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Annual Reports

OF THE TOWN OF

NEWMARKET

NEW HAMPSHIRE

For The Year Ending December 31st, 1988

NEWMARKET SCHOOL DISTRICT



For The Year

July 1st, 1987 to June 30th, 1988

BOSTON POST CANE
OLDEST CITIZEN OF NEWMARKET, N.H.
ELIZABETH MATHES

In 1907 the editor of the Boston Post newspaper undertook as a promotional device the distribution of several hundred fancy walking sticks intended to be awarded to the eldest citizen of the recipient towns. Between 400 to 600 of the canes were sent to towns in Massachusetts, Rhode Island, Maine and New Hampshire, each engraved on the head.

No official town record has been found of the many men and women so honored over the many years and we wish to begin an honor roll of these grand residents. We wish to display the cane along with the names and ages of each individual and would appreciate names dates and ages of prior recipients.

Newmarket's cane is 36 inches long, the shaft of African ebony, the engraved brass head covered in 14 karat gold, inscribed with the words "presented by the Boston Post to the Oldest Citizen of Newmarket, N.H."

At the present time Elizabeth Mathes is the honored holder at the grand age of 100 years.

May she continue to enjoy good health and many happy years.

DEDICATION



MARIO ZOCCHI

The 1988 Town Report is dedicated to Mario Zocchi for his many years of unselfish volunteerism and duty to the Town of Newmarket.

As a Husband, Father, School Board Member, Budget Committee Representative and twelve year Housing Authority Commissioner, Mario has shown his love and desire to improve the quality of life for all residents within the Town.

Our sincerest appreciation, Mario, for all your efforts from all your friends, the residents of the Town of Newmarket.

JoAnne L. Hauschel
Richard F. LaBranche
Arthur R. Beauchesne
Selectmen

**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, 1988
with the
VITAL STATISTICS FOR 1988**

printed and bound by
CGC, a division of Newmarket Press, Inc.
portsmouth, n.h.
1989

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TOWN OFFICERS

MODERATOR

RONALD LEMIEUX** MARCH 1990

SELECTMEN

JO ANNE L. HAUSCHEL** MARCH 1989

RICHARD F. LABRANCHE** MARCH 1990

ARTHUR R. BEAUCHESNE** MARCH 1991

ADMINISTRATIVE ASSISTANT

EDWARD J. WOJNOWSKI* INDEFINITE

TOWN CLERK

JUDITH HARVEY** MARCH 1991

MADELEINE ST. HILAIRE* MARCH 1989

TAX COLLECTOR

JUDITH HARVEY*• MARCH 1991

MADELEINE ST. HILAIRE* MARCH 1989

TREASURER

VICKIE BLOOM** MARCH 1989

CODE ENFORCEMENT OFFICER

DAVID ANDRADE* INDEFINITE

PUBLIC WORKS DIRECTOR

RONALD M. BLOOM* INDEFINITE

CHIEF OF POLICE

PAUL T. GAHAN* INDEFINITE

FIRE CHIEF/FOREST FIRE WARDEN

CHARLES A. CLARK* APRIL 1989

ASSISTANT FIRE CHIEF

ROBERT JORDAN* APRIL 1989

DEPUTY FIRE CHIEF

NORMAN HOWCROFT* APRIL 1989

CHIEF OF DISPATCH

ROSEANNE GILBERT* INDEFINITE

ANIMAL CONTROL OFFICER

JEFFREY SIMES* DECEMBER 1989

TRUSTEES OF THE TRUST FUNDS

EDWARD A. PELCZAR** MARCH 1989

KATHRYN C. SMITH** MARCH 1990

ROY E. KENT** MARCH 1991

SUPERVISORS OF THE CHECKLIST

DAPHNE FOTIADES** MARCH 1989

DEBBIE PELLETIER** MARCH 1993

PRISCILLA SHAW** MARCH 1994

CIVIL DEFENSE DIRECTOR

CANDICE JAROSZ* DECEMBER 1990

ASSISTANT CIVIL DEFENSE DIRECTOR

VINCENT JAROSZ* DECEMBER 1989

BUDGET COMMITTEE

ELLIE O'CONNOR** MARCH 1989

PARKER PRESCOTT** MARCH 1989

ANDREW BOGACZ** MARCH 1989

RICHARD CASWELL** MARCH 1989

JASON MONGEON** MARCH 1990

PATTI BLANCHETTE** MARCH 1990

DONAL MCGAEL** MARCH 1990

RICHARD WILSON** MARCH 1991

PRISCILLA SHAW** MARCH 1991

WATER SUPERINTENDENT

RONALD BLOOM* INDEFINITE

WATER BOARD

DONNA REED*	JANUARY 1990
ELDON BENDER*	JANUARY 1990
RICHARD ALPERIN*	JANUARY 1990
ROBERT DAIGLE*	JANUARY 1991
GARY HOUSE*	JANUARY 1991
LEO FILION*	JANUARY 1992
JOYCE GIBBS*	JANUARY 1992
RICHMAN WALKER*	JANUARY 1992
_____*	JANUARY 1991

SEWER SUPERINTENDENT

GEORGE LANEY*	INDEFINITE
---------------	------------

SEWER COMMISSIONERS

WALTER SCHULTZ**	MARCH 1989
JOHN WARD**	MARCH 1990
NICHOLAS ZUK**	MARCH 1991

TOWN PLANNER

ROBERT HOUSEMAN*	INDEFINITE
------------------	------------

PLANNING BOARD

MARY BENDER**	MARCH 1989
JOHN SOUTHWELL**	MARCH 1989
JAY DUGAL**	MARCH 1990
CLIFFORD ABBOTT**	MARCH 1990
DANIEL FORTIER**	MARCH 1991
GERARD HAMEL**	MARCH 1991

ALTERNATIVES

CAROL ROSS*	MARCH 1990
BUZZ DIETTERLE*	MARCH 1990

ZONING BOARD OF ADJUSTMENT

MICHAEL MARTIN*	MARCH 1989
GREGORY NORRIS*	MARCH 1990
ALAN MARSTON*	MARCH 1991
ROB LEMIRE*	MARCH 1991
ROY LEMIEUX*	MARCH 1992

ALTERNATIVES

JEFFREY CASTONGUAY* JULY 1989
GILBERT LANG* MARCH 1991

STRAFFORD REGIONAL PLANNING COMMISSION

CLIFFORD ABBOTT* MARCH 1990
DANIEL FORTIER* MARCH 1992

LIBRARIAN

SHARON KIDNEY* INDEFINITE

TRUSTEES OF THE LIBRARY

KRISTIN CARMICHAEL* DECEMBER 1989
L. FORBES GETCHELL* DECEMBER 1990
PARKER PRESCOTT* DECEMBER 1991
LOLA TOURIGNY* MARCH 1991
ISABEL DONOVAN* DECEMBER 1992

RECREATION AND PARKS DIRECTOR

MARGARET ARNOLD* INDEFINITE

ASSISTANT RECREATION AND PARKS DIRECTOR

CATHERINE NARSIFF* INDEFINITE

RECREATION AND PARKS COMMISSION

NEAL MOSES* DECEMBER 1989
GERARD PELLETIER* DECEMBER 1989
JANET PRESCOTT* DECEMBER 1991
CRAIG POMEROY* DECEMBER 1991
SANDRA ALLEN* DECEMBER 1992
GAIL GAGNON* DECEMBER 1992
BARBARA FILION* DECEMBER 1992

HOUSING AUTHORITY DIRECTOR

ERNEST A. CLARK, II* INDEFINITE

HOUSING AUTHORITY

FRANK SCHANDA* DECEMBER 1989

NANCY SOSNOWSKI* DECEMBER 1990
 WALTER SCHULTZ* DECEMBER 1991
 ROBERT CARROLL* DECEMBER 1992
 PAMELA KAUFMAN* DECEMBER 1993

WELFARE ADMINISTRATOR

EDWARD J. WOJNOWSKI* MARCH 1989

FAIR HEARING AUTHORITY

DAVID HALLORAN* DECEMBER 1989
 STELLA CILLEY* DECEMBER 1991
 _____* DECEMBER 1990

ALTERNATE

SOPHIE POHOPEK* DECEMBER 1990

CONSERVATION COMMISSION

REGINA BARBARAN* MARCH 1990
 DANIEL FORTIER* MARCH 1990
 CHRIS SCHOPPMAYER* MARCH 1990
 TERRI SCHOPPMAYER* MARCH 1991
 HERB RICHMOND* MARCH 1991
 RONALD GRANT* MARCH 1991
 LUKE WEIGLE* MARCH 1992

MOSQUITO CONTROL COMMISSION

WILLIAM BERNIER* MARCH 1989
 ELMER BAILEY* MARCH 1990
 KATHY PAQUETTE* MARCH 1991

INDUSTRIAL COMMISSION

WALTER CHENEY* MAY 1989
 RODNEY BOWLES* MAY 1989
 ROY KENT* MAY 1990
 FRANK SCHANDA* MAY 1991
 SCOTT WARREN* MAY 1991
 WALTER SCHULTZ* SEWER REP.
 LEO FILION* WATER REP.
 ARTHUR BEAUCHESNE* SELECTMEN REP.
 JAY DUGAL* PLANNING BOARD REP.

HIGHWAY SAFETY COMMITTEE

WILFRED BEAULIEU*	MARCH 1989
ROBERT DAIGLE*	MARCH 1989
JO ANNE HAUSCHEL*	MARCH 1989
RONALD BLOOM*	MARCH 1990
SCOTT WEITZELL*	MARCH 1990
DANIEL FORTIER*	MARCH 1990
TIMOTHY RUSSELL*	MARCH 1991
THOMAS STILWELL*	MARCH 1991

STATE REPRESENTATIVES

ELIZABETH POPOV**	NOVEMBER 1990
ALBERT CASWELL, JR.**	NOVEMBER 1990

****ELECTED *APPOINTED**

**BOARD OF SELECTMEN
REPORT 1988**

Frustration and progress might aptly describe 1988.

Our frustration is that we are no closer to presenting a Town Office facility, even though much effort has been exerted toward making this a reality.

As you recall, the Board established a Task Force in 1987 which reviewed the various options available and ultimately presented us with their recommendations. We have reproduced this report for your review. You will note that several areas throughout town were considered.

In the interim, we have had discussions with several property owners mentioned but were unsuccessful in negotiating any property to place before you.

We continue to review different options and sincerely hope to develop a proposal during the coming year.

In regard to the Town Hall, we agree with you that it is an eyesore in the center of town; however, at the present time we have two options before us, on which we are asking for your decision.

First, Walter Cheney has graciously paid for architectural drawings and presented the Town with a proposal to turn the structure into a Town Park. In addition, David Bruce, a local gravel pit operator, has agreed to donate any fill required to make this a reality.

Obviously, much work and funds need to be secured before Mr. Cheney's concept might become a reality. Several residents who responded to a questionnaire expressed a sincere interest in serving on a fund raising committee to assist in completing this project. If we get to that step we will surely call upon their services.

Secondly, Bruce Binnie of Lee has submitted plans to rehab the site into a commercial/office space venture.

Should Mr. Binnie's idea move forward, negotiations will take place on securing an adequate and fair sale price for the location.

In several other areas we saw significant progress, namely the Road Reconstruction Program. The New Village streets and Smith Garrison Road received major reconstruction, taking what once was deplorable conditions and transforming them into rights-of-way meeting town standards in road construction.

A completely renovated drainage system, sidewalks and curbing were incorporated in the New Village project. Additionally, speed bumps were installed in order to control the speed of traffic in both areas.

As summer arrives, Bell & Flynn Contractors will be repairing any defects to these road beds and applying the final wear coat surface.

We wish to extend our sincere appreciation to all the residents of these two neighborhoods who put up with much discomfort over the years. As we wind down these two projects your driveways and disturbed lawns will be completely restored.

Another area of accomplishment was completion of the street light conversion program. A total of 220 high pressure sodium lights were installed, replacing older and inefficient mercury or fluorescent fixtures. As predicted, the overall monthly costs dropped from an average \$2,100 to \$1,400. Between the reimbursement from the state and our monthly savings, this conversion program will be completely repaid in 4.4 years.

A further area of accomplishment was realized by the members of the Industrial Commission who were successful in redrafting the contractual agreement between Home Tech, Inc. and the Commission. Additionally in working cooperatively, Home Tech and the Commission saw the addition of two new 27,000 square feet of industrial space added to the park.

With regard to further expansion of the park, Home Tech acquired approximately 30 plus acres known as the Ham Property for increased industrial lands.

We wish to congratulate the members of the Industrial Commission, Home Tech and the occupants of the park for their progress.

Last but not least are two programs we hope meet with success and enthusiasm from all members of the community.

First, the Board is requesting your approval on the adoption of a Charter Commission to review and possibly update the basic structure of our town government for the years to come. This is by no means an overnight endeavor, rather the opposite. Once established, this committee will solicit your comments and views toward making government and management of town operations more responsive and accountable.

Potentially, the Commission's findings could recommend that the status quo is best. Then again it may result in a report which calls for a town manager/council form of government.

Whatever the result, we hope you will look favorably upon this idea and participate in the process.

We are proposing a curbside recycling program to assist in reducing the total tons of refuse we send to the Lamprey Co-operative and to do our part in recycling our finite resources.

Potentially we will see savings on two fronts: first reduced tonnage saves the town a great deal in tipping fees; secondly, we hope to gain

additional revenues from the sale of the bottles, cans and paper.

Of course, the program means we must spend money to start it off, but our goal is that over the years, between reduced tipping fees and revenue from the sale of recyclable materials, we will reach a break-even point in this program. Yet, we are sure that the interest is there and in working together we will make it a success.

Last, but not least, is the fact that we continue to urge participation by all members of this community in your town government. Each of us has talents and knowledge that when used collectively enhances our quality of life and preserves the character of Newmarket.

This community is blessed with architects, engineers, fund raisers, teachers, plumbers, contract managers, etc., who, if all gave just one evening a month to the town, would greatly benefit the entire community.

Please get involved; YOU make Newmarket what it is.

On behalf of all the employees, department heads, elected officials and volunteers, we thank you for your support and look forward to making 1989 another fruitful year in our great history.

Sincerely,

JoAnne L. Hauschel

Richard F. LaBranche

Arthur R. Beauchesne

Selectmen Town of Newmarket

TOWN OFFICE TASK FORCE 1988

September 19th, 1987 will always live in the minds of Newmarket residents for on that night we all lost a bit of history—our Town Hall.

In the days that followed the Board of Selectmen began discussions on how best to move forward toward addressing the question of rebuilding and replacing the facility which housed the majority of the Town's offices.

In mid December, 1987, the Selectmen appointed a five member Task Force and charged them with the responsibility of exploring all "factual data, current and projected needs options, costs, logistics, etc., associated with purchase of land, building(s) and subsequent renovations or new construction" for a building to house those entities displaced in the fire.

In the coming month the Task Force met with all the Department Heads to discuss with them their present department space and their projected needs to the year 2000.

At all times the Task Force kept three considerations in the forefront: 1. Flexibility to meet space requirements in seeking the future needs of the town. 2. Accessibility and convenience of the location, and 3. Economics with respect to . . . (a) initial acquisition, (b) construction/renovation costs and (c) future expansion.

When meeting with the Department Heads on considering future growth versus present needs all departments were asked to address the following; 1. Projected needs with respect to manpower, equipment and space needed. 2. Where growth will be most predominant with the department, i.e. manpower, equipment or both. 3. Analysis of parking needs to adequately handle employee and patron/visitor parking. 4. Minimum standards required by State and Federal regulations to include, but not limited to, life safety and fire codes and total handicapped accessibility.

In the months and meetings that followed we began to see a pattern develop as to the needs of each department.

Parking was a predominant problem everywhere. In the downtown location parking was almost nonexistent and consideration was given to provide an initial forty to fifty spaces at the Town Office facility.

Police required eleven, Dispatch three, Ambulance four with a potential to twelve depending on the nature of the call, and Fire requested thirty.

Space needs were developed by discussing both present and future needs and the location presently occupied by the department.

The Police Department presented a proposal of a 2800-square-foot building sufficient to handle both Police and Dispatching needs. Separately the Dispatch needs are 600 square feet.

The Ambulance Corps, while in newly constructed quarters, needs approximately 1800 square feet. Their needs include garage space (two bays), training, supply, office and utility rooms.

Fire needs must be developed with the understanding that as time goes on the need for full-time men will become a reality. Therefore any facility constructed should adequately house a Chief and four men who will act as first strike team to any fire/ambulance call during weekday hours.

Equipment needing housing will be two Class A tankers, one pumper, a rescue wagon, a forestry truck and potentially a ladder truck. Office space for both the Chief and company officers needs to be incorporated.

Realistically a facility of approximately 15,000 square feet will handle the department.

For Town offices it has been determined that a facility of approximately 11,000 square feet would be adequate.

Offices that need to be considered are the Selectmen's office, Town Manager/Administrative Assistant and their immediate personnel, Town bookkeeper, receptionist, secretary, Town Clerk/Tax Collector, Recreation and Parks, Planning Board, Zoning Board, Code Enforcement Officer, Assessment Clerk and Water/Sewer Clerk.

In addition adequate space should be provided for two to three conference/meeting rooms and a large auditorium for public hearings.

In the first meeting of the Task Force the Committee inventoried the possible locations in which to site the Town Offices and Police Station, keeping in mind the potential of locating on one site more than one department.

Properties considered were:

- (a) The Town Hall, on Main Street
- (b) St. Mary's School
- (c) Lamprey Health Care lot on Elm Street along with the consideration of 10-12 Elm Street which abuts the site
- (d) Gerry Avenue lot
- (e) donated land by Walter Cheney on Grant Road at the Durrell Subdivision

In addition other potential sites were considered:

- (1) Little League Field on Elm Street
- (2) Rockingham Shoe Building
- (3) Bo Cheney property on North Main Street
- (4) Potential purchase of the apartment building abutting the

Fire Station, 180 Main Street

(5) 50 Exeter Street, former Wilfred LaPorte home

(6) Priest's Garage on Exeter Street

It should be noted that consideration of the Little League Field and possible construction on that site should only commence after the Town upgrades either the Nichols Avenue field or provides use for some of the fields at the Leo Landroche Recreational Field.

It is the Task Force's opinion that this location could provide siting of all Town owned services at one location. However, consideration would have to be made to remove site distance obstruction and possibly a second entrance/ exit from the location.

The Priest location, while considered near the end of the Task Force's study, could also prove to be a suitable location. This location would be well suited for placement of municipal services, either combined or individually. As the committee began to review the needs and projected requirements for each department versus the numerous sites, it became important for the Task Force to use the services of an engineering firm to site buildings into various locations to assure that sufficient room for parking and future expansion were possible.

Given that need, the Task Force secured the services of Appledore Engineering, Inc. to review the site desirability for locating buildings on the following locations:

(A) Grant Road

(B) Gerry Avenue

(C) Lamprey Health Care Center

(D) St. Mary's School

These sites above all the rest met the criteria established by the Task Force earlier in this report. Each site was looked at for its advantages and disadvantages and the following conclusions were drawn:

(A) Grant Road; Two potentials:

(a) Municipal Safety Complex: Police/Fire/Ambulance/Dispatch

(b) Fire/Ambulance Complex

The advantages of this site are:

(1) lot size 127,978 square, meets present and future needs for building and parking

(2) site access/traffic circulation is good

(3) location is in the future development area of Town

(4) land is available as a donation

(5) building could be constructed as a single story facility

The disadvantages of the site are:

- (1) the site is somewhat removed from the downtown area
- (B) Gerry Avenue: Two potentials;
 - (a) Police/Dispatch Center added to existing Ambulance Garage
 - (b) Police/Dispatch Center centrally located on site, only facility.

The advantages of this site are:

- (1) downtown location
- (2) location and access near busy intersections, Routes 108 and 152
- (3) Town presently owns the location

The disadvantages are:

- (1) limitations on available parking spaces, potential 21+¢ spaces, site is only .5 acre.
- (2) site precludes consideration of Town offices

(C) Lamprey Health Care Facility

The advantage is:

- (1) downtown location

The disadvantages are:

- (1) limitations on available parking spaces
- (2) small site would dictate two story building
- (3) initial acquisition of Health Center and potentially adjoining property, 10-12 Elm Street
- (4) site access/egress is not ideal for large traffic volume

(D) St. Mary's School/Martin Parcel:

The advantages are:

- (1) size of the existing building will accommodate present and future square footage requirements (15,303 sq ft) for Town offices
- (2) downtown location
- (3) "Classic" building that may qualify for financial assistance for renovation.

