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1997

1997 ANNUAL REPORT



NEWMARKET

NEW HAMPSHIRE

*Welcome
To The Banks
of Great Bay*

FOR THE FISCAL YEAR ENDING JUNE 30, 1997

Town Office is Closed

January 1	New Year's Day
January 19	Civil Rights Day
February 16	President's Day
May 25	Memorial Day
July 4	Independence Day
September 7	Labor Day
October 12	Columbus Day
November 11	Veterans Day
November 26 & 27	Thanksgiving
December 25 & 26	Christmas

The Town Clerk's office is open until 6:00 p.m. on the first and last Thursday of every month.

Town Council 1998 Meeting Schedule

Wednesday	January 7
Wednesday	February 4
Wednesday	March 4
Wednesday	April 1
Wednesday	May 6
Wednesday	June 3
Wednesday	July 1
Wednesday	August 5
Wednesday	September 2
Wednesday	October 7
Wednesday	November 4
Wednesday	December 2

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DEDICATION



Dr. L. Forbes Getchell & Sylvia Fitts Getchell

Though Forbes and Sylvia Getchell grew up in Durham, they have lived in Newmarket long enough to feel like natives.

Forbes was in the Army in WWII, a Sgt. in the 94th QM Railhead Co. (African campaign, Salerno, Anzio, So. France and Germany).

He arrived home in 1945 and they both finished UNH in 1947. Then while he started Dental School at N.Y.U. Sylvia got her graduate degree in Library Science at Simmons. They were married in 1948, spending three more years in the big city. In 1951 they settled in Newmarket and he began his 33 years of dental practice here.

Two daughters and two sons later they're ready this year to celebrate their 50th wedding anniversary.

In the meantime they've been noticed here in town. Forbes served for nine years on the School Board and during those years the large wing was added to the High School.

They were a Scouting family for years. Forbes' local Explorer Post climbed lots of mountains, canoed in the Alligash, went on dozens of camp-outs, and even took a trip to NY City. He climbed all of the "Over 400' peaks" in New Hampshire!

Both Forbes and Sylvia have taken turns as President of the Newmarket Historical Society. Sylvia has been Curator of the Stone School Museum since its founding in 1966 and has written a history of the town. He was Chairman of the town's wonderful 250th celebrations in 1977.

They've both been active in the programs of the Newmarket Community Church, and he has been a loyal member of Rising Star Masonic Lodge in its many services to the community.

Forbes served on the N.H. Board of Dental Examiners and the New England Regional Board of Examiners and was also a clinical instructor at the Dental Hygiene School in Concord. Sylvia was the Librarian at the Newmarket Schools for 15 years.

We all know that Forbes' skillfully carved and painted miniature birds are enjoyed all over the seacoast.

Their deep interest in history has made them both active members of the 1st Newmarket Colonial Militia. They take part in the colonial "encampments" at area schools, talking about 18th century medicine and home life.

These are two people who care deeply about their adopted town.

TOWN OFFICERS

Moderator

Ronald Lemieux**

May 1998

Town Council

Susan G. Beaulieu, Chairperson**

May 1998

W. David Halloran, Vice Chair**

May 1999

John Fitzgibbon**

May 1999

Allen M. Vlodyca**

May 1998

Ranan D. Cohen**

May 1999

James Siedenburgh** (resigned 9/3/97)

May 2000

Herbert Dalrymple (appointed)

May 1998

Larry Pickering**

May 2000

Town Administrator

Alphonse R. Dixon

Town Clerk/Tax Collector

Judith M. Harvey**

May 2000

Madeleine St. Hilaire (Deputy)

Treasurer

Belinda Camire**

May 1999

Code Enforcement Officer

William Edney

Public Works Director

David G. Walker

Chief of Police

Rodney C. Collins

Fire Chief/Forest Fire Warden

Charles A. Clark

Assistant Fire Chief

Robert Jordan

**Elected

TOWN OFFICERS

(Continued)

Deputy Fire Chief

Richard Harclerode

Ambulance Division Captain

Raymond J. Leblanc

Training Lieutenant

Susan Robshaw

Equipment Lieutenant

Ronald Bloom

Newmarket Community Development Corporation

Caleb Whiton	January 2000
Valerie Shelton	January 2001
Ranan D. Cohen	January 2001
W. David Halloran	January 1999
Arlon Chaffee	January 1999
Dick Bajger	January 2001
Mary Robertson	January 1999
Michael Provost	January 2000
John Ahlgren	January 2000

Stafford Regional Planning Commission

Alphonse R. Dixon

Preston Samuel

Library Director

Sharon Kidney

Trustees of the Library

Susan Edwards	
Lola Tourigny**	May 2000
Kristin Carmichael	December 1998
C. Isabel Donovan	December 1998
D. Forbes Getchell	December 2000

Recreation Director

Jim Hilton

**Elected

TOWN OFFICERS

(Continued)

Zoning Board of Adjustment

Gilbert Lang, Sr.	December 2000
Michael Provost	May 1998
Alison Dick	January 2000
Eleanor McCormick	January 2000
Leo Filion (Planning Board Representative)	December 2000
Eugene Spaide (Alternate)	December 2000
Herbert Dalrymple (Alternate)	December 1998

Planning Board

William Dean	May 2000
Bruce Fecteau	May 1998
Lorrienne Caprioli	May 2000
Leo Filion**	May 1999
Gerard L. Hamel**	May 1999
Preston Samuel	
Allen M. Vlodyca (Town Council Representative)	May 1998
Matt Nazar, Consultant, SRPC	

Alternates

Ellen J. Snyder	May 1999
David O. Bird	May 1998

Highway Safety Committee

Allen M. Vlodyca, Chairman
Eric Darois, School Board Representative
Larry Pickering, Town Council Representative
Robert Daigle
Alphonse R. Dixon, Town Administrator
Rodney C. Collins, Chief of Police
Charles Clark, Fire Chief
David Walker, Public Works Director
Raymond J. Leblanc, Ambulance Division Captain

**Elected

TOWN OFFICERS

(Continued)

Housing Authority Director

Ernest A. Clark, II

Housing Authority

Debbie Pelletier	December 2000
Cindy Lavigne, Vice Chair	December 1998
Frank Schanda	December 1999
Joyce Russell, Chairperson	December 2000
Walter Schultz	December 2001

Welfare Administrator

Maureen Barrows

Trustees of the Trust Fund

Edward Pelczar**	May 1998
Kathryn Smith**	May 1999
Nicholas Popov**	May 2000

Supervisors of the Checklist

Jennie Griswold**	May 2002
Jeannette Chadbourne (Appointed)	May 1998
Vicki Coffey (Appointed)	May 1998

Emergency Management Director

Candice M. Jarosz

Budget Committee

Donald McGael, Chairman	May 2000
Debbie Pelletier	May 1998
David Reeder	May 1998
Daniel Bilodeau	May 1998
Scott Foster	May 1999
Bernard O'Connor	May 1999
Alison B. McCarthy	May 2000
Robert Adamczyk	May 2000
Herbert Dalrymple - Town Council Representative	
Richard Johnson - SAU Representative	

**Elected

TOWN OFFICERS

(Continued)

Personnel Advisory Board

Mark Klein	January 2000
Rachel Atherton	January 2000
Allen Ferrari	January 2000

Conservation Commission

Chris J. Schoppmeyer, Chairman	December 1998
Richard Shelton	December 1998
Ellen J. Snyder	December 1998
Scott E. Hogan	December 2000
Mike Henry	
John Wilbanks	

State Representatives

Dennis F. Abbott**	November 1998
Betsy Coes**	November 1998
Frank Schanda**	November 1998

**Elected

ORDINANCES ADOPTED BY THE TOWN COUNCIL IN 1997

<i>Number</i>	<i>Title</i>	<i>Action</i>	<i>Date</i>
97-01	Amendments to Newmarket Zoning Ordinance	Passed	5/7/97
97-02	Regarding Loitering in Public Ways & Buildings	Passed	7/2/97
97-03	Regarding Rules & Regulations Governing the Use of Heron Point Sanctuary	Passed	10/1/97

RESOLUTIONS PASSED BY THE TOWN COUNCIL IN 1997

97-01	The Transfer of \$330,000 to the Water Capital Reserve Fund	Passed	2/5/97
97-02	Relating to the Approval of the Municipal Budget	Passed	
97-03	Relating to Modifying the Elderly Exemption	Passed	3/5/97
97-04	Relating to Amending the Newmarket Town Charter	Passed	3/5/97
97-05	Relating to Authorization for Town Administrator to Sign NHDES Grant Application	Passed	3/19/97
97-06	Relating to the Dedication of the Newmarket Police Facility	Passed	5/7/97
97-07	Relating to the Heroism of Michael Malasky	Passed	5/7/97
97-08	Relating to a 2% Discount for Property Tax Payments in Full	Passed	5/7/97
97-09	Relating to Pre-payment of Property Taxes	Passed	5/7/97
97-10	Relating to the Acceptance of Personal Property Donated to Libraries	Passed	5/7/97
97-11	Relating to Library Trustees Authority to Accept and Expend Gifts	Passed	5/7/97
97-12	Relating to Acceptance of Personal Property Donated to Towns	Passed	5/7/97
97-13	Relating to the Dedication of Heron Point Sanctuary	Passed	8/2/97
97-14	Relating to Outstanding Service of Laurence Beauchesne	Passed	4/24/98
97-15	Relating to the Town Councils Endorsement of the Main Street Project	Passed	11/5/97
97-16	In Recognition of Gus Smith	Passed	10/1/97
97-17	In Recognition of Cindy Dabrowski	Passed	10/1/97
97-18	In Recognition of the Heron Point Subcommittee	Passed	10/1/97
97-19	In Recognition of Richard Shelton	Passed	10/1/97

REPORT OF THE TOWN COUNCIL

1997 was a very active year for the Newmarket Town Council. Additionally, it was a year of great change for the Council. In January Dennis Abbott resigned from his position on the Council. Charles Smart was appointed to fill this term until the Town elections in May, when a new Councilor would be elected to fill the remaining two years of this seat.

The May elections brought additional changes as incumbent Councilors Jay Dugal and Karl Gilbert chose not to seek reelection. Larry Pickering and James Siedenburg were each elected to three year terms on the Council. Ranan Cohen was elected to fill the two year vacancy. May also brought the resignation of Town Administrator Joyce Fulweiler, who returned to Northfield, New Hampshire, to once again be that community's town administrator. With assistance from the New Hampshire Municipal Association, the Council conducted the search, interview, and hiring processes for a new Town Administrator through the months of June, July and August.

September brought further changes as James Siedenburg resigned his seat on the Council, having accepted a new position with a firm in Connecticut. Herbert Dalrymple was appointed to fill this vacancy until the May 1998 Town elections, at which time a councilor will be elected to complete the remaining two years of this position's term. Finally, September culminated with the hiring of Al Dixon as Newmarket's Town Administrator, out of a field of 63 applicants from 12 states. Mr. Dixon, bringing twenty-five years of experience in town administration, came to Newmarket from Farmington, Maine, where he had been serving as Town Administrator. He has also served in the same capacity in Littleton, New Hampshire, and Fort Fairfield, Maine.

Throughout the year the Council dealt with many projects, programs, proposals, and issues, including the Packers Falls bridge replacement, the reconstruction of the Route 108 railroad crossing, sewer line improvements on Exeter Road, the establishment of the Newmarket Main Street Committee, the acceptance, use, and dedication of the Heron Point property, the development of a web site for the Town of Newmarket, further planning for a river walk along the Lamprey River below the dam, and future development of the Essex Mills property, just to name a few. Ordinances were adopted regarding regulating loitering in public ways and buildings, and concerning the use of the Heron Point property.

The Council would like to take this opportunity to thank the many town residents who volunteer their time and talents to the numerous boards, committees, commissions, and organizations within the Town of Newmarket. Each of you provide valuable services to the Town throughout the year in so many different ways. The same must also be said of all full and part time employees of Newmarket. The Town is very fortunate indeed to have such a dedicated, loyal and hardworking staff. Thank you very much one and all. Keep up the good work!

A special note of thanks to the members of the recently disbanded Newmarket Women's Club for their generous donation of the flag pole which now graces the front of the downtown park. Over the last 90 years you have done so much for Newmarket and its citizens. Thank you. You will be missed.

REPORT OF THE TOWN COUNCIL

(Continued)

With the renewed optimism that each spring brings, the Town Council looks forward to working on continuing projects and programs, future projects, programs and issues yet to be determined, and the unforeseen "unsolved opportunities" of the year ahead, which will help us make Newmarket the place all town residents will be proud to call home.

Respectfully submitted,

Susan Beaulieu,
Chair, Newmarket Town Council

David Halloran,
Vice-Chair, Newmarket Town Council



Newmarket Town Council

Bottom Row L-R: Vice Chairman W. David Halloran, Chairman Susan G. Beaulieu, Ranan D. Cohen
Top Row L-R: Herbert Dalrymple, Allen M. Vlodyca, Larry Pickering, John Fitzgibbon, Alphonse R. Dixon, Town Administrator.

REPORT OF THE TOWN ADMINISTRATOR

It is my pleasure to present the audited financial report for the Town of Newmarket detailing the results of the business transactions for the year ending June 30, 1997. The report, prepared by the firm of Plodzik and Sanderson Professional Association, reflects the effectiveness of the previous working relationships between the Town Council, the Town Administrators, and the entire municipal staff. The residents of Newmarket have truly benefited from the quality of management, staff and elected officials they have chosen over the years to conduct the affairs of the community.

