacement .....	66.40
Elementary Assemblies .....	400.00
Tuition Vocational .....	19,486.27
Tutors .....	4,025.25
Salaries Extracurricular .....	3,149.00
Dues Guidance .....	82.50
Dues NHIAA .....	250.00
Music Extracurricular .....	472.76
Club Expense .....	308.50
Attendance Officer .....	300.00
Guidance Salary .....	39,766.00
Guidance Supplies .....	848.03
Test Service Scoring .....	665.41
Tests Purchase .....	1,557.41
Cumulative Record .....	100.00
Health Supplies .....	949.40
Health References .....	68.13
Health Equipment/New .....	268.51
Health Equipment/Replacement .....	132.77
Physician .....	1,130.00
Nurses Salary .....	11,167.75
Speech Therapy Salary .....	10,700.00
Contracted Speech Therapist .....	100.00

Speech Therapy Supply . . . . .	372.31
Handwriting . . . . .	820.48
Course Reimbursement . . . . .	2,921.00
In-Service Training . . . . .	424.75
Staff Expense Travel Conference . . . . .	1,470.28
Professional Books . . . . .	109.29
Professional Journal . . . . .	74.82
Librarian Salary . . . . .	15,301.00
Audio Visual Equipment Repair . . . . .	115.00
Library Supplies . . . . .	481.50
Library Books . . . . .	5,059.44
Library Reference Books . . . . .	1,791.22
Library News/Magazine . . . . .	505.49
Library Software . . . . .	100.00
Audio Visual Supplies . . . . .	55.20
Audio Visual Software . . . . .	531.20
Audio Visual Equipment/New . . . . .	299.88
Educational Television . . . . .	347.50
School Board Salaries . . . . .	1,950.00
School District Postage/Telephone . . . . .	393.08
School District Clerk . . . . .	150.00
School District Treasurer . . . . .	700.00
Treasurer's Bond . . . . .	125.00
Supervisor of Checklist . . . . .	120.00
Legal Expenses . . . . .	2,438.48
Separation . . . . .	2,399.45
Moderator . . . . .	50.00
Expense of Annual Meeting . . . . .	435.00
Auditor . . . . .	2,250.00
Census . . . . .	500.00
Liability Insurance School Board . . . . .	531.81
Advertising . . . . .	2,158.44
Membership & Dues . . . . .	988.80
School Board Other . . . . .	1,403.46
Consultant . . . . .	10,000.00
SAU #14 Share . . . . .	68,449.89
Principal's Salaries . . . . .	65,234.00
Secretaries' Salaries . . . . .	32,791.17
Principals' Annuity Program . . . . .	6,022.00
Tuition Reimbursement . . . . .	589.00
Principals' Expense Travel . . . . .	1,607.25
Office/Equipment/New . . . . .	18,707.92

Principal's Dues . . . . .	605.00
School Telephone . . . . .	6,148.63
School Postage . . . . .	995.09
Printing . . . . .	2,185.65
School Office Supplies . . . . .	4,519.55
Diplomas/Graduation Expense . . . . .	817.37
Employee BC/BS . . . . .	2,612.52
Employee Workman's Compensation . . . . .	3,431.16
LTD Insurance . . . . .	202.00
Employee Retirement . . . . .	1,187.06
Employee FICA . . . . .	11,262.77
Employee Unemployment . . . . .	764.58
Custodian Salaries . . . . .	62,264.12
Carpet Cleaning Rental . . . . .	1,160.30
Trash Removal . . . . .	1,552.62
Mop Service . . . . .	840.53
Heating Controls . . . . .	430.35
Doors/Windows . . . . .	711.80
Electrical . . . . .	346.30
Plumbing . . . . .	5,048.79
Custodial Supplies . . . . .	12,636.49
Painting Supplies . . . . .	536.72
General Repair Supplies . . . . .	1,974.25
Gas . . . . .	114.22
Electric/Field Lights . . . . .	513.36
Electricity . . . . .	19,965.63
Fuel Oil . . . . .	22,931.24
Equip. Non-Instructional Replacement . . . . .	500.00
Snow Removal . . . . .	1,010.00
Upkeep Grounds . . . . .	7,239.26
Repair Non-Instructional Equipment . . . . .	1,437.30
Typewriters/Office Machine Contract . . . . .	5,227.11
Bells/Clocks/Emergency Lights . . . . .	1,195.00
Recharge Fire Extinguishers . . . . .	107.75
Rental of Building . . . . .	12,000.00
Fire/Burglary/Liability Insurance . . . . .	21,623.56
Bus Driver . . . . .	12,584.67
Vehicle Repair . . . . .	2,317.65
Regular Transportation . . . . .	50,000.16
Vehicle Supplies . . . . .	5,074.52
Handicap Transportation . . . . .	10,710.21
Field Trips . . . . .	349.95

Athletic/Band Travel .....	584.33
Construction of Building .....	32,145.00
Remodel of Building .....	878.50
Capital Reserve .....	12,000.00
Principal of Debt .....	25,000.00
Interest on Debt .....	425.00
Cafeteria Salaries .....	38,478.09
Cafeteria BC/BS .....	2,612.52
Cafeteria Workman's Compensation .....	1,239.03
Cafeteria FICA .....	2,555.71
Cafeteria Unemployment Insurance .....	254.86
State Lunch Reimbursement .....	37,637.00
Accounts Payable .....	13,817.26
Warrant Article .....	<u>30,000.00</u>
Grand Total	\$ 2,124,947.33



## SUPERINTENDENT'S REPORT

This is the first report of the Superintendent of Schools since Newmarket has become its own School Administrative Unit. SAU #31 was formed by legislative act and became a reality on July 1, 1986. Since that time your Superintendent's Office, with one administrator, a secretary and a business manager (non-certified) has operated from the Central School.

Since July 1, there has been much to attend to with construction of your new elementary school and gymnasium, the transition from SAU 14 to SAU 31 and the setting up and hiring for a new office. Along with this has been a Fall filled with teacher negotiations and budget formulation.

In most instances, I am pleased to report that solutions to these concerns have been successfully completed or are progressing satisfactorily.