The disadvantages are:

- (1) parking is limited on present site, potential acquisition of Martin property limited to thirty to thirty-seven spaces
- (2) ten foot buffer needs to be negotiated with Parish Council
- (3) initial acquisition cost \$227,500
- (4) renovation costs/site development costs will probably exceed \$600,000. Building \$500,000 - Site \$100,000.

As a further recommendation the Task Force considered the option of relocation of both the Fire Department and Ambulance Corps to the Grant Road facility with the old Fire Station devoted to the Recreation and Parks Commission to be used as a community center.

The Task Force's overall recommendations are as follows:

- (1) Purchase of St. Mary's for use as the Town Offices, enter into discussions with Mrs. Martin to purchase lot behind the school with parking. Due consideration should be given to provide full assurances that her lifestyle will not be disrupted nor her property infringed upon.

An engineering firm should be hired to provide a complete evaluation as to the restructuring of the heating and electrical mechanics, window and insulation factors and highest degree of handicapped accessibility.

- (2) Police/Dispatch Center. The Task Force recommends the construction of a Police/Dispatch Center on the Gerry Avenue location.

The committee feels this location affords the maximum visibility and access to both the Department and residents/visitors.

- (3) Fire/Ambulance Complex. The Task Force recommends the construction of a Fire/Ambulance Complex at the land donated on Grant Road at the Durrell Subdivision.

Our recommendation is made based upon the following information;

(3a) Expansion of the Fire Department garages and equipment storage area is needed. Given the facts outlined by Chief Beaulieu this Town will need to expand the present facility to accommodate an additional truck within the next several years.

(3b) Adequate facilities should be included to properly house the potential need for full time coverage by a five man team which would be the first response to Ambulance/Fire calls.

(3c) Need to more centrally locate the facility in relation to growth and the roadway network of this Town. Grant Road affords access to Route 152. Grant Road, the completion of the Durrell Woods/Sewall Farms subdivision will provide excellent opportunity to access Route 108 on the west side of the railroad tracks by Bennett Way, and will provide quick response to the Town's Center.

(3d) Expansion on this site is also highly regarded as we can build as we need to accomplish longterm need.

- (4) Municipal Safety Complex. This would entail the centralized location of Police/Fire/Ambulance and Dispatch. While this location will adequately suit all these departments, plus future expansion, we recommend the Police/Dispatch Center

and then the Fire/Ambulance Complex.

- (5) Disposition of the Town Hall. The Task Force recommends that the present structure be demolished and the bricks be salvaged for either use of the addition to the Library or for sale to reuse funds to offset the cost of construction.

The site itself can then be used as an additional location for a Veteran's Memorial or as green space within the Town's center.

We do not recommend that it be used for parking.

Should you wish for us to expand further we are ready to do so. Thank you for this opportunity.

Jay Dugal, Chairman

Judi Harvey

Jeff Anderson

Karl Gilbert

Frank Schanda

Roy Kent

The following are some further recommendations from the Town Office Task Force.

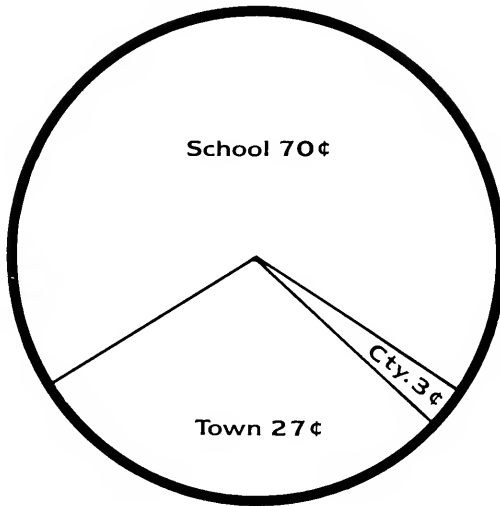
- A. Proceed with subsurface investigation and analysis of drainage/utility requirements for the Grant Road site in consideration of a new Town complex.
- B. Proceed with subsurface investigation and analysis of drainage/utility requirements for Gerry Avenue site in consideration of combined Police/Ambulance/Dispatch Facility.
- C. Investigate acquisition options for additional acreage adjacent to the Grant Road site for future Town requirements (Fire Station).
- D. Investigate feasibility and identify potential costs for renovation of St. Mary's School building.

The Task Force has also attached for your review Feasibility Studies performed at noted sites and potential cost figures to obtain the outlined results. These are only preliminary cost estimates and should be treated as such.

Once again thank you for this opportunity.

NEWMARKET
TAX DOLLAR
1988

SCHOOL	\$26.03
TOWN	\$10.03
COUNTY	\$ 1.03
1988 TAX RATE PER THOUSAND	<hr/> \$37.09



**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, 1988**

INVENTORY APRIL 1, 1988

	1987	1988
LAND	\$ 35,427,154.00	\$ 36,515,239.00
BUILDINGS	76,482,000.00	84,327,600.00
FACTORY BUILDINGS.....	21,775,900.00	26,707,600.00
MOBILE HOMES	2,630,450.00	2,696,820.00
ELECTRIC PLANTS	1,785,000.00	1,785,000.00
EXTRA BUILDINGS.....		
HYDRANTS.....		
COMMERCIAL BUILDINGS		
TOTAL VALUATION	\$138,100,504.00	\$152,032,259.00
 BEFORE EXEMPTIONS ALLOWED		
 LESS		
BLIND EXEMPTIONS	60,000.00	75,000.00
ELDERLY EXEMPTIONS ..	170,000.00	170,000.00
PHYSICALLY HANDICAPPED		
CURRENT USE		
NET VALUATION FOR TAX RATE	\$137,870,504.00	\$151,787,259.00

1987 TAX RATE 30.44 PER THOUSAND

1988 TAX RATE 37.09 PER THOUSAND

**BOARD OF SELECTMEN
SUMMARY OF TOWN PROPERTY
DECEMBER 31, 1988**

TOWN OFFICES	
LAND/BUILDINGS	50,000
FURNITURE/EQUIPMENT	147,000
LIBRARY	
LAND/BUILDINGS	375,000
FURNITURE/BOOKS/EQUIPMENT	80,400
POLICE DEPARTMENT	
FURNITURE/EQUIPMENT	55,000
FIRE DEPARTMENT	
LAND/BUILDINGS	
– MAIN STATION	175,000
– TIGER #1 STATION	27,000
EQUIPMENT	350,000
HIGHWAY DEPARTMENT	
LAND/BUILDINGS	100,000
EQUIPMENT	250,000
MATERIALS/SUPPLIES	25,000
PARKS, PLAYGROUNDS, FIELDS	75,000
BANDSTAND	30,000
AMBULANCE CORPS	
FACILITIES/SUPPLIES	75,000
WATER FACILITIES	
WELLS/TREATMENT PLANT	2,922,900
SEWER FACILITIES	
– MAIN PLANT/EQUIPMENT	4,500,000
– PUMP STATIONS/EQUIPMENT	2,700,000
SCHOOL	
LAND/BUILDINGS/EQUIPMENT	8,868,000
TOTAL	20,805,300

1988
TOTAL GROSS WAGES OF
ALL TOWN EMPLOYEES

HAUSCHEL, JOANNE L.	1,000.00
FLAHERTY, CARY B.	1,415.00
BIRD, RONALD C.	250.00
LABRANCHE, RICHARD F.	1,000.00
BEAUCHESNE, ARTHUR R.	750.00
HARVEY, JUDITH.	26,473.52
ST. HILAIRE, MADELEINE.	18,054.30
BLOOM, VICKIE.	8,172.00
MITROOK, MELISSA J.	13,247.93
PAQUETTE, KATHERINE E.	685.00
WOJNOWSKI, EDWARD J.	25,812.21
HEYN, ANDREA S.	13,645.99
MASTIN, CINDY-SUE.	8,763.32
ANDRADE, DAVID R.	8,850.40
VANAMBURG, DEBRA.	234.36
BENTLEY, CONSTANCE.	30.00
ROUSSEAU, YVONNE.	55.00
ANDERSON, NELLIE.	70.00
DODDS, HELEN.	50.00
SHAW, PRISCILLA.	75.00
PELCZAR, HELEN.	80.00
SMITH, KATHRYN.	40.00
LEMIEUX, RONALD.	40.00
MULLEN, DORIS.	50.00
ALLEN, SANDRA.	30.00
INMAN, RITA.	30.00
PELLETIER, DEBBIE.	90.00
GROCHMAL, MARGARET A.	15.00
FOTIADES, DAPHNE.	30.00
CASWELL, PAULINE.	2,832.20
HARRIMAN, PAUL E.	7,942.40
OGREN, LARSS.	445.12
JORDAN, ROBERT E.	2,068.12
PRATTE, DENNIS S.	1,036.00
GILBERT, JR., RICHARD A.	1,480.00
CYR, KEVIN.	2,305.50
SIMES, JEFFREY M.	7,230.50
TOLMAN, GARTH.	3,144.17
CORNER, MARK R.	3,819.00

CATHERWOOD, CATHERINE	730.00
GAHAN, PAUL T.	31,736.40
RUSSELL, TIMOTHY	28,840.56
JACKSON, CHRISTOPHER	24,796.14
SZELIGA, JAMES F.	27,956.35
PIERCE, DAVID D.	21,155.34
PARRY, C. ROBERT	21,979.35
COPP, JR., PHILLIP R.	22,291.80
HACKETT, TIMOTHY	22,319.85
BROWN, RAMONA	10,404.03
KEREKES, LEONARD	21,789.12
BENNETT, SUSAN C.	4,495.75
BEAULIEU, WILFRED L.	500.00
PRATT, ROBERT	200.00
BUTLER, RICHARD	250.00
CLARK, JR., CHARLES A.	600.00
HOMIAK, RICHARD J.	150.00
WILLEY, JOHN D.	100.00
HOWCROFT, NORMAN	370.00
BEAULIEU, SUSAN	62.50
COTTON, STEPHEN R.	125.00
POULIN, WILLIAM P.	66.00
PHILBRICK, HERBERT.	32.00
CLARK, DANA	240.00
LAROCHE, RAYMOND A.	360.00
HARCLERODE, RICHARD D.	50.00
DOLE, III, ALBION I.	5,635.75
GILBERT, ROSANNE C.	18,181.65
JAROSZ, VINCENT	351.54
JAROSZ, CANDICE	107.42
DUBBS, JACQUELINE	16,406.55
JONES, LINDA	104.16
PLACE, BARBARA.	21.70
CRISS, LYNDA A.	11,932.59
CARRICO, RICHARD M.	13,557.55
JAMES, JR., GEORGE B.	1,325.96
BEAUDET, LISA L.	6,150.55
HUGHES, RICHARD D.	6,792.55
GILL, DANIEL J.	464.18
BERARD, MARC R.	328.00
CLARK, SCOTT C.	2,333.54
O'LEARY, GAIL	80.00
EATON, LISA M.	749.40

HATCH, ANN M.	48.00
CLARK, LOUISE	507.60
BLOOM, RONALD M.	29,936.74
CHAPMAN, JR., RAYMOND	25,459.42
CINFO, DON K.	1,454.83
PARENT, EVERETT E.	17,897.00
MAGNAN, WILLIAM E.	18,547.47
DUBBS, DONALD	6,068.47
POND, DUANE D.	13,171.75
GARLAND, MOREY S.	5,338.03
LAND, JR., CHARLES W.	192.51
DYER, MANFORD B.	20,646.59
HOUSE, STEPHEN G.	3,277.83
PRATT, ALAN J.	3,092.52
ROWE, BRUCE R.	3,059.20
BEERS, WAYNE	582.11
HANLEY, DENNIS	6,820.40
MACGREGOR, SARAH	1,683.00
BERWICK, PAULA A.	119.00
SPENCER, BARBARA	9,289.15
CARNEY, TIMOTHY C.	9,800.00
WHITCOMB, SANDRA E.	27.00
ARNOLD, MARGARET L.	18,420.42
PINKOS, KAREN M.	2,262.72
DOOLEY, SUSAN M.	318.00
SZABO, MICHAEL A.	1,869.00
COHEN, ALLISON B.	1,956.00
KEAVENY, CAROLYN J.	1,672.50
PECKHAM, KIMBERLY	1,680.00
BLANCH, SUSAN E.	1,338.00
WARREN, MARTIN L.	963.00
NARSIFF, CATHERINE M.	5,090.63
GIROUARD, LEON H.	21,181.23
CHASE, WENDY	16,617.04
MARTIN, MICHAEL A.	588.40
BLOOM, KAREN A.	1,134.40
THOMPSON, WAYNE A.	5,368.50
SMITH, WYMAN A.	1,884.00
THOMPSON, MARK A.	2,327.51
HOUSE, GARY R.	200.00
FILION, LEO	320.00
DAIGLE, ROBERT	280.00
BENDER, ELDON	260.00

WALKER, RICHMAN	320.00
ALPERIN, RICHARD C.	611.50
REED, DONNA M.	400.00
GAZDA, ROBERT J.	200.00
SMITH, STEVEN E.	19,445.41
GIBBS, JOYCE J.	240.00
LANEY, GEORGE F. 35,047.80	
SZELIGA, JOHN P.	20,938.10
ZUK, NICHOLAS	120.00
WARD, JOHN.	120.00
CURRIE, JOHN B.	21,374.96
TOTAL	\$849,033.09

SUMMARY OF RECEIPTS

CURRENT YEAR TAXES	
–PROPERTY TAXES	4,955,088.27
–PROPERTY TAX INTEREST	6,998.83
–YIELD TAX.....	995.57
–RESIDENT TAX	36,270.00
–RESIDENT TAX PENALTY	130.00
–CURRENT USE TAX	16,000.00
PREVIOUS YEARS	
–1987 PROPERTY TAX.	561,324.55
–1987 PROPERTY TAX INTEREST	20,628.46
–1985 YIELD TAX	399.30
–1987 YIELD TAX	13.75
–1986 RESIDENT TAX	60.00
–1986 RESIDENT TAX PENALTY	6.00
–1987 RESIDENT TAX	5,540.00
–1987 RESIDENT TAX PENALTY.....	553.00
–TAX SALES REDEEMED	209,094.56
MOTOR VEHICLE PERMITS	450,099.00
DOG LICENSES.	1,190.00
TITLES	1,809.00
U.C.C.	2,060.00
VITAL STATISTICS.	2,150.00
LICENSES, FEES, PERMITS	147.50
RECOUNT	10.00
BAD CHECK FEES.	729.70
MISC.	4,524.50
ZONING BOARD	1,685.52
PLANNING BOARD	20,382.41
AMBULANCE	9,655.26
NEWFIELDS	1,000.00
RECREATION & PARKS	68,010.62
BUILDING PERMITS	7,596.74
POLICE REPORTS	448.00
PARKING TICKETS	7,081.67
POLICE EXTRA DUTY	15,053.63
COURT RENT	2,400.00
COURT RECEIPTS	2,681.00
DISPATCH	
–MONITORING	2,740.00

-NEWFIELDS	747.15
-STRATHAM	3,707.55
-NOTTINGHAM	1,604.20
HOUSING AUTHORITY	
-IN LIEU OF TAXES	9,503.00
-INSURANCE/WORKER'S COMP.	5,627.24
CEMETERY	209.00
INDUSTRIAL COMMISSION	
-SALE OF LANDS.	48,785.45
-CHECKING ACCOUNT TRANSFER.	75,637.23
SALES OF MATERIAL	2,297.28
TRANSFER STATION STICKERS	1,105.50
PROPERTY TAXES FROM DEEDED LANDS.	6,305.43
REIMBURSEMENTS	
-WELFARE	2,301.74
-INSURANCES	12,011.15
-F.I.C.A.	198.48
-RIVERMOOR LANDING.	150.00
-WATER BOARD-LEGAL/BONDS	13,503.50
-WATER/SEWER AUDIT	550.00
-SEWER BONDS	25,177.83
-SCHOOL-GAS	1,743.48
-LIBRARY-INSURANCES	2,407.17
-WATER-WAGES/GAS.	91,877.57
-SEWER-WAGES/GAS.	103,481.21
-MISC.	288.86
TRUST FUND - PRIOR YEARS	
REIMBURSEMENT	20,065.60
-CEMETERY	28,368.53
STATE OF NEW HAMPSHIRE	
-S.P.O.T.S. REIMBURSEMENT	3,713.35
-REVENUE SHARING DIST.	287,069.02
-HIGHWAY BLOCK GRANT	78,248.08
-PACKERS FALLS	29,880.87
-ROUTE 152	29,471.00
-STATE WATER POLLUTION	106,712.00

WORKER'S COMP. I & D	20,604.47
REVENUE SHARING TRANSFER	3,802.15
I.R.S. REFUND	1,884.70
INTEREST	
-MONEY MARKET	2,946.53
-GENERAL FUND	30,890.28
-C.D.	5,826.06
TOTAL	7,473,259.57

SUMMARY OF EXPENDITURES

DESCRIPTION	EXPENDITURES
TOWN OFFICE SALARIES	4,150.00
TOWN OFFICE EXPENSES	115,054.74
ELECTION & REGISTRATION EXP.	2,595.09
CEMETERY EXPENSES	28,575.61
GOVERNMENT BUILDING EXPENSES	54,492.57
REAPPRAISAL OF PROPERTY EXP.	23,367.00
PLANNING EXPENSES	46,758.12
LEGAL EXPENSES	52,594.44
ZONING EXPENSES	1,821.98
SCHOOL EXPENSES	3,827,382.00
TOWN CLERK EXPENSES	23,019.91
TAX COLLECTOR EXPENSES	28,801.89
POLICE-SPECIALS	17,218.40
POLICE EXPENSES	266,907.21
FIRE DEPARTMENT EXPENSES	28,183.23
CIVIL DEFENSE EXPENSES	202.91
BUILDING INSPECTION EXPENSES	4,622.50
DISPATCH EXPENSES	92,045.96
TOWN MAINTENANCE EXPENSES	138,493.17)
GEN. HWY. DEPT. EXPENSES	74,843.80
STATE AID RECON. EXPENSES	30,013.60
STREET LIGHTING EXPENSES	20,871.52
HOT TOP & DRAINAGE EXPENSES	31,169.41
SOLID WASTE DISPOSAL	153,765.28
GARBAGE REMOVAL	155,865.86
LANDFILL EXPENSES	80,235.24
HEALTH DEPARTMENT EXPENSES	1,129.50
AMBULANCE EXPENSES	13,038.01
ANIMAL CONTROL EXPENSES	5,095.64
MOSQUITO EXPENSES	14,139.72
GENERAL ASSISTANCE EXPENSES	32,759.08
SOLDIERS AID EXPENSES	0.00
LIBRARY EXPENSES	68,258.00
RECREATION EXPENSES	133,365.88
PATRIOTIC PURPOSES EXPENSES	1,500.00
CONSERVATION COMMISSION EXP.	679.80
SOFTBALL & BASEBALL	2,830.00
REFUNDS & ABATEMENTS	22,955.76
PRIN LT BONDS & NOTE	98,200.00

INT EXP LT BONDS & NOTE	64,829.20
INT EXP TAX ANTICIPATION	12,000.00
CAPITAL OUTLAY	40,827.24
CAPITAL RESERVE	51,500.00
MUNICIPAL COURT	3,458.05
FICA & RETIREMENT	60,183.99
INSURANCE	164,327.87
UNEMPLOYMENT COMPENSATION	4,732.87
HEALTH INSURANCE	66,410.41
OLD HOME WEEKEND	3,000.00
EXETER MEDIATION	600.00
NEWMARKET HEALTH CENTER	7,350.00
NEWMARKET SENIOR CITIZENS	1,200.00
AREA HOMEMAKERS	4,500.00
ROCKINGHAM CHILD-FAMILY	3,000.00
ROCKINGHAM C.A.	4,188.00
R.S.V.P.	700.00
A SAFE PLACE	500.00
BIG BROTHER/BIG SISTER	6,000.00
ARMED SERVICES	300.00
SEACOST MENTAL	3,500.00
WOMEN RESOURCE	352.00
SEACOAST HOSPICE	870.00
SQUAMSCOTT HOME	7,920.00
EXETER AREA VISITING NURSES	5,265.00
RICHIE MCFARLAND	800.00
ROAD RECONSTRUCTION	0.00
MICA/M-2	33,675.18
TRANS. STAT. DESI.	6,521.04
SAND-SALT SPREAD	5,800.00
STREET LIGHT REP.	40,929.45
POLICE CRUISER	13,876.93
S.P.O.T.S.	7,389.34
TOWN CLOCK	5,588.00
MOS/PUBIC WORKS TRUCK	16,378.07
LIBRARY ROOF REP	30,000.00
CAPITAL RESERVE DISPATCH	2,000.00
NEWMARKET/EXETER CHILD CARE	2,975.00
FEDERAL RESERVE SHAR ACC	870.00
COUNTY TAX	166,186.00
TOTAL	6,547,506.47