This is my first opportunity as Town Administrator to address the citizens of Newmarket. Since I assumed the position in September of 1997, I clearly am not in a position to reflect on the accomplishments that occurred during the fiscal year ending June 30, 1997. Therefore, I will discuss briefly the challenges that I feel are ahead of us. My comments are based on the input I have received through discussion with the Town Council, various citizens, the municipal staff, and reading various minutes and reports on file at the town office. As I have assimilated the input, I have concluded that we must develop a plan of action that will result in an expansion of the tax base that will provide a more diverse mix of taxable property without increasing the existing property tax burden.

To accomplish this goal, the people of Newmarket must come together as a community with an action plan that will encourage investors and visitors alike to take pause. We must accentuate the positive assets of our location on Great Bay, its proximity to the large population areas in the Northeast and the UNH campus, and its historic downtown. These are extremely attractive amenities, along with its people, that make Newmarket a great place to visit and do business.

In my opinion, Newmarket is well positioned to move forward and accomplish a "rebirth" of community that will enhance its beauty and create a more diverse tax base that can stabilize the tax burden. Clearly, the desire and the people energy is here, we just have to direct it.

The town will have to act aggressively and decisively to gain control of the mill facilities and rezone additional land area. This will allow an opportunity for existing businesses to expand and to attract new business and industry to the area. These first steps are necessary if the town truly wants to have an opportunity to stabilize the property tax burden. The key in an expanded tax base and the "rebirth" of the community is the reemployment of the mill facilities. The zoning of additional land area to accommodate business development is long overdue in Newmarket. We have lost too many businesses that have started here and had to leave the community due to the lack of accessible location to expand.

In the coming year(s), I hope we can come together with an innovative community plan to employ our community's assets and create an environment that will reinvigorate Newmarket's once vibrant economy and tax base that was enjoyed when the mill properties were well maintained and productively employed, and land was readily available for business development.

REPORT OF THE TOWN ADMINISTRATOR

(Continued)

I firmly believe we must take the “bull by the horns” and take the bold step to gain trust in each other and work together to have control of our fate. In doing so, we must keep in mind that “together we stand, divided we fall.” The success we can achieve will be a direct result of our ability to work together for the common good of the community at large. Our challenge will be to approach each situation with an open mind and be committed to make our decisions from the viewpoint of fairness and equity in a manner that will enhance the “whole” community, not the individual viewpoint. We must be willing to take on reasonable risk in much the same manner as our forefathers did when settling and building Newmarket.

I would like to acknowledge the cooperation and support that I have received from the Town Council and the municipal staff. I look forward to serving the people of Newmarket in the coming year, and I encourage you to stop by the town office with any concerns you may have.

Respectfully submitted,

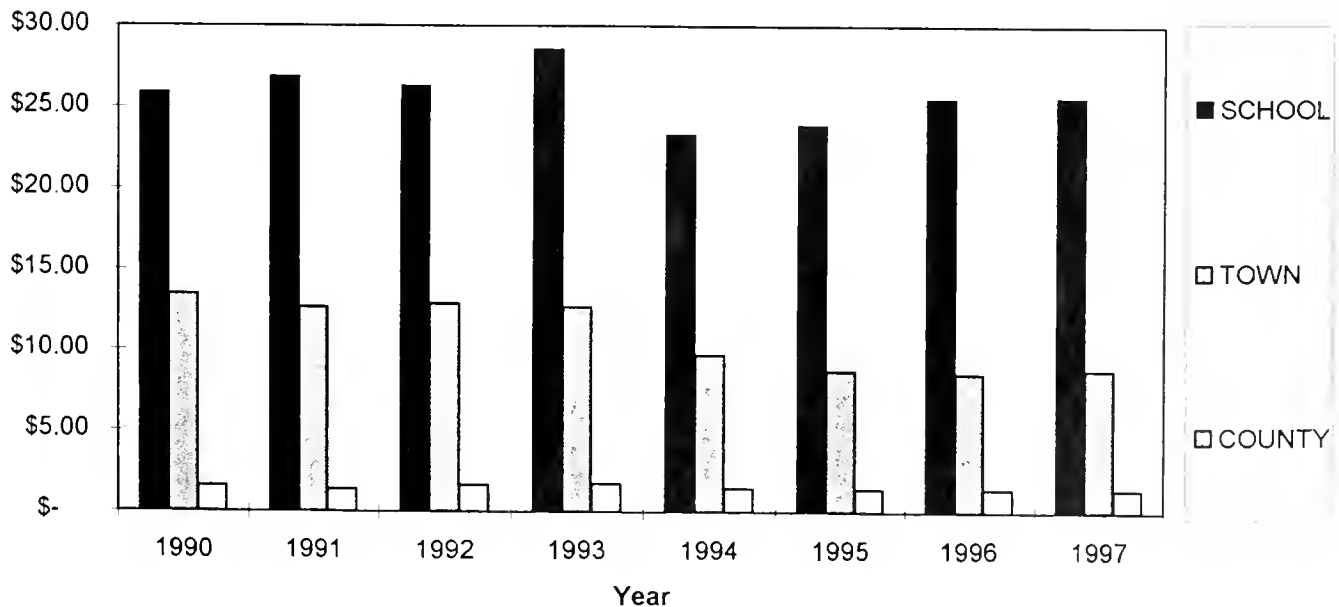
Alphonse R. Dixon
Town Administrator

PROPERTY TAX BREAKDOWN

TOTAL TAX:	\$ 35.76
SCHOOL	\$ 25.57
TOWN	\$ 8.80
COUNTY	\$ 1.39

PROPERTY TAX HISTORY

	1990	1991	1992	1993	1994	1995	1996	1997
SCHOOL	\$ 25.85	\$ 26.84	\$ 26.31	\$ 28.54	\$ 23.30	\$ 23.88	\$ 25.52	\$ 25.57
TOWN	13.45	12.64	12.90	12.69	9.75	8.70	8.56	8.80
COUNTY	1.58	1.38	1.64	1.75	1.45	1.42	1.42	1.39
TOTAL:	\$ 40.88	\$ 40.86	\$ 40.85	\$ 42.98	\$ 34.50	\$ 34.00	\$ 35.50	\$ 35.76



ASSESSING DEPARTMENT INVENTORY APRIL 1997

	1996	1997
LAND	\$ 63,838,839.00	\$ 63,741,497.00
BUILDING RESIDENTIAL	126,984,800.00	131,963,900.00
MANUFACTURED	4,099,200.00	4,064,300.00
COMMERCIAL/INDUSTRIAL	25,736,500.00	27,464,500.00
ELECTRIC	1,900,100.00	1,900,100.00
PUBLIC WATER UTILITY	50,000.00	50,000.00
 VALUATION BEFORE EXEMPTIONS	 <u>\$222,609,439.00</u>	 <u>\$229,184,297.00</u>
 EXEMPTIONS		
BLIND	45,000.00	45,000.00
ELDERLY	3,457,100.00	3,334,500.00
 NET VALUATION FOR TAX RATE	 <u>\$219,107,339.00</u>	 <u>\$225,804,797.00</u>

REPORT OF THE ASSESSING DEPARTMENT

ASSESSMENT RATIO

The town experienced a complete revaluation in 1994 which adjusted all value to 100% of fair market value. Since that time the State of New Hampshire Department of Revenue has determined that as of April 1, 1996 our assessments on the average are reflecting approximately 92% of fair market value. Note: 1997 ratio will not be available until May of 1998. Taxpayers should be aware that this ratio is based on an average and does not mean that assessments are absolutely at this percentage, however it does serve as a check to reasonableness. It is normal and reasonable to expect an assessment to fall within 10% of the equalized fair market value.

EQUITY

State statutes require that the assessor review the assessment roll every year to insure equity. The assessor may adjust values of different types of classes of property when significant differences exist.

VALUATION CHANGES

Any valuation changes which typically are as a result of new construction or additions will be reflected on your first half tax bill; otherwise a letter or notice of such change for any significant amount (usually \$100.00 in tax) will be sent to the taxpayer.

ABATEMENT REQUESTS

Legally a taxpayer can challenge their assessment each year and has until March 1st following their final tax bill to do so in writing, or preferably by filing an official abatement form, which can be picked up at the Tax Collector's office. Requirements are explained on the form.

PUBLIC RELATIONS

Any taxpayer who may have assessment questions can always contact the Assessing Clerk, Pat Orcutt, at the Tax Collector's office. Taxpayers wishing to see the assessor can make appointments through the Assessing Clerk.

TRIVIA

Effect on Tax Rate

1. Every \$225,000.00 of additional expenditure will raise the tax rate by approximately \$1.00 per thousand.
2. Every 6.5 million of additional valuation lowers the rate by approximately \$1.00 per thousand.

Respectfully submitted,

Andy Blais
Assessor

EMPLOYEES OF THE TOWN OF NEWMARKET - 1997

NAME	POSITION	DATE OF HIRE	WAGES
Abbott, Evelyn R.	Account Technician	5/24/93	\$ 30,305.61
Beaudet, Richard	Truck Driver/Laborer	3/17/94	25,962.19
Beaudet, Richard J.	Patrol Officer	10/30/95	28,469.57
Bennett, Susan C.	Administrative Secretary	9/12/88	23,219.02
Bloom, Ronald M.	Systems Technician	3/30/69	34,929.13
Byron, Robin M.	Executive Secretary	5/5/97	14,206.15
Carline, Scott W.	Patrol Officer	5/15/95	36,986.70
Champagne, David	Landfill Attendant	9/10/95	3,144.08
Collins, Rodney C.	Police Chief	11/1/94	47,109.60
Comita, Mary E.	Administrative Clerk	5/1/95	8,319.11
Connifey, Timothy J.	Sergeant	3/27/95	40,756.96
Cooper, Steven M.*	Communications Specialist	10/13/96	6,239.25
Cyr, Kevin	Lieutenant	9/25/89	40,943.00
Delimont, Thomas L.	Laborer	10/31/97	6,831.85
Dixon, Alphonse R.	Town Administrator	9/22/97	14,538.74
Dodds, Glenn M.*	Foreman	9/12/94	23,506.92
Dubbs, Jacqueline*	Communications Specialist	9/9/85	12,828.58
Duffy, Therese M.*	Assistant Recreation Director	4/11/95	17,626.00
Dyer, Manford B.	Mechanic	2/13/88	38,276.72
Edney, William M.	Code Enforcement Officer	9/30/96	30,882.80
Fisher, Anneliese B.	Front Desk Attendant	10/9/96	10,139.00
Fowler, Eric W.	Communications Specialist	9/29/96	21,392.01
French, David T.	Buildings & Grounds Superintendent	5/3/93	24,906.00
Fulweiler, Joyce May*	Town Administrator	10/1/95	34,127.84
Gigandet, Aimee J.	Assistant Recreation Director	9/22/97	7,050.40
Greig, Sean T.	Lab Technician	6/7/95	30,509.41
Hankin, Jeremy J.	Patrol Officer	8/9/96	31,306.67
Harvey, Judith M.	Town Clerk/Tax Collector	4/18/77	34,769.12
Hilton, James A.	Recreation Director	8/21/89	32,049.00
Lachance, Doris M.	Executive Secretary	8/12/96	22,712.48
Laney, George F.	Asst. Public Works Dir./Facilities Op.	10/25/71	42,334.85
Lovely, David A.*	Facilities Mechanic	11/20/96	20,293.31
MacDonald, Scott W.	Sergeant	3/24/93	40,428.26
Maglaras, Nancy L.	Communications Specialist	8/17/97	8,739.90

EMPLOYEES OF THE TOWN OF NEWMARKET - 1997

NAME	POSITION	DATE OF HIRE	WAGES
Malasky, Rick M.	Foreman	3/28/91	29,717.18
Mallock, Brenda J.	Administrative Secretary	7/17/95	13,521.31
McManis, Eric A.	Truck Driver/Laborer	9/23/96	22,253.66
Morse, Eric H.*	Patrol Officer	9/7/93	13,222.99
Murphy, Catherine R.*	Executive Secretary	6/3/96	8,424.37
Naas, Olivier A.*	Patrol Officer	5/15/95	10,554.26
O'Brien, James G.	Communications Specialist	11/23/97	7,055.18
O'Connor, Dorothea	Front Desk Attendant	12/3/95	4,350.00
Orcutt, Patricia	Administrative Clerk	7/8/96	20,268.50
Parry, C. Robert*	Patrol Officer	11/6/83	25,331.00
Rowe, Bruce R.	Heavy Equipment Operator	10/17/88	25,063.84
Ruger, David S.*	Front Desk Attendant	9/10/94	903.50
Simes, Jeffrey M.	Master Patrol Officer	4/2/89	35,526.85
Simes, Lisa	Communications Specialist	10/30/95	22,608.64
Smas, Frank H.	Buildings & Grounds Custodian	10/11/94	8,137.34
St. Hilaire, Madeleine	Deputy Town Clerk/Tax Collector	5/12/86	26,662.20
Stevens, Wayne E.	Patrol Officer/Communications Spec.	5/28/97	15,652.61
Swindell, Richard P.	Truck Driver/Laborer	12/31/97	133.00
Walker, David G.	Public Works Director	7/10/89	48,215.59
Walsh, Tyson J.	Buildings & Grounds Laborer	9/25/96	20,202.80
Wheeler, Steven J.	Patrol Officer	11/20/93	37,743.98

*Not employed by the Town as of January 1, 1998.

Note: Some of these amounts reflect longevity benefits, bonus, overtime and extra detail remuneration.

REPORT OF TOWN CLERK / TAX COLLECTOR

Good News !! The Town Clerk's office now has motor vehicle plates. We began offering this service in January of this year. The only restrictions are vanity plates, lease transfers, and vehicles over 8000 lbs. These vehicles will have to be done at a Motor Vehicle station. Boat registrations are also done with us.