The Superintendent's Office had to be operational as of last July 1. As the Superintendent elect, I did work for you during the Spring as a consultant. Your financial person, Sue Caswell, joined the SAU at the beginning of June. I wish to commend her for the outstanding work which she did in setting up our accounts and payroll. We were indeed fortunate to have her. The Secretary, who originally started at the beginning of our fiscal year, left to start a business toward the end of August. Again, we were fortunate in having Rita Bevins fill that slot at the start of the school year. With the many activities going on and the constant changes that came in each area, Rita has done a very fine job and has diligently provided the necessary information needed to be a good SAU office.

As I write this, the elementary school construction is proceeding right on schedule. Barring any major problem, occupancy next Fall by the students in grades 1-6 should be a fact. Construction on the gymnasium is also progressing on schedule and it will be ready for the next school year. The Junior/Senior High School may be in some turmoil during the 1987-88 school year, inasmuch as renovations are to take place, starting this coming summer. There will be the necessity of moving students about while present class areas are under renovations. This length of construction will depend greatly on the scope of the work to be done. This determination will be made during the Spring.

It would be nice if I could say that the negotiations with the Teacher's Association has been concluded, but I can't. Based upon State law, an impasse was called when agreement was not reached by December 15, 1986. It would be my guess, at this time, that a special School District Meeting will be necessary to vote on any negotiated fiscal matters when agreement is reached between the School Board and the Teacher's Association.

It has been my privilege to have served as your first Superintendent of SAU #31. While I have worked before for you as an Assistant Superintendent in SAU#14, I am more than pleased to be serving your single district. No words can fully describe what it means to devote your time and energies towards a single goal and not have to think about other school districts' needs. Your School Board Members and Legislative Representatives should be applauded for their untiring efforts in making the Newmarket School District a more efficient single SAU.

Respectfully submitted,

John P. Ball, *Superintendent*

FINANCIAL STATEMENTS

OF

NEWMARKET SCHOOL DISTRICT

As of June 30, 1986

175

*Giordani & Lortie, Prof. Assn*  
CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH J. GIORDANI, C.P.A.  
BRIAN P. LORTIE, C.P.A.

TELEPHONE - 772-3460  
772-3481

MEMBERS  
AMERICAN INSTITUTE - CPAs  
NH SOCIETY - CPAs  
AICPA - PRIVATE COMPANIES  
PRACTICE SECTION

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

P O BOX 459  
EXETER, NEW HAMPSHIRE 03833

Newmarket School Board  
Newmarket School District  
Newmarket, New Hampshire 03857

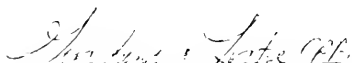
Newmarket School Board:

We have examined the combined financial statements of the Newmarket School District for the year ended June 30, 1986, listed in the foregoing Table of Contents. Except as noted in the following paragraph relative to the Statement of Changes in Assets and Liabilities of the Student Activity Funds, our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described fully in Note #1, the combined financial statements referred to above do not include the financial statements of the General Fixed Assets Account Group. Also, the Food Service Fund, a Proprietary Fund type, does not maintain a record of its General Fixed Assets and accordingly, a Statement of General Fixed Assets is not included in the financial statements. These statements are required to be included to conform with generally accepted accounting principles. In addition, due to a lack of evidential matter, we were unable to audit the Statement of Changes in Assets and Liabilities of the Student Activities Funds. The effect of this matter on financial position is not reasonably determinable.

In our opinion, except for the omission of the financial statements referred to above, which results in an incomplete presentation, and the unaudited Statement of Changes in Assets and Liabilities of the Student Activities funds, the combined financial statements referred to in the table of contents present fairly the financial position of the Newmarket School District as of June 30, 1986 and the results of its operations and the changes in financial position of its Proprietary Fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Very truly yours,

  
GIORDANI & LORTIE, PROF. ASSN.  
Certified Public Accountants

Dated October 31, 1986

Exhibit A

NEWMARKET SCHOOL DISTRICT

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS

As of June 30, 1986

	GOVERNMENTAL FUND TYPES <u>GENERAL</u>	PROPRIETARY FUND TYPE <u>FOOD SERVICES</u>	FIDUCIARY FUND TYPE TRUST AND AGENCY	FIDUCIARY FUND TYPE AGENCY (ACTIVITIES)	TOTALS (MEMORANDUM ONLY)
<u>ASSETS</u>					
Cash	\$ 6,878	\$ 23,481	\$ 160,895	\$ 25,238	\$ 216,492
Intergovernmental receivables	18,441				18,441
Accounts receivable - Interfund	38,664	2,112			40,776
Inventory (Note 1)		7,604			7,604
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 63,983</u>	<u>\$ 33,197</u>	<u>\$ 160,895</u>	<u>\$ 25,238</u>	<u>\$ 283,313</u>
 <u>LIABILITIES AND FUND EQUITY</u>					
<u>Liabilities:</u>					
Accounts payable - trade	\$ 45,521	\$ 6,831	\$ 31,000	\$ 833	\$ 45,521
Interfund payable	2,112				40,776
Intergovernmental payable	555				555
Due to student groups				24,405	24,405
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>48,188</u>	<u>6,831</u>	<u>31,000</u>	<u>25,238</u>	<u>111,257</u>
 <u>Fund Equity:</u>					
Retained earnings (Note 7)	\$	\$ 26,366	\$	\$	\$ 26,366
Unreserved					
Fund balances:					
Designated for subsequent year's expenditures (Note 5)			129,895		129,895
Undesignated	15,795				15,795
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUND EQUITY	<u>15,795</u>	<u>26,366</u>	<u>129,895</u>		<u>172,056</u>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 63,983</u>	<u>\$ 33,197</u>	<u>\$ 160,895</u>	<u>\$ 25,238</u>	<u>\$ 283,313</u>

The accompanying notes are an integral  
part of these financial statements.