1988 TOWN CLERK'S ACCOUNT

1988	AUTO PERMITS	\$450,099.00
1988	TITLE FEES	1,809.00
1988	DOG LICENSES	1,308.50
1988	VITAL STATISTICS	1,988.00
1988	UCC STATEMENT FEES	2,060.50
1988	FILING FEES	11.00
1988	RECOUNT	10.00
1988	VOTER REGISTRATION CARD FEES	10.00
1988	LEIN FEES	121.00
1988	DREDGE & FILL PERMIT FEES	28.00
1988	BAD CHECK FEES	307.36
1988	PEDDLERS & JUNK DEALERS LICENSE	10.00
1988	POLE LICENSES	10.00
1988	MISCELLANEOUS	<u>408.38</u>
TOTAL REMITTED TO TOWN TREASURER		\$458,180.74

JUDITH HARVEY
TOWN CLERK

TAX COLLECTOR'S REPORT
Summary of Tax Account
for the Year Ended December 31, 1988

DEBITS	<u>Levy</u> 1989	<u>Levy</u> 1988	<u>Prior</u>
Uncollected Taxes as of – Beginning of Fiscal Year			
Property Taxes			609,331
Resident Taxes			12,353
Taxes Committed to Collector			
Property Taxes	5,626,079		
Resident Taxes	47,040		
Land Use Change Tax	26,970		
Yield Taxes	1,009		
Added Taxes			
Property Taxes	30,962		5,209
Resident Taxes	7,110		1,400
Overpayments			
a/c Property Taxes	3,492		1,453
a/c Resident Taxes	20		10

Bad Check Fees	71		
Interest Collected on Delinquent Taxes	27,558		
Penalties on Resident Taxes	681	8	
TOTAL DEBITS	\$5,770,992	\$629,764	
CREDITS			
REMITTANCES TO TREASURER			
Property Taxes	4,953,119		612,065
Resident Taxes	36,250		5,620
Land Use Change	16,000		
Yield Taxes	1,009		
Bad Check Fees	71		
Interest Collected During Year	27,558		
Penalties on Resident Taxes	681		8
Discounts Allowed:	63,936		1,021
Abatements Made During Year			
Property Taxes	14,023		2,890
Resident Taxes	7,880		6,390

Uncollected Taxes – 12/31/88

Property Taxes	629,455	
Resident Taxes	10,040	1,759
Land Use Change Tax	10,970	
TOTAL CREDITS	\$5,770,992	\$629,753
		11

(1) These uncollected balances should be the same as last year's ending balances.

(2) Overpayments should be included as part of regular remittance items.

TOWN OF NEWMARKET
Summary of Tax Sales Accounts
for the Year Ended December 31, 1988

	<u>1987</u>	<u>1986</u>	<u>Prior</u>
—Tax Sales on Account of Levies Of—			
DEBITS			
Balance of Unredeemed Taxes — Beginning Fiscal Year		\$154,161	3,456
Taxes Sold/Executed to Town During Fiscal Year:	\$99,457		
Subsequent Taxes Paid:		6,578	
Interest Collected After Sale/Lien Execution:	3,023	12,010	1,572
Redemption Cost: Overpayment	23		
TOTAL DEBITS	<u>102,503</u>	<u>172,749</u>	<u>5,028</u>
CREDITS			
Remittance to Treasurer During Fiscal Year:		\$118,462	\$3,456
Redemptions	\$ 55,452	12,010	1,572
Interest & Cost After Sale	3,023		
Abatements During Year	4,277		
Unredeemed Taxes End of Year	<u>39,751</u>	<u>42,277</u>	
TOTAL CREDITS	<u>102,503</u>	<u>172,749</u>	<u>5,028</u>

TOWN OF NEWMARKET

**Summary of Tax Sale Accounts to Other Purchasers
Fiscal Year Ended December 31, 1988 (June 30, 1989)**

	<u>1987</u>	<u>1986</u>	<u>Prior</u>
DEBITS			
Balance of Unredeemed Taxes –			
Beginning Fiscal Year		\$23,927	
Subsequent Taxes Paid:		21,507	
Interest Collected After			
Tax Sale		3,089	
Redemption Cost:		128	
TOTAL DEBITS		<u>48,651</u>	
CREDITS			
Remittances to Purchasers			
During Fiscal Year:			
Redemptions		\$25,960	
Interest & Cost After Sale		3,217	
Unredeemed Taxes End of Year		7,722	
Unredeemed Subsequent Taxes		8,242	
Unremitted Cash		3,510	
TOTAL CREDITS		<u>48,651</u>	

REPORT OF THE TRUSTEES OF TRUST FUNDS

The Trustees of Trust Funds are glad to report the following for the year 1988.

The fence that was damaged near the tomb was fixed by Keith Jablonski in a very good manner, fine job. Robert Weit trimmed two foot circles around the crabapple trees and maples, removing the grass and weeds to a depth of four inches, replacing with peat moss and wood chips, and planting new maples which was greatly appreciated. Dr. Thomas Fisher of the University of New Hampshire has been able to treat the crabapple trees, so that they will now be flowering and in good health, thanks Tom. Tom Christie of the Durham Landscaping had help problems this summer in mowing, and was not able to fill in sunken graves or keep the Old Town Cemetery mowed. We are pleased to announce the bid by Tom in 1989 is \$16,800, down from \$20,000 in 1988.

New water lines were put out for bid with no bidders. The section next to the River has been leveled and reloaded by Charles Gonet and Jerry Hamel with some loam purchased from the Calvary Cemetery. This should give the Town grave space for many years ahead. This area will have to be yolk raked in 1989 and seeded and a flush lot marker system installed. A mapping system was started back ten years ago by University of New Hampshire students which will have to be enlarged upon.

There are many lots which do not have trust fund monies on them which the Town would appreciate having in trust. We are more than glad to discuss trust or any other issue about the cemetery.

The Town is glad to repurchase unused graves or unused lot space which will not be needed in the future.

K. C. Smith

Edward Pelczar

Roy E. Kent

REPORT OF THE NEWMARKET HOUSING AUTHORITY

The office of the Newmarket Housing Authority is located in the center of Great Hill Terrace, the public housing complex off Route 108. We take great pride in our programs, our role in the community and especially Great Hill Terrace, which is recognized as one of the finest public housing sites in New England.

A very dedicated staff of Maintenance Mechanic, Ricky LaBranche and Office Coordinators, Madeline Richards and Mimi Rubin, assist the Executive Director and Board of Commissioners to oversee housing assistance for 100 Newmarket families.

Great Hill Terrace has 50 units and the Section 8 Program provides rental assistance to an additional 50 families living in privately owned homes throughout the Town.

In 1988 the Authority contributed \$9,530.30 to the Town to offset its tax-exempt status, in addition to its full share of water and sewer user fees.

The Authority is constantly seeking and screening eligible and DESERVING persons in need of assistance. Gross Income Guidelines for eligibility into the respective programs are:

FAMILY SIZE	PUBLIC HOUSING	SECTION 8
1	\$18,750	\$11,750
2	21,450	13,400
3	24,100	15,050
4	26,800	16,750
5	28,500	18,100
6	30,150	19,450

Office hours are daily 9:00 AM to 4:00 PM. Information may be obtained by calling 659-5444.

The Authority is presently assessing its goals and available resources of funding to further assist Newmarket during this time of increasing housing costs and homelessness.

With the end of 1988 also has come the end of Mario Zocchi's 12 years as a volunteer Commissioner with the Authority. Mario's insight, concern, friendship and his great love of Newmarket will leave a lasting impression on the Newmarket Housing Authority.

Ernest A. Clark, II
Executive Director

REPORT OF THE CODE ENFORCEMENT OFFICER

As Newmarket's newly appointed Code Enforcement Officer, I would like to take this opportunity to convey my appreciation for serving as your Building, Health, and Zoning Official.

As illustrated in the annual final figures for new construction, compared to 1987 there has been a significant reduction in new building starts. Due to the soft housing market new starts are expected to remain low until the market opens up at which time Newmarket could realize another "building boom" in view of all the projects going before the Planning Board. 1988 proved to be a busy year in the Health Department. Between a restaurant food poisoning, area cancer study, raw sewage being dumped into the Lamprey River, lead poisoning of a small child, treatment of the Town's corrosive water supplies, answering numerous multi-dwelling complaints such as lack of heat, poor fire escapes, dumpsters with no covers, overfilled dumpsters, lead paint, failed plumbing, faulty wiring, leaky roofs/ceilings, abandoned unit with four month old food drawing rodents and flies, junk cars and car parts on premises, illustrate the need for the Town to adopt health and housing ordinances.

My goals for 1989 are to adopt building, health, and housing codes to help eliminate the dumpster and junk car problems and force improved living conditions in the Town's older multi-dwelling units. One final issue is to see the successful conclusion of the on-going cancer study of the New Village area.

David R. Andrade
Code Enforcement Officer

ANNUAL FIGURES FOR NEW CONSTRUCTION

CONSTRUCTION	NO. OF UNITS	CONSTRUCTION COSTS	NO. OF PERMITS	ANNUAL REVENUES
SINGLE FAMILY CONDOMINIUMS APARTMENT BUILDINGS	54	3,720,218	54	3,617.00
MOBILE HOMES	3	87,581	3	81.00
NEW COMMERCIAL RESIDENTIAL ALTERATIONS	4	1,588,840	4	1,586.39
COMMERCIAL ALTERATIONS		1,063,032	58	971.65
GARAGES/BARN STORAGE BUILDINGS		406,090	13	384.90
RENEWALS		352,628	23	310.95
DEMOLITIONS		11,230	10	2.00
FIRE ALARM			86	570.00
POLICE ALARM			5	10.00
POOLS		26,400	3	30.00
			1	10.00
			2	22.50
GRAND TOTALS	61	7,256,019	262	7,596.39

REPORT OF THE ANIMAL CONTROL OFFICER

The year 1988 showed a decline in several areas, compared with last year's figures. Areas that showed a decrease were dog bites, dogs hit by motor vehicles, and wildlife complaints. The one area that showed an increase was the complaint of barking dogs.

I can't stress enough that when leaving home, the best and safest procedure is to leave your pets inside or make arrangements with a neighbor to bring in the dog.

Also as a reminder, 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.

I look forward to working with you.

Jeffrey M. Simes

REPORT OF THE NEWMARKET FIRE DEPARTMENT

1988 was a year of change for the Fire Department. Last April Tidoe Beaulieu retired as Fire Chief. Joe Butler retired as Assistant Fire Chief and Bob Pratt retired as Deputy Fire Chief. These men held these positions for seventeen years. They all have more than 30 years with the department. In April Charles Clark was appointed Fire Chief. Bob Jordan Assistant Fire Chief and Norman Howcroft Deputy Fire Chief.

The year was a busy one with the change. Our number of calls were 199. Most of them were minor or false. False alarms accounted for 60% of calls. In October we drafted an alarm ordinance. The alarm ordinance was passed and approved by the Selectmen on October 5, 1988. This will help in reducing the number of false alarms that we receive. 1989 looks like it will be another busy year for the department. Many new projects are planned. Our training will be increased to meet new standards that are being required by both state and federal rules. We will be working with developers making sure fire safety is met. We will also be looking at the department as to what it needs to keep up with the growth in town.

I would like to thank the members of the department for their work and support they have given to make the department as good as it is. I would also like to thank their families for putting up with the inconvenience this sometimes causes.

Also the support the town has given us when we need it. We would especially like to thank the Eagles Club for their fine support. They have provided us with the money and equipment that was really needed to keep up with the times. They also help keep the budget down which in turn helps to keep everyone's taxes down.

This is your Fire Department; please stop by and see what we are doing for you.

**Charles Clark
Fire Chief**

REPORT OF CIVIL DEFENSE

During the past two years there have been many changes that have taken place in Civil Defense. Rules and regulations have changed along with the needs of the residents of the town. The state has changed their name also to the "Office of Emergency Management." The town has seen several incidents that the Civil Defense has been able to assist in. First was the flood in 1987, then the fire at the Town Hall. In 1988 we had a severe storm that was predicted with the result being a lightning strike and fire at St. Mary's Church.

This year I attended several seminars and a three day class in Concord, all to help keep the town current on new policies, procedures, and ideas in emergency planning. We are updating the town's emergency plan at the present time to coincide with the current needs of the town. The plan deals with possible emergencies such as floods, hurricanes, earthquakes, tornados, motor vehicle accidents to name a few. Members from several town departments also attended a Radiological Monitoring class that was given in Newmarket. Another class will be given in March 1989 to train additional department members in the use of the monitors at motor vehicle accidents, etc.

In 1989 we are planning to test our emergency plan by doing a tabletop exercise that is designed to test the responses of all departments. Changes and improvements can be made during these exercises before a real emergency situation arises. Our goal in 1989 is to have the residents of Newmarket well informed as to what they should do, where they can go, and who to call if an emergency arises.

I would like to thank the Selectmen and all the town departments for their assistance and support over the last two years. It has helped make my duties as Civil Defense Director a lot easier.

Candy Jarosz
Civil Defense Director

NEWMARKET PUBLIC LIBRARY

REPORT OF THE BOARD OF TRUSTEES

1988

Use of the Library continues to reflect town growth. Circulation has nearly doubled since 1983. In 1988, Newmarket voters approved funds for architectural planning for future space needs. Aring Schroeder of Portsmouth was retained, and they have worked with the Library Expansion Committee (members include Janet Boyle, Sandy Allen, Ron Bird, the Librarian and Trustees).

Assuming that adjoining town land will be available, expansion of the present building appears to be the best strategy. Tentative plans are for a 3300 square foot addition for stack, reference, work and meeting space. Some renovation of the existing building is also planned. Until such a plan is carried out, and in order to ensure continued Library service, the Trustees will be developing a temporary work area for Library staff, finding additional storage and shelving areas, and increasing Library hours and staffing to meet demand.

A fire/smoke detection system is now in place. Exterior brickwork repair—an ongoing project—was continued in 1988, and the main building has finally been reroofed. Interior repair of rain damage will be completed in 1989. With the recent purchase of a computer, the Library will soon be going online with the state library network—giving townspeople access to library collections statewide.

Children's story hours and tutorials on English as a second language continue to be held here. In 1989 the Library will be used for a Recreation Department preschool class and a citizenship class as well. Thanks to Mary Persson, the children's area is once again the beneficiary of a Harmon Foundation Grant. The Trustees also would like to thank David Pelletier for shoveling snow last year. We are fortunate to have much of the same staff serving the Library: Librarian - Sharon Kidney; Aides - Margaret Nash and Doris Mullen; Custodian - Roger Donovan. Assistant Librarian Pat Haendler resigned in 1988; the Trustees regret losing such an able and talented individual. This position has not yet been permanently filled.

Kristin Carmichael
Board of Trustees
Newmarket Public Library

**LIBRARIAN'S REPORT
CIRCULATION FROM JANUARY 1, 1988**

TO DECEMBER 31, 1988

Adult fiction	6,272
Adult non-fiction	2,973
Paperback exchange	701
Juvenile fiction	7,249
Juvenile non-fiction	1,724
Recordings (audio)	79
Recordings (video)	39

TOTAL **19,037**

NUMBER OF BOOKS PURCHASED

Adult collection	653
Juvenile collection	402

NEW LIBRARY CARDS

Adult borrowers	316
Juvenile (elementary and high school age)	87

**Sharon Kidney
Librarian**

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

FOR FISCAL YEAR ENDED DECEMBER 31, 1988

Piscataqua Savings Bank		
Balance Dec. 31, 1987		5459.95
Jan. 22, 1988 Harmon Foundation Grant	3000.00	
Interest thru Dec. 29, 1988	508.46	3508.46
Balance		8968.41
Expenditures		
Barbara Webber (Children's Prog.)	26.40	26.40
Balance Dec. 31, 1988		8942.01
Durham Trust Bank		
Balance Dec. 31, 1987		14088.91
Interest	2030.47	2030.47
Balance		16119.38
Indian Head Bank Savings Account		
Balance Dec. 31, 1987		3198.43
Interest thru Dec. 30, 1988	172.88	172.88
Balance		3371.31
Indian Head Bank Check Account		
Balance Dec. 31, 1987		3695.82
Receipts during 1988;		
Town of Newmarket Appropriation	68258.00	
Miscellaneous Income	2199.67	70457.67
Total Receipts		74153.49
Expenditures		
Personnel		
Librarian	13137.60	
Assistant	1975.50	
Aide	2984.95	
Substitutes	800.20	
Janitor	1840.00	
Payroll Exp. (FICA & Ret.)	1797.08	22535.33

Operating Expense		
Telephone	577.08	
Heat	1666.71	
Copier Expense	336.38	
Meetings/Conventions	90.00	
Supplies/Postage	1037.31	
Books/Periodicals	13973.37	
Electricity	805.47	
*Repairs	635.35	
Insurance	1300.00	
Programs	457.50	
Maintenance	283.22	21162.39
Equipment	3326.91	3326.91
**Capital Expense		
Architect Fees	11000.00	
Smoke/Fire Alarm	3450.00	14450.00
Total Library Expenditures		61474.63
		<u>-16474.63</u>
Balance		12678.86
Total Income	74153.49	
Less Expense	<u>61474.63</u>	
	12678.86	
Proof of Balance:		
Balance per Statement		
Dated Dec. 30, 1988	20729.04	
Less Checks Outstanding		
2493,2636-2638,2642,2644-66	8050.18	12678.86
*Repairs Accounts Payable		
William E. Allen, Mason	5000.00	

**Capital Expense

Town of Newmarket paid out the 41150.00 warrant article and general fund monies for the roof replacement.

Lola Sewall Tourigny
Trustee/Treasurer

REPORT OF THE CONSERVATION COMMISSION

This past year has proved to be very challenging and productive for the Commission, with the majority of time devoted to focusing on five areas of particular concern, that being the investigation of environmental complaints; liaison with developers in the planning stages of a proposed project; maintaining a high level of cooperation with other natural resource agencies and organizations; monitoring of marina and shoreline development along Great Bay and the Lamprey River; and promotion of conservation education through summer camp scholarships and workshops.

During this past year the Commission developed a system for investigating and documenting environmental complaints. All documentary actions and information received by the commission are maintained in a filing system at the town offices. Twenty-five Wetlands Board Dredge & Fill applications were reviewed by the Commission, either by a documentation review or site visit. Considerable time was spent in addressing proposals for marina development along the Lamprey River, including attendance at several Wetlands Board hearings in Concord, N.H. The Commission was also called upon to investigate and report on pollution and waste storage complaints.

Participation in the planning process with many local developers has resulted in the protection of environmentally sensitive areas as open space and the development of two conservation easements. The proposed conservation easement for the Barberry Coast subdivision is being reviewed by town counsel and if approved, will protect 28 acres of open space, including all of Voles Island. The easement will guarantee the open space will remain in perpetuity, regardless of any future zoning changes. A second conservation easement that has been approved by town counsel and accepted by the Board of Selectmen will protect thirty acres of land, including a trout pond owned by Herbert Richmond.