Dog Owners: It is very important for all dog owners to register their dog with the town. The law states every dog must be registered by April 30th of each year. We will send out courtesy letters to remind you . After June 1st penalties are added to the cost of registration. If your dog is not registered by June it is our responsibility to notify the police and you will receive a civil forfeiture and a fine of \$25.00. We receive notification from your veterinarian once your dog receives a rabies shot. The Town of Newmarket has an ordinance regarding the regulations of dogs. A copy of this ordinance #96-02 can be obtained from the Town Clerk's office so you can be aware of the regulations. License fees are \$9.00 for dogs, male or female. For spayed or neutered dogs the fee is \$6.50 and for senior citizens over age 65, the cost is \$2.00 for the first dog.

1st issue tax bills will be mailed the first of June. This bill will reflect the 1997 rate of \$35.76 as we will not receive the 1998 rate until October.

The summaries of taxes in this town report are for the fiscal year June 1, 1996 to July 31, 1997.

A new law now permits that applications for marriage licenses may be obtained at any Town or City clerks office regardless of the residency. Both parties must be present to apply. The cost of a marriage license is \$45.00. There is still a three day waiting period but your license can be given the same day as you apply.

We have been working to restore our old vital records books. If you are interested in doing your family genealogy, records available are death and marriages up to 1937 and births up to 1901. Information on any records after those dates would require an application form to be filled out with all information regarding the record and a fee of \$10.00.

We strive to provide excellent customer service and are here to serve you on Monday through Friday from 8 AM to 4:30 PM and on the first and last Thursdays we are open until 6 PM.

Respectfully,

Judith M. Harvey CTC
Town Clerk/Tax Collector

1997 TOWN CLERK'S ACCOUNT

Automobile Permits	\$ 621,045.50
Automobile Stickers	14,117.50
Boat Registrations	2,106.22
Title Fees	3,146.00
Dog Licenses	6,072.00
Dog Fines	84.00
Vital Statistics	917.00
UCC Statement Fees	2,812.78
Returned Check Fees	1,261.08
Notary Fees	346.00
Landfill Permit Fees	9,222.00
Ambulance Fees	49,978.03
Planning & Zoning Fees	7,235.32
Miscellaneous Fees	<u>1,836.02</u>
Total remitted to Town Treasurer	\$ 720,179.45 =====

Automobiles Registered	8,679
Dogs Licensed	674

SUMMARY OF TAX ACCOUNT FOR FISCAL YEAR 7/96 - 6/97

	Levies of 1997	Levies of 1996
CREDITS		
<i>Remittance to Treasurer:</i>		
Property Taxes.....	\$ 1,705,562	\$ 5,107,713
Resident Taxes.....	18,130	23,405
Land Use Change.....	2,050	15,060
Interest.....		21,167
Penalties.....		500
Conversion to Lien.....		452,041
Refunds.....		
DISCOUNTS ALLOWED.....		\$ 105,280
 ABATEMENTS MADE DURING YEAR		
Property Taxes.....	\$ 540	\$ 21,796
Resident Taxes.....		4,660
Land Use Change.....		
Yield Taxes.....		
Transfer Credits.....		8,217
 UNCOLLECTED TAXES AS OF 6/30/97		
Property Taxes.....	\$ 2,233,786	
Resident Taxes.....	32,840	9,360
Land Use Change.....		
Yield Taxes.....		
TOTAL CREDITS.....	\$ 3,992,908	\$ 5,769,199

DEBITS

Uncollected Taxes as of 6/30/97

Property Taxes.....	\$ 1,592,880
Resident Taxes.....	33,520
Land Use Change.....	2,000
Yield Taxes.....	478

SUMMARY OF TAX ACCOUNT FOR FISCAL YEAR 7/96 - 6/97

(Continued)

TAXES COMMITTED TO COLLECTOR

Property Taxes.....	\$ 3,936,493	\$ 4,073,425
Added Property Taxes.....		970
Resident Taxes.....	49,420	
Land Use Change Tax.....	2,050	13,060
Yield Taxes.....		
Added Resident Tax.....	1,540	3,590

OVERPAYMENT

Property Taxes.....	\$ 3,395	\$ 27,295
Resident Taxes.....	10	295

INTEREST COLLECTED ON

Delinquent Taxes.....		\$ 21,167
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PENALTIES COLLECTED ON

Resident Taxes.....		500
Excess Debits.....		19

TOTAL DEBITS.....	\$ 3,992,908	\$ 5,769,199
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VITAL STATISTICS

MARRIAGES REGISTERED IN THE TOWN OF NEWMARKET, NEW HAMPSHIRE FOR THE YEAR ENDING DECEMBER 31, 1997

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
January 1	Hampton, NH	Stephen Gerald Crowell Lisa J. Watt
February 1	Portsmouth, NH	Cole E. Hayes III Laurie A. Toulouse
1	Newmarket, NH	David Scott Ricardo Michelle Ann Brown
6	Hampton, NH	Stephen Bolis Kleczek, Jr Brenda Mae Brousseau
22	Portsmouth, NH	Joseph Aaron Myers Miranda Ann Wilber
22	Durham, NH	James Michael Kelly Bobbi Joann Meyer
March 1	Newmarket, NH	Robert Allen Mastin Janice Evelyn Sharples
2	Exeter, NH	Rogelio Gonzalez Nancy Everett Dunbar
15	Newmarket, NH	Richard Francis Gallant Lisa Ann Duffy
April 4	Exeter, NH	John Philip Coles III Joelle Ann Garuti
5	Newmarket, NH	Dennis Scott Desmond Tammy Marie Letourneau
12	Newfields, NH	Leonard Walter Abrahamson, Jr Melissa Michele-Marion Andrews
19	Hudson, NH	Jeffrey S. Cousineau Debbie A. Lemay
May 1	Newmarket, NH	Glenn S. Bell Elizabeth A. Lindh
3	Hampton, NH	Jeffrey Coltrin Thomas Jessica Mae Miller
17	Newmarket, NH	William C. Powers Maria M. Bayles
17	Newmarket, NH	Adam Scott Russell Tammie Sue Morin
31	Bedford, NH	Bryan David Edwards Colleen Aimee O'Reilly

MARRIAGES
(Continued)

June		
6	Goffstown, NH	John Loring Parker Laura Mildred Briggs
7	Rochester, NH	Wayne W. Whicher Amy Elizabeth Ball
7	Exeter, NH	William D. Beaubien Joyce E. Ciccotelli
7	Newington, NH	Eric Scott Lodge Jana Dziedra Bebris
8	Durham, NH	Gregory Allen Sprague Crystal Lee Ann Parrott
14	Exeter, NH	Robert Steven Nichols Rebecca Lea Mackey
20	Newmarket, NH	James W. Greaves Patricia A. Clark
21	Durham, NH	Andrew Joseph Egan Kathleen Eileen Comeau
28	Brentwood, NH	Raymond R. Bennett, Jr Adeline J. Young
28	Newfields, NH	Jeffrey David Gibbs Nadine Deanna Hill
July		
4	Dover, NH	David Nesmith Clark Alta Beathem
4	Portsmouth, NH	Christopher Lawrence Ardolino Sandra Lee Jennifer Lohndorf
5	Durham, NH	Michael Gerard Thompson Lori Ann Simpson
12	Newmarket, NH	Ralph Edward Longa Yumi Wakabayashi
12	Hampton, NH	Tobey Lee Spainhower Marcia Ann Desantis
12	North Hampton, NH	Eric A. Diamond Christine J. Buttrick
20	Hampton, NH	Mark Thomas Rogers Susan Alice Larson
26	Seabrook, NH	Jason James Wagg, Sr Brandy Mae Richard
August		
1	Dover, NH	Dennis Miller Linda M. Elliott
2	Holderness, NH	Jeffrey Michael Butts Krista Jane Rheinhardt
9	Franklin, NH	Brian Ernest Lavalley Mary Elizabeth Maloney Alden
9	Newfields, NH	Shane Allen Brousseau Christine Anne Gavin
16	Newfields, NH	Jon J. Cross Michele McCauley
16	Newmarket, NH	Saysana Soumpholphakdy Phounesouk Sisavang

MARRIAGES
(Continued)

August		
17	Dover, NH	Keith Harrison Baker Lauren Eleanor Howard
20	Rye, NH	Del Allen Patterson Cynthia Jo-Ann Browne
20	Rye, NH	Michael F. Kalinowski Fanny Xu
23	Raymond, NH	Steven John Duda, Jr Patsy Marie Morneault
23	Portsmouth, NH	Thomas J. Baker Janice A. Morin
September		
6	Newmarket, NH	Anthony Richard Deberardinis Rebecca Alison Doshier
6	Hampton, NH	Todd Lawrence Henshaw Becky Marie Tanguay
11	Portsmouth, NH	Craig Hunter Goodman Tracy Ann Rugg
13	Raymond, NH	Jose Lorenzo Pena Isabel Polanco
13	Exeter, NH	Eric Todd Valade Sherry Jean Huff
20	Newmarket, NH	Michael J. Zirillo Molly Kate Allen
October		
4	Rye, NH	Timothy Stark Perry Jeanne Patricia Smallwood
4	Stratham, NH	Michael Edward Jordan Christina Marie Mileti
5	Rochester, NH	Kevin Arthur Whitney Sandra Lynn Walker
10	Farmington, NH	Nicholas Allen Bellavance Sandra Fecteau Farrington
11	Portsmouth, NH	Dudley E. Carter, Jr Judith L. Paterson
11	Newmarket, NH	Jerrold Charles Clark Colleen Renee Elwell
11	Langdon, NH	John M. Menton, Jr Barbara Jean Wilkinson
11	Rindge, NH	Lance Edward Heard Charisse Cloteal MacLaren
11	Alton, NH	Bradley James Auger Carolann Marie Simpson
16	Portsmouth, NH	Troy Carl Walters Christine Elizabeth Walters
25	Exeter, NH	Donald Pollard, Jr Tara Lynn Hazeltine

MARRIAGES
(Continued)

November		
8	Newfields, NH	Christopher R. Schuyler Jennifer Rae Marshall
15	Hampton, NH	Conrad Noel Baillargeon, Jr Deborah Ann Park
15	Dover, NH	Jose Fernando Hernandez Maritza Hernandez
December		
6	Portsmouth, NH	David Kristan Anderson Susan Bethany Hoffman
19	Rye, NH	Matthew D. McGinley Laurie H. Kapp
24	Newmarket, NH	Richard Edward Morrison Wendy Elaine Laney
27	Hampton, NH	Larry Dean Desjardins Cheryl Ann Colprit
31	Newmarket, NH	Thomas P. Pelczar Judy Littlefield

**INTERMENTS
REGISTERED IN THE TOWN OF NEWMARKET, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1997**

Date of Death	Place of Death	Place of Burial	Name of Deceased
January 11	Stoneham, Ma	Calvary	Richard John Kustra
February 3	Hampton, NH	Calvary	William Joseph Laliberty
16	Farmington, NH	Riverside	Edward A. Yergeau
17	Rochester, NH	Calvary	Rena S. Fleming
24	Groton, Ct	Calvary	Marion Griswold
March 28	Exeter, NH	Riverside	Norman Albert Dennett
April 5	Concord, NH	Riverside	William J. Audette
24	Dover, NH	Calvary	Chester Andrew Kruczek
29	Manchester, NH	Calvary	Rita Elizabeth St.Martin
May 5	Colebrook, NH	Calvary	Nye W. Lane
10	Dover, NH	Riverside	Edna Gertrude Starr
25	Dover, NH	Calvary	Blanche Yvonne Proulx
June 7	Kittery Point, Me	Calvary	Alphonse Pelletier
9	Lee, NH	Calvary	Earle Thomas Cheney
20	Auburn, Me	Calvary	Marie G. Keleher
20	Iowa City, Ia	Riverside	Charles McGonagle
26	Exeter, NH	Calvary	Anna Cecile Ducharme
July 16	Dover, NH	Riverside	Roscoe Hilton Palmer
25	Manchester, NH	Calvary	Adeline A. Polchlopek
August 15	Concord, NH	Calvary	Florence M. Dube
October 4	Durham, NH	Riverside	Lucy Louise Niemi
10	Lewes, De	Calvary	Helen Dora Soboczenski
12	Portland, Me	Calvary	John David Murray
17	Brentwood, NH	Riverside	Frances May Nutting
November 8	Dover, NH	Riverside	Theodore Rudolph Niemi
15	Sarasota, Fl	Calvary	Bernice Frances Gallagher
28	Lowell, Ma	Calvary	Lydia Hazelton