*Giordani & Laska, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

Exhibit B

NEWMARKET SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended June 30, 1986

<u>REVENUES:</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>OVER (UNDER) BUDGET</u>
<u>Local Sources:</u>			
Tax appropriation - current	\$ 1,920,316	\$ 1,920,316	\$ -0-
Transfers in		31,000	
Miscellaneous - other	48,432	75,225	57,793
<u>State Sources:</u>			
Unrestricted grants-in-aid	56,770	57,800	1,030
Restricted grants-in-aid	9,642	15,030	5,388
<u>Federal Sources:</u>			
Restricted grants-in-aid	18,900	39,749	20,849
TOTAL REVENUES	<u>2,054,060</u>	<u>2,139,120</u>	<u>85,060</u>
 <u>EXPENDITURES:</u>			
<u>Instruction Services:</u>			
Regular education programs	1,097,253	1,086,511	<10,742>
Special programs	232,320	193,254	<39,066>
Vocational programs	12,128	19,486	7,358
Other	6,740	8,478	1,738
<u>Support services:</u>			
Pupil services	67,471	68,145	674
Instructional staff services	38,615	30,108	<8,507>
General administration	80,318	95,156	14,838
School administration	117,568	140,223	22,655
Business	289,701	285,536	<4,165>
Facilities acquisition and construction	40,000	101,325	61,325
<u>Debt service:</u>			
Principal	25,000	25,000	-0-
Interest	425	425	-0-
<u>Other Financing Uses:</u>			
Transfers out	76,132	96,889	20,757
TOTAL EXPENDITURES	<u>2,083,671</u>	<u>2,150,536</u>	<u>66,865</u>
 <u>TOTAL OF EXPENDITURES (OVER) UNDER REVENUES</u>	<u>&lt;29,611&gt;</u>	<u>&lt;11,416&gt;</u>	<u>18,195</u>
 Fund balance - July 1, 1985	<u>29,611</u>	<u>27,211</u>	<u>&lt;2,400&gt;</u>
 Fund balance - June 30, 1986	<u>\$ -0-</u>	<u>\$ 15,795</u>	<u>\$ 15,795</u>

The accompanying notes are an integral  
part of these financial statements.

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

Exhibit C

NEWMARKET SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
FOOD SERVICE PROPRIETARY FUND TYPE

For the Year Ended June 30, 1986

	PROPRIETARY FUND TYPE ENTERPRISE FUND FOOD SERVICE
<u>OPERATING REVENUES:</u>	
Local Sources:	
Food service sales	\$ 48,546
State Sources:	
Restricted grants-in-aid	39,749
	<hr/>
TOTAL OPERATING REVENUE	88,295
	<hr/>
<u>OPERATING EXPENSES:</u>	
Personal services - salaries	45,140
Supplies and other expenses	130,743
	<hr/>
TOTAL OPERATING EXPENSES	175,883
	<hr/>
<u>OPERATING INCOME &lt;LOSS&gt;</u>	<87,588>
<u>OTHER INCREASES &lt;DECREASES&gt; IN RETAINED EARNINGS:</u>	
Operating transfers from general fund	84,889
	<hr/>
<u>NET INCOME &lt;LOSS&gt;</u>	<2,699>
<u>Retained Earnings</u> - July 1, 1985	29,065
	<hr/>
<u>Retained Earnings</u> - June 30, 1986	\$ 26,366
	<hr/>

The accompanying notes are an integral  
part of these financial statements.

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

Exhibit D

NEWMARKET SCHOOL DISTRICT

STATEMENT OF CHANGES IN FINANCIAL POSITION  
FOOD SERVICE PROPRIETARY FUND TYPE

For the Year Ended June 30, 1986

	PROPRIETARY FUND TYPE ENTERPRISE FUND FOOD SERVICE
<u>SOURCES OF WORKING CAPITAL:</u>	
Operations:	
Net Income <Loss>	\$ <u>&lt;2,699&gt;</u>
<u>NET INCREASE &lt;DECREASE&gt; IN WORKING CAPITAL</u>	 \$ <u>&lt;2,699&gt;</u>
<u>ELEMENTS OF INCREASE &lt;DECREASE&gt; IN WORKING CAPITAL</u>	
Net increase <decrease> in current assets and current liabilities:	
Cash	\$ 2,223
Accounts receivable	839
Inventory	1,070
Accounts payable	<u>&lt;6,831&gt;</u>
<u>NET INCREASE &lt;DECREASE&gt; IN WORKING CAPITAL</u>	 \$ <u>&lt;2,699&gt;</u>

The accompanying notes are an integral part of these financial statements.

*Gordani & Leslie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS



Exhibit E

NEWMARKET SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE  
TRUST FUNDS

For the Year Ended June 30, 1986

OPERATING REVENUES:

Interest	\$	10,895
Operating transfer from general fund		12,000
Other revenue - MacAllen Fund		<u>16,152</u>
Total Operating Revenues		39,047

OPERATING EXPENDITURES:

Transfer to General Fund		<u>31,000</u>
Total Expenditures		<u>31,000</u>

NET INCOME <LOSS>

8,047

<u>Fund Balance</u> - July 1, 1985		<u>121,848</u>
<u>Fund Balance</u> - June 30, 1986	\$	<u>129,895</u>

The accompanying notes are an integral  
part of these financial statements.

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

Exhibit F

NEWMARKET SCHOOL DISTRICT

STATEMENT OF CHANGES IN FINANCIAL POSITION  
TRUST FUNDS

For the Year Ended June 30, 1986

SOURCES OF WORKING CAPITAL:

Net income	\$	10,895
Transfer from General Fund		12,000
MacAllen Fund receipt		16,152

39,047

USE OF WORKING CAPITAL

Transfer to General Fund

31,000

INCREASE <DECREASE> IN WORKING CAPITAL

\$ 8,047

ELEMENTS OF INCREASE <DECREASE> IN WORKING CAPITAL:

Increase in current assets:

Cash	\$	39,047
Accounts payable		<31,000>

NET INCREASE <DECREASE> IN WORKING CAPITAL

\$ 8,047

The accompanying notes are an integral  
part of these financial statements.

*Guardani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

Exhibit G

NEWMARKET SCHOOL DISTRICT

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
STUDENT ACTIVITIES FUNDS

For the Year Ended June 30, 1986

	BALANCE JULY 1, 1985	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1986
<u>ASSETS</u>				
Cash	\$ 20,275	\$ 63,625	\$ 58,662	\$ 25,238
	<u>\$ 20,275</u>	<u>\$ 63,625</u>	<u>\$ 58,662</u>	<u>\$ 25,238</u>
 <u>LIABILITIES</u>				
Accounts payable - Interfund	\$ -0-	\$ 833	\$ -0-	\$ 833
Due to student groups	<u>20,275</u>	<u>62,792</u>	<u>58,662</u>	<u>24,405</u>
Total Liabilities	<u>\$ 20,275</u>	<u>\$ 63,625</u>	<u>\$ 58,662</u>	<u>\$ 25,238</u>

The accompanying notes are an integral  
part of these financial statements.

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

NEWMARKET SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Newmarket School District conform to generally accepted accounting principles for local educational governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis of accounting is used for all Proprietary (Food Service) and Fiduciary (Agency) Funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.