The Commission has maintained a high level of cooperation with other conservation agencies and organizations, including the U.S. Army Corp. of Engineers, U.S. Environmental Protection Agency, N.H. Department of Environmental Services, N.H. Fish & Game Department, Strafford Regional Planning Commission, Trust for N.H. Lands, Society for the Protection of N.H. Forests, Newmarket Board of Selectmen, Planning Board and Zoning Board of Adjustment. A designee from the Commission also participates in the Ad-

Hoc Committee on Conservation Lands, comprised of representatives from the University of New Hampshire, Great Bay Estuarine System Conservation Trust, Lamprey River Watershed Commission, Lee, Durham, Madbury, and Newmarket Conservation Commissions. The objective of the Ad-Hoc Committee is to unify efforts in conserving environmentally sensitive lands and establish interconnecting wildlife corridors.

As part of a continuing effort by the Commission to monitor and protect the natural resources in Newmarket, the Commission will introduce two warrant articles before the townspeople in March, 1989. The first warrant article is designed to inventory the natural resources of the town and develop a longterm conservation plan. The second warrant article will request a transfer of fifty percent of the Land Use Change Tax being placed in the Conservation Land Trust Account. These funds will be allowed to accumulate from year to year and be available for acquisition of environmentally sensitive properties when they become available.

Chris J. Schoppmeyer
Chairman

REPORT OF THE NEWMARKET SEWER COMMISSIONERS

The Newmarket Sewer Commission completed an engineering study of the entire Newmarket sewer system during 1988. This study was prompted by the tremendous growth in the town and was created to pinpoint possible problem areas and also to assess the capabilities of the primary and secondary plant into the future.

This study provides flow chart information indicating to what extent each area of the town is approaching capacity. This has already proved to be an invaluable tool in reviewing possible additions to the system.

During 1988, the Secondary Treatment Facility became fully operational and, like any other major project, had bugs to be worked out. The plant is now operational and running smoothly.

The Sewer Commission worked with developers to assess the feasibility of a sewer line running parallel to the Exeter Street line along the B & M Railroad track. Further review of that will continue during 1989.

There were no major problems with the collection system during 1988.

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

**Nicholas Zuk, Chairman
Walter Schultz
John Ward**

SEWER DEPARTMENT EXPENDITURES

DESCRIPTION	EXPENDITURES
SUPERINTENDENT80
OPERATOR & ASSISTANT	73,047.45
OTHER LABOR	9,215.21
REP TO MAIN LINES	3,393.09
REP TO LATERALS	3,294.39
SALARIES OFFICE	8,866.14
RETIREMENT	1,399.46
TREASURER & COMMISSIONERS	840.00
FICA	7,122.34
EDUCATION	2,865.37
HEALTH INSURANCE	6,669.38
MAIN PLANT ELECTRIC	29,411.32
MAIN PLANT HEATING	9,273.25
CHEMICALS	4,104.00
MAIN PLANT O & M	8,493.77
CREIGHTON ST. O & M.	5,577.22
TELEPHONE & ALARM	2,574.76
INSURANCE	562.30
BAY ROAD ELECTRIC	1,984.38
BAY ROAD PARTS & REP.	117.03
PACKERS FALLS ELECTRIC	479.82
PACKERS FALLS P & R.	289.48
CEDAR ST. ELECTRIC	2,035.39
CEDAR ST. PRTS & REP	307.24
GHT PRTS & REPAIR	0.00
SLIDING ROCK ELECTRIC	893.44
SLID ROCK P & REP.	1,226.19
VEHICLE O & M.	2,308.76
OFFICE SUPPLIES	1,533.14
NEW EQUIPMENT	18,013.66
SEWER IMPROVEMENT	141,996.91
CAPITAL RESERVE	30,000.00
COMPUTER	834.50
MAILING	1,576.34
REIMBURSEMENTS.	0.00
 TOTAL	 380,306.53

WATER DEPARTMENT EXPENDITURES

DESCRIPTION EXPENDITURES

SUPERINTENDENT	9,906.85
DUES	440.50
FOREMAN	24,594.99
LABORER	4,921.71
WATER TESTS	622.50
PLANT OPERATOR	21,710.91
CHEMICALS	6,013.61
POWER	35,241.02
EMERGENCY REPAIR PLANT	12,601.40
TELEMETRY	2,816.68
REPAIR TO SERVICE	5,462.48
METER LABOR	1,302.18
METER SUPPLIES	4,326.05
CUST SERV LABOR	3,992.67
CUST SERV SUPPLY	0.00
SECRETARY	8,558.52
TREAS & COMM	3,640.00
GENERAL OFFICE	1,411.31
RETIREMENT	1,116.78
TELEPHONE EXPENSE	2,091.52
MAILING	746.06
HEATING OIL	2,318.15
SOCIAL SECURITY	5,467.42
VEHICLE O & M	2,082.92
B/CROSS B/SHIELD	6,943.56
INSURANCE	266.44
NOTES & INTEREST	16,170.00
CAPITAL RESERVE	13,000.00
REP & IMPROVEMENT	693.00
CONTRACTED SERVICES	27,552.53
CAP EXPENDITURES	1,505.00
COMPUTER	443.17
REFUNDS	196.00
WORKMENS COMP	0.00
COMPUTER SALE	4,223.48
 TOTAL	 232,379.41

REPORT OF THE KEEPER OF THE NEWMARKET SWANS

Newmarket is one of the few towns in the country that enjoys the presence of Official Town Swans. Presently the family, despite tragic events, numbers five birds in town and one at Alton Bay.

During 1986, the original swans, Venus and Apollo were mistakenly taken for snow geese and shot by persons unknown. Two of the four offspring left behind took over the Sliding Rock area of the Lamprey and attempted to nest. Flood waters destroyed their nest during 1987 as well as 1988. Two other swans were donated to the town and reside in the fire ponds off of Grant Road on Schanda Drive. Their nesting efforts were also unsuccessful.

Again this early winter a goose hunter mistook the Lamprey River swans for snow geese and wounded the cob or male, Ajax. At the time of this report, the swan is under my care at our home on Grant Road.

Private donations, as they have since Newmarket acquired the first pair of swans, support the entire cost of keeping the swans.

**Richard Schanda
Keeper of the Swans**

REPORT OF THE MOSQUITO CONTROL COMMISSION

Mosquito control projects in eight communities experienced a year of transition during 1988. This includes the towns of Newmarket, Newfields, Stratham, Exeter, Hampton Falls, North Hampton, Rye and New Castle. At one time, these eight towns hired five separate entomologists to supervise their control programs. Today, one entomologist and a crew of eight battle these pestiferous insects.

As Director of this regional program, I was faced with several challenges: hire and train a crew; learn new territory; and operate mosquito control programs in eight towns. Two experienced employees returned for another season. William Flynn, Jr., a three year veteran of mosquito control in Newmarket, was hired as foreman.

The State of N.H. requires all persons applying pesticides commercially be trained and licensed under a qualified supervisor. Unlicensed applicators must remain within speaking distance of a licensed supervisor while spraying. Employees received intensive on the job training and two manuals to prepare for the examinations—a general pesticide use exam and a mosquito and black fly control exam.

The majority of our time is devoted to controlling mosquitoes at the source—freshwater swamps in the spring and salt marshes in the summer. Mosquitoes only breed in stagnant water. The first generation of mosquito larvae hatch in March and April from eggs laid the previous season. The crew surveys potential breeding sites before spraying to determine a need. If the crew does not find enough mosquito larvae to spray, then unnecessary pesticide use is eliminated. When sufficient numbers are found, the applicator determines which insecticide best suits the habitat. Available insecticides include a bacterial spore embedded on corn, a dormant oil, a growth regulator hormone and an organophosphate insecticide. Applicators carry gas powered backpack sprayers through thick brush, prickles, mud and water in search of larvae. It is hard to convey the level of difficulty encountered in many freshwater swamps. Maneuvering a top-heavy fifty pound backpack sprayer through densely overgrown swamp is nearly impossible. The three foot nozzle further complicates the effort. Of course, water level and mud depth are important factors. Most workers are anxious for the spring freshwater work to end.

Larval development in salt marshes commences slowly in April with cool air and water temperatures. Development speeds up as

temperatures increase. The spring generation will evolve from egg to adult in approximately six weeks. The summer brood requires less than seven days to become flying adults. Therefore, during the summer the crew is working against the biological clock to control mosquitoes while they are still in the vulnerable larval stage.

During the 1988 season, the odds were against the workers. Prolonged heat and strenuous work proved to be debilitating. The crew was forced to work more slowly to conserve energy and to avoid heat prostration. Recovery times and fluid consumption tripled. As the crew slowed down in that heat, the mosquito development sped up. The crew deserves special praise for their control efforts during those heat waves. Breeding occurred on the marshes every week from July 1st to the end of September. The spray crew was let go by September 11 due to lack of funds, but the mosquitoes didn't quit until late in October. I propose increasing the number of work hours for the crew next season in order to increase our service to the Town.

Adulticiding, spraying adult mosquitoes at night with the truck mounted sprayer, was done from June 12 until August 31. There were twenty routes sprayed last season. Landroche Park was sprayed nineteen times last season. Since adulticiding must only be done when weather, air temperature and wind speed are within legal limits for spraying, it is not always possible to spray on a regular basis. Air temperature must be above 60 degrees F, wind speed less than eight mph and it cannot be raining during a spray route. This past season the roads of Newmarket were often sprayed in the morning. Morning routes began as early as 5:30 AM and evening routes began around 7:00 PM. The early routes had other advantages. Less traffic and fewer runners were encountered. Cookouts were not disrupted as well as ballgames. Morning sprays are not for everyone, employee and resident alike. I am interested in your comments on morning spray routes. Please call the Rye headquarters, 964-9264 or call the Selectmen's Office, 659-3073 and leave a message.

Drivers have a lot to do during a spray route. Vehicle speed, wind velocity, air temperature and insecticide flow are monitored throughout the route. The driver also reads the map locating bodies of water, apiaries and areas not to be sprayed to avoid unnecessary contamination of these areas. In addition to these responsibilities, the driver must also be aware of traffic, pedestrians and animals in or near the road. Many residents attempt to stop the spray truck during a route. The solo driver, encountering a stranger at night, must determine when stopping is appropriate. All drivers are instructed not to stop. The driver is not authorized to alter a spray route without my consent. Please call our office at the Rye Town Hall or the Selectmen's Office in Newmarket with your requests or inquiries.

The Town of Newmarket relies heavily on chemicals as the primary method of control for mosquitoes. During a recent meeting with the State Mosquito Control Committee, municipal supervisors were warned that insecticides may not be an option for controlling mosquitoes in the near future. Serious consideration must be made for non-chemical methods of control. After more than two decades of research, an ecological approach to mosquito control has been developed. The method, known as Open Marsh Water Management or OMWM, uses natural fish predators rather than insecticides or drainage to control mosquito larvae. OMWM provides access for fish to areas on the salt marsh where the mosquitoes survive. These fish, mummichogs, occur naturally on the marsh and each fish may consume up to 300 larvae per day. OMWM has proven to reduce the mosquito population by more than 90% without the use of insecticides. OMWM creates and re-establishes feeding and resting habitats for many shorebirds and wading birds by keeping pools and pans on the marsh surface. These birds are returning to salt marshes where OMWM has been implemented. Before any alterations can be done, detailed planning must be conducted. Each salt marsh has to be examined to determine what that particular marsh needs for changes to permit fish access to the pools or pans containing larvae. Alterations are made with specialized equipment designed to traverse a salt marsh without sinking or scarring the marsh surface. OMWM is a long-term project with immediate and permanent results.

No program will solve every problem or please every person, however, OMWM takes into consideration the best interests of the salt marsh as an active, contributing part of the environment in which we all live and also eliminates disease-carrying mosquitoes naturally. OMWM solves the mosquito situation in the salt marshes, but freshwater breeding sites will continue to be a problem. Careful planning and a little foresight will be needed in any future development projects which could alter the flow of water in our town.

The war with mosquitoes is a difficult one. We are trying to lower the number of mosquitoes to a tolerable level without harming the environment. If you have questions or inquiries concerning mosquito control or salt marsh management, then please contact me at the Rye Town Hall, 964-9264. The Commission would like to thank the residents of Newmarket for their continued support.

Sarah T. MacGregor
Director

**NEWMARKET
TOWN
BUDGET**

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

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division



BUDGET OF THE TOWN

OF Newmarket N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1989 to December 31, 1989 or for Fiscal Year

From _____ 19__ to _____ 19__

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date February 21, 1989

Rosella M. Shay
Deborah A. Connor
Richard Cowell
G.W.D.H.

John M. Morgan
Charles H. [Signature]
Donald D. Gaele

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1988 (1988-89) (omit cents)	Actual Expenditures 1988 (1988-89) (omit cents)	Selectmen's Budget 1989 (1989-90) (omit cents)	Budget Committee	
				Recommended 1989 (omit cents)	Not Recommended (omit cents)
GENERAL GOVERNMENT					
1 Town Officers' Salary	4,910	4,150.00	10,000	10,000	
2 Town Officers' Expenses	129,536	115,054.74	126,219	126,219	
3 Election and Registration Expenses	4,400	2,595.09	3,425	3,425	
4 Cemeteries	31,400	28,575.61	25,500	25,500	
5 General Government Buildings	47,950	54,492.57	63,433	63,433	
6 Reappraisal of Property	22,700	23,367.00	23,000	23,000	
7 Planning and Zoning	39,450	46,758.12	46,360	46,360	
8 Legal Expenses	40,000	52,594.44	40,000	40,000	
9 Advertising and Regional Association					
10 Contingency Fund					
11 Zoning	1,500	1,821.98			
12					
13 Town Clerk	23,061	23,019.91	68,787	68,787	
14 Tax Collector	29,395	28,801.89			
PUBLIC SAFETY					
15 Police Department	276,641	284,125.61	343,489	343,489	
16 Fire Department	35,070	28,183.23	38,915	38,915	
17 Civil Defense	200	202.91	4,312	3,012	1,300
18 Code Enforcement Code Enforcement	3,755	4,622.50	27,160	27,160	
19 Dispatch	91,213	92,045.96	106,463	106,463	
20					
21					
22					
HIGHWAYS, STREETS & BRIDGES					
23 Town Maintenance	160,141	138,493.17	189,937	189,937	
24 General Highway Department Expenses	49,150	74,843.80	122,235	104,735	17,500
25 Street Lighting	22,000	20,871.52	18,000	18,000	
26 SAR	43,364	30,013.60	20,000	20,000	
27 Highway Safety Committee	75				
28 Hot Top Drainage	46,500	31,169.41	155,500	155,500	
29					
30					
SANITATION					
31 Solid Waste Disposal	159,039	153,765.28	181,819	181,819	
32 Garbage Removal	170,571	155,865.86	264,949	264,949	
33 Transfer Station	60,100	80,235.24	96,530	96,530	
34					
35					
36					
HEALTH					
37 Health Department	903	1,129.50			
38 Hospitals and Ambulances	14,375	13,038.01	14,150	14,150	
39 Animal Control	5,920	5,095.64	6,355	6,355	
40 Vital Statistics					
41 Mosquito Control	14,330	14,139.72	16,180	16,180	
42					
43					
WELFARE					
44 General Assistance	27,865	32,759.08	31,815	31,815	
45 Old Age Assistance					
46 Aid to the Disabled					
47 Soldier's Aid	100		100	100	
48					

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual	Actual	Selectmen's	Budget Committee	
	Appropriations 1988 (1988-89) (omit cents)	Expenditures 1988 (1988-89) (omit cents)	Budget 1989 (1989-90) (omit cents)	Recommended 1989 (1989-90) (omit cents)	Not Recommended (omit cents)
CULTURE AND RECREATION					
49 Library	68,258	68,258.00	73,159	73,159	
50 Parks and Recreation	124,398	133,365.88	180,479	180,479	
51 Patriotic Purposes	1,500	1,500.00	1,000	1,000	
52 Conservation Commission	773	679.80	773	773	
53 Baseball	2,830	2,830.00			
54					
DEBT SERVICE					
55 Principal of Long-Term Bonds & Notes	98,200	98,200.00	147,000	147,000	
56 Interest Expense—Long-Term Bonds & Notes	65,956	64,829.20	106,853	106,853	
57 Interest Expense—Tax Anticipation Notes	12,800	12,000.00	72,000	72,000	
58 Interest Expense—Other Temporary Loans					
59 Fiscal Charges on Debt					
60					
CAPITAL OUTLAY					
61					
62 Water Treatment Plant Design	200,000				
63 Equipment Leases	40,828	40,827.24	43,027	43,027	
64					
65					
66					
67					
68					
OPERATING TRANSFERS OUT					
69 Payments to Capital Reserve Funds	51,500	51,500.00	142,500	65,000	77,000
70					
71 Municipal Court	2,400	3,458.05			
72					
73					
74 General Fund Trust					
75					
MISCELLANEOUS					
76 Municipal Water Department	333,952	232,379.41	344,362	344,362	
77 Municipal Sewer Department	348,869	380,306.53	303,367	303,367	
78 Municipal Electric Department					
79 FICA, Retirement & Pension Contributions	85,658	60,183.99	90,843	90,843	
80 Insurance	147,427	164,327.87	186,886	186,886	
81 Unemployment Compensation	3,855	4,732.87	3,998	3,998	
82 Health Ins. BC/BS	72,394	66,410.41	133,271	134,913	
83 Grants	43,980	43,980.00	59,587	54,774	4,813
84 Warrants		172,068.01	2,980,000	2,713,000	267,000
85 TOTAL APPROPRIATIONS	3,261,192	3,143,668.65	6,913,738	6,547,267	367,613
Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133)			\$4,351,138		
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			\$2,191,229		

BUDGET OF THE TOWN OF Newmarket, N.H.

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

SOURCES OF REVENUE		Estimated Revenues 1988 (1988-89) (omit cents)	Actual Revenues 1988 (1988-89) (omit cents)	Selectmen's Budget 1989 (1989-90) (omit cents)	Estimated Revenues 1989 (1989-90) (omit cents)
TAXES					
86	Resident Taxes		41,870	50,000	50,000
87	National Bank Stock Taxes				
88	Yield Taxes	300	1,408.62	300	300
89	Interest and Penalties on Taxes	40,000	28,316.29	20,000	20,000
90	Inventory Penalties	1,500	6,472.90		
91	Land Use Change Tax	500	16,000.00	1,000	1,000
92					
INTERGOVERNMENTAL REVENUES-STATE					
93	Shared Revenue-Block Grant	305,092	287,069.02	290,000	290,000
94	Highway Block Grant	65,029	65,029.40	69,299	69,299
95	Railroad Tax				
96	State Aid Water Pollution Projects	75,770	106,712.00	73,210	73,210
97	Reimb a c State-Federal Forest Land				
98	Other Reimbursements - SAR			15,000	15,000
99					
100					
101					
102					
INTERGOVERNMENTAL REVENUES-FEDERAL					
103					
104					
105					
106					
107					
LICENSES AND PERMITS					
108	Motor Vehicle Permit Fees	375,000	450,099.00	500,000	500,000
109	Dog Licenses	1,200	1,190.00	1,200	1,200
110	Business Licenses, Permits and Filing Fees	2,500	1,479.00	1,500	1,500
111	Vital Statistics	1,700	2,150.00	1,800	1,800
112	UCC Fees	1,500	2,060.00	1,700	1,700
113					
CHARGES FOR SERVICES					
114	Income From Departments	120,000	148,404.77	170,000	170,000
115	Rent of Town Property	2,400	2,400.00	2,400	2,400
116	Housing Authority	8,000	9,530.00	9,000	9,000
117					
118					
119					
MISCELLANEOUS REVENUES					
120	Interests on Deposits	25,000	39,662.87	50,000	50,000
121	Sale of Town Property - Truck		300.00		
122	Worker's Comp Interest/Dividends	20,604	20,604.47		
123	Industrial Commission		124,422.68		
124					
OTHER FINANCING SOURCES					
125	Proceeds of Bonds and Long-Term Notes	777,000	870,000.00	2,390,000	2,390,000
126	Income from Water and Sewer Departments	734,493		647,729	647,729
127	Withdrawals from Capital Reserve	10,000	30,065.60	57,000	57,000
128	Withdrawals from General Fund Trusts				
129	Revenue Sharing Fund				
130	Fund Balance				
131					
132					
133	TOTAL REVENUES AND CREDITS	2,578,388	2,255,246.62	4,351,138	4,351,138

1989
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 14 day of March 1989, to vote on the following Articles:

The Polls will close and action by balloting on the Article(s) will cease at 7:00 PM. 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 PM. Therefore, the second session of Town Meeting will be held Thursday, March 16, 1988 at 7:00 PM at the Newmarket High School Gym.