DEATHS
REGISTERED IN THE TOWN OF NEWMARKET, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1997

Date of Death	Place of Death	Place of Burial	Name of Deceased
January			
12	Brentwood, NH	Calvary	Melina R. Hall
13	Newmarket, NH	Riverside	Alice Lillian Schanda
17	Portsmouth, NH	Calvary	John Bogacz
February			
15	Exeter, NH	Riverside	Jacqueline C. Robshaw
March			
6	Newmarket, NH	Allenstown, NH	Doris Marie Savaria
7	Newmarket, NH	Cremation	Henry Martin Powers,III
14	Newmarket, NH	Everett, Ma.	Ruth Eleanor Briffett
21	Exeter, NH	Calvary	Florence Regina Emond
28	Newmarket, NH	Cremation	Jerry Hongmani
30	Fremont, NH	Riverside	Mary Anna Robin
April			
21	Dover, NH	Calvary	Gerard Langlois
24	Brentwood, NH	Chester, NH	Irene Josephine Merrill
26	Portsmouth, NH	Calvary	Roger Alphonse Lamontagne
May			
1	Newmarket, NH	Riverside	Laurence Edith Beauchesne
5	Exeter, NH	Cremation	Cleo Homer Savaria
20	Dover, NH	Calvary	John Pedro Chantre
June			
20	Methuen, Ma	Riverside	Roger Pearl Donovan,Sr
28	Newmarket, NH	Calvary	Romeo Arthur Turcotte
July			
4	Dover, NH	Cremation	David James Blair, IV
16	Portsmouth, NH	Cremation	Robert Irving, Sr
August			
4	Newmarket, NH	Cremation	Beverly Theresa Shedd
6	Hampton, NH	Calvary	Wilfred Joseph Labranche
13	Exeter, NH	Calvary	Thomas Paul Jennings,Sr
16	Brentwood, NH	Hampstead, NH	Ethel May Coombs
18	Portsmouth, NH	Portsmouth, NH	Ruth Frances Quinn
20	Newmarket, NH	Calvary	Marie Eva Provencher
September			
21	Exeter, NH	Cremation	Norvell Lee Bowe
21	Tilton, NH	Everett, Ma	Thomas E. Briffet

**DEATHS
REGISTERED IN THE TOWN OF NEWMARKET, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1997**

October			
3	Newmarket, NH	Lee, NH	Howard Edwin McFarlane
11	Exeter, NH	Calvary	Robert Henry Albee
12	Brentwood, NH	Calvary	Eva M. Talbot
13	Hampton, NH	Saugus, Ma	Edward Norbert Connors
November			
22	Portsmouth, NH	Cremation	Sean L. Steeves
23	Newmarket, NH	Portsmouth, NH	Diane Louise Perry
24	Dover, NH	Calvary	Maryanna Pelczar
December			
2	Rochester, NH	Cremation	Amanda I. Lerch
9	Exeter, NH	Cremation	Katharine Rodrigues
23	Newmarket, NH	Old Saybrook,Ct	Delores Everitt Lane
23	Exeter, NH	Stratham, NH	Gail F. Catinchi
26	Newmarket, NH	Cremation	June Rose Stuckey
31	Rye, NH	Cremation	Charles Brickett Bailey

BIRTHS
REGISTERED IN THE TOWN OF NEWMARKET, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1997

Date of Birth	Name	Place of Birth
January		
10	Tasha Rae Jarosz	Portsmouth, NH
15	Samuel Tapper Goodman	Portsmouth, NH
26	Emma Joanna Doukmak	Dover, NH
29	Krista Marie Critchett	Portsmouth, NH
February		
1	Tristan Avery Byrd	Portsmouth, NH
12	Patrick Michael Reagan	Exeter, NH
13	Wayne Kenneth Feener, III	Portsmouth, NH
17	Laura Ann Dubbs	Exeter, NH
18	Logan Scott Woodworth	Exeter, NH
19	Matthew Joseph Artone	Dover, NH
22	Cordell Demetrius Ollivierra	Dover, NH
25	Joel Francis Robertson	Exeter, NH
27	Vinnie Tom Dengkhounxay	Exeter, NH
28	Renee Beth Pelletier	Dover, NH
March		
2	Madison Lynne Silva Morin	Exeter, NH
10	Alec Mitchell Wood	Portsmouth, NH
16	Jason Christopher Smith	Portsmouth, NH
21	Paige Shelbee St.Martin	Exeter, NH
25	Jonathan William Weston	Rochester, NH
27	Katherine Eleanor Howard	Exeter, NH
30	Anida Chanthavisouk	Portsmouth, NH
April		
8	Alexis Ray Dupra	Exeter, NH
10	Caleb Andrew Feener	Exeter, NH
10	Stephen Charles Schlegel	Portsmouth, NH
16	Sarah Jeanne Fillion	Portsmouth, NH
22	Jessica Ashley Ohrenberger	Exeter, NH
25	Jacob Ryan Lapanne	Dover, NH
26	Elena Brett Morganelli	Exeter, NH
28	Brendan Michael Page	Exeter, NH
30	Caylin Rose Zaprowski	Exeter, NH
May		
8	Skyler Everitt Cole	New London, NH
8	Dylan James Cole	New London, NH
11	Kyle Gary Kirkland	Exeter, NH
15	Tyler Douglas Blaisdell	Portsmouth, NH

BIRTHS
REGISTERED IN THE TOWN OF NEWMARKET, NEW HAMPSHIRE
FOR THE YEAR ENDING DECEMBER 31, 1997

June

1	Morgan Wistar McKiernan	Exeter, NH
2	Samantha Rae Ricker	Portsmouth, NH
17	Kassidy Darby Hyde	Exeter, NH
22	Brendan Scott King	Portsmouth, NH
26	Olivia Anne Clark	Portsmouth, NH

July

3	Nicholas Taylor Pulliam	Exeter, NH
12	Brandon Thomas Whelan	Portsmouth, NH
13	Kaylee Ellen Kiefaber	Exeter, NH
21	Elizabeth Marie Hernandez	Exeter, NH
26	Molly Jane McCown	Exeter, NH
30	Grace Merritt Smith	Portsmouth, NH

August

9	Anna Rose Degrauw	Exeter, NH
10	Samuel Michael Gendreau	Exeter, NH
13	Abraham Roger Dickinson	Exeter, NH
24	Declan Charles Hoyt	Portsmouth, NH
27	Ashley Ryann Tewksbury	Portsmouth, NH
28	Samuel Nguyen Colby	Portsmouth, NH

September

1	Donovan Michael Lofaro	Dover, NH
4	Lucas Allan Davey	Exeter, NH
4	Clark Joseph Davis	Portsmouth, NH
15	Erin Evelyn Meegan	Exeter, NH
19	William Ralph Dulany	Portsmouth, NH
21	Samantha Taylor Brewer	Exeter, NH
24	Robert Angus Doherty	Portsmouth, NH

October

2	Cameron Avery Jordan	Exeter, NH
2	Devan Elizabeth Littlefield	Portsmouth, NH
3	Alaeric Michael Jennison Schuster	Portsmouth, NH
8	David Kenneth Lozeau	Exeter, NH
27	Jeffrey Robert Clark	Exeter, NH

November

2	Brittany Stacy Haynes	Portsmouth, NH
10	Tyler Junior Saysouk	Exeter, NH
19	Evan Thomas Linville	Exeter, NH
19	Sabrina Lynn Ricardo	Exeter, NH
20	Maddison Lynn Beauchemin	Exeter, NH
30	Jaret Tyler Mundth	Exeter, NH

December

4	Rebecca Leigh Wentworth	Exeter, NH
19	Christopher Stewart Beck	Portsmouth, NH

Newmarket Town Meeting First Session Minutes April 8, 1997

The first session of the Newmarket town meeting opened at 7:10 p.m. with the Moderator, Ron Lemieux introducing Budget Committee, Town Council, Town Administrator and the Town Clerk.

This being our first meeting under the new Charter amendment, he explained the new procedures.

Article #1. Town Officers.

Article #2. Shall the town approve the charter amendment reprinted below: Insert a new section 11.1.C and re-letter the subsequent two sections. "Conservation Commission. The Commission shall consist of not less than 3 nor more than 7 members appointed by the Town Council. The Conservation Commission shall have all the powers granted to Conservation Commissions by State Law"?

This article is prescribed by law and no vote is needed at this meeting.

Article #3. Shall the town modify the elderly exemptions from property tax in the Town of Newmarket, based on assessed value, for qualified taxpayers, to 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 such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$18,400 for a single person or, if married, a combined net income of less than \$26,400; and owner assets not in excess of \$50,000 excluding the value of the person's residence?

This article is prescribed by law and no vote is needed at this meeting.

Article #4. Shall the town accept the provisions of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Town Council to issue tax anticipation notes?

A motion to accept this article was made by **Debbie Pelletier** and seconded by **Don McGael**. The article was explained by Joyce Fulweiler the Town Administrator. **After some discussion a voice vote was taken and the article passed.**

Article #5. Shall the town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the town council to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year. Such money shall be used only for legal purposes for which a town may appropriate money. The Town Council shall hold a prior public hearing on the action to be taken. Notice of the time, place and subject of such hearing shall be published in a newspaper of general circulation at least 7 days before the hearing is held. Action to be taken under this section shall (a) not require the expenditure of other town funds except those funds lawfully appropriated for the same purpose; and (b) be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys?

This article is prescribed by law and no vote was taken.

Article #6. Shall the Town authorize the Town Council to obtain from the State of New Hampshire, Department of Environmental Services a loan of up to \$1,600,000 for the costs to undertake Phase 1 - of the Town of Newmarket Sewer Improvement Program? Article will require 2/3 majority vote for passage.

A motion to place on the ballot was made by **Bob Daigle** and seconded by **Priscilla Shaw**. Ron then asked the voters if they would permit Frank Underwood the towns wastewater consultant to speak on the article.

He explained Phase 1 and how the bond will be financed. After more discussion a motion to move the question was made by Al Loranger and a vote was taken. **A vote was taken with the show of hands and the article passed.**

Article #7. Shall the town designate the amount appropriated to the winter maintenance account (\$24,695) as nonlapsing until June 30, 2003.

Joyce explained this is a special warrant article to designate the FY 97/98 winter maintenance appropriation as a non-lapsing account. Any unexpended appropriation will not lapse to the general fund on June 30 and instead it will be carried forward to the year. This amount shown (24,695.) is the amount appropriated in FY 97/98. This amount is already included in the operating budget as presented.

Buzz Dietterle moved to amend the article to \$1.00 and this was seconded by **Andy Bogacz**. The moderator then stated the intent of Senate bill #2 was to let more people vote on these articles on election day so he would not allow the amendment.

A motion to overrule the moderator was then made by **Buzz Dietterle** and seconded by **Ed Pelczar**.

A voice vote was taken and the motion was passed.

More discussion was held and the intent was to remove this article, since this cannot be done **Buzz and Andy withdrew their motion.**

Buzz then moved to have the article amended to state the date of June 30, 1998. This was seconded by **Andy Bogacz**.

A vote was taken with 31 for and 66 against and **the amendment was defeated.**

A vote was then taken to **pass article #7 and with a show of hands the article passed.**

Article #8. To see if the Town will vote to raise and appropriate for the purposes specified therein for the FY 97/98 operating budget, the sums of money as recommended by the Town Council and the Budget Committee.

A motion was made by **Sue Beaulieu** to accept the budget at the amount of \$4,704,901 for the FY 97/98 budget. This was seconded by **Dave Halloran**.

Newmarket Town Meeting
First Session Minutes
April 8, 1997

This motion was amended by **Larry Pickering** to **\$4,688,901** and seconded by **Don McGael**. A discussion was held as to what the budget committee had not recommended and why. Richard Fillion asked the amount of the default budget if this amount is not passed. Joyce told him the amount of the default budget is \$4,603,225.

A motion to move the question was made by Dave Halloran and seconded by Charles Smart with all in favor. **A vote was taken on the \$4,688,901 with the results at 64 yes and 48 no.** A vote was then taken on **motion to amend and was passed.**

Patricia Norton asked how we could go back to the traditional town meeting. A petition to the Town Council would put the question on the ballot for next years' annual meeting.

A motion to adjourn was made by **Buzz Dietterle** and seconded by **Bob Daigle**.

Priscilla Shaw announced to the meeting that a candidates' night for the upcoming election for the Town Council and Planning Board positions will be held on May 8, 1997 at the Town Hall at 7 p.m.

The meeting adjourned at 9:35 p.m.

Respectfully Submitted,

Judith M. Harvey
Town Clerk

A true copy of record attest: _____
Judith M. Harvey, Town Clerk

Town of Newmarket Second Session Town Meeting May 13, 1997

Elections were held at the Town Hall.

Specimen ballots were posted along with the absentee ballots list.

Supervisors of the Checklist present were: Rosemarie Halloran, Victoria Harrington and appointed for the day was Elaine Puchlopek to replace Jennie Griswold who was unable to attend.

Tally clerks were: Joanne Desjardins, Edna Dean, Helen Pelczar, Gini Trial (D). Dot Nash, Hilda Wilson, Ethel MacIntosh, Lucille Legault (R).

The Moderator Ron Lemieux and the Town Clerk Judith Harvey.

The ballots were verified and counted at 1999 regular and 110 absentees.

The warrant was read and the polls opened at 7 am.

Note: Total registered voters was 5450.

Results of the election are as follows:

Article #1. To choose all necessary town officers for the ensuing year.

For Budget Committee for three years (Vote for three)

*Robert Adamczyk	74 write in votes
*Brian Hart	62 write in votes
*Alison McCarthy	79 write in votes

For Planning Board for three years (Vote for two)

*Lorrienne Caprioli	392
*William "Bill" Dean	446
George S. Merrill	282
Preston L. Samuel	308
Alison McCarthy	44 write in votes

For Planning Board for one year (Vote for one)

Herbert R. Dalrymple	189
*Bruce Fecteau	469
Alison McCarthy	166 write in votes

For Town Clerk/Tax Collector for three years (Vote for one)

*Judith M. Harvey 765

For Town Council for two years (Vote for one)

*Ranan Cohen 420
Charles Smart 406

For Town Council for three years (Vote for two)

Herbert Dalrymple 391
*Larry Pickering 536
*James Siedenburg 460

For Trustee of Library for three years (Vote for one)

*Lola Tourigny 762

For Trustee of Trust Funds for three years (Vote for one)

*Nicholas G. Popov 726

***Denotes winners.**

Article #2. Shall the town approve the charter amendment reprinted below:
Insert a new section 11.1.C and re-letter the subsequent two sections. "Conservation Commission. The Commission shall consist of not less than 3 nor more than 7 members appointed by the Town Council. The Conservation Commission shall have all the powers granted to Conservation Commissions by State Law"?