General fixed assets are not capitalized in the accounting records when acquired. Funds used to acquire general fixed assets and/or make debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. The food service fund has never maintained a record of its fixed assets and related depreciation accounts for measuring their operations. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed assets group of accounts.

The procedures used to account for the Activities Funds do not entail documenting the sources of all revenues received. Also, where expenditures are concerned, documentation is not always available to associate the expenditures with the related fund. Hence, the lack of evidential matter precludes an audited report on these funds.

Taxes Collected by Others

Under State Law, the Town of Newmarket collects School District taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.

Interfund - Transactions

During the course of normal operations, the School District has numerous transactions between funds including expenditures and transfers of resources to provided services. The accompanying Governmental and Proprietary Funds Financial Statements reflect such transactions as transfers.

Retirement Plan

Substantially all full time employees of the District participate in the State of New Hampshire Retirement system. Under this plan, participants contribute annually a percentage of compensation which is fixed by law and dependent upon age when contributions begin. The District contribution rate for normal cost of the plan is based upon an actuarial valuation of the State plan as of June 1986 and has been set at .77% of annual compensation for teachers and 1.21% for other employees.

NEWMARKET SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

For the fiscal year ended June 30, 1986 the normal cost of the retirement plan to the District was \$9,386. The amount, if any, of the excess vested benefits over pension fund assets for the Newmarket School District is not available. At June 30, 1986, the District had no past service cost obligation.

Sick Leave

The Newmarket School District school teachers may accumulate up to 120 days of sick leave, for which an annual provision is made in the budget. The District does not record the cost of sick leave when earned, because no provision is necessary.

Inventory

Inventories are stated at the lower of cost or market value.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS:

The School District reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the School District and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

B. Proprietary Funds

Enterprise Funds - these funds account for operations of entities that provide services or user charge, or other basis to the general public or for food service operations.

C. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by the School District in a fiduciary capacity for various purposes including student activities funds. Receipts and expenditures of each fund are governed by statutes or local law.

3. BUDGET:

The School District's budget represents functional appropriations as authorized by annual or special School District meetings. The School Board may transfer funds between operating categories as they are deemed necessary.



MANAGEMENT LETTER

OF

NEWMARKET SCHOOL DISTRICT

As of June 30, 1986

187





JOSEPH J. GIORDANI, C.P.A.  
BRIAN P. LORTIE, C.P.A.

TELEPHONE - 772-3460  
772-3481

*Giordani & Lortie, Prof. Assn.*

CERTIFIED PUBLIC ACCOUNTANTS

P O BOX 459  
EXETER, NEW HAMPSHIRE 03833

MEMBERS  
AMERICAN INSTITUTE - CPAs  
NH SOCIETY - CPAs  
AICPA - PRIVATE COMPANIES  
PRACTICE SECTION

Newmarket School District  
Newmarket School Board  
Newmarket, New Hampshire 03857

To the School Board:

We have examined the financial statements of Newmarket School District for the year ended June 30, 1986, and have issued our report thereon dated October 30, 1986.

As a part of our examination we reviewed and tested the School District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable but not absolute assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by those managing the Newmarket School District affairs.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or any other of several factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented intentionally by those managing the Newmarket School District affairs with respect to the estimates and judgments required in the preparation of financial statements.

Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the Newmarket School District system of internal accounting control for the year ended June 30, 1986, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed the following conditions that we believe should be corrected as soon as possible.

NEWMARKET SCHOOL DISTRICT

Internal Accounting Control Recommendations

For the Year Ended June 30, 1986

Previously Mentioned Recommendations:

Outside Services (School and SAU)

Payments made to individuals concerning personal services should be accounted for on a calendar year basis. This is the responsibility of the payer to account for payments in excess of \$600.00 to any one individual in a particular calendar year.

These payments are reported on federal tax forms titled 1099 (similar to W-2 procedures). These outside services would apply to such persons as athletic officials and any other person who receives \$600.00 or more in any one calendar year.

General Ledger System:

All transactions for the School District should be maintained on a modified accrual basis, (general fund) as required by the New Hampshire Financial Accounting Handbook. This would mean that cash receipts, cash disbursements, accounts receivable, and accounts payable should be recorded on a consistent basis when supplying financial information to the School Board. A double-entry system is needed to conform with these recommendations.

Failure to record receivables and payables distorts the fund balance of the School District. This can cause over or under spending and lead to poor managerial decisions. Therefore, we recommend the installation of a general ledger system in order to provide more accurate and meaningful financial information to the school district.

Property and Equipment (School and SAU)

The School District does not maintain records of general fixed assets as a matter of policy. Such assets would consist of such items as: land, buildings, furniture and fixtures, equipment, vehicles, etc. The recording of fixed assets fulfills the stewardship needs to provide for physical and dollar value control, and establishes accountability for capital expenditures over the years.

With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring total costs of the School District's services and evaluating the efficiency of programs. This would be particularly true with the food service fund. In addition, there has been an increasing trend in government grants which consider depreciation as a reimbursable cost.

NEWMARKET SCHOOL DISTRICT

Internal Accounting Control Recommendations

For the Year Ended June 30, 1986

School Lunch Program (School)

The School lunch program is a very active financial program within the School system. Yet, no effective system of accounting control over its operation is in place at this time. Though the system has changed from past years, the system still does not balance the weekly receipts with the bank deposits or the daily student count with the tray count. Also, deposits are currently made but once per week. Often the deposit amount exceeds \$1,000. We recommend that deposits be made more frequently. Also, amounts collected on a daily basis should be kept in a safe until deposited. Only an imprest amount should be brought to the lunch room daily. All lunch invoices should indicate the receipt of the goods by an authorized signature and all invoices should indicate approval for payment.

Long-term Debt (Treasurer and SAU)

In performing our audit procedures on long-term debt group of accounts, it came to our attention that the coupon book had not been brought up to date since August of 1981. It is imperative from a control standpoint that the coupon book be kept up to date at all times.

Activities Funds (SAU, School Board, Treasurer)

The activity funds at the Schools are under the care and custody of the School Board. It is their responsibility to see that the funds are properly collected, expended, recorded, and secured.