Polls Open - March 14, 1989
10:00 AM to 7:00 PM

ARTICLES

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

Article 2 To see if the Town will adopt the provisions of the ordinance governing wrecker service operations as adopted by the Board of Selectmen on December 14, 1988.

Article 3 To see if the Town will adopt the provisions of the ordinance governing highways and traffic (amended) as adopted by the Board of Selectmen on November 2, 1988.

Article 4 To see if the Town will adopt the provisions of the ordinance governing installation of a fire alarm system as adopted by the Board of Selectmen on October 5, 1988.

Article 5 To see if the Town will vote to raise and appropriate the sum of \$2,300,000 for the construction of modifications to the Water Treatment Plant, and to authorize the issuance of not more than \$ 2,300,000 of bonds and/or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Selectmen to issue and negotiate such bonds and/or notes and to determine the rate of interest thereon: furthermore, to authorize the

Selectmen to acquire land and/or easements as may be necessary for this project, and to apply, negotiate and do all things necessary to obtain federal and/or state assistance as may be available for this project; and to incur indebtedness in anticipation of the receipt of such assistance as provided under the Municipal Finance Act and to receive and expend such assistance for the purpose of this project, and to take all actions and execute all documents as may be necessary to carry out the purpose of the vote. (2/3 ballot vote required). Recommended by Budget Committee.

Article 6 To see if the Town will vote to raise and appropriate the sum of \$190,000 to be used for the reconstruction of portions of Dame Road, further to authorize the issuance of not more than \$90,000 of bonds and/or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the Selectmen to issue and negotiate such bonds/or notes and to determine the rate of interest thereon, with the balance to be raised by general taxation. (2/3 ballot vote required). Recommended by Budget Committee.

Article 7 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 8 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 fifteen (15) days. Deadline for allowance of discount to be printed on tax bills. Recommended by Budget Committee.

Article 9 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 10 To see if the Town will authorize the Board of Selectmen to apply for, accept, and expend money from the state, federal or other governmental unit, or a private source, which becomes available during the fiscal year upon the conditions that (1) the funds to be used only for legal purposes for which a Town may appropriate money, (2) that the Selectmen hold prior public hearing on the action to be taken, (3) that expenditure of other Town funds shall not be required all in accordance with New Hampshire Revised Statutes Annotated Chapter 31, Section 95-b.

Article 11 To see if the Town will vote to raise and appropriate the sum of \$17,000 to purchase a new police cruiser and to authorize the withdrawal of \$17,000 from the Police Capital Reserve Fund created for that purpose. Recommended by Budget Committee.

Article 12 To see if the Town will vote to raise and appropriate the sum of \$40,000 to pay the balance owed on the leased fire truck acquired in 1985 and to authorize the withdrawal of \$40,000 from the Fire Capital Reserve Fund created for that purpose. Recommended by Budget Committee.

Article 13. To see if the Town will raise and appropriate the sum of \$47,000 which represents one half the Town's total share, for the rehabilitation of the N.H. Route 152 Railroad Bridge in conjunction with the State of New Hampshire. Recommended by Budget Committee.

Article 14 To see if the Town will vote to raise and appropriate the sum of \$9,000 for the rehabilitation of and improvements to the Beaulieu's Little League Park to include a utility shed, fence and field improvements. Recommended by Budget Committee.

Article 15 To see if the Town will authorize the establishment of a capital reserve fund, pursuant to RSA Chapter 35, for the future revaluation of the Town and to raise and appropriate the sum of \$25,000 towards this purpose. Recommended by Budget Committee.

Article 16 To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35 for the purpose of future expansion and related renovations to the Newmarket Public Library and to raise and appropriate the sum of \$80,000 to be placed in this fund. Recommended by Budget Committee.

Article 17 "Shall we adopt the optional adjusted elderly exemptions from property tax? The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$40,000; for a person 75 years of age up to 80 years, \$50,000; for a person 80 years of age or older, \$60,000. To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 or, if married, a combined net income of less than \$12,000; and own net assets of not more than \$50,000 excluding the value of the person's residence?" (Ballot vote required.) Recommended by Budget Committee.

Article 18 To see if the Town will vote to raise and appropriate the sum of \$2,000 to conduct a Natural Resource and Conservation Planning Study to be used toward application for matching state and federal grant/funds in fiscal years 1989/1990. The study to be con-

ducted and completed by environmental consultants chosen by the Conservation Commission and endorsed by the Board of Selectmen. (Submitted by Petition.) Recommended by Budget Committee.

Article 19 To see if the Town will raise and appropriate the sum of \$267,000 for the reconstruction and rehabilitation of the wall on Main Street, Route 108, from the Eagle's Building extending approximately 250 feet parallel to the Essex Manufacturing Building, in conjunction with the State of New Hampshire. Not Recommended.

Article 20 To see if the Town will vote to raise and appropriate the sum of \$3,000 to assist in financing the operation of the Cooperative Alliance for Seacoast Transportation. (C.O.A.S.T.) (Submitted by Petition) Recommended by Budget Committee.

Article 21 To see if the Town will vote to deposit into the non-lapsing Conservation Commission Land Trust Fund in accordance with RSA 36-A:5, fifty percent (50) of all funds collected from the land use change tax, pursuant to RSA 79-A. (Submitted by Petition.)

Article 22 To see if the Town will vote to authorize the Board of Selectmen to negotiate, sell and execute all necessary documents to convey a parcel of Town owned land located on Beech Street Extension, Map U2 Lot 106 B.

Article 23 Shall a Charter Commission be established for the purpose of revising the Municipal Charter or establishing a new Municipal Charter, per RSA 49-B:3?

Article 24 Do you favor adoption of the town manager plan as provided in Chapter 37 of the Revised Statutes Annotated? (Submitted by Petition.)

Article 25 Shall we adopt the provisions of R.S.A. 72:1-c which authorizes any town or city to elect not to assess, levy and collect a resident tax? Not Recommended by the Budget Committee.

Article 26 To see if the Town will vote to provide for adequate repair and maintenance of proper drainage of surface water in the area of Maplecrest. (Submitted by petition.)

Article 27 To see if the Town will vote to authorize the Town Treasurer to appoint, with the approval of the Board of Selectmen, a Deputy Treasurer, pursuant to RSA 41:29-a.

Article 28 To see if the Town will vote to adopt the provisions of RSA 149-I to confer upon the Board of Sewer Commissioners powers conferred upon the Selectmen.

Article 29 In recognition of the decreasing supply of housing affordable to our families and neighbors, the Town of Newmarket pledges itself to focus its full energies on solutions to the housing problem. This problem is one which should be addressed by those most directly affected—the local community. Therefore, the voters of the Town of Newmarket directs the Board of Selectmen to appoint, within thirty (30) days, an affordable housing committee. This committee shall report back to the Board of Selectmen, within three months, their recommended solutions, which the Board will then work to implement. The Board of Selectmen shall report at the next regular Town Meeting on the status of solution implementation.

Article 30 Are you in favor of selling the old Town Hall for its highest and best use? (Non binding referendum.)

Article 31 Are you in favor of dedicating the existing Town Hall site as a community park, to be funded with private and/or public funds? (Non binding referendum.)

Article 32 Are you in favor of reducing the Town Hall site to public parking? (Non binding referendum.)

Article 33 Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the town zoning ordinance as follows: To amend Section 403 and its subsections relative to the shoreland conservation zone by substituting therefore a proposed amended Section 403 and its subsections relative to the shoreland conservation zone, thereby effecting some changes in the uses to which property within the shoreland conservation zone may be put and extending this zone and additional fifty (50) feet, from one hundred (100) feet to one hundred fifty (150) feet, along the shores of the specified bodies of water?

Article 34 Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the town zoning ordinance as follows: To amend Article XI entitled Signs and Outdoor Advertising by changing the size, placement and illumination of signs allowed in each zone.

Article 35 Are you in favor of the adoption of Amendment #3 as proposed by the Planning Board for the town zoning ordinance as follows: To amend the zoning ordinance by adding thereto a new article relative to property illumination.

Given under our hands and seal this 24th day of February in the year of our Lord nineteen hundred and 89.

Joanne L. Hauschel
James H. Hauschel
Walter R. Beauchamp

Selectmen of Newmarket, N.H.

A true copy of Warrant - Attest:

Joanne L. Hauschel
James H. Hauschel
Walter R. Beauchamp

Selectmen of Newmarket, N.H.

We hereby certify that we gave notice to the inhabitants within named, to meet at the times and places and for the purpose within mentioned by posting an attested copy of the within warrant at the place of meeting, and a like attested copy at the Town Office Building being a public place in said Town, on the 24th day of February, 1989.

Joanne L. Hauschel
James H. Hauschel
Walter R. Beauchamp

Selectmen of Newmarket, N.H.

1989-1990

NEWMARKET

SCHOOL

BUDGET

SECTION I		APPROVED	SCHOOL BOARD'S	BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION		BUDGET	BUDGET	RECOMMENDED	NOT RECOMMENDED
FUNCTION		1988-89	1989-90	1989-90	1989-90
1000	INSTRUCTION	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100	Regular Programs	1,828,230	1,882,426	1,882,426	
1200	Special Program	669,950	725,803	725,803	
1300	Vocational Programs	25,800	25,800	25,800	
1400	Other Instructional Programs	44,024	158,498	158,498	
1600	Adult/Continuing Education				
2000	SUPPORT SERVICES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100	Pupil Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2110	Attendance & Social Work	350	350	350	
2120	Guidance	64,635	74,963	74,963	
2130	Health	49,055	65,141	65,141	
2140	Psychological				
2150	Speech Path. & Audiology	34,977	45,840	45,840	
2190	Other Pupil Services	21,001	21,363	21,363	
2200	Instructional Staff Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2210	Improvement of Instruction	7,670	3,400	3,400	
2220	Educational Media	59,391	65,449	65,449	
2240	Other Inst. Staff Services				
2300	General Administration	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2310	School Board	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2310 870	Contingency				
2310	All Other Objects	33,235	35,800	35,800	
2320	Office of Superintendent	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2320 351	S A U Management Serv				
2320	All Other Objects	122,025	127,122	127,122	
2330	Special Area Adm. Services				
2390	Other Gen. Adm. Services				
2400	School Administration Services	159,990	199,625	199,625	
2500	Business Services	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2520	Fiscal				
2540	Operation & Maintenance of Plant	353,984	377,034	377,034	
2550	Pupil Transportation	156,530	188,950	188,950	
2570	Procurement				
2590	Other Business Services				
2600	Managerial Services				
2900	Other Support Services				
3000	COMMUNITIES SERVICES	200	-0-	-0-	
4000	FACILITIES ACQUISITIONS & CONST.	6,550	-0-	-0-	
5000	OTHER OUTLAYS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100	Debt Service	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100 830	Principal	265,000	265,000	265,000	
5100 840	Interest	341,137	327,000	327,000	
5200	Fund Transfers	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220	To Federal Projects Fund	60,243	22,383	22,383	
5240	To Food Service Fund	127,788	147,162	147,162	
5250	To Capital Reserve Fund	25,000	25,000	25,000	
1122	Deficit Appropriation				
-	Supplemental Appropriation (OFFSET BY LIKE AMOUNT BY REVENUE)				
TOTAL APPROPRIATIONS		4,456,765	4,784,109	4,784,109	

ESTIMATED REVENUES

SECTION II REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES		REVISED REVENUES 1988-89	SCHOOL BOARD'S BUDGET 1989-90	BUDGET COMMITTEE BUOGET 1989-90
770	Unreserved Fund Balance	-0-	-0-	-0-
3000	Revenue from: State Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3110	Foundation Aid	55,172	98,425	98,425
3120				
3130				
3140				
3210	School Building Aid	79,500	55,850	55,850
3220	Area Vocational School	4,200	4,200	4,200
3230	Driver Education	3,000	3,000	3,000
3240	Catastrophic Aid			
3250	Adult Education			
3270	Child Nutrition	7,943	3,717	3,717
	Other (Identify)			
4000	Revenue From Federal Source	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4410	ECIA - I & II			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program	45,242	40,822	40,822
4470	Handicapped Program	60,243	60,000	60,000
	Other (Identify)			
5000	Other Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220	Trans. From Cap. Projects Fund			
5230	Trans. From Cap. Reserve Fund			
5100	Sale of Bonds or Notes			
1000	Local Rev. other than Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300	Tuition	6,500	6,500	6,500
1500	Earnings on Investments	3,000	3,000	3,000
1700	Pupil Activities			
	Other (Identify)	74,603	-0-	-0-
SUPPLEMENTAL APPROPRIATION (CONTRA)				
TOTAL SCHOOL REVENUES & CREDITS		339,403	275,514	275,514
DISTRICT ASSESSMENT		4,117,362	4,508,595	4,508,595
TOTAL REVENUES & DISTRICT ASSESSMENT		4,456,765	4,784,109	4,784,109

(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

DATE January 21, _____

1989

Patti Blanchette
N. J. Rescott
William R. ...
Messiah Shaw
Blair G. ...
Scott ...

David Boss
Jam ...
R.W. ...
Donna ...
Richard Caswell (Please sign in ink)

1989

NEWMARKET

SCHOOL

WARRANT

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

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

You are hereby notified to meet at the High School in said district on the 14th day March 1989, at ten o'clock in the forenoon to act upon the following subjects:

The polls may not close before seven o'clock in the afternoon.)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose two members 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
Karl Gilbert
Scott Weitzell
Sandra Allen
Cheryl Cinfo
Edward Thorne**

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

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

You are hereby notified to meet at the High School in said district on the twenty third day of March 1989, at seven o'clock in the evening to act upon the following subjects:

1. To hear reports of agents, auditors, committees or officers chosen and pass any vote relating thereto.
2. To see if the district will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1989-90 school fiscal year provided that such expenditure be made of the purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.
3. To see if the district will vote to raise and appropriate the sum of four hundred five thousand dollars (\$405,000) for the purchase of land and related costs associated with the expansion of school facilities, and authorize the withdrawal of two hundred and five thousand dollars (\$205,000) from the Reserve Fund for this purpose. The balance of two hundred thousand dollars (\$200,000) to come from general taxation. (Not recommended by the Budget Committee)
4. To see if the district will vote to allow the district to transfer a sum of money not to exceed \$25,000 from year end general fund balances to the district capital reserve fund. (Recommended by the Budget Committee)
5. To see if the district will vote to raise and appropriate the sum of one hundred and twenty thousand dollars (\$120,000) for the removal of all asbestos building materials which have been identified in the Newmarket High School and to replace these materials with non asbestos materials. (Recommended by the Budget Committee)
6. To see if the district will vote to raise and appropriate the sum of one hundred thousand dollars (\$100,000) for the purpose of:
 - a. Removing all asbestos containing pipe insulating building material from the Newmarket High School and to replace

these materials with non asbestos materials.

- b. To remove asbestos containing floor tiles from the Newmarket High School including the lobby area, nurses area, science rooms, art rooms, cafeteria, stairways and hallways and to replace these materials with non asbestos materials.
 - c. To leave remaining asbestos containing floor tiles which are in good repair in the following classrooms and to cover with carpet: Rooms numbered 2, 3, 4, 5, 6, 7, 11, 13, 16A, 17, 18, 19, 20, 21, 22, 23. (Not recommended by the Budget Committee)
- 7. To see what sum of money the district will raise and appropriate, in addition to the sum appropriated under article eight, to comply with appropriate Public Employee Labor Relations Laws regarding the establishment of salaries and economic benefits for teachers.
 - 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.
 - 9. To transact any other business which may legally come before this meeting.

Given under our hand at said Newmarket this _____ day of _____ 1989.

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
Karl Gilbert
Scott Weitzell
Sandra Allen
Cheryl Cinfo
Edward Thorne**

TOWN OF NEWMARKET
NEW HAMPSHIRE
FINANCIAL STATEMENTS
DECEMBER 31, 1988

TOWN OF NEWMARKET

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DECEMBER 31, 1988

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the general purpose financial statements of the Town of Newmarket as of and for the year ended December 31, 1988, as listed in the table of contents. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed 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, in all material respects, the financial position of the Town of Newmarket at December 31, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Newmarket. Such information has been subjected to the auditing procedures applied in the audit 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.

February 13, 1989

Carri Plodzik Sanderson
Professional Association

GENERAL PURPOSE
FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF NEWMARKET
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1988

<u>ASSETS</u>	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Cash and Equivalents	\$1,714,009	\$516,850	\$527,202
Investments, At Cost			
<u>Receivables, Net</u>			
Taxes	739,992		
Accounts		52,242	
Due From Other Governments	8,308		5,258
Due From Other Funds	52,337		116,585
Due From Others	5,136		
Container Deposits		600	
Materials and Supplies		13,146	
Amount To Be Provided For			
Retirement of General Long-term Debt			
TOTAL ASSETS	<u>\$2,519,782</u>	<u>\$582,838</u>	<u>\$649,045</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$	\$	\$
Contracts Payable		8,073	11,150
Taxes Sold To Others	3,510		
Due To Other Governments	1,878,698		
Due To Other Funds		116,585	52,337
Due To Developers			
General Obligation Bonds Payable			
Notes Payable			93,000
Deferred Revenue	13,219		
Security Deposits			
Total Liabilities	<u>1,895,427</u>	<u>124,658</u>	<u>156,487</u>
<u>Fund Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances	43,660		
Reserved For Endowments			
Reserved For Incomplete Contracts			
<u>Unreserved</u>			
Designated For Capital Acquisitions			492,558
Undesignated	580,695	458,180	
Total Fund Equity	<u>624,355</u>	<u>458,180</u>	<u>492,558</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$2,519,782</u>	<u>\$582,838</u>	<u>\$649,045</u>

Fiduciary Fund Types Trust and Agency	Account Groups General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1988	December 31, 1987
		\$1,002,092 239,554	\$
		739,992	785,876
		52,242	45,337
		13,566	83,229
		168,922	116,879
		5,136	18,187
		600	600
		13,146	13,146
	<u>1,572,000</u>	<u>1,572,000</u>	<u>903,200</u>
<u>\$1,241,646</u>	<u>\$1,572,000</u>	<u>\$6,565,311</u>	<u>\$4,730,845</u>
\$	\$	\$	\$ 5,222
		19,223	121,704
		3,510	
		1,878,698	1,627,451
		168,922	40,456
108,734		108,734	195,545
	1,472,000	1,472,000	895,000
	100,000	193,000	8,200
		13,219	
			<u>2,000</u>
<u>108,734</u>	<u>1,572,000</u>	<u>3,857,306</u>	<u>2,895,578</u>
		43,660	27,647
427,337		427,337	423,380
			23,189
705,575		1,198,133	672,076
		<u>1,038,875</u>	<u>688,975</u>
<u>1,132,912</u>		<u>2,708,005</u>	<u>1,835,267</u>
<u>\$1,241,646</u>	<u>\$1,572,000</u>	<u>\$6,565,311</u>	<u>\$4,730,845</u>

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

EXHIBIT B
TOWN OF NEWMARKET
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1988