Yes 658 No 136

Article #3. Shall the town modify the elderly exemptions from property tax in the Town of Newmarket, based on assessed value, for qualified taxpayers, to 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 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 such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$18,400 for a single person or, if married, a combined income of less than \$26,400; and own net assets not in excess of \$50,000 excluding the value of the person's residence?

Yes 665 No 141

Article #4. Shall the town accept the provisions of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Town Council to issue tax anticipation notes?

Yes 410 No 300

Article #5. Shall the town accept the provisions of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Town Council to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit of a private source which becomes available during the fiscal year. Such money shall be used only for legal purposes for which a town may appropriate money. The Town Council shall hold a prior public hearing on the action to be taken.

Notice of the time, place and subject of such hearing shall be published in a newspaper of general circulation at least 7 days before the hearing is held. Action to be taken under this section shall (a) not require the expenditure of other town funds except those funds lawfully appropriated for the same purpose; and (b) be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys?

Yes 555 No 188

Article #6. Shall the town authorize the Town Council to obtain from the State of New Hampshire Department of Environmental Services a loan of up to \$1,600,000 for the costs to undertake Phase 1 - of the Town of Newmarket Sewer Improvement Program? (Requires 2/3 majority vote for passage).

Yes 571 No 232

Article #7. Shall the town designate the amount appropriated to the winter maintenance account (\$24,695) as non-lapsing until June 30, 2003?

Yes 533 No 234

Article #8. Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles, the amounts set forth in the budget posted with the warrant, for the purpose set forth therein, totaling **\$4,688,901**? Should this article be defeated, the operating budget shall be \$4,603,225, which is the same as last year, with certain budget adjustments required by previous action of the town or by law or the Town Council may hold one special meeting, to take up the issue of a revised operating budget only?

Yes 530 No 248

The moderator declared the polls closed at 8 p.m. with a total of 911 voters casting their ballots.

Respectfully Submitted

A true copy of record attest:

Judith M. Harvey, Town Clerk

Judith M. Harvey
Town Clerk

REPORT OF THE AMBULANCE DIVISION

Once again 1997 was a busy year for the Ambulance Division. The Division received 413 requests for medical aid and transported 303 people to local hospitals. Some of these requests include fire and station standbys. This resulted in Division members volunteering a total of 14,750 hours of coverage time to the Towns of Newmarket and Newfields.

In terms of personnel, Alison Doherty is now the Division Clerk/Steward, Susan Robshaw is the Lieutenant/EMS Training Coordinator, Ronald Bloom is the Lieutenant/EMS Equipment & Materials Coordinator and I am now the Division Captain/EMS Coordinator. Many of the EMT-Intermediates attended training in advance airway management techniques and cardiac medication administration for cardiac arrest situations. Personnel also received specialized training in cold weather rescue and pediatric emergencies. This was in addition to the monthly Division and recertification training required to stay licensed to provide emergency care. As the needs of the community demand the Division provide more advanced levels of care, it is rewarding to know the members are willing to acquire and provide the level of service needed.

June of 1997 saw the addition of a computer to the Division. This will enable us to track our members' training hours and certification levels. It will also allow the Division to connect to the Internet in 1998 to receive extremely valuable information for emergency medical service providers.

I would like to personally thank the citizens of our community for their continued support and to the Officers of the Ambulance Division for their countless hours of administrative and call time throughout the year. Also to each member of the Division for striving to provide the best and highest level of care possible to the residents of the community.

In closing, anyone interested in becoming a member of the Division may feel free to contact me at any time. The Division also provides first aid or CPR training to interested groups. I can be contacted through the Newmarket Communications Center at 659-3950.

Respectfully submitted,

Raymond J. Leblanc
Captain/EMS Coordinator

REPORT OF THE CODE ENFORCEMENT OFFICER

In 1997 there were 27 single family homes built in Newmarket. This is an increase of five single family homes over last year. One permit was issued for a multi-family unit, which was built in place of one destroyed by fire earlier this year. There was a total increase of 47 building permits over last year and an increase in total fees collected from these permits of \$13,664. This figure was reached with no increase in the fees charged for each permit. The increase was due to the larger size of some of the new homes, new commercial and industrial buildings, and improvements to existing properties.

YEAR TO YEAR COMPARISON (not including plumbing/electrical permits)

	Building Permits	Single Family	Fees	Value
1997	152	27	\$24,304	\$5,985,418
1996	105	22	10,640	2,456,900
1995	207	35	18,820	5,036,651
1994	109	26	12,390	4,723,745
1993	91	16	8,292	2,966,365
1992	93	14	7,174	2,664,180
1991	76	6	4,680	1,399,925

BUILDING PERMITS BY TYPE 1997

Type	Number Issued
Single Family Dwelling	27
Multi-Family Dwelling	1
Garages/Sheds	21
Additions/Alterations	30
Commercial Buildings/Alterations	9
Swimming Pools	6
Demolitions	6
Mobile Homes	3
Miscellaneous	49
Plumbing/Electrical	123

I would like to remind everyone that sheds, whether built on the property or pre-built and dropped off, as well as in-ground and above-ground swimming pools, are subject to property setbacks and require a building permit. There are different setbacks in each of the ten zones in Newmarket. Please call us if you are not sure what the setback is for your property.

REPORT OF THE CODE ENFORCEMENT OFFICER (CONTINUED)

If you are planning to add a structure to your property, I encourage you to bring in your plans, so that we can go over everything together. It is helpful to have a site plan drawing of your property, showing the location of existing buildings and the planned project, along with the setbacks of the new project from the property lines. A simple hand-drawn plan is fine. I will also need some type of plan for the project itself. A cross-section drawing will suffice for most projects, although larger projects will need to be accompanied by formal building plans.

All projects with a building permit will require inspections. The number and types of inspections will vary with each project. At the very least, all projects will need a final inspection, when the Certificate of Occupancy may be issued. A list of required inspections will be given to you when you pick up the building permit. It is up to the property owner or contractor to call for these inspections during the building process. Although I do my best to accommodate everyone, I must ask that you please call as far in advance as possible for all inspections, so that your project does not get delayed due to the schedule being booked or some other circumstance.

If you have a project in the works or if you are thinking about a project in the future, I will be happy to sit down with you and assist you in any way I can. You may also call me at 659-8501.

Respectfully submitted,

William M. Edney
Code Enforcement Officer

REPORT OF THE FIRE DEPARTMENT

Fire calls for 1997 were just a little below calls for 1996. We had 5 structure fires for the year. We had a very quiet spring fire season with almost no brush or grass fires to speak of. The summer followed with the spring. We did have an increase in calls for motor vehicle accidents and assists to the Ambulance Division in general. We assisted area neighboring towns when called upon for mutual aid calls. They returned the favors when we called for assistance for our major fires.

The members have been involved in various types of training over the past year to include auto extrication, breathing apparatus certification, hazardous material training, cold water rescue and new members are required to obtain Firefighter I certification within a year of appointment, just to name a few.

This year the Department purchased some new equipment to include water rescue kits (suits, ropes, life jackets, etc.), new protective gear for some of the members both structural and forest fire gear, various fire fighting tools to replace aged and worn out equipment on the trucks and 2000 feet of new forestry hose. Last, but not least we have signed a purchase order for a new 1250 GPM Pumper to be delivered probably in late 1998. This new truck will replace our 1975 American Lafrance - Engine #1. This truck will be similar to the one purchased in 1994 as we are attempting to standardize our equipment for easier training and maintenance.

As a reminder to all, if you have a fire...GET OUT, and don't go back in for anything. Nothing you own is worth losing your life over. If you meet the Fire Department out front and tell them what is still inside that you feel you really need, if possible they will get it out for you. That goes for pets too. Pets are usually low to the floor, away from the heat and smoke and 9 times out of 10 will survive a fire that a human would perish in. Have a place for your family to muster and make sure everybody is accounted for. If there is still someone inside, be out front and let the arriving firefighters know who is missing and where they are likely to be. If you go back in unequipped and go down, then there is someone else to rescue as well, and more likelihood that both will perish.

When the ground is snow covered, you do not need a written permit to burn, but you are still limited to Fridays, Saturdays and Sundays and can burn anytime during the day. The reason for this is that more firefighters are around during this time to combat a problem if it should arise for a permit fire. You are still required to call Newmarket Dispatch and advise them of where you will be burning. All other times a written permit is required and can be picked up at the Dispatch Center after 5:00 p.m. on Fridays, Saturdays and Sundays. The phone number for the Dispatch Center is 659-3950.

REPORT OF THE FIRE DEPARTMENT

(Continued)

If you have any questions for the Fire Department concerning fire safety or any other fire related concerns, the Chief and/or Assistant Chief is normally at the station on Monday nights from about 6:30 p.m. to 8:30 p.m. The Department also meets on the first Wednesday of each month. Every resident is welcome to stop by with questions or just for a tour of the station and equipment.

By the time this information is published in the Town Report, I will have left the Department to follow my job to Georgia. At this time I would like to thank the people of Newmarket for their total support over my 43 years with the Department. I would also like to thank the other Departments and employees in Town as well for their assistance and support. Last but not least, I would like to thank the members, both past and present, of the Newmarket Fire Department for their loyalty and support as it made a sometimes difficult job so much easier. As my wife and I move on to a new chapter in our lives, we will surely miss the town and its people.

Good luck and stay fire safe,

Chief Charles Clark

REPORT OF THE PUBLIC WORKS DEPARTMENT

It is my pleasure to report on the progress of the Public Works Department for 1997. The Public Works Department includes the Highway Division, Buildings and Grounds Division, Vehicle Maintenance Division, Solid Waste Division and Environmental Services Division.

Highway Division: During 1997 the intersection of Route 108 and Old Route 108 was relocated. This project was a joint effort between the Town and N.H.D.O.T. Division 6 Office in Durham. N.H.D.O.T. provided the design of the intersection along with additional granite curbing. The Town supervised the construction which included resetting the granite curbing, pavement overlay, landscaping and a spray irrigation system.

Buildings and Grounds Division: This Division is responsible for the maintenance of the major Town buildings, parks and playing fields. During 1997 this Division was involved with the opening of Heron Point.

Vehicle Maintenance Division: This Division continued to maintain and repair all Town vehicles and equipment. This includes police, fire, ambulance, highway, water, sewer, buildings and grounds vehicles, and the Town's school buses. In 1997 the Division replaced the one ton dump truck with a new 1997 model. This truck is equipped with a new front plow that can angle from side to side and also form a "V" plow or a scoop. This will save time plowing snow in parking lots and the downtown area.

Solid Waste Division: The Pay-by-Bag and Curbside Recycling Program continued into the third year of operation. During 1997 the Town's recycling efforts totaled 34% compared to 32% in 1996 and 34% in 1995. The Do-It-Yourself Waste Oil Recycling Drop-off Center continues to provide an environmentally safe outlet for used oil. In 1997 the Town collected 238 gallons.

Environmental Services Division: *Water Component* - During 1997 the Town contracted for painting the 750,000 gallon steel water storage tank and the cleaning of the Bennett Well with pump and motor replacement. The project proceeded on time and under budget but with only one problem. An extreme rain event occurred in early November. Surface runoff from the rain caused the river water quality to become untreatable for the types of chemicals used in the treatment process. This problem resulted in the water quality of the treated water to exceed the turbidity limits. Under these conditions N.H.D.E.S. required the Town to impose a boil order until the problem was corrected. The boil order was lifted 68 hours later after different chemicals were added to the treatment process to bring the treated water quality into compliance. The total water production for 1997 was 209,918,000 gallons. The Bennett Well produced 67,041,000 gallons, Sewall Well produced 107,110,000 gallons and the Water Treatment Plant produced 35,767,000 gallons. A new emergency generator was installed at the Bennett Well to insure pumping capacity during power outages. Nine (9) fire hydrants were replaced during 1997 by the Highway Division work force.

REPORT OF THE PUBLIC WORKS
DEPARTMENT
(CONTINUED)

Environmental Services Division: Sewer Component - During 1997 the \$1.6M State Revolving Fund was approved at Town Meeting. The first project under this program was the reconstruction of the sewer line under the railroad crossing on Route 108. This was a joint project between the Town , Boston & Maine Railroad and N. H. D. O. T.. This project is the first step needed to upgrade the sewer capacity along Route 108 to serve the Industrial Park and the Rockingham Junction area. Also, the Wastewater Treatment Facility disinfection system was changed from gas chlorine to liquid sodium hypochlorite.

Should you have concerns regarding Department services or performance, please feel free to contact me at 659-3093. We will continue to do our very best for the citizens of Newmarket. We greatly appreciate your support and understanding.

Respectfully submitted,

David G. Walker, P. E.
Director of Public Works

REPORT OF THE POLICE DEPARTMENT

The Newmarket Police Department had an increase in calls for service from 7,975 in 1996 to 8,602 in 1997. The majority of the calls for service are attributed to motor vehicle incidents and enforcement. The Police Department purchased a dual antenna radar unit through a federal grant and has taken a pro-active approach in response to numerous complaints of speeding violations. Master Patrolman Jeffrey Simes deserves credit for the funds secured to purchase the radar unit.

One of the concerns reflected in our calls for service is the number of domestic disturbances. In 1996, the Police Department investigated 131 domestic disputes and that number increased to 142 in 1997. Domestic violence, drug abuse and juvenile delinquency continue to pose concerns and challenges for the department.