Currently, the activities funds are being used as an "advance" for the general fund. The office fund, in particular, receives proceeds from the soda machine, reimbursements from classrooms for book purchases, and so on. There is no accounting trail to document the receipt of these funds. Expenditures from the office fund include donations, travel reimbursements, principals conference, AAA, coffee, cookies, and donuts, just to name a few. The revenue in this fund belongs to the students. The income should be allocated to each of the other student oriented funds. The funds cannot be used as the school department pleases.

We recommend the following: First, that the school board maintain tighter control over the operation of these funds. Second, that the funds be transferred to an interest bearing account. Third, that a separate "Office Fund" checking account be established via an advance from the General Fund. All transactions within the account should be fully detailed and documented. This account will be used to handle all general fund type expenditures as well as reimbursed expenses such as books purchased through the school by the students. Fourth, the title of the existing Office Fund account should be changed to the "Soda Fund". The activity shown in this account should be income generated for benefit of the students and payment for the related expenses. The income provided by this account should be utilized for the benefit of the entire student body. Fifth, the balance in the Office Fund as of June 30, 1986 should be returned to the General Fund.

NEWMARKET SCHOOL DISTRICT

Internal Accounting Control Recommendations

For the Year Ended June 30, 1986

Purchasing/Receiving (School, SAU, School Board)

Proof of receipt of goods or services is an area which merits attention. When invoices are paid, most are approved for payments by the principal. However, there is seldom an indication on the invoice or the attached paperwork indicating proof of receipt of the goods. If the principal's signature on the invoice is serving a dual purpose, acknowledging receipt of goods and approving payment, then let the District reduce that policy to writing. Otherwise, we recommend that all goods and services received by the District be acknowledged by a responsible official's signature or a receiving or packing report. This documentation should then be matched with an invoice, paid and jointly filed in a paid invoice file. The SAU employees should be made aware of the policy adopted.

Fixed Assets (School Board, SAU)

An issue arose during the 1985 fiscal year relative to the acquisition some years ago of a parcel of land from the housing authority. It seems as though the local housing authority sold land to the District without obtaining permission from federal housing and urban development (HUD). Should a legal question arise as to ownership of this land, considering all circumstances, the District may not be in a controlling position. HUD is currently offering to clarify this issue for all parties. We suggest the District investigate its ownership and legal position relative to this issue.

Additional Recommendations

Audit Report

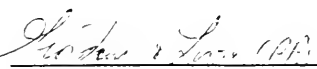
The minutes of the Newmarket School Board meetings do not contain any references to the auditor's report or management letter for the prior year. Hence, we are not aware whether our report was accepted by the Board or that any recommended changes were adopted.

We feel very strongly that the institution of the above outlined procedures will lead to more reliable and responsible financial reporting. With government funding being as it is, we know how important reliable financial reporting can be.

We would like to thank everyone involved with the audit for their help and cooperation.

If you have any questions regarding the audit or if we may be of further assistance, please do not hesitate to contact us.

Very truly yours,

  
GIORDANI & LORTIE, PROF. ASSN.  
Certified Public Accountants

NEWMARKET SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS

4. CHANGES IN LONG-TERM DEBT:

Bonds Payable - July 1, 1985	\$	25,000
Less: Bonds retired		25,000
 Bonds payable - June 30, 1986	 \$	 -0-

Though no bond obligations were recorded at June 30, 1986, the following should be noted: On July 21, 1986 the School Board signed an authorization to approve and secure \$5.26 million from the New Hampshire Municipal Bond Bank for the construction of a new elementary school facility and gymnasium for the District as well as the renovation of the existing High School. The funds were received in August of 1986 and have been invested. The interest rates on the bonds range from 4.45% to 7.65%.

General Obligation Bonds:

General Obligation Bonds are direct obligations of the School District for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within District boundaries.

The annual requirements to amortize the above noted debt including interest payments of \$3,989,623 are as follows:

<u>Year ended June 30,</u>		
1987	\$	174,209 (interest only)
1988		624,185
1989		606,137
1990		591,877
1991-2006	\$	7,253,215
 TOTAL	 \$	 9,249,623

5. EXPENDABLE TRUST FUNDS:

The expendable trust funds (capital reserve funds) at June 30, 1986 total \$113,459 which are being held for the expansion of school facilities. A new trust fund was established this year - the MacAllen Fund. At June 30, 1986 the fund total was \$16,436. The interest being generated by this account will provide scholarship funds to qualifying students.

6. OPERATING LEASES:

The following represent material leases of the School District which are one year or less:

Bus Contract	\$	52,380
Building Rent	\$	12,000

NEWMARKET SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

7. LAND ACQUISITION:

In January 1985 the School District entered into an agreement to acquire 6.5 acres of land through purchase and received a gift of 5 acres from Mr. Walter Cheney for the purpose of constructing a new school facility. Title to the property was not completed until September 1986, at which time payment for the land was made from funds transferred from the Capital Reserve Fund. The transfer of those funds and the land acquisition cost are reflected in these financial statements.

---

---

# **VITAL STATISTICS**

---

---





# MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, N.H.  
FOR THE YEAR ENDING DECEMBER 31, 1986

<b>Date of Marriage</b>	<b>Place of Marriage</b>	<b>Name and Surname of Groom and Bride</b>
January 11	Durham, N.H.	Wilfred L. Venne Jane R. Liemer
February 1	Exeter, N.H.	Donald T. Archambeault Judy L. Wajda
22	Newmarket, N.H.	Michael P. Filion Jacqueline T. Beauchesne
March 10	Exeter, N.H.	James W. Greaves Judith A. Greaves
April 19	Newmarket, N.H.	Thomas J. Loisel Jean M. Benson
20	Newmarket, N.H.	Niles A. Clevesy, Jr. Linda C. Santantonio
25	Durham, N.H.	Gregory C. Callahan Carol A. Stevenson
26	Portsmouth, N.H.	David M. Harvey Brenda L. Mattson
May 10	Newmarket, N.H.	John D. Cantey Martha L. Conway
10	Newmarket, N.H.	Matthew E. Mongeon Karen L. Chantre
17	Newington, N.H.	Bret D. Remick Kara L. Thomas
18	Newmarket, N.H.	Robert P. Legault Donna E. Thomas
24	Rindge, N.H.	Richard A. Anderson Rachel W. Gilbert
31	Durham, N.H.	Alan R. Knight Teresa J. Novielli