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$5,790,701	\$	\$
Intergovernmental Revenues	452,786	75,770	
Licenses and Permits	456,984		
Charges For Services	152,738	414,872	
Miscellaneous	206,887	427,957	8,457
<u>Other Financing Sources</u>			
Operating Transfers In	46,929	69,084	107,000
Issuance of Long-term Debt			<u>777,000</u>
<u>Total Revenues and Other Sources</u>	<u>7,107,025</u>	<u>987,683</u>	<u>892,457</u>
<u>Expenditures</u>			
General Government	776,670		
Public Safety	408,973		
Highways, Streets, Bridges	294,760		
Sanitation	420,387		
Health	62,607		
Welfare	54,099		
Culture and Recreation	141,085	61,475	
<u>Debt Service</u>			
Principal	58,200	50,000	
Interest	15,881	67,118	
Capital Outlay	160,968	79,723	517,931
Sewer Department		289,869	
Water Department		205,041	
<u>Other Financing Uses</u>			
Operating Transfers Out	4,370,028	159,053	75,969
Reduction in State and Federal Aid			
<u>Total Expenditures and Other Uses</u>	<u>6,763,658</u>	<u>912,279</u>	<u>593,900</u>
<u>Excess of Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>343,367</u>	<u>75,404</u>	<u>298,557</u>
<u>Fund Balances - January 1</u>	<u>280,988</u>	<u>382,776</u>	<u>194,001</u>
<u>Fund Balances - December 31</u>	<u>\$ 624,355</u>	<u>\$458,180</u>	<u>\$492,558</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Totals</u>	
	<u>(Memorandum Only)</u>	
	<u>December 31, 1988</u>	<u>December 31, 1987</u>
\$	\$5,790,701	\$4,490,087
	528,556	1,989,043
	456,984	406,028
	567,610	798,067
39,953	683,254	187,236
121,500	344,513	221,231
	<u>777,000</u>	
<u>161,453</u>	<u>9,148,618</u>	<u>8,091,692</u>
	776,670	624,084
	408,973	394,717
	294,760	270,268
	420,387	361,339
	62,607	58,076
	54,099	44,237
	202,560	177,929
	108,200	115,700
	82,999	99,004
	758,622	1,353,756
	289,869	307,378
	205,041	178,511
10,000	4,615,050	3,516,657
		<u>3,390</u>
<u>10,000</u>	<u>8,279,837</u>	<u>7,505,046</u>
151,453	868,781	586,646
<u>554,122</u>	<u>1,411,887</u>	<u>825,241</u>
<u>\$705,575</u>	<u>\$2,280,668</u>	<u>\$1,411,887</u>

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

EXHIBIT C
TOWN OF NEWMARKET
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 Budget and Actual
 General and Special Revenue Fund Types
 For the Fiscal Year Ended December 31, 1988

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$5,714,379	\$5,790,701	\$ 76,322
Intergovernmental Revenues	389,179	452,786	63,607
Licenses and Permits	461,795	456,984	(4,811)
Charges For Services	129,525	152,738	23,213
Miscellaneous	178,051	206,887	28,836
<u>Other Financing Sources</u>			
Operating Transfers In	<u>13,802</u>	<u>46,929</u>	<u>33,127</u>
<u>Total Revenues and Other Sources</u>	<u>6,886,731</u>	<u>7,107,025</u>	<u>220,294</u>
<u>Expenditures</u>			
General Government	836,162	776,670	59,492
Public Safety	406,879	408,973	(2,094)
Highways, Streets, Bridges	329,666	294,760	34,906
Sanitation	473,210	420,387	52,823
Health	64,208	62,607	1,601
Welfare	49,305	54,099	(4,794)
Culture and Recreation	132,501	141,085	(8,584)
<u>Debt Service</u>			
Principal	58,200	58,200	
Interest	42,986	15,881	27,105
Capital Outlay	192,304	160,968	31,336
Sewer Department			
Water Department			
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>4,368,970</u>	<u>4,370,028</u>	<u>(1,058)</u>
<u>Total Expenditures and Other Uses</u>	<u>6,954,391</u>	<u>6,763,658</u>	<u>190,733</u>
<u>Excess of Revenues and</u>			
<u>Other Sources Over (Under)</u>			
<u>Expenditures and Other Uses</u>	(67,660)	343,367	411,027
<u>Fund Balances - January 1</u>	<u>280,988</u>	<u>280,988</u>	
<u>Fund Balances - December 31</u>	<u>\$ 213,328</u>	<u>\$ 624,355</u>	<u>\$411,027</u>

<u>Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$	\$	\$	\$5,714,379	\$5,790,701	\$ 76,322
75,770	75,770		464,949	528,556	63,607
			461,795	456,984	(4,811)
814,999	414,872	(400,127)	944,524	567,610	(376,914)
	427,957	427,957	178,051	634,844	456,793
<u>68,258</u>	<u>69,084</u>	<u>826</u>	<u>82,060</u>	<u>116,013</u>	<u>33,953</u>
<u>959,027</u>	<u>987,683</u>	<u>28,656</u>	<u>7,845,758</u>	<u>8,094,708</u>	<u>248,950</u>
			836,162	776,670	59,492
			406,879	408,973	(2,094)
			329,666	294,760	34,906
			473,210	420,387	52,823
			64,208	62,607	1,601
			49,305	54,099	(4,794)
68,258	61,475	6,783	200,759	202,560	(1,801)
50,000	50,000		108,200	108,200	
67,118	67,118		110,104	82,999	27,105
	79,723	(79,723)	192,304	240,691	(48,387)
318,869	289,869	29,000	318,869	289,869	29,000
304,782	205,041	99,741	304,782	205,041	99,741
<u>150,000</u>	<u>159,053</u>	<u>(9,053)</u>	<u>4,518,970</u>	<u>4,529,081</u>	<u>(10,111)</u>
<u>959,027</u>	<u>912,279</u>	<u>46,748</u>	<u>7,913,418</u>	<u>7,675,937</u>	<u>237,481</u>
	75,404	75,404	(67,660)	418,771	486,431
<u>382,776</u>	<u>382,776</u>		<u>663,764</u>	<u>663,764</u>	
<u>\$382,776</u>	<u>\$458,180</u>	<u>\$ 75,404</u>	<u>\$ 596,104</u>	<u>\$1,082,535</u>	<u>\$486,431</u>

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

EXHIBIT D
TOWN OF NEWMARKET
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1988

	<u>Fiduciary Fund Type</u>	
	<u>Nonexpendable</u>	
	<u>Trust Funds</u>	
	<u>Town</u>	<u>Library</u>
<u>Operating Revenues</u>		
New Funds	\$ 5,800	\$ 3,000
 <u>Operating Expenses</u>		
Administrative Fees	2,303	
Scholarships	4,002	
Library		26
Cemetery	5,611	
 <u>Total Operating Expenses</u>	11,916	26
 <u>Operating Income (Loss)</u>	(6,116)	2,974
 <u>Nonoperating Revenues (Expenses)</u>		
Interest Income	31,127	2,538
Gain on Sale of Securities	1,803	
Operating Transfers Out	(28,369)	
 <u>Total Nonoperating Revenues</u>	4,561	2,538
 <u>Net Income (Loss)</u>	(1,555)	5,512
 <u>Fund Balances - January 1</u>	403,831	19,549
 <u>Fund Balances - December 31</u>	\$402,276	\$25,061

Totals (Memorandum Only)	
<u>December 31, 1988</u>	<u>December 31, 1987</u>
<u>\$ 8,800</u>	<u>\$ 11,691</u>
2,303	2,599
4,002	1,702
26	571
<u>5,611</u>	<u>5,139</u>
<u>11,942</u>	<u>10,011</u>
(<u>3,142</u>)	<u>1,680</u>
33,665	37,055
1,803	28,504
(<u>28,369</u>)	(<u>20,095</u>)
<u>7,099</u>	<u>45,464</u>
3,957	47,144
<u>423,380</u>	<u>376,236</u>
<u>\$427,337</u>	<u>\$423,380</u>

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

EXHIBIT E
TOWN OF NEWMARKET
 Combined Statement of Changes in Financial Position
 All Nonexpendable Trust Funds
 For the Fiscal Year Ended December 31, 1988

	Fiduciary Fund Type	
	Nonexpendable	
	Trust Funds	
	Town	Library
<u>Sources of Working Capital</u>		
<u>Operations</u>		
Net Income (Loss)	(<u>\$1,555</u>)	<u>\$5,512</u>
<u>Elements of Net Increase</u>		
<u>(Decrease) In Working Capital</u>		
Cash	(\$1,645)	\$5,512
Investments	90	
Due To Other Funds	_____	_____
<u>Net Increase (Decrease) In Working Capital</u>	(<u>\$1,555</u>)	<u>\$5,512</u>

Totals	
(Memorandum Only)	
December 31, 1988	December 31, 1987
<u>\$3,957</u>	<u>\$47,144</u>
\$3,867	\$94,955
90	(60,492)
_____	<u>12,681</u>
<u>\$3,957</u>	<u>\$47,144</u>

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

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

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. *Governmental Reporting Entity*

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

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

B. *Fund Accounting*

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. 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

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Federal Revenue Sharing, Library, Sewer, Water, Water Improvement, Town Hall Fire, Land Acquisition, and Town Hall Memorial Funds.

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

FIDUCIARY FUNDS

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

C. *Account Groups (Fixed Assets and Long-term Liabilities)*

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

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by 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.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

D. *Basis of Accounting*

The accounts of the General, Special Revenue, Capital Projects, Expendable Trust, and Agency 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 Funds are accounted for using the accrual basis of accounting.

E. *Budgetary Accounting*

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1988, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$40,013
Beginning Fund Balance -	
Reserved For Encumbrances	<u>27,647</u>
Total Use of Beginning Fund Balance	<u>\$67,660</u>

F. *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, 1988 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1988 is detailed in Exhibit A-2 and totals \$43,660.

G. *Cash and Investments*

At year end, the carrying amount of the Town's deposits was \$3,760,153 and the bank balance was \$3,995,272. Of the bank balance, \$1,079,792 was covered by Federal depository insurance and \$2,915,480 was uninsured.

TOWN OF NEWMARKET
 NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 1988

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 52,337	\$
Special Revenue Fund		116,585
Capital Projects Fund	<u>116,585</u>	<u>52,337</u>
<u>Totals</u>	<u>\$168,922</u>	<u>\$168,922</u>

N. *Total Columns (Memorandum Only) on Combined Statements*

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

O. *Comparative Data*

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

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, 1988.

	<u>General Obligation Debt</u>
Long-term Debt Payable January 1, 1988	\$ 903,200
New Debt Incurred	777,000
Long-term Debt Retired	(108,200)
Long-term Debt Payable December 31, 1988	<u>\$1,572,000</u>

Long-term debt payable at December 31, 1988 is comprised of the following individual issues:

General Obligation Debt

\$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%	\$ 50,000
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TOWN OF NEWMARKET
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1988

General Obligation Debt (Continued)

\$800,000 1985 Sewer Construction Bonds due in annual installments of \$40,000 through February 15, 2005; interest at variable rates from 8.80% to 9.00% (This issue is being serviced - principal and interest - by the Sewer Department Fund)	680,000
\$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)	65,000
\$100,000 1988 Road Construction Notes due in annual installments of \$20,000 through May 20, 1993; interest at 6.11%	100,000
\$437,000 1988 Road Construction Bonds due in annual installments of \$37,000 in 1989, \$35,000 in 1990, \$30,000 through 1998 and \$25,000 through 2003; interest at variable rates from 6.95% to 7.55%	437,000
\$240,000 1988 Landfill Bonds due in annual installments of \$20,000 through 1992, \$15,000 through 2004; interest at variable rates from 7.50% to 7.62%	<u>240,000</u>
<u>Total</u>	<u>\$1,572,000</u>

The annual requirements to amortize all debt outstanding as of December 31, 1988, including interest payments, are as follows:

Annual Requirements To Amortize Long-term Debt

<u>Fiscal Year Ending</u> <u>December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1989	\$ 157,000	\$112,518	\$ 269,518
1990	125,000	109,553	234,553
1991	120,000	99,883	219,883
1992	120,000	90,846	210,846
1993	115,000	81,636	196,636
1994-2005	<u>935,000</u>	<u>422,366</u>	<u>1,357,366</u>
<u>Totals</u>	<u>\$1,572,000</u>	<u>\$916,802</u>	<u>\$2,488,802</u>

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

NOTE 6 - CAPITAL LEASE AGREEMENTS FOR EQUIPMENT

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

<u>Fiscal Year Ending December 31</u>	<u>Tractor</u>	<u>Dump Truck, Snow Plow and Hoist</u>	<u>Fire Truck</u>	<u>Total</u>
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>\$8,313</u>	<u>\$13,018</u>	<u>\$70,031</u>	<u>\$91,362</u>

VITAL STATISTICS

MARRIAGES

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

DATE OF MARRIAGE	PLACE OF MARRIAGE	NAME AND SURNAME OF GROOM AND BRIDE
JANUARY		
23	NEWMARKET, N.H.	DAVID C. THOMSON DENISE M. WOODS
FEBRUARY		
7	NEWMARKET, N.H.	B. JAMES MATTINGLY SUSAN M. KAPRAL
13	DOVER, N.H.	FRANK J. LICKTEIG, JR. TRACEY A. MOTTRAM
MARCH		
2	NEWMARKET, N.H.	PACHAK SOUPHAKHOT SUMALEE LANPOLSAEN
5	NEWMARKET, N.H.	LAURENCE L. BENNETT ANNA M. HACKETT
5	NEWMARKET, N.H.	JOHN F. RYAN, III KERRIE FRANCES DALY
13	NEWMARKET, N.H.	MICHAEL H.J. COLLINS NANCY B. GRENIER
APRIL		
4	NEWMARKET, N.H.	GEORGE A. SIMPSON JAYNE E. HANCOCK
9	EXETER, N.H.	SCOTT E. MACTAGGART LISA J. YUSKIEWICZ
22	NASHUA, N.H.	DEAN M. STARRETT NANCY J. TRACEY
23	HAMPTON, N.H.	ROY F. LEACH, IV CONSTANCE M. CLAPP
30	NEWMARKET, N.H.	MICHAEL R. BRETON THERESA A. BERUBE
MAY		
7	NEWMARKET, N.H.	MARK D. RICHARDS TRACEY A. LANGLOIS
7	PORTSMOUTH, N.H.	BARRY L. WATKINS, JR. MARY J. WAJDA
14	LEE, N.H.	RAYMOND J. CHAPMAN, JR. CYNTHIA L. BONNER

14	NEWMARKET, N.H.	WILLIAM E. LEONARD LISA L. SMALL
14	DURHAM, N.H.	GEOFFREY F. COOK AMY A. AUSTIN
14	EXETER, N.H.	JASON M. CLARK LORI L. PAGE
20	STRATHAM, N.H.	MICHAEL R. TURCOTTE DEBORAH E. MONTAGNINO
21	NEWMARKET, N.H.	PHILLIP J. TRIAL JEAN M. ARCHAMBEAULT
27	DOVER, N.H.	WALTER E. ESTES, JR. DEBORAH A. MELLO
31	NEWMARKET, N.H.	KENNETH G. BURDA LANETTE J. BROOKS
JUNE		
4	NEWMARKET, N.H.	PHILLIP E. MCDEVITT ALICE M. GOGUEN
4	DOVER, N.H.	PETER N. VATISTAS DEBORAH L. ITCHKAWICH
16	EPPING, N.H.	ROSS D. MORRISON ANNE E. MUNDELL
25	NEWMARKET, N.H.	RICKY A. JOHNSON GAIL E. CHARITY
25	PORTSMOUTH, N.H.	ARTHUR F. BRADY, III ALISON J. YOUNG
26	KINGSTON, N.H.	THEODORE H. HENECKE LISA A. SICARD
JULY		
1	NEWMARKET, N.H.	HERVEY A. GELINEAU, III CHRISTINE ELIOPOULOS
9	KINGSTON, N.H.	RICHARD E. PURDY IRENE F. HORNE
9	DURHAM, N.H.	WILLIAM S. CHRANE RAE A. HOYT
9	EXETER, N.H.	KEVIN M. KING ROBIN C. WHITEHOUSE
16	ENFIELD, N.H.	ALLEN L. COBLE BETSY L. WADLEIGH
16	NEWMARKET, N.H.	PHILIP E. SHARPLES ANN M. ALLEN
17	NEWMARKET, N.H.	WILLIAM S. JENNISON CARLEEN E. HOBERG

23	NEW CASTLE, N.H.	CHRISTOPHER S. RYAN DONNA L. BUSCARINI
30	DURHAM, N.H.	ANDREW D. CHIAPPINELLI ANN P. ZARLI
AUGUST		
6	NEWMARKET, N.H.	ROBERT H. BINSSE STARLETT J. ISRAEL
6	NEWMARKET, N.H.	LAKSELY PHIMANSONE PHOUVANH VONGSA
13	NEWMARKET, N.H.	SHAWN P. WALKER ROBIN L. BIRD
13	NEWMARKET, N.H.	DAVID W. LINDH ELIZABETH A. SHEEHAN
13	EXETER, N.H.	VINCENT E. PREMUS DENENE M. KERNS
13	NORTH HAMPTON, N.H.	TODD A. WHITNEY CYNTHIA J. WALKER
20	HOLLIS, N.H.	MARK A. POPECKI CAROLYN SINGER
26	DURHAM, N.H.	DAVID J. POWER BRENDA A. MILLER
26	PORTSMOUTH, N.H.	HOWARD G. SMITH PAULETTE M. GODFREY
27	NEWMARKET, N.H.	PAUL J. MAGUIRE PAMELA M. WOJICK
27	HAMPTON, N.H.	JOSEPH M. FERNANDEZ MICHELLE M. DEHETRE
27	STRATHAM, N.H.	RICHARD K. GITSCHIER HOLLY S. SMITH
SEPTEMBER		
2	NEWMARKET, N.H.	BRADLEY S. HUBBARD JENNIFER J. BROWN
3	NEWMARKET, N.H.	KENNETH R. JONES KATHERINE A. GILBERT
3	PITTSBURG, N.H.	C. ROBERT PARRY SUSAN HANSON
10	NEWMARKET, N.H.	ERIC A. SANDERSON BARBARA A. MCQUADE
17	NEWMARKET, N.H.	TIMOTHY D. KELLY JUDITH E. KENNY
17	PORTSMOUTH, N.H.	RONALD L. LEMIEUX CINDY A. LAVIGNE

20	NEWMARKET, N.H.	THOMAS J. PLACE DEBORAH L. LORANGER
24	NEWMARKET, N.H.	GERARD P.LAMOUREAUX,,JR. JULIE D. LEGAULT
24	NEWMARKET, N.H.	MICHAEL G. HELLER JEANNE R. KULICKOWSKI
24	NEWMARKET, N.H.	ROBERT J. DAVENPORT DELIA C. POISSON
25	PORTSMOUTH, N.H.	WADE O. REDD DONNA L. THORSEN
OCTOBER		
1	NEWMARKET, N.H.	DOUGLAS S. HACKNEY SUSAN H. WELLHOFER
1	NEWMARKET, N.H.	CHRISTOPHER E. SMITH JUDITH A. MERRILL
1	NEWMARKET, N.H.	JOHN M. DUTKA DAWN K. DUPES
8	PORTSMOUTH, N.H.	JEFFREY W. CASTONGUAY SHEREE ELLS
8	NEWMARKET, N.H.	STEPHEN H. HARTLEY MAUREEN S. BAJGER
8	NEWMARKET, N.H.	GARTH G. TOLMAN LINDA K. JONES
15	PORTSMOUTH, N.H.	DAVID J. KRAMER ELIZABETH A. FABRIZIO
17	PORTSMOUTH, N.H.	LEE P. TRACY EDITH M. ELLIOTT
22	DANVILLE, N.H.	ROBERT A. WADHAMS MELISSA L. POOLE
NOVEMBER		
5	NORTHWOOD, N.H.	THOMAS J. COMITA CINDY L. CANADA
5	DOVER, N.H.	ALBERT B. COUTURE CAROL L. GOODLIN
12	PORTSMOUTH, N.H.	JAMES H. HALL JOLENE A. LAPANNE
19	SEABROOK, N.H.	GEORGE E. KENNEY BEVERLY M. SARGE
26	NEWMARKET, N.H.	ROBERT E. PARKER KATHERINE M. DUFOUR
DECEMBER		
9	NEWMARKET, N.H.	BOUN H. KHOUNNASENH PATRICIA L. DEPEW

10	NEWMARKET, N.H.	FRANK R. LEVESQUE NANCY E. LEGACY
12	HAMPTON, N.H.	CHARLES C. BAKER HALLIE A. HOUCK
17	DOVER, N.H.	FREDERICK S. LORENZ LAURIE A. HARTFORD
23	PLAISTOW, N.H.	CHARLES R. TRAVER, JR. JENNIFER RUTH SQUIRE
24	NEWMARKET, N.H.	THOMAS EUGENE COLELLA ANGELA RAE MERLIN
30	RYE BEACH, N.H.	EDMUND FRANCIS DATTI GAIL ANN GOODSPEED
31	NEWTON JTC., N.H.	CRAIG STEPHEN BURLEIGH PATRICIA ANN BRAILSFORD

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

DATE OF BIRTH	NAME	PLACE OF BIRTH
JAN.		
1	KIMBERLY BETH EATON	EXETER, N.H.
10	AUGUSTUS JAMES MULRENIN	EXETER, N.H.
11	NARIN FRICHITTAVONG	EXETER, N.H.
15	JOSHUA CUSHMAN COLBY	EXETER, N.H.
15	SAMANTHA LIANE BROWN	PORTSMOUTH, N.H.
16	STEPHANIE LYN REMICK	PORTSMOUTH, N.H.
16	HOLLY ANN BIANCHI	DOVER, N.H.
17	ROSS PAUL SEAVEY	DERRY, N.H.
19	MATTHEW DONAHUE	EXETER, N.H.
20	ASHLEY MARGARET THOMPSON	EXETER, N.H.
21	HAYDEN D SANDS SHAW	EXETER, N.H.
25	SARAH ROSE JOHNSON	EXETER, N.H.
27	NATASHA MALIA REOLA	EXETER, N.H.
FEB.		
13	PATRICK DANIEL ROGERS	EXETER, N.H.
13	CAROLYN NICOLE ROGERS	EXETER, N.H.
15	MARCUS JEROME FREEMAN	EXETER, N.H.
21	KAYLA JAE PUCHLOPEK	EXETER, N.H.
24	JESSICA RAIN MURPHY	EXETER, N.H.
25	AARON ROBERT FRITCHE	PORTSMOUTH, N.H.
28	ERICA RAE MICHAUD	EXETER, N.H.
MARCH		
3	STEPHEN PAUL DEEM	EXETER, N.H.
4	JENNIFER LYNN GOLDEN	PORTSMOUTH, N.H.
4	ROBERT WILLIAM COLLINS	EXETER, N.H.
7	HEATHER SKYE SPARLING	PORTSMOUTH, N.H.
7	MATTHEW ZACHARY BRANN	PORTSMOUTH, N.H.
11	MICHAEL DAVID WATTS	PORTSMOUTH, N.H.
14	MICHAEL EDWARD GREEN	EXETER, N.H.
22	KYLE MATTHEW MONGEON	EXETER, N.H.
28	JEFFREY COTE KAJEN	EXETER, N.H.
29	ALDEN DAVID FLAGG	EXETER, N.H.