In 1997, Patrolman Olivier Naas and the Newmarket Police Department received recognition at the New Hampshire Police Standards and Training Council's award banquet for the "Looking Beyond the Traffic Ticket" program. Unfortunately, Officer Naas departed our ranks to pursue a career with the Yarmouth, Massachusetts Police Department.

Veteran Patrolman C. Robert Parry retired from the Police Department in 1997 due to disability. In addition, Public Safety Dispatcher Jacqueline Dubbs resigned from her full-time status but remains with us on a part-time basis. We offer our heartfelt thanks to Patrolman Parry and Dispatcher Dubbs for their years of dedication and commitment to the Newmarket Police Department.

In 1997, Detective Scott Carline was named the "Officer of the Year" while Part-time Dispatcher Allison Jordan was named the "Employee of the Year." A promotional examination was conducted in 1997 and Master Patrolman Scott MacDonald emerged as the candidate to become Sergeant in January of 1998.

In terms of new faces, Robin Byron was appointed the department's Executive Secretary after Doris Lachance assumed a new position with the Town Administrator's Office. Robin is a former Dispatcher with the Dover Police Department. Wayne Stevens, formerly a Dispatcher with the Belknap County Sheriff's Department; Nancy Maglaras formerly a Dispatcher with the Somersworth Police Department and the Berwick, Maine Police Department; and James O'Brien, who is also a member of the Newmarket Ambulance Division, have been appointed full-time Public Safety Dispatchers.

Kyle True, formerly an officer with the Center Harbor Police Department and Tara L. Tucker have been appointed full-time patrol officers. Officer Tucker graduated from the NH Police Academy in November of 1997 and received two achievement awards. Officer Tucker is the department's first full-time female officer and we offer congratulations on her accomplishments.

REPORT OF THE POLICE DEPARTMENT

(Continued)

Attorney Michael DiCroce, formerly with the Rockingham County Attorney's Office, has been appointed the department's part-time prosecutor and legal advisor. Lynda Criss, formerly a Dispatcher with the Rockingham County Sheriff's Department and Gregory Jordan have been appointed part-time Dispatchers.

In 1997, the department applied for and received a federal grant in the amount of \$10,000 to advance computerization within our agency. Lieutenant Kevin Cyr was instrumental in securing the funds.

Over the past months, the Town of Newmarket has been challenged by some disasters such as flooding, wind storms and similar problems. It has been a pleasure for me to witness cooperation and coordination in a common purpose from all emergency services. The Department of Public Works, the Ambulance Division, the Fire Department and other town officials have been a tremendous help when called upon and when needed.

While acknowledging mutual cooperation in emergency services, the Newmarket Police Department would like to salute Fire Chief Charlie Clark. After years of dedicated service, Chief Clark is resigning his position due to a job relocation. Chief Clark has always been there when we have required his expertise and advice. His friendly demeanor and cooperative spirit will be missed.

Finally, I would like to thank the hard working and dedicated officers and employees of the Newmarket Police Department for their daily commitment to excellence and professional standards. Many positive and progressive changes have transpired over the past year and as always, I appreciate their support in achieving our goals and objectives.

Respectfully submitted,

Rodney C. Collins
Chief of Police

POLICE DEPARTMENT CALLS FOR SERVICE - 1997

Newmarket Police	8,602
Newmarket Fire	225
Newmarket Ambulance	389
Stratham Police	5,044
Stratham Ambulance	252
Newfields Police	1,529
Newfields Fire	86
Newfields Ambulance	28
Nottingham Fire	211
Nottingham Ambulance	169
Total Calls For Service	<hr/> 16,797

REPORT OF THE RECREATION DEPARTMENT

The Newmarket Recreation Department had a tremendous year! We would like to thank all of you for supporting our excellent programs throughout the year. We feel that the community support we receive is the foundation behind our success!

From a financial perspective, the department continued to expand during the 1997-98 year with a minimal impact to the budget. Our revenues are continuing to grow and should top the \$50,000.00 mark this year. We were also able to buy new equipment for our fitness, gymnastics, martial arts, and dance programs. We hope that these added improvements will contribute substantial revenues in the coming years. Our newly computerized system allows us to be more efficient in scheduling rooms and fields along with tracking revenues and overall program attendance.

Speaking of program attendance, our 1997 attendance numbers were up in all areas! A good example of this would be our Attitash Ski program, which doubled in pre-registrations this year as compared to the previous year. We are also extremely proud of how our preschool activities have become the hottest growing classes we offer at the community center. Anneliese Fisher, our Program Imagineer, who heads up both our Preschool Playgroup and the Preschool Sports programs is truly an asset to the Recreation Department and the community. It's no wonder that there is always a waiting list to get into these classes! Lastly, we made an effort to improve the quality and variety of the leisure programs we offered in 1997. Martial Arts, Hip Hop Dance, and a variety of computer classes are among a few which we introduced last Fall.

Our biggest and what we believe to be our most popular program is our Summer Camp Kidstuff, which runs for 8 weeks during the summer. Once again, in 1997 we hit our attendance mark with 300 kids registered in the program. (This is as many as the center can handle). We also added teens to our camp this past summer with approximately 45 pre-teens and teens registered. Finally, our summer swimming lessons continue to be a big hit with over 75 children participating.

Our senior citizen programs are still getting rave reviews from our Lunch Bunch, theatre trip, and senior fitness program attendees. We are currently in the planning process of trying to continue these programs throughout the summer months, in addition to coordinating a few more weekend summer trips.

In addition to our senior citizen trips, the recreation department planned a number of family orientated field trips. For example, we sold tickets (transportation included) to the World Tour of Gymnastic Champions, and Disney's Toy Story on Ice. We also offered a variety of vacation activities for kids during the school year.

REPORT OF THE RECREATION DEPARTMENT

(Continued)

Many of you may not know this, but the Town of Newmarket has become an icon in New England for its special events. We are very proud to announce that last year the Newmarket Recreation Department received the "Most Innovative Program" award. This award was given to us from the New Hampshire Recreation and Parks Association for our very popular "Touch a Truck" event which was held last May. This was the first time since 1985 that Newmarket has won such honors. We had trucks parked everywhere; around the High School and even down the road to the community center. Hundreds of children were able to experience the magic of trucks in all shapes and sizes.

Many of the special events which we hold annually continue to grow in popularity year after year. Last year's events were no exception. Our first successful event of the year was our Daddy Daughter Date Night. This special evening held at the Rockingham Ballroom had over 300 dads (escorts) and young ladies in attendance. Next on our calendar was our Huge Annual Easter Egg Hunt with close to 600 children searching for colored Easter eggs. Heading into the Summer months was our 9th Annual Fishing Derby with approximately 400 children all trying to catch "the big one." Fall came and so did our Annual Halloween Monster Mash. We again had over 450 goblins participating in all kinds of spooky activities. Finally, we ended the year with our two festive holiday events; the tree lighting ceremony at the Giving Tree and our Christmas Party held at the community center! We certainly had a lot to be thankful for in 1997!

The Newmarket Recreation Department would like to again thank the many residents, volunteers, contributors, and sponsors who give their help and support us throughout the year. Without you the "magic" could never happen and we would not be able to keep offering the wide variety of programs and special events we currently do. The Recreation Department is always looking for volunteers, supplies, equipment and especially new ideas. Please feel free to call us at 659-8581.

Respectfully Submitted,

Jim Hilton
Recreation Director

Aimee Gigandet
Assistant Recreation Director

REPORT OF THE PLANNING BOARD

The Planning Board which took office in May 1997 had many new members. It took a few long meetings to see what direction the board would take in planning for Newmarket's future.

The first major project was to complete a site review evaluation for the proposed McDonald's franchise on Route 108. It took a few extra long meetings to complete this review as the new members were getting used to how the various issues should be addressed.

Another major project was to review a request by the Cheney Companies for minor subdivision and site plan alterations to a previous Moody Point Approval. The real estate market has changed considerably since the initial approvals, and there is now more demand for single family homes than multi-family and condominiums. The planning board approved these changes.

The experiences from these reviews resulted in the board deciding that a review of the Site Plan Regulations would be one of our immediate priorities. The Planning Board worked from June to November reviewing Site Plan Regulations. Site Plan Regulations only apply to multi-family and business and commercial properties.

The most discussed issue was to what extent aesthetic and architectural review standards should be written into the regulations, and to which zones of the town they would apply. A study of various town reports shows that all cities and towns in the area are trying to expand their business and commercial-industrial areas to create jobs and expand the property-tax base, so this will be a very competitive issue.

A majority of the Planning Board members felt that the existing language on aesthetics and architecture in the regulations was sufficient, and still allowed flexibility for the board to address individual circumstances. The new Site Plan Regulations were adopted November 18, 1997.

The Planning Board, working in cooperation with the Business Development Group formed by the Newmarket Town Council, is in the process of revising the Zoning Ordinances to set aside more land in Newmarket for business and commercial development. It is easier to set aside properties for these uses before many residential uses are established in these areas. Public hearings will start in February and it is hoped that the new ordinances will be approved in the near future.

The Planning Board is also developing new Telecommunication Regulations for our Zoning Ordinances which will restrict the location of telecommunication sites to town owned properties. Better control can then be attained through the leasing conditions. Considerable leasing revenues could also be obtained, which would help to reduce property taxes.

REPORT OF THE PLANNING BOARD

(CONTINUED)

The Planning Board recommended a new Capital Improvements Program to the Newmarket Town Council in 1997, as well as adopting new Rules of Procedures for the Planning Board.

The Planning Board is also anticipating further development in the Industrial Park and in the old Essex Mill buildings in 1998.

Respectfully submitted,

Leo Filion, Chairman

PLANNING BOARD SUBDIVISION AND SITE PLAN APPROVALS

- 02/11/97 VMJ Enterprises - Minor Site Plan Review to construct a 45' x 55' metal storage building on existing concrete pad at 133 Exeter Road.
- 05/20/97 Norman Martinen - Major Site Plan Review to move into existing family home and relocate the Hampton Shuttle to this site, using existing 30' x 40' garage for vehicles at 210 New Road.
- 05/20/97 Newmarket/Exeter Child Care Centers, Inc. - Major Site Plan Review to construct a 1,242 sq. ft. addition and reconfigure the parking area at 3 Simons Lane.
- 06/03/97 T. F. Moran - Major Site Plan Review, for a one-story, 2300 sq. ft. McDonald's Restaurant that will seat 50 people, with corresponding parking at 75 Exeter Street.
- 06/10/97 Moody Point Condominium Owners - Minor Subdivision of a 4.75 acre tract into a 1.74 acre parcel and a 3.01 acre parcel at Cushing Road.
- 06/10/97 Moody Point Condominium Owners - Modification of Site Plan - Above 1.74 acre parcel (Lot 5) consisting of the existing four-unit condominium building and one originally approved four-unit building: 8 units. This four-unit building was not reconfigured. However, Lot 5 was changed from 6 four-unit buildings to 2 four-unit buildings. Cushing Road.
- 07/08/97 Rowell & Watson/Riverdale Automotive - Minor Site Plan Review to allow for an increase in density of parking in the auto sales area. Also to add long term parking to the existing paved drive at the rear of the building on Main Street.
- 07/08/97 Shearwater Investments Corp. - Major Site Plan Review to construct a 24,000 sq. ft. structure for industrial purposes on Forbes Drive.
- 08/12/97 VMJ Enterprises, Inc. - Major Site Plan Review to expand the Newmarket Storage Facility by adding 12,000 sq. ft. of storage space at 133 Exeter Road.
- 08/12/97 Everett Bennett - Major Subdivision of an eighty acre parcel to create ten 2-acre parcels and a 60-acre remainder parcel on Ash Swamp Road.
- 08/12/97 Crow & Eagle Falls Realty - Revision of Major Subdivision to change the approval for a five lot subdivision to a three lot subdivision containing one 37 acre lot, a 30 acre lot and a 5 acre lot on Wadleigh Falls Road.
- 08/12/97 Phillip Trial - Bay Motor Works - Major Site Plan Review to construct an automotive repair garage with two bays, office, storage space and lease space on Exeter Road.
- 09/09/97 Friends of Newmarket Health Care, Inc. - Major Site Plan Review to add parking necessary at 207 South Main Street.
- 09/09/97 Sophie Russell/Jayne Sanborn - Minor Subdivision at 4-6 Grape Street to establish a condex of the currently existing duplex in accordance with RSA 356-B.
- 11/18/97 Seafarer Development - Major Subdivision on Grant Road.

PLANNING BOARD SUBDIVISION AND SITE PLAN APPROVALS

(Continued)

- 12/16/97 Mark L. Hayden - Major Subdivision to add 39.11' from land located in Newmarket to land located in Newfields, in order to get 200' of road frontage on Bald Hill Road.
- 12/16/97 Develco of Stratham, Inc. - Minor Subdivision to subdivide existing lot into six separate building lots. Prior approval for eleven unit condominium on this lot. Ladyslipper Drive
-

ZONING BOARD OF ADJUSTMENT

- 01/13/97 VMJ Enterprises - Variance granted to permit the expansion of an existing mini-storage facility by construction of a new 45' x 55' storage building on an existing concrete slab at 133 Exeter Road.
- 02/10/97 Karl Gilbert - Special Exception granted to permit attaching a 44' x 14' pre-manufactured home to the rear of his existing home, for use as an accessory apartment at 103 Bay Road.
- 03/03/97 Marcia Moody - Special Exception granted to permit renting accessory basement walk-out apartment on a short-term month-to-month basis at 1 Maple Street.
- 05/12/97 David Sanborn - Equitable Waiver of Dimensional Requirements granted, as a single family residence was inadvertently built within the setbacks of the lot at 7 Raymond Lane.
- 05/12/97 McDonald's Corp. - Variance granted to permit work within the 25' setback (buffer) to Hydric A wetlands soil, an area which was previously disturbed by the construction of the Town drainage system, a gravel pad for a trailer and normal yard maintenance at 75 Exeter Street.
- 11/10/97 William Ernest & David Kremple - Variance granted to permit approval of a boundary line adjustment involving their properties on Colonial Drive.
- 11/17/97 Robert & Pamela McCleary - Special Exception granted to permit an accessory apartment at 22 Mastin Drive.