# MARRIAGES

**REGISTERED IN THE TOWN OF NEWMARKET, N.H.  
FOR THE YEAR ENDING DECEMBER 31, 1986**

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
June		
1	Seabrook, N.H.	Gary F. Wilde Carol J. Edwards
6	Dover, N.H.	Louis G. Vandebussche Cindy L. Beatham
7	Newmarket, N.H.	Kevin K. Higgins Catherine I. Burgess
7	Stratham, N.H.	Ernest A. Currier Tammy L. Brackett
19	Portsmouth, N.H.	Albert Cook, Jr. Edith Marie Sunderlin
14	Newmarket, N.H.	Robert E. Dion Barbara J. Sewell
14	Newmarket, N.H.	Donald Richard Dubbs Jacqueline Ann Atherton
14	Exeter, N.H.	Michael C. Wilson Lisa B. Childs
14	New Durham, N.H.	Abraham W. Bateman Kimberly M. Alie
20	Somersworth, N.H.	John C. Savold April A. Ekola
27	Greenland, N.H.	Blayne L. Pond Mary A. Pond
28	Epping, N.H.	Mark J. Butterfield Mildred E. Losh
28	Newmarket, N.H.	Leo G. Turcotte Louise M. Otten
28	Newmarket, N.H.	Alan W. Smith Diana A. Gay
29	Greenland, N.H.	Michael E. Roberts Wendy J. Lavigne
29	Dover, N.H.	Jeffrey M. Davis Merry D. Miller

## MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, N.H.

FOR THE YEAR ENDING DECEMBER 31, 1986

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
July		
5	Newmarket, N.H.	Paul E. Klemarczyk Dale A. Mitchell
9	Newmarket, N.H.	Phetsaphone Senethep Thavone Meksavahn
13	Newmarket, N.H.	Keith E. Jablonski Debahor N. DesFosses
19	Lee, N.H.	David M. Curran Nancy J. Blanchette
24	Stratham, N.H.	Allan D. Dean Heidi R. Daubert
26	Newmarket, N.H.	John H. Kotsonis Polly M. Richter
27	Newmarket, N.H.	David L. Ford Cindy A. Hood
August		
9	Newmarket, N.H.	Richard G. Pray Lynne A. Peloquin
9	Barrington, N.H.	James L. Lovett Mary E. Sheehan
16	Exeter, N.H.	Russell L. Corbin Anna M. Stroud
16	Newmarket, N.H.	Charles S. Edson Patricia E. Bernier
17	Newmarket, N.H.	Fernand A. Laroche Ella Zerbinopoulos
22	Rye, N.H.	Robert E. Boon Patricia G. Doyle
23	Rye, N.H.	Scott P. Dustin Margaret E. Ornaf
23	Portsmouth, N.H.	Arthur V. Cullen III Susan M. Connors
23	Fremont, N.H.	Alain G. Lapointe Rita G. Osgood

## MARRIAGES

**REGISTERED IN THE TOWN OF NEWMARKET, N.H.  
FOR THE YEAR ENDING DECEMBER 31, 1986**

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
July		
24	Newmarket, N.H.	Dana A. Beauchesne Sheila A. Avery
30	Greenland, N.H.	Jeffery T. Coombs Sheri Jean Bentley
September		
5	Newmarket, N.H.	Malcolm Newmark Mary M. Bowen
6	Hampton, N.H.	Walter R. Nydegger, Jr. Bernadette E. Ciolfi
6	Hampton, N.H.	James E. Stanley Melinda M. Walton
6	Salem, N.H.	David R. Bulk Ann L. Walsh
13	Durham, N.H.	Alvin F. Berry, Jr. Patricia D. Hartley
13	Newmarket, N.H.	Todd F. Allen Tracey L. MacDonald
13	Portsmouth, N.H.	Michael E. Nault Cheryl A. Blackwood
15	Newmarket, N.H.	Frank H. Shuler, Jr. Rhonda L. Hearn
20	Washington, N.H.	John W. Ham, Jr. Deborah A. Hutchins
20	Newmarket, N.H.	Eric W. Botterman Penny J. Harvey
20	Newmarket, N.H.	Stephen A. Barden Janice L. Caswell
20	Dover, N.H.	Dana R. Hazeltine Patricia J. Wheeler
23	Danville, N.H.	Paul L. Cooper Un Ki Smith
27	Newmarket, N.H.	Martin J. White Denise A. Brosnahan

# MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, N.H.  
FOR THE YEAR ENDING DECEMBER 31, 1986

<b>Date of Marriage</b>	<b>Place of Marriage</b>	<b>Name and Surname of Groom and Bride</b>
October		
1	Newmarket, N.H.	Jose H. Rodriguez Annette Santiago
4	Newmarket, N.H.	George C. LaBranche Irene H. Valliere
11	Exeter, N.H.	David A. Leonard Donna A. Whitman
11	Durham, N.H.	Richard D. Tremblay Carolyn P. Batson
18	Dover, N.H.	Robert J. Carpenter Cecilia P. Bartter
18	Rye, N.H.	John R. Fellows Nicki P. Connors
20	Newmarket, N.H.	Dennis J. Fortuna Jean A. Sullivan
22	Seabrook, N.H.	Louis Joseph Beaulieu Tami Forrest Eaton
November		
8	Somersworth, N.H.	Tony Hernandez Barbara L. Williams
15	Newmarket, N.H.	Gerard Gagne Catherine C. Carll
December		
31	Newmarket, N.H.	Robert C. Myers Alyson Swack