30	JOSHUA NATHANIEL FRALEY	PORTSMOUTH, N.H.
30	CATHERINE SARAH JOHNSON	DOVER, N.H.
30	WHITNEY CHANTAL JENKINS	EXETER, N.H.

APRIL

1	WILLIAM EDWARD WILLETTE	EXETER, N.H.
2	SARA ELIZABETH DOMMER	PORTSMOUTH, N.H.
4	MICHAEL ANDREW DUBE	EXETER, N.H.
5	NINA ROSE BEAUCHESNE	PORTSMOUTH, N.H.
8	JASON GEORGE TREVINO	EXETER, N.H.
9	ALEXANDRA CHRISTINE HUFFMAN	PORTSMOUTH, N.H.
12	KAITLYN NOELLE HAMEL	DOVER, N.H.
13	VICTOR JONATHAN MELO	EXETER, N.H.
18	RYAN DANIEL RESAVAGE	PORTSMOUTH, N.H.
24	DONALD THOMAS KEMP	PORTSMOUTH, N.H.
24	JOSHUA MICHAEL BRABAZON	PORTSMOUTH, N.H.
25	JESSICA SUSAN GOULET	EXETER, N.H.
25	ALYSSA BRIELLE CUMRO	EXETER, N.H.
28	ANDREW ALLAN HARNAGE	EXETER, N.H.

MAY

2	SENG DAO PATHAMMOVONG	EXETER, N.H.
4	JACLYN DIANE JORDAN	DOVER, N.H.
5	STEFANIE LYNN BEAVER	EXETER, N.H.
5	ALEXANDER DANIEL RAINEY	EXETER, N.H.
8	JONATHAN HARLEY FORBES	EXETER, N.H.
11	LUKAS WILLIAM DAIGLE	EXETER, N.H.
15	LARRY RAY BOVEN, III	PORTSMOUTH, N.H.
16	BRIAN CHRISTOPHER GOSSELIN	EXETER, N.H.
17	EMMA ADELAIDE HAWKINS	DOVER, N.H.
18	BRIAN MICHAEL FOX	ROCHESTER, N.H.
22	JOSHUA ALEXANDER DAVIDSON	EXETER, N.H.
24	KELSEA HELENA LARSON	EXETER, N.H.
27	SAMATHA ORIEL PARENTEAU	EXETER, N.H.
30	DOUGLAS SEWELL DION	EXETER, N.H.

JUNE

5	SEAN MICHAEL REDMOND	PORTSMOUTH, N.H.
12	KATHRYN MARIE RANDALL	EXETER, N.H.
14	PHONESACK DONESASORITH	DOVER, N.H.
14	MORGAN LYNNE CLOUGH	EXETER, N.H.
15	ERIC MICHAEL COLLINS	EXETER, N.H.
16	ADAM MICHAEL POMEROY	EXETER, N.H.

19	KATHERINE ELIZA DUBE	EXETER, N.H.
22	SARAH LYNN GRISWOLD	EXETER, N.H.
23	IAN DANIEL CRAIG	EXETER, N.H.
26	KATHERINE HAYDEN MOSES	PORTSMOUTH, N.H.
27	TARA CRYSTEN CROWTON	EXETER, N.H.
JULY		
1	SAMANTHA CAITLIN PETERSON	EXETER, N.H.
1	JOSHUA AARON ABBOTT	DOVER, N.H.
2	ANNA CONSTANCE BERNARD	EXETER, N.H.
4	JAMES WILLIAM CAMPBELL, JR.	EXETER, N.H.
6	JAYE WALTER NYDEGGER	DOVER, N.H.
13	NATHAN ANDREW CLAPPER	ROCHESTER, N.H.
19	JONATHAN CLIFFE RANFOS	EXETER, N.H.
AUGUST		
2	EMMA KATHERINE PHILLIPS	PORTSMOUTH, N.H.
4	GREGORY KYLE KOPANSKI	EXETER, N.H.
8	BROOKE MUNDELL MORRISON	EXETER, N.H.
23	EMILY NOSEWORTHY	EXETER, N.H.
26	SHAINE MICHAEL MURPHY	PORTSMOUTH, N.H.
26	HILLARY DIANE SMITH	PORTSMOUTH, N.H.
SEPT.		
8	MICHAEL JON ROSS	WINCHESTER, MA.
9	PHORNTHAP JACK KEOBANDITH	EXETER, N.H.
12	KATHERINE ELIZABETH BROCK	PORTSMOUTH, N.H.
13	KENDRA NICOLE TRIAL	DOVER, N.H.
14	ERIN MCGRAW SCHOPMEYER	EXETER, N.H.
18	STEPHANIE MEGHAN ALLARD	DOVER, N.H.
23	CAITLIN ELIZABETH BURNHAM	PORTSMOUTH, N.H.
30	ANDREW THOMAS COOK	EXETER, N.H.
OCT.		
4	JAMES JOHN BENVENUTI	EXETER, N.H.
10	JEFFREY ANDREW MARBACHER	EXETER, N.H.
12	TIMOTHY MICHAEL ROCHELEAU	EXETER, N.H.
14	CHRISTINA MARIE SCOTT	DOVER, N.H.
17	SAMUEL DAVID BOWEN	EXETER, N.H.
19	ASHLEY CAROLYN-ELAINE PARKER	DERRY, N.H.
21	DANIELLE LEIGH GILBERT	EXETER, N.H.
22	AMANDA COLLEEN CHAGARIS	PORTSMOUTH, N.H.

24	CHICK	DOVER, N.H.
28	MAXWELL THOMAS ALLEN	DOVER, N.H.
29	ALEXANDER ROBERT PEACOCK	PORTSMOUTH, N.H.
29	ELIZABETH ROSE CAPRA	PORTSMOUTH, N.H.
30	KELLY ANN KORENIEWSKI	EXETER, N.H.
NOV.		
13	ANDREW SCOTT CLARK	DOVER, N.H.
13	JUSTIN MICHAEL GOODWIN	EXETER, N.H.
25	JOSHUA JENNINGS WHALEY	PORTSMOUTH, N.H.
27	BRIAN LYLE ANADELL	EXETER, N.H.
DEC.		
2	EMILY MARIE SCHWABE	PORTSMOUTH, N.H.
2	ALISHA ANN HODGES	PORTSMOUTH, N.H.
5	MEGHAN BAILEY HASSINGER	EXETER, N.H.
13	MATTHEW KEVIN CYR	EXETER, N.H.
16	ALLISON MARIE MACLELLAN	PORTSMOUTH, N.H.
26	DONNA-JO MURPHY	EXETER, N.H.
27	SUNY CHANTHAPHO	EXETER, N.H.
31	CHRISTOPHER EDWARD CROSS, JR.	EXETER, N.H.

DEATHS

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

DATE OF DEATH	PLACE OF DEATH	PLACE OF BURIAL	NAME AND SURNAME OF DECEASED
JANUARY			
11	BRENTWOOD, N.H.	CREMATION	GRACE DENNIS
FEBRUARY			
26	BRENTWOOD, N.H.	CALVARY	CELINA J. LOZEY
MARCH			
6	EXETER, N.H.	CALVARY	THERESA M. COUTURE
APRIL			
5	NEWMARKET, N.H.	RYE, N.H.	RALPH G. LAROSE
9	EXETER, N.H.	CALVARY	HELORIA H. CHANTRE
22	DOVER, N.H.	CALVARY	ROGER A. BLOUIN
MAY			
2	EXETER, N.H.	CALVARY	JANET E. BERGERON
27	EXETER, N.H.	DURHAM, N.H.	FRANK E. WILLEY
JUNE			
4	NEWMARKET, N.H.	LEE, N.H.	JEFFREY W. CLARK
10	EXETER, N.H.	CALVARY	WILFRED DOUCETTE
22	EXETER, N.H.	CALVARY	WILFRED R. LABONTE
JULY			
1	BRENTWOOD, N.H.	MANCHESTER, N.H.	MARGARET T. SMALL
20	NEWMARKET, N.H.	RIVERSIDE	ROBERT R. WEBSTER
26	EXETER, N.H.	RIVERSIDE	GEORGE C. PRESCOTT
AUGUST			
1	NEWMARKET, N.H.	RYE, N.H.	ISABELLA M. LAROSE
4	NEWMARKET, N.H.	RIVERSIDE	HELEN M. DALRYMPLE
5	NEWMARKET, N.H.	CALVARY	JOHN G. NICHOLS
11	PORTSMOUTH, N.H.	CALVARY	STEPHANIE C. BOGACZ
16	DOVER, N.H.	CALVARY	STEFANIA OLSZANOWSKI
SEPTEMBER			
5	BRENTWOOD, N.H.	CALVARY	EVELYN M. BEAULIEU
23	NEWMARKET, N.H.	CREMATION	DAVID P. DAY
25	NEWMARKET, N.H.	CALVARY	JOSEPH H. KUSTRA
OCTOBER			
1	PORTSMOUTH, N.H.	CALVARY	EVELYN M. BEAULIEU
21	PORTSMOUTH, N.H.	EVERETT, MA.	GEORGE L. CORNACCHIO
24	EXETER, N.H.	NEWFIELDS, N.H.	JOHN A. DAVEY, SR.
24	NEWMARKET, N.H.	STONEHAM, MA.	MARY T. CASEY
26	EXETER, N.H.	COCHITUATE, MA.	HELEN W. PITMAN

NOVEMBER

3	PORTSMOUTH, N.H.	N. BERWICK, ME.	LAWRENCE W. KIMBALL
7	EXETER, N.H.	GREENLAND, N.H.	CHARLES E. DEARBORN
9	EXETER, N.H.	CALVARY	WALTER ZWEARCAN

DECEMBER

21	HAMPTON, N.H.	CREMATION	GRACE M. ROTH
25	NEWMARKET, N.H.	RIVERSIDE	KENNETH L. CALL

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

DATE OF DEATH	PLACE OF DEATH	PLACE OF BURIAL	NAME AND SURNAME OF DECEASED
JANUARY			
4	KITTERY POINT, ME.	CALVARY	ROSELYN BERNICE PELLETIER
9	DOVER, N.H.	RIVERSIDE	GEORGE R. MCKENNA
20	EXETER, N.H.	CALVARY	JOHN F. WALSH
FEBRUARY			
3	DOVER, N.H.	CALVARY	ADELARD S. BABINEAU
8	DOVER, N.H.	CALVARY	STACIA C. REILLY
15	HIALEAH, FL.	RIVERSIDE	RACHEL ELIZABETH PAGE
MARCH			
8	LAWRENCE, MA.	CALVARY	MARION DUBOIS
MAY			
1	HARTFORD, VT.	CALVARY	ADRIAN ROLAND PELLETIER
4	CLIFTON, N.J.	RIVERSIDE	JOHN M. LAVALLEY
7	SAVANNAH, GA.	CALVARY	HELEN CAQUETTE SURRETTE
JULY			
10	WOBURN, MA.	RIVERSIDE	CLARICE L. LATTIME
17	SALEM, N.H.	CALVARY	MARIE BOURASSA
31	LEE, N.H.	RIVERSIDE	HARRY JAMES RANDALL
AUGUST			
3	LOWELL, MA.	RIVERSIDE	RUTH B. WALKER
19	BRENTWOOD, N.H.	RIVERSIDE	JOHN W. HAM

SEPTEMBER			
1	FAIRFIELD, CT	CALVARY	LEONARD W. SHEEHY
21	METHUEN, MA.	CALVARY	MAMIE SHALTREY
OCTOBER			
12	NEWTON, MA.	RIVERSIDE	RITA GRAHAM
17	NEWBURYPORT, MA.	RIVERSIDE	ABBIE MAY GEORGE
NOVEMBER			
13	CENTRAL FALLS, RI.	CALVARY	EDMOND BERGERON
15	DOVER, N.H.	CALVARY	MABEL GOUPIL
23	BRENTWOOD, N.H.	CALVARY	MEDORA LATOUR
DECEMBER			
7	DOVER, N.H.	RIVERSIDE	MARIE A. BURROWS
13	DOVER, N.H.	CALVARY	NELSON H. PERREAULT

**ANNUAL REPORTS
OF THE
NEWMARKET
SCHOOL DISTRICT**



**FOR THE YEAR
1987 - 1988**

**OFFICERS OF THE
NEWMARKET SCHOOL DISTRICT
1987 - 1988
SCHOOL BOARD**

SCOTT WEITZELL	TERM EXPIRES 1989
KARL GILBERT	TERM EXPIRES 1989
CHERYL CINFO	TERM EXPIRES 1990
SANDRA ALLEN	TERM EXPIRES 1991
EDWARD THORNE	TERM EXPIRES 1991

SUPERINTENDENT OF SCHOOLS
CHAD C. CHASE

TREASURER
ELMER D. BAILEY

MODERATOR
RONALD LEMIEUX

CLERK
ELMER D. BAILEY

AUDITOR
CARRI, PLODZIK, & SANDERSON

SUPERINTENDENT'S REPORT

In preparation of this report I reviewed several of the "Annual Reports" of previous years particularly that for the 1987-88 school year which was prepared by John Ball, Superintendent of Schools, who has since retired. I assumed the post of Superintendent of Schools for the Newmarket School District in July of 1988 so I feel it fitting to review some of the uncompleted efforts which were mentioned in last year's report, to talk of the accomplishments in this school year (1989-90) and to look at the challenges which face the school district in the future.

As indicated in last year's report the high school renovations were well underway. They have for the most part been completed except for minor incidentals. I think you would all be surprised and pleased with the alterations. Certainly from an educational and functional point of view, the facilities have improved immensely.

The Elementary School is now completed, it is a fine facility which we are all very comfortable with.

The Board of Education expanded its membership to five members with seemingly no complications.

Enrollment of students in the school district continues to climb and it appears will so in the future which will provide the district with a challenge in the years ahead.

As for the happenings of this school year, I think they can best be described in such terms as, reorganizing, taking stock and preparing a firm foundation for the future, in this whole process we begin to firmly define the challenges of the future. If one reviews the content of previous annual reports one can quickly identify the growth which has taken place over the past few years; in the past five years our student body has grown in numbers by twenty percent and we suspect that this growth will increase annually by nearly ten percent. We project our student population to be in the nine hundreds next year and to reach one thousand by the following year. This growth has and will require new methods by which we conduct the business of education in Newmarket. No more will the principal know the names and faces of each student in the school, which was possible in a school of 200 but impossible in a school of 500+ students. New students moving into the area brings a diversity of needs and the taxing of existing services, all this means an expansion of services which equate to additional personnel, spaces and ultimately dollars.

This growth has brought on the need to change the way we conduct our business. Growth has brought on the importance of com-

munications, no longer do we have one school with one administrator with a small faculty, today we have two schools and we are looking to add a third. We have a staff that numbers some 121+ employees and that continues to grow as our student body grows and as state and federal regulations continue to have an impact on the responsibility of your school.

In order to address this communication issue the Board has adopted a uniform set of rules and regulations which address the operations of the school district. These are the rules that govern the operations of our schools and are known as School Board Policies and Procedures. The Board has also revised the budgeting process in order to update the system and have it more user responsive and understandable to all. The curriculum of the school district is in the process of being organized, placed in sequential order grades 1-12 and documented in such a way so one can quickly identify just what each discipline involves at each grade level. In short emphasis has been placed upon identifying what we do, how we do it and how well we are doing that which we are responsible for.

I must report to you how well we are doing for that was one of my first concerns when I reported here on my first day. If we were to view "how we are doing academically," which is what most of us think about when we think of school, I would have to say very well. Each year we test our students in terms of the academic achievement, a comparison can be made with other students in other school districts, both in New Hampshire as well as the rest of the country. Overall New Hampshire generally ranks above average on this series of tests when compared to the rest of the country; New Hampshire did again this year as did our students in Newmarket. When we compare the scores our students received on this test with our nationwide counterparts we were significantly above them and in fact on an average above our New Hampshire counterparts.

This didn't surprise me particularly for it is my feeling that quality of the staff, adequate facilities and a small pupil teacher ratio are important components to academic success, all of which exist here in the Newmarket School District.

To this point I have discussed the past and the present, I have discussed these for they have such an impact on the challenges which face the school district in the years ahead. The past has brought growth to the school district which has meant the need for additional school space. We will be asking the voters at this school district meeting to appropriate monies for the purchase of additional land for the site of yet another new school. Yes, we just moved into a new facility and already that one is filled so much so, that in September

of this year one elementary grade (grade six) which consists of three classes will be moved to the high school.

Land for a school building site is indeed a scarce commodity here in Newmarket particularly a site which is in close proximity to existing facilities. I would expect that at this time next year as I develop this report I will be pointing out the need for dollars to construct a new school. As we look toward new facilities it is important to point out that the facilities which we presently have must be maintained. Yes, we have a school which is but a few years old and requires mainly cleaning and maintenance efforts but the High School was but partially remodeled and a great deal of the facility upgrading is yet to be done. This upgrading we propose to have accomplished over the next few years, not to mention the financial commitment the district must make concerning asbestos building materials in the High School.

I recognize that as you review this report you see the need for more and more dollars and you ask, will it ever end, will we ever be "caught up"? In response to this somewhat rhetorical question let me point out the following:

1. The student population is increasing in our school; we expect to have 10% more children in the Newmarket Schools in September of 1989 that we had in September of 1988.
2. Regulations, mandates, minimum standards and the like continue to increase, we see no sign of the government relaxing or retracting these mandates. These additional regulations and the like require the school district to assume additional responsibilities, requiring additional programs and additional personnel.
3. As inflation increases so does the cost of supplies, materials, equipment and utilities, not to mention the cost of labor.

If the student population in the school district remained rather constant and if state and federal mandates remained at their present level or regressed somewhat and if supplies, materials, and labor costs remained stagnant then our school district budget would also remain constant.

The likelihood of this happening is rather remote so the alternatives as I see it are two in number. First we must look to the state to support the educational efforts of the Newmarket School District. The amount of financial aid to education in New Hampshire if we were to compare it with other states is nearly nothing. Nearly 90% of our school dollars is derived from the taxes you pay on your real estate. In order to shift this burden from the local level to the state level will require the efforts of us all.