REPORT OF THE NEWMARKET PUBLIC LIBRARY

This year we have been able to reestablish Wednesday library hours and lengthen our time open on Saturday. It has been hard for the Library Director and Trustees to work out the financing of staff and utilities for these often-requested improvements, but energetic library use during the added open hours indicates the effort was worthwhile.

On a Sunday afternoon early in the year, John and Maryanna Hatch delighted everyone attending their lively and informative history of the Great Bay area. Other individual events were held in the Library Meeting Room throughout the year, including an estate planning session and town development talks.

Monthly community programs are offered without charge for the benefit of all Newmarket residents, such as our Book Club, a discussion group which meets at 7:00PM on the fourth Wednesday of each month. Anyone interested is welcome to come, whether that person has read the book under discussion or would just like to meet others who enjoy reading. Titles of each month's book choice are listed in the Library newsletter, available at the circulation desk. School age youngsters participated in the Library's annual Summer Reading Program, which this year enjoyed lively group activities with the Stratham Wiggin Library. Our Story Hour, held on Tuesday mornings at 10:30AM for children from three to five years old was taken over in the early fall by volunteer Mary Jane Ziehl. Craft activities are included in these sessions, which are well attended and which everybody enjoys.

The American Civil War plate collection of Mark E. O'Connor was the first exhibit displayed in our new oak and glass cabinet, followed by a collection of Dr. Forbes Getchell's hand-carved wooden birds. The cabinet was made by Brian Blair and dedicated to the loving memory of Roger Donovan, steadfast friend of the Library, whose death this year saddened us all.

In November the Library received a grant of \$2,000.00 from the Saul L. Sidore Foundation toward the approximately \$50,000.00 we are trying to raise for our automation drive. The project, putting our collection on line, will dramatically improve library service and enlarge the resources we can offer the town. Most area libraries have already made the change.

REPORT OF THE NEWMARKET PUBLIC
LIBRARY
(CONTINUED)

The Library Director and Trustees wish to thank the many people who have contributed to the Library over this year, from direct presents of money, to donated machines for our heavily used computer lab, hand-made objects for library use and for raffles, books and magazine subscriptions that enhance our collection, and of course countless gifts of volunteered time. Among these individuals are Helen Mitchell, Ed Tourigny, Margaret Nash, Maureen Pawnell, Kathryn Farr, Sharon DiGiovanni, Jessica Bickford, Ace Phoenix and Pat Norton.

Respectfully Submitted,

The Board of Trustees

REPORT OF THE NEWMARKET PUBLIC LIBRARY

(Continued)

Circulation from January 1, 1997 to January 31, 1997

Adult Fiction	7,719
Adult Non Fiction	4,686
Adult Audio And Video Recordings	1,184
Juvenile Fiction	7,536
Juvenile Non Fiction	2,651
Juvenile Audio and Video Recordings	823

TOTAL 24,599

Books borrowed through New Hampshire Automated Information System 248

Books loaned to other libraries through NHAIS 61

New adult borrowers library cards issued 517

Respectfully submitted,

Sharon Kidney
Library Director

NEWMARKET PUBLIC LIBRARY -- Financial Report - Year Ending December 31, 1997

(A) FLEET BANK	Balance 12/31/96	29,183.21		
Money Mkt Acct:	1997 Interest credited	527.38		
	1997 Receipts ¹	5,953.67		
	1997 Xfer from (E) ²	8,900.00		
	1997 Xfer to (D)	(26,640.00)		
	1997 Disbursements ³	<u>(12,175.61)</u>	Bal. 12/31/97	<u>5,748.65</u>
(B) PISCATAQUA	Balance 12/31/96	2,862.06		
SAVINGS BANK:	1997 Interest credited	<u>180.64</u>	Bal. 12/31/97	<u>3,042.67</u>
(C) GRANITE BANK:	Balance 12/31/96	21,334.96		
	1997 Interest credited	<u>1,237.48</u>	Bal. 12/31/97	<u>22,572.44</u>
(D) MBIA	Aug.'97 Xfer from (A)	26,640.00		
INVESTMENTS:	1997 Interest credited	<u>515.84</u>	Bal. 12/31/97	<u>27,155.84</u> ⁴

(E) FLEET BANK--Operating Account		12/31/96 Balance		13,093.70
RECEIPTS --	Town of Newmarket	138,440.00		
	Other (refunds/reimbursements)	<u>655.61</u>		139,095.61
EXPENDITURES --	Salaries	57,428.08		
<i>Personnel:</i>	FICA & Fed.Med.	3,071.83		
	Insurance	5,544.26		
	Retirement Expense	<u>860.79</u>	66,904.96	
<i>Operating:</i>	Phone	437.46		
	Oil	3,282.02		
	Copier	162.00		
	Mtgs/Mileage & Pgms	254.90		
	Supplies/Postage	2,041.86		
	Books	20,804.62		
	Audio-Visual	745.61		
	Electricity	5,155.78		
	Maintenance	911.76		
	Water/Sewer	208.17		
	Fund Xfer to (A)	8,900.00		
	Roof Repair	34,200.00		
	Other Repairs	<u>1,172.64</u>	78,276.82	
<u>TOTAL 1997 EXPENDITURES</u>				<u>(145,181.78)</u>
PROOF OF BALANCE: 12/31/96 Balance + 1997 Receipts - 1997 Expenditures =				<u>7,007.53</u>
12/31/97 Account Balance =				<u>7,007.53</u>

RESPECTFULLY SUBMITTED,

KRISTIN E. CARMICHAEL, TREASURER

¹ Book sale = 1387.20; Copier rev. = 139.30; Gifts/Grants = 3597.26; Misc.Sales = 320; Other = 509.91

² Money from 1995-96 Book Budget allocated for roof repair -- see prior Town Reports

³ Roof repair: 10,200; Roofing fund drive expenses: 625.61; equipment: 1,350

⁴ Approximate allocation: Newmarket Community Book Fund--20%; Technology--56%; Equipment--24%

REPORT OF THE NEWMARKET HOUSING AUTHORITY

The Newmarket Housing Authority in 1997 utilized a Comprehensive Improvements Assistance Program (CIAP) grant from the US Department of HUD to give Great Hill Terrace a facelift as vinyl siding was applied to all thirteen buildings.

Had the 50 apartments at Great Hill Terrace been rented on the private market the complex would have generated \$441,432.00 in 1997 rents based upon federal fair market rent surveys. (Fair market rents including utilities are based on bedroom number [effective 1/1/98] 1=\$579.00, 2=\$745.00, 3=\$954.00, 4=\$1171.00.) The rent roll for Great Hill Terrace for the past fiscal year was \$149,821.00, thereby resulting in the Authority providing \$281,611.00 of indirect rental subsidy.

The Authority assisted approximately 100 additional Newmarket families through the Section 8 program which makes rental assistance payments directly to private property landlords. The Section 8 program considerably reduces working poor Newmarket families dependency on Town welfare. In Fiscal Year 97 the Newmarket Housing Authority issued \$371,046.00 in rental assistance.

Newmarket Housing Authority is by law, and by a Cooperation Agreement executed by the Authority and the Town in 1974, exempt from paying property taxes. The Authority does make a payment in lieu of taxes (PILOT) for the Great Hill Terrace Property. The PILOT is equal to 10% of annual rent receipts minus utility expenses. For 1997 the Authority PILOT was \$7,710.00.

While the PILOT is not a great amount the Authority contributes to the community in additional ways. The Authority, as owner of the Newmarket Community Center structure and land leases, the Community Center to the Town at no cost to the Town. The Authority pays to insure the building and for as long as financially able the Authority will pay the utility bills for heat and electricity. During the past twelve months the Authority paid \$4,529.00 for gas heat and \$10,235.00 for electricity for the Community Center.

The Town is represented on the NHA Board of Commissioners by five community volunteers, Chairperson Joyce Russell, Vice Chairperson Frank Schanda, Walter Schultz and Debbie Pelletier Bonnell.

The Authority office is located in Great Hill Terrace at 34 Gordon Avenue. The staff includes Ricky LaBranche, Madeline Richards and Mimi Rubin.

Respectfully submitted,

Ernest A. Clark, II
Executive Director

NEWMARKET CONSERVATION COMMISSION

This past year the Conservation Commission was able to realize the fruits of many of our efforts. The dedication of the Heron Point Sanctuary and the completion of the freshwater wetlands evaluation were projects that the Conservation Commission had been working on for the past two years.

The Conservation Commission would like to personally thank Mark Klein and Leslie Parker for their donation of the Heron Point Sanctuary, a 32 acre parcel of land along the banks of the saltwater portion of the Lamprey River. Since the dedication on a beautiful day in August, this property has already provided numerous public benefits, including continuous use by children involved in the elementary school science program. The Conservation Commission's Heron Point subcommittee will continue to develop a public use plan for the property and investigate ways to secure funding for such projects as trail marking, publication of education pamphlets and physical improvements.

The freshwater wetlands classification project was completed and will provide valuable information for planning purposes. This project involved numerous volunteers and professionals, who in concert with contracted wetlands scientists, spent countless hours conducting field examinations and evaluations of the wetlands to determine their values, relationships and priority for protection. A public presentation will be planned for early next spring when the maps can be examined and a site visit can be conducted to one of these valuable wetlands.

This was the eighth year that the Conservation Commission co-sponsored the annual resident youth fishing derby with the Recreation Department. Absolutely stellar weather contributed to one of the most successful derbies to date. Once again, over 200 children participated in this event, which has become a Father's Day family-oriented tradition for the townspeople. Once again, Commissioner Richard Shelton volunteered a significant amount of time to fundraising for the operational expenses and prizes for the derby. For his continued efforts, we would like to take this opportunity to thank Commissioner Shelton.

In an effort to coordinate more closely with the Planning Board on issues of mutual concern, the Conservation Commission has provided an alternate to the board. Representation from the Conservation Commission will ensure input on issues that effect environmental quality and proposed developments.

The Conservation Commission has continued to work with landowners who have expressed an interest in protecting their land through conservation easements or some other form of land protection mechanism. The Conservation Commission's Open Space subcommittee, chaired by Commissioner Ellen Snyder has been very busy meeting with and educating landowners on land protection options. The Commission is particularly sensitive to the property tax issue associated with land protection efforts. Unless a landowner advocates an outright donation of a parcel of land specifically for conservation use, the Conservation Commission typically supports a conservation easement. The conservation easement provides effective protection of the property while the parcel of land remains on the tax rolls.

NEWMARKET CONSERVATION COMMISSION

(Continued)

In the past year, the Conservation Commission spent considerable time conducting Wetlands Board application investigations and responding to environmental quality complaints with Code Enforcement Officer William Edney. With the improved economy comes an increase in development proposals, many of which have identified potential impacts on wetlands. Our role is to initially investigate potential impacts to wetlands and report the findings to the Code Enforcement Officer and the State of New Hampshire Wetlands Board.

During this past year, the Commission developed a strong volunteer base and assisted Cub Scout Pack 201 and Boy Scout Troop 200 with the construction and installation of 20 wood duck artificial nesting boxes on three marshes in town. In February, the Conservation Commission and Scouts will traverse the frozen marshes and examine, maintain and record the nesting results for inclusion in the NH Fish & Game Department's annual wood duck box usage report.

With all the positive projects that the Conservation Commission was involved in this past year, there was one issue that had a direct impact on the morale and productivity of the members. Until now, the Conservation Commission has remained silent on this issue. I will briefly take this opportunity to provide the Conservation Commission's perspective. State Legislation was initiated and passed that allows only residents to serve on their towns Conservation Commission. Chris Schoppmeyer testified on behalf of the Commission, against passage of the bill. The bill passed, resulting in the removal of two non-residents serving on the Commission at the time and the voluntary resignation of a Town Councilor who had much to offer the residents of the town.

The Conservation Commission would like to recognize and thank former Commissioners Cindy Dabrowski and Gus Smith for their valuable contributions and wish them success in the future.

In closing, the Conservation Commission will continue to focus on projects and activities that enhance and protect the natural resources of the town. The Conservation Commission advocates volunteer involvement in our projects, which produce personal gratification and rewarding results. An invitation is extended to all residents who would like to volunteer and participate in our activities and projects.

The Conservation Commission would like to thank the townspeople for their continued support and participation in our activities and projects.

Respectfully submitted,

Chris Schoppmeyer
Chairman

REPORT OF THE LAMPREY RIVER ADVISORY COMMITTEE

The Lamprey River Advisory Committee consists of 4 to 5 members from each of the towns of Lee and Durham, as well as two members from Newmarket and one from Epping, all representing different constituencies within each community. Members serve voluntarily and are appointed for 3 year terms by the Commissioner of the New Hampshire Department of Environmental Services, upon recommendation by each town government. The Committee's efforts are supported financially from state, federal and foundation sources. Meetings are held on the first Tuesday of each month at 7pm, on a rotating basis in the four towns, and are always open to the public.

Portions of the Lamprey River running through Lee and Durham were designated first into the State Rivers Management and Protection Program. Later, with the addition of a small stretch in Newmarket, they became a part of the federal Wild and Scenic Rivers Program. The Lamprey River Management Plan, developed as a part of the State program, served as nomination for Wild and Scenic Status. Implementation of the Plan began in 1997.