## BIRTHS

REGISTERED IN THE TOWN OF NEWMARKET, N.H.  
FOR THE YEAR ENDING DECEMBER 31, 1986

<b>Date of Birth</b>	<b>Name</b>	<b>Place of Birth</b>
January		
2	Nicholas Christopher Bauer	Dover, N.H.
25	Whitney Cristina Westman	Portsmouth, N.H.
26	Sean Cahill, Jr.	Portsmouth, N.H.
30	Christopher Matthew Beebe	Exeter, N.H.
30	Melissa Jean Brown	Exeter, N.H.
February		
1	Eleshia Ann Seavey	Exeter, N.H.
1	Brian Frederick Coulstring	Exeter, N.H.
4	Christina Sue Blake	Portsmouth, N.H.
6	Joshua Scott Edgerly	Exeter, N.H.
15	James Arthur Cook	Exeter, N.H.
18	Jonathan Ross Baker	Exeter, N.H.
20	Joshua Michael Pratt	Portsmouth, N.H.
21	Ryan Christopher Morrill	Exeter, N.H.
21	Susanna Hutchinson Shaw	Exeter, N.H.
25	Andrew Michael Shea	Exeter, N.H.
25	Chelsea Nicole Mitchell	Exeter, N.H.
28	Andrew Daniel Kopanski	Exeter, N.H.
March		
5	Meagan Lynn Aubry Puchlopek	Portsmouth, N.H.
12	Shawn David O'Hearn	Exeter, N.H.
20	Alexandra Hilary Brown	Portsmouth, N.H.
28	Nathaniel David Eaton	Dover, N.H.
28	Brandon James Moffatt	Exeter, N.H.
29	James Robert Carmichael	Dover, N.H.
31	Sara Janelle Tarnowski	Exeter, N.H.
April		
3	Brett Andrew Coffey	Exeter, N.H.
5	Christopher Arthur Day	Exeter, N.H.
5	Ashley Maile Bartolome	Portsmouth, N.H.
12	Jaime Rae Marks	Portsmouth, N.H.
12	Dalavone Keobandith	Exeter, N.H.
14	Shannon Williams	Exeter, N.H.
17	Katrina Joy Remley	Exeter, N.H.

## BIRTHS

**REGISTERED IN THE TOWN OF NEWMARKET, N.H.  
FOR THE YEAR ENDING DECEMBER 31, 1986**

<b>Date of Birth</b>	<b>Name</b>	<b>Place of Birth</b>
April		
18	Jessica Lorraine Hon	Exeter, N.H.
21	Ashley Elizabeth Taylor	Exeter, N.H.
22	Michelle Marie Broadbent	Exeter, N.H.
May		
1	Silas Paul Archambeault	Exeter, N.H.
2	Sarah Kathleen Chrapek	Portsmouth, N.H.
6	Carlisle Lipke Ricci	Dover, N.H.
10	Robin Anne Huckins	Exeter, N.H.
11	Heather Mae Hampe	Exeter, N.H.
11	Matthew Scott Stewart	Newmarket, N.H.
16	Joshua David Barisano	Dover, N.H.
16	Kelly Brooke Davis	Concord, N.H.
18	Wilder	Manchester, N.H.
18	Bradley Edmond Estabrook	Portsmouth, N.H.
18	Theodore Joseph Plouffe IV	Exeter, N.H.
21	Daniel Bradley Olson	Dover, N.H.
22	Ashley Marie Dufour	Exeter, N.H.
23	Haley Frolking Wicklein	Concord, N.H.
29	Caley Ann Eckhardt	Exeter, N.H.
31	Jarrod Matthew Knight	Exeter, N.H.
June		
1	Heather Christine Venturo	Exeter, N.H.
3	Heather Elizabeth Greenwood	Portsmouth, N.H.
4	Sarah Lynn Rogers	Exeter, N.H.
5	Andrew Jeffrey Elwell	Exeter, N.H.
12	Thomas John Deem	Exeter, N.H.
16	Joseph Mitchell	Exeter, N.H.
18	Steven Edward Castle, Jr.	Exeter, N.H.
20	Arthur William Eugene Smith	Exeter, N.H.
21	Heather Diane Bellville	Exeter, N.H.
25	Kory Shane Feezle	Dover, N.H.
30	Jennifer Michelle Seybold	Portsmouth, N.H.

# BIRTHS

REGISTERED IN THE TOWN OF NEWMARKET, N.H.  
FOR THE YEAR ENDING DECEMBER 31, 1986

<b>Date of Birth</b>	<b>Name</b>	<b>Place of Birth</b>
July		
1	Daryl Pathana	Exeter, N.H.
6	Ian James Reynolds	Portsmouth, N.H.
7	John Ronald Bogan III	Manchester, N.H.
9	David Eric Schultz Milender	Exeter, N.H.
24	Ryan Michael McCutcheon	Exeter, N.H.
25	Michael Henry Gebo	Exeter, N.H.
25	Devan Ernest Chick	Exeter, N.H.
27	Kevin Carl Korzeniewski	Exeter, N.H.
August		
2	Jessica Lynn Nichols	Exeter, N.H.
3	Stephen John Kurland	Exeter, N.H.
6	Shawn Christopher Wildes	Exeter, N.H.
10	John Michael Chagaris	Portsmouth, N.H.
11	Victoria Marie Mills	Exeter, N.H.
16	Patrick Buchanan McCay	Exeter, N.H.
17	Heather Nicole Glancey	Exeter, N.H.
28	Daniel Paul Zocchi	Exeter, N.H.
29	Christopher Joseph Reynolds	Exeter, N.H.
30	Michael Max Flaherty	Portsmouth, N.H.
31	Loni Marie Neilson	Exeter, N.H.
September		
2	Alexa Jordan Bradt	Portsmouth, N.H.
5	William Vanderpool Stanley	Portsmouth, N.H.
11	Christine Elizabeth Cassella	Exeter, N.H.
14	Shaheen Ebrahimzadeh	Exeter, N.H.
17	Emily Jean Bernard	Exeter, N.H.
18	Stephanie Renee Bruce	Exeter, N.H.
19	Whitney Ann Gardiner	Exeter, N.H.
22	Sean Michael Harvey	Portsmouth, N.H.
22	Virginia Ann Copeland	Portsmouth, N.H.
24	Nicole Marie Picuch	Exeter, N.H.
24	Bethany Cote Kajen	Exeter, N.H.
30	Alicia Anne Leblanc	Exeter, N.H.
30	Jennifer Lynn Comeau	Exeter, N.H.



# BIRTHS

REGISTERED IN THE TOWN OF NEWMARKET, N.H.  
FOR THE YEAR ENDING DECEMBER 31, 1986

<b>Date of Birth</b>	<b>Name</b>	<b>Place of Birth</b>
October		
3	Cole Thomas Wehrle	Portsmouth, N.H.
7	Christina Marie Gilbert	Exeter, N.H.
8	Rylan Morris Murphy	Exeter, N.H.
9	David Anthony Flores	Portsmouth, N.H.
31	Nikiah Lynne Knox	Exeter, N.H.
November		
7	Joseph Patrick McAteer	Exeter, N.H.
9	Joshua Ian Donner	Exeter, N.H.
16	Tyler Gelman Winsor	Exeter, N.H.
25	Nicholas Baldwin Clark	Exeter, N.H.
December		
7	Brittanie Marie Rawson	Dover, N.H.
17	Carly Michelle Lavoie	Dover, N.H.
19	Danielle Helen Huffman	Portsmouth, N.H.
20	Shannon Lynn Wilde	Exeter, N.H.
21	Steven Mark Wasiewski	Dover, N.H.
24	Ashley Noel Daggett	Exeter, N.H.
26	Amanda Marie Elwell	Exeter, N.H.
26	Michael James Beach	Exeter, N.H.
26	Christopher Andrew Young	Exeter, N.H.
29	Alex Senethep	Exeter, N.H.
30	Benjamin Kenneth Robbins	Portsmouth, N.H.