A second approach to the cost factors of education could be viewed in terms of containing the cost of education, that is educating greater numbers of students for lesser unit cost. In order to do this, it is my opinion that we must look at those items which have the greatest impact in the cost of education that being facilities, staff and pupil teacher ratio. We have the capability of utilizing facilities year round in order to reduce the need for space thus allowing greater numbers of students to receive educational services under traditional space limitation but few of us are prepared to have our youngster attend school during traditional non school periods.

Therefore, we must look toward teaching greater numbers of students with proportionally less staff. In order to do this without sacrificing quality education I believe requires a great deal of study, initiative, courage and dedication. One step in this whole investigative process which I feel may possibly contribute to this reality is distance learning. In next years budget we have proposed the purchase of a satellite dish in order to investigate the possibilities of providing a more effective and efficient mode for the delivery of educational services to the students of the Newmarket School District. This I must point out is but one tool which I believe holds promise to the challenger the traditional concepts of the teaching/learning process which is ever becoming more and more expensive.

In closing, I would like to express my thanks to you folks for supporting your schools over the years recognizing that when your real estate taxes came due, it was often difficult to find the dollars. A sincere thanks to the Board of Education for the many hours which they have spent in order to ensure quality education for the students of Newmarket.

Dr. Chad Chase
Superintendent

**NEWMARKET SCHOOL DISTRICT
PROFESSIONAL STAFF SALARIES
FOR 1988-89**

NAME	SALARY
ADAMS, JUNE	\$ 18,387.00
ANDERSON, RUTH	19,887.00
BIRCH, CAROL	12,097.50
BLACKADAR, RITA	29,606.00
BROWN, IRVING	27,970.00
CALCUTT, CATHERINE	19,887.00
CASCIARI, LILI	25,163.00
CASWELL, PAMELA	28,617.00
COBB, SHIRLEY	29,917.00
DUNNAN, JUDITH	29,806.00
EMCH, INGRID	17,680.00
FILION, JACQUELINE	20,682.00
FRANK, JOAN	22,369.00
GARDNER, PATRICIA	25,613.00
GENDRON, BARBARA	28,817.00
GLENNON, PATRICIA	24,195.00
GLENNON, WILLIAM	28,306.00
GOCKLIN, DAVID	19,887.00
GREENWOOD, JANET	29,017.00
JANELLE, TRACY	7,955.00
JENKINS, BARBARA	29,906.00
KEEFE, ANNE	23,264.00
KENDALL, SHEILA	27,217.00
KERR, LYNNE	17,680.00
KOST, ANN	18,369.60
KOUVELIOTIS, CHRIS	27,670.00
LEBLANC, MELINDA	20,682.00
LEVASSEUR, LEO	23,264.00
MCGAEL, MAUREEN	19,122.00
MCIVER, MARY	27,670.00
MCKENNEY, CLAYTON	19,887.00
MCKENNEY, MICHAEL	19,122.00
MARSCHNER, SARAH	28,306.00
MARVIN, CAROLYN	19,887.00
MATTSON, WENDY	20,682.00
MAYS, LESLIE	23,264.00

MILLS, DONNA	26,170.00
MITCHELL, PAMELA	19,122.00
NICHOLS, KATHY	17,680.00
NOLLETT, ELAINE	25,163.00
O'BRIEN, JANICE	12,905.00
O'CONNOR, RITA	31,206.00
OLSON, CAROLYN	21,509.00
OTASH, JON.	27,470.00
PAPP, ROXANNE.	22,369.00
PIKE, NANCY ANN	20,682.00
PLOURDE, JEAN.	20,682.00
PROULX, ARTHUR	30,306.00
RAINIS, JOSEPH	22,369.00
ROBINSON, NANCY	30,506.00
RODIER, CASSANDRA	11,184.50
SARGENT, GREG.	29,906.00
SHIRLEY, RUTH.	17,680.00
SMITH, MARTHA.	25,163.00
SMART, CAROLE.	28,517.00
SOUTHWICK, LINDA.	20,682.00
SPINNEY, TIMOTHY.	19,122.00
STEPINA, GAIL.	28,326.00
STONE, MARY	14,458.50
STOW, BETTE.	23,264.00
SZURGOT, CAROL	21,509.00
TAPPAN, SALLY.	26,170.00
THAYER, GREG	30,206.00
TIBERGHEIN, JANET	13,698.50
TRIPP, THELMA.	30,706.00
TUFTS, ANN.	16,482.00
VEDELER, DONALD	26,170.00
WENTWORTH, KATHERINE.	28,717.00
WHITE, GAIL	29,317.00
WHITE, GARY	17,680.00
YOUNG, VICTORIA	21,509.00
ZARLI, ANN.	21,509.00
SUPERINTENDENT CHAD CHASE.	50,000.00
PRINCIPALS	
EDWARD O'CONNOR	45,178.00
JOHN WILLIAMS.	38,401.00
TOTAL	\$1,795,545.60

STATISTICAL DATA
NEWMARKET PUBLIC SCHOOLS

Enrollment as of September 7, 1988

Elementary (Grades 1 - 8)	621
High School (Grades 9 - 12).	198

Average Daily Membership 1987-88

Elementary	582.9
High School	184.7

Average Percentage Attendance	95
---	----

Number of High School Graduates	44
---	----

1988 GRADUATES NEWMARKET HIGH SCHOOL

ANA M. ALONSO
DALE PAUL BEASLEY
PENNY LEE BERARD
ALFRED C. BERNIER
VINCENT L. BLANCATO, II
SHEILA ANN BLOOM
THAVIRITH TEE
CHANTHAVISOUK
GAIL EMILY CHARITY
PAUL F. CHAISSON
CHRISTOPHER JOHN
CLINANSMITH
KATHLEEN ELIZABETH
COTTON
DARREN JAMES DENONCOUR
STEPHEN THOMAS DENYOU
JULIE ANN DEWITT
MARC ALBION DOLE
R. SHERI EDGERLY
JENNIFER L. FERNANE
TAMARA LEE FICKETT
RICHARD BERNARD GAGNE
JEANNIE LEIGH GILBERT
JENNIFER LYNN GOWEN
DEANNA LEE HAYES

NICOLE ELIZABETH HILL
JEFFREY A. HODGSON
JULIE MARIE HOWCROFT
DENNIS W. KEATING, JR.
ANGEL MARIE KENISON
DONNA LEE KIMBALL

GARY SCOTT LANGLOIS
JUDITH KAYE LANNING
SALVADORE LEYVA

DANNY B. LOCKE

SCOTT SEAN MACAULAY
JOANNE MARIE MCWHINNIE
GRACE FRANCES MURPHY
ALAN JAY PRATT
GENE MARK ST. HILAIRE
ERIC SCHUSTER
JANICE LEANNA SEWALL
KERRI LYNN SMAS
MARCO SPANO
RONALD MARTIN STONIS
MICHAEL ALAN SZABO
MICHELE ROXANNE VLODICA

**REPORT OF THE
SCHOOL DISTRICT TREASURER
FOR THE
FISCAL YEAR JULY 1, 1987 TO JUNE 30, 1988**

-SUMMARY-

CASH ON HAND JULY 1, 1987	\$ 159,859.27
RECEIVED FROM SELECTMEN	
CURRENT APPROPRIATION	3,207,382.00
REVENUE FROM STATE SOURCES	170,372.34
REVENUE FROM FEDERAL SOURCES	32,336.19
RECEIVED FROM ALL OTHER SOURCES.....	<u>152,322.70</u>
TOTAL RECEIPTS	3,562,413.23
TOTAL AMOUNT AVAILABLE FOR	
FISCAL YEAR (BALANCE AND RECEIPTS). .	3,722,272.50
LESS SCHOOL BOARD ORDERS PAID	<u>3,717,631.82</u>
BALANCE ON HAND JUNE 30, 1988	
(TREASURER'S BOOK BALANCE)	4,640.68

**ELMER D. BAILEY
DISTRICT TREASURER**

SCHOOL CALENDAR ADOPTED FOR 1989-1990

SCHOOL OPENS SEPTEMBER 6, 1989 (WEDNESDAY)
SCHOOL CLOSSES DECEMBER 22, 1989 (FRIDAY) 73 1/2 DAYS

SCHOOL OPENS JANUARY 2, 1990 (TUESDAY)
SCHOOL CLOSSES FEBRUARY 23, 1990 (FRIDAY) 38 DAYS

SCHOOL OPENS MARCH 5, 1990 (MONDAY)
SCHOOL CLOSSES APRIL 20, 1990 (FRIDAY) 36 DAYS

SCHOOL OPENS APRIL 30, 1990 (MONDAY)
SCHOOL CLOSSES JUNE 15, 1990 (FRIDAY) 32 1/2 DAYS

NO SCHOOL DAYS

OCTOBER 13	TEACHER'S CONVENTION
NOVEMBER 10	VETERAN'S DAY
NOVEMBER 22	1/2 DAY
NOVEMBER 23-24	THANKSGIVING DAY
DECEMBER 25 - JANUARY 1 . . .	CHRISTMAS VACATION
JANUARY 26	TEACHER WORKSHOP
FEBRUARY 26-MARCH 2	WINTER VACATION
APRIL 23-27	SPRING VACATION
MAY 30	MEMORIAL DAY
JUNE 15	1/2 DAY

CARRI PLODZIK SANDERSON Professional Association

193 North Main Street Concord, N.H. 03301 (603)225-6996

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have examined the general purpose financial statements of the Newmarket School District as of and for the year ended June 30, 1988, 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 Newmarket School District at June 30, 1988, 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.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Newmarket School District. Such information 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.

Paul J. Mucivj *CMAA*

October 5, 1988

CARRI PLODZIK SANDERSON
Professional Association

EXHIBIT A
 NEWMARKET SCHOOL DISTRICT
 Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 1988

<u>ASSETS</u>	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Cash and Equivalents	\$ 342	\$ 744	\$186,879
Due From Other Governments		35,599	
Due From Other Funds	182,150		
Amount To Be Provided For Retirement of General Long-term Debt	_____	_____	_____
TOTAL ASSETS	\$182,492	\$36,343	\$186,879
<u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Contracts Payable	\$	\$	\$ 38,091
Due To Other Funds		33,191	148,959
Due To Student Groups			
Bonds and Notes Payable	_____	_____	_____
Total Liabilities	_____	33,191	187,050
<u>Fund Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances	30,682	1,157	
Reserved For Incomplete Contracts			3,000
<u>Unreserved</u>			
Designated For Capital Acquisitions			
Undesignated	151,810	1,995	(3,171)
Total Fund Equity	182,492	3,152	(171)
TOTAL LIABILITIES AND FUND EQUITY	\$182,492	\$36,343	\$186,879

<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Groups</u> General Long- Term Debt	<u>Total (Memorandum Only)</u>
\$ 30,603	\$	\$ 218,568
168,633		204,232
		182,150
<hr/>	4,990,000	4,990,000
<u>\$199,236</u>	<u>\$4,990,000</u>	<u>\$5,594,950</u>
\$	\$	\$ 38,091
		182,150
30,603		30,603
<hr/>	4,990,000	4,990,000
<u>30,603</u>	<u>4,990,000</u>	<u>5,240,844</u>
		31,839
		3,000
168,633		168,633
<hr/>	<hr/>	150,634
<u>168,633</u>	<hr/>	<u>354,106</u>
<u>\$199,236</u>	<u>\$4,990,000</u>	<u>\$5,594,950</u>

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

EXHIBIT B
NEWMARKET SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1988

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
School District Assessment	\$3,207,382	\$	\$
Intergovernmental Revenues	170,693	115,215	4,542
Local Sources	18,661	955	72,040
Lunch and Milk Sales		61,976	
<u>Other Financing Sources</u>			
Operating Transfers In	<u>71,840</u>		<u>150,000</u>
<u>Total Revenues and Other Sources</u>	<u>3,468,576</u>	<u>178,146</u>	<u>226,582</u>
<u>Expenditures</u>			
Instruction	1,964,617		
<u>Supporting Services</u>			
Pupils	113,448		
Instructional	54,530		
General Administration	136,920		
School Administration	77,819		
Business	539,573		
Community Services	149		
Debt Service	621,180		
Facilities Acquisition and Construction			2,108,617
Food Service		137,261	
Federal Projects		57,454	
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>175,000</u>		<u>71,840</u>
<u>Total Expenditures and Other Uses</u>	<u>3,683,236</u>	<u>194,715</u>	<u>2,180,457</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	(214,660)	(16,569)	(1,953,875)
<u>Fund Balances - July 1</u>			
- As Restated (Note 8)	<u>397,152</u>	<u>19,721</u>	<u>1,953,704</u>
<u>Fund Balances - June 30</u>	<u>\$ 182,492</u>	<u>\$ 3,152</u>	<u>(\$ 171)</u>

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total (Memorandum Only)</u>
\$	\$3,207,382
	290,450
10,431	102,087
	61,976
<u>25,000</u>	<u>246,840</u>
<u>35,431</u>	<u>3,908,735</u>
	1,964,617
	113,448
	54,530
	136,920
	77,819
	539,573
	149
	621,180
	2,108,617
	137,261
	57,454
<u> </u>	<u>246,840</u>
<u> </u>	<u>6,058,408</u>
35,431	(2,149,673)
<u>133,202</u>	<u>2,503,779</u>
<u>\$168,633</u>	<u>\$ 354,106</u>

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

EXHIBIT C
NEWMARKET SCHOOL DISTRICT
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For the Fiscal Year Ended June 30, 1988

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<u>Revenues</u>			
School District Assessment	\$3,207,382	\$3,207,382	\$
Intergovernmental Revenues	170,605	170,693	88
Local Sources	6,484	18,661	12,177
Lunch and Milk Sales			
<u>Other Financing Sources</u>			
Operating Transfers In	<u>213,800</u>	<u>71,840</u>	(141,960)
<u>Total Revenues and Other Sources</u>	<u>3,598,271</u>	<u>3,468,576</u>	(129,695)
<u>Expenditures</u>			
Instruction	2,003,539	1,964,617	38,922
<u>Supporting Services</u>			
Pupils	121,264	113,448	7,816
Instructional	39,853	54,530	(14,677)
General Administration	120,988	136,920	(15,932)
School Administration	84,490	77,819	6,671
Business	563,929	539,573	24,356
Community Services	175	149	26
Debt Service	624,184	621,180	3,004
Food Service			
Federal Projects			
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>208,259</u>	<u>175,000</u>	<u>33,259</u>
<u>Total Expenditures and Other Uses</u>	<u>3,766,681</u>	<u>3,683,236</u>	<u>83,445</u>
<u>Excess of Revenues and</u>			
<u>Other Sources Over (Under)</u>			
<u>Expenditures and Other Uses</u>	(168,410)	(214,660)	(46,250)
<u>Fund Balances - July 1</u>			
- As Restated (Note 8)	<u>397,152</u>	<u>397,152</u>	
<u>Fund Balances - June 30</u>	<u>\$ 228,742</u>	<u>\$ 182,492</u>	<u>(\$ 46,250)</u>

<u>Special Revenue Funds</u>			<u>Totals (Memorandum Only)</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 76,768	\$ 115,215	\$ 38,447	\$3,207,382	\$3,207,382	\$ 38,535
	955	955	247,373	285,908	38,535
45,765	61,976	16,211	6,484	19,616	13,132
			45,765	61,976	16,211
<u>33,259</u>	<u> </u>	<u>(33,259)</u>	<u>247,059</u>	<u>71,840</u>	<u>(175,219)</u>
<u>155,792</u>	<u>178,146</u>	<u>22,354</u>	<u>3,754,063</u>	<u>3,646,722</u>	<u>(107,341)</u>
			2,003,539	1,964,617	38,922
			121,264	113,448	7,816
			39,853	54,530	(14,677)
			120,988	136,920	(15,932)
			84,490	77,819	6,671
			563,929	539,573	24,356
			175	149	26
			624,184	621,180	3,004
112,266	137,261	(24,995)	112,266	137,261	(24,995)
43,526	57,454	(13,928)	43,526	57,454	(13,928)
<u> </u>	<u> </u>	<u> </u>	<u>208,259</u>	<u>175,000</u>	<u>33,259</u>
<u>155,792</u>	<u>194,715</u>	<u>(38,923)</u>	<u>3,992,473</u>	<u>3,877,951</u>	<u>44,522</u>
	(16,569)	(16,569)	(168,410)	(231,229)	(62,819)
<u>19,721</u>	<u>19,721</u>	<u> </u>	<u>416,873</u>	<u>416,873</u>	<u> </u>
<u>\$ 19,721</u>	<u>\$ 3,152</u>	<u>(\$16,569)</u>	<u>\$ 248,463</u>	<u>\$ 185,644</u>	<u>(\$ 62,819)</u>

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

NEWMARKET SCHOOL DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 1988

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the School District for the fiscal year ended June 30, 1988.

	<u>General Obligation Debt</u>
Long-term Debt Payable July 1, 1987	\$5,260,000
Long-term Debt Retired	270,000
Long-term Debt Payable June 30, 1988	<u>\$4,990,000</u>

Long-term debt payable at June 30, 1988 is comprised of the following individual issues:

General Obligation Debt

1987 Elementary School Construction Bonds principal due on August 15 of each year. Initial payment of \$161,000 in 1987, \$160,000 through 1997, \$155,000 through 2006. Interest at variable rates.	\$2,995,000
1987 School Construction Bonds principal due on August 15 of each year. Initial payment of \$109,000 in 1988, \$105,000 through 2006. Interest at variable rates.	<u>1,995,000</u>

<u>Total</u>	<u>\$4,990,000</u>
--------------	--------------------

The annual requirements to amortize all debt outstanding as of June 30, 1988, including interest payments, are as follows:

Annual Requirements To Amortize Long-term Debt

Fiscal Year Ending June 30	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1989	\$ 265,000	\$ 341,136	\$ 610,136
1990	265,000	326,876	591,876
1991	265,000	311,424	576,424
1992	265,000	295,044	560,044
1993	265,000	278,001	543,001
1994-2006	3,665,000	1,908,749	5,573,749
<u>Totals</u>	<u>\$4,990,000</u>	<u>\$3,461,230</u>	<u>\$8,455,230</u>

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

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 School Board
Newmarket School District
Newmarket, New Hampshire

We have examined the general purpose financial statements of the Newmarket School District, for the year ended June 30, 1988, and have issued our report thereon dated October 5, 1988. 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
- 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
- Federal Financial Reports

The management of the Newmarket School District 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 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.

Newmarket School District
Auditor's Report on Internal Controls

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 applicable control categories listed in the first paragraph. Such study and evaluation included the significant internal accounting and administrative controls used in administering the following nonmajor Federal financial assistance programs:

National School Lunch Program
ECIA Chapter I

During the year ended June 30, 1988, the Newmarket School District expended 53% of its Federal financial assistance under these nonmajor Federal financial assistance programs.

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.

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 Newmarket School District. Accordingly, we do not express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Newmarket School District.

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 Newmarket School District, is a matter of public record.

October 5, 1988


CARRI PLODZIK SANDERSON
Professional Association

*AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS RELATED
TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS IN CIRCUMSTANCES
IN WHICH THE RECIPIENT RECEIVED NO MAJOR PROGRAM FUNDING*


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

We have examined the general purpose financial statements of the Newmarket School District for the year ended June 30, 1988, and have issued our report thereon dated October 5, 1988. 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; the provisions of OMB Circular A-128, *Audits of State and Local Governments*; and the *Code of Federal Regulations* 34 CFR 74.62, 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 Newmarket School District is responsible for the School District's compliance with laws and regulations. In connection with the examination referred to above, we selected and tested transactions and records from nonmajor Federal financial assistance programs to determine the School District's compliance with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

The results of our tests indicate that, for the transactions and records tested, the Newmarket School District complied with the laws and regulations referred to above, except as described in the accompanying Schedule of Findings and Questioned Costs. Our testing was more limited than would be necessary to express an opinion on whether the Newmarket School District administered those programs in compliance in all material respects with laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, the extent of noncompliance noted in our testing indicates that, with respect to the transactions that occurred in the administration of nonmajor Federal financial assistance programs and that were not tested by us, there is more than a relatively low risk that the Newmarket School District may have violated applicable laws and regulations. With respect to the transactions that were not tested by us, nothing came to our attention to indicate that the Newmarket School District had violated laws and regulations, other than those laws and regulations for which we noted violations in our testing referred to above.

October 5, 1988


CARRI PLODZIK SANDERSON
Professional Association

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

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