# DEATHS

REGISTERED IN THE TOWN OF NEWMARKET, N.H.

FOR THE YEAR ENDING DECEMBER 31, 1986

Date of Death	Place of Death	Place of Burial	Name and Surname of Deceased
January			
2	Brentwood, N.H.	Riverside	Helen H. Dennett
20	Newmarket, N.H.	Cremation	Elmer William Stevens
22	Dover, N.H.	Calvary	Heidi Lynn Pillsbury
23	Exeter, N.H.	Riverside	Ruth Marion Carmichael
February			
11	Exeter, N.H.	Lee, N.H.	Charles Goeroge Hobbs
18	Exeter, N.H.	Calvary	John J. Homiak
March			
1	Exeter, N.H.	Calvary	Malyvna Florence Hamel
31	Exeter, N.H.	Calvary	Joseph Miesowicz
April			
17	Exeter, N.H.	Riverside	Warren Deaborn Sawyer
18	Brentwood, N.H.	Calvary	Wanda Jakubowicz
May			
8	Exeter, N.H.	Calvary	Alphonse Tourigny
13	Newmarket, N.H.	Rye, N.H.	William Stone Cooper
13	Exeter, N.H.	Calvary	Adam Michael Malek
17	Manchester, N.H.	Riverside	Lawrence K. Spencer
30	Portland, Me.	Portland, Me.	Richard W. Sampson
June			
17	Brentwood, N.H.	Exeter, N.H.	Blanche W. St. Jean
27	Berlin, N.H.	Calvary	Albert Timothy Marcoux
30	Exeter, N.H.	Calvary	Lena D. Morin
July			
2	Newmarket, N.H.	Southend-on-Sea, Eng.	Alfred Goodman
15	Portsmouth, N.H.	Biddeford, Me.	Joseph P. Poisson
21	Dover, N.H.	Calvary	John Paul McGloughlin
August			
3	Exeter, N.H.	Riverside	George Frank Walker, Sr.
22	Newmarket, N.H.	Calvary	Raymond Arthur LaPointe
September			
1	Newmarket, N.H.	Franklin, N.H.	Richard Everett Magoon, Sr.
4	Newmarket, N.H.	Calvary	Juliette Lemieux
16	Newmarket, N.H.	Manchester, N.H.	Donald Henry Mayo
October			
1	Exeter, N.H.	Calvary	Robert Louis Legault
15	Portsmouth, N.H.	Riverside	Roger Dean Joyce
30	Newmarket, N.H.	Cremation	Carl Johan Persson
30	Exeter, N.H.	Riverside	Ralph Herbert Haines
November			
12	Newmarket, N.H.	Calvary	Helen Christine Small
13	Manchester, N.H.	Lebanon, Me.	Norman Clough
15	Exeter, N.H.	Calvary	Stella Ann Sielicki
December			
10	Exeter, N.H.	Calvary	William Joseph Knox

# INTERNMENTS

**REGISTERED IN THE TOWN OF NEWMARKET, N.H.  
FOR THE YEAR ENDING DECEMBER 31, 1986**

<b>Date of Death</b>	<b>Place of Death</b>	<b>Place of Burial</b>	<b>Name and Surname of Deceased</b>
January			
22	Woonsocket, R.I.	Calvary	Anitha Poirier
27	Exeter, N.H.	Riverside	Herbert Lloyd Varney
February			
18	Exeter, N.H.	Calvary	Alice M. Barrett
20	Lynn, Mass.	Riverside	Velma Georgia Seaman
24	Dover, N.H.	Riverside	Donald Wilson Munroe, Jr.
March			
2	Franklin, N.H.	Calvary	Joseph Alonzo Rousseau
4	Canterbury Villa, Conn.	Calvary	Clara Boucher
5	Portsmouth, N.H.	Riverside	Myrtle Josephine Page
12	Durham, N.H.	Riverside	Robert Mathias Moore
17	Randolph, Mass.	Riverside	Amanda Gayle Sewall
April			
3	Exeter, N.H.	Calvary	Rose M. Cotee
18	Dover, N.H.	Calvary	John Twardus
May			
2	Lawrence, Mass.	Calvary	Margaret Dandreta
2	Hampton, N.H.	Riverside	Victoria Zych
28	Exeter, N.H.	Calvary	Helen R. Lemieux
June			
11	Boston, Mass.	Riverside	Matthew Scott Stewart
19	Portsmouth, N.H.	Calvary	Caroline Sullivan
27	Berlin, N.H.	Calvary	Albert Timothy Marcoux
July			
9	Exeter, N.H.	Calvary	James W. Pettengill, Sr.
11	Exeter, N.H.	Riverside	Clinton Drew Haley
15	Dover, N.H.	Calvary	Rose Veronica Tennyson
21	Portland, ME	Riverside	Mary Theresa Dyer
24	Dover, N.H.	Riverside	Mary Mertie Crouch
26	Santa Clara, Cal.	Riverside	Alma Briggs
August			
22	Dover, N.H.	Calvary	Rose Juneau
September			
11	Brentwood, N.H.	Calvary	Arthur J. LaBonte
26	Manchester, N.H.	Riverside	Bessie Green
26	Dade City, Fla.	Calvary	Pauline D. LaBranche
October			
14	New London, Conn.	Calvary	Edward L. Mullen
November			
1	Northwood, N.H.	Calvary	Lena G. Bergeron
13	Delray Beach, FL	Calvary	Raymond Adrian Geoffrion
17	Lowell, Mass.	Riverside	Dorothy D. Ferry
27	Manchester, N.H.	Calvary	Edward Anthony Fleming, Jr.
December			
15	Boston, Mass.	Riverside	Maurice Augustus Pierce
30	Arlington, Mass.	Riverside	Arthur Rockwell





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

Third Class  
Mail  
U.S. Postage  
**PAID**  
Permit No. 2  
Newmarket, NH