1997 Activities and Accomplishments:

Part of the responsibility of the Lamprey River Advisory Committee, under the State River Management program is to review any projects that might affect the river. The Committee has continued to review and make suggestions for the River's Edge Golf Course planned for a 2.5 mile river frontage area in Durham. The Committee has worked closely with the State Wetlands Board, federal Army Corps of Engineers and the National Parks Service to assure that the golf course be designed and operated in a manner that will minimize adverse impact on water quality. For example a shoreline buffer will be provided to protect the river and provide an area for wildlife.

A historic/passive recreation "pocket park" at the Wiswall Dam National Register of Historic Places site is planned. The LRAC had sketches prepared by a National Parks Service designer and shared plans with neighbors and the Town of Lee. This will serve as a quiet place for recreation, an educational resource, and will improve safety around the dam.

REPORT OF THE LAMPREY RIVER ADVISORY COMMITTEE

(Continued)

The Committee has begun to work with UNH and the Town of Durham regarding water conservation, after a second year of marked impact on the river due to increased water withdrawals during the summer's drought. The Committee is also working with UNH students to encourage water conservation on campus.

With a part-time land protection specialist and various conservation organizations the LRAC is working with property owners along the river to encourage permanent conservation of land.

Additionally, during 1997 the Committee hosted National Wild and Scenic River Council, acquainting them with northeastern river conservation issue and approaches, as they toured the Lamprey; supported the Town of Epping in acquiring a federal appropriation for upgrading its wastewater treatment plant; and finally produced a Lamprey River watershed-wide publication profiling each town along the river with feature articles about the river's resources.

Goals for 1998:

During the year ahead the LRAC will be striving to:

- Continue to participate in the development of Town/University water management plans which will ensure adequate flow of the Lamprey during all seasons.
- Work on development of the Wiswall dam pocket park.
- Produce a videotape on the history of the Lamprey River.
- Continue to work with riverfront landowners on land protection and conservation.
- Develop and distribute information for shoreland owners on attribute and best management of riverfront land.

REPORT OF THE LAMPREY RIVERWALK COMMITTEE

Over the past year, the Riverwalk Committee has made considerable progress towards the goals of preserving and enhancing the public access to the Lamprey River waterfront in Newmarket Village.

The Lamprey River Park opposite the Post Office was completed in the Summer of 1997 with the painting of the Pergola. Now we look forward to expanding the improvements down to the waterfront, then upstream to Main Street at the Library, and downstream to the Fish and Game parcel south of the sewer treatment plant.

In October we completed a Master Plan for the waterfront improvements. It describes nine individual projects corresponding to the nine parcels of land upon which the project will be built. Some of the highlights of the projects include a pedestrian pathway throughout the area, an historic interpretive display near Upper Narrows, a boat holding tank pump facility on the Town Dock, expansion of the riverfront park and construction of several picnic kiosks, construction of a floating walkway along the frontage of Rivermoor Condominiums, and provision of a dock above the Lamprey First Falls to allow kayakers and canoeists to portage around the falls.

Plans for the section of the Riverwalk passing through the Essex Mills are subject to the outcome of current initiatives to redevelop the Mills, however we are hopeful that restoration of the covered foot bridge - the only covered bridge in Rockingham County - might be a part of the plan.

During the upcoming year, we look forward to working with the Town Administrator to obtain easements for the project from private landowners and investigation of sources of funding for the one million dollar project.

Respectfully submitted,

Preston Samuel Co-Chair

REPORT OF THE LAMPREY REGIONAL COOPERATIVE

In 1997 we continued to monitor the Landfill in Somersworth. As of the end of the year, the Landfill looks great. A committee was appointed to discuss disposition of the old incinerator building with representatives from UNH. Although it has not been finalized we believe we have an agreement in principle with the University of New Hampshire. If finalized, this agreement should not create any additional financial burdens on our member communities.

The Towns of Epping, Madbury, Newington, Rollinsford and Northwood are continuing to utilize Lamprey's services including the hauling and brokering of their MSW.

At this time, I would like to thank all of the communities for their cooperation with the closure of our Waste-to-Energy plant in Durham and the Landfill in Somersworth.

Respectfully submitted,

Joseph Moriarty
Chairman of Board

NEWMARKET SENIOR CITIZEN GROUP

The Newmarket Senior Citizen Group has been an active, non-profit organization for twenty five years. Joseph Arsenault presided over the first meeting held January 13, 1973 at the Newmarket Health Center.

The active members are planning an Open House Celebration on April 26, 1998 from 2:00 - 5:00 p.m. at the Senior Citizen Center, Beech Street Extension.

Regular meetings are held on the first Wednesday of the month and start at 10:00 a.m. They are open to anyone 55 and over; come join in friendship and fun. There are no dues.

Following our business meeting, we usually have a program or speaker. We enjoy musical groups, comic routines and clowns. Many town and school officials have addressed our meetings, giving us an insight on local events. We have had slide presentations by some of our local residents and others. Our program director, Darlene Kartaszewicz, does an excellent job getting entertainment for the group.

We shared members' birthdays, including Mrs. Lizak's 100th. A penny sale, bingo games, and potluck lunches are scheduled each year. A Hobby Club was formed by Dottie Greene after our September meeting. At a Show and Tell Program, members displayed needle work and knitted items, paintings, quilts, etc. Some of these talented members meet on the second Monday of the month for a workshop.

An October foliage trip by chartered bus to Meredith, N.H., was enjoyed. The day's activities included lunch at Harts Turkey Farm and a visit to the Annalee Dolls Showrooms.

In December, Santa Claus arrived. We exchanged gifts, gave away 15 Poinsettia Plants that decorated the tables and had a Christmas party.

Elections were held in June. New officers are: President - Helen Levesque; Vice-President - Ada Hayes; Secretary - Joan McEvoy; Treasurer - Wings (Winnie) Willey; and six directors. Many others volunteer for committee work.

During July and August, there are no scheduled meetings, but trips to a park or restaurant are planned ahead.

Many thanks to all who have helped in any way to make the Newmarket Senior Citizen Group a success these past twenty five years.

Respectfully submitted,

Helen Levesque
President

NEWMARKET HISTORICAL SOCIETY

It hardly seems possible that the Newmarket Historical Society has been busy and active now for nearly thirty-two years! (And we're still feeling young). Ten meetings a year must have meant nearly 320 programs that we have offered to our members and friends. Programs ranging from a study of ice harvesting...to the history of New Hampshire's fire towers...the Appalachian Trail...and the town's old houses.

Some of our most interesting programs over the years have been about the everyday things of former times...the local mailman...the days of the railroad and the station agent..."Main Street Memories"...the old Town Hall...the Legion Building...old stores.

We've had wonderful evenings sharing the knowledge of our Polish and French heritage. There have been trips to historic sites...the old Saugus Iron Works...the Lowell Textile Mills...the Sandown meeting house. We took a field trip to Newmarket's earliest town cemeteries...and an afternoon was spent trying to find the site of the old town Pest House. Even after thirty-two years there is still much to learn about this historic old town. (Did you know that our town's name was often spelled New Market in early days?)

We can report that the Society has continued to maintain the care and upkeep of the Stone School to the best of our abilities and we are still looking forward with some trepidation to major work on the pointing of the stone walls and a solution to better control of the dampness in the building. We are always grateful for the continued support of the town and all of our volunteers. Thank you!

Everyone is always welcome to join the Society as it continues to explore our past. The new year will offer you a fine choice of programs.

We also urge you to take advantage of the Museum's open hours. The Old Stone School houses most interesting collections of pictures and artifacts that commemorate our unique industrial past. We hope the school groups who have made annual trips to the Museum will plan to do so again next year.

Because we're all volunteers we can't be open for full daytime hours, but if you have family visiting the area, or a special need to visit the museum on off hours, just phone the Society and leave a message to see if we can set up an appointment for you. Keep an eye open for our special 1998 calendar and plan to join our efforts as your Newmarket Historical Society shares the treasures and moments of our past.

Respectfully submitted,

Sylvia Fitts Getchell
Immediate Past President

PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX: 224-1380

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

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

In planning and performing our audit of the Town of Newmarket for the year ended June 30, 1997, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

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

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

- A. Tax Collector - Notification of redemption to Registry of Deeds within 30 days of payment (RSA 80.70) (Repeat Recommendation).
- B. Fixed asset records and controls (Repeat Recommendation)
- C. Drug Forfeiture Fund and Pistol Permits Fund. Lack of documentation and approval for disbursements.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Plodzik & Sanderson
Professional Association*

August 22, 1997

EXHIBIT A
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
June 30, 1997

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>			<u>Fiduciary</u> <u>Fund Types</u>	<u>Account Group</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special</u> <u>Revenue</u>	<u>Capital</u> <u>Projects</u>	<u>Trust and</u> <u>Agency</u>	<u>General</u> <u>Long-Term</u> <u>Debt</u>	
<u>Assets</u>						
Cash and Equivalents	\$ 1,271,174	\$ 223,511	\$ 121,763	\$ 182,729	\$	1,799,177
Investments	45,053	585,270	584,866	2,077,988		3,293,177
<u>Receivables (Net</u> <u>of Allowances</u> <u>For Uncollectibles)</u>						
Taxes	2,926,867					2,926,867
Accounts	58,058	98,954		61,248		218,260
Intergovernmental	7,717					7,717
Interfund Receivable	159,625	282,792	337,350	3,400		783,167
Elderly Tax Liens	12,872					12,872
Elderly Tax Liens Reserved Until Collected	(12,872)					(12,872)
Inventory		50,605				50,605
Prepaid Items	79,395	53,991				133,386
<u>Other Debits</u>						
Amount to be Provided for Retirement of General Long-Term Debt					3,945,008	3,945,008
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 4,547,889</u>	<u>\$ 1,295,123</u>	<u>\$ 1,043,979</u>	<u>\$ 2,325,365</u>	<u>\$ 3,945,008</u>	<u>\$ 13,157,364</u>

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

EXHIBIT A (Continued)
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
June 30, 1997

<u>LIABILITIES AND EQUITY</u>	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Types</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Trust and Agency</u>	<u>General Long-Term Debt</u>	
<u>Liabilities</u>						
Accounts Payable	\$ 3,905		\$ 19,530			\$ 23,435
Accrued Interest Payable			31,796			31,796
Accrued Payroll and Benefits	46,623					46,623
Intergovernmental Payable				215,501		215,501
Interfund Payable	75,033	331,272	35,866	340,996		783,167
Escrow and Performance Deposits				75,674		75,674
Deferred Tax Revenues	3,936,493					3,936,493
Other Deferred Revenues			7,350			7,350
Bond Anticipation Notes Payable			900,000			900,000
Deferred Compensation Benefits Payable				61,248		61,248
General Obligation Debt Payable					2,629,557	2,629,557
Accrued Landfill Closure and Postclosure Costs					1,260,000	1,260,000
Capital Leases Payable					13,348	13,348
Compensated Absences Payable					42,103	42,103
Total Liabilities	<u>4,062,054</u>	<u>331,272</u>	<u>994,542</u>	<u>693,419</u>	<u>3,945,008</u>	<u>10,026,295</u>
<u>Equity</u>						
<u>Fund Balances</u>						
Reserved For Endowments				444,573		444,573
Reserved For Encumbrances	44,000	6,800				50,800
Reserved For Inventory		50,605				50,605
Reserved For Special Purposes			881,602	1,187,373		2,068,975
<u>Unreserved</u>						
Designated For Special Purposes		910,341				910,341
Undesignated (Deficit)	441,835	(3,895)	(832,165)			(394,225)
Total Equity	<u>485,835</u>	<u>963,851</u>	<u>49,437</u>	<u>1,631,946</u>		<u>3,131,069</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 4,547,889</u>	<u>\$ 1,295,123</u>	<u>\$ 1,043,979</u>	<u>\$ 2,325,365</u>	<u>\$ 3,945,008</u>	<u>\$ 13,157,364</u>

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

EXHIBIT B
TOWN OF NEWMARKET, NEW HAMPSHIRE
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, 1997

	Governmental Fund Types			Fiduciary	Total (Memorandum Only)
	General	Special Revenue	Capital Projects	Fund Type Expendable Trust	
<u>Revenues</u>					
Taxes	\$ 7,676,961	\$ 7,555	\$	\$	\$ 7,684,516
Licenses and Permits	678,116				678,116
Intergovernmental	540,338	115,134			655,472
Charges for Services	324,117	953,420			1,277,537
Miscellaneous	180,568	76,699	617,125	49,639	924,031
<u>Other Financing Sources</u>					
Operating Transfers In	<u>112,351</u>	<u>110,400</u>	<u>368,055</u>	<u>542,002</u>	<u>1,132,808</u>
<u>Total Revenues and Other Financing Sources</u>	<u>9,512,451</u>	<u>1,263,208</u>	<u>985,180</u>	<u>591,641</u>	<u>12,352,480</u>
<u>Expenditures</u>					
<u>Current</u>					
General Government	987,583	137		3,355	936,075
Public Safety	822,640	5,175			827,815
Highways and Streets	659,376				659,376
Sanitation	226,017	419,665			645,682
Water Distribution and Treatment		243,477			243,477
Health	58,578				58,578
Welfare	40,569				40,569
Culture and Recreation	169,864	135,735			305,599
Conservation	47	11,566			11,613
Economic Development	35,695				35,695
Debt Service	235,048	358,474			593,522
Capital Outlay			181,906		181,906
Intergovernmental	6,055,009				6,055,009
<u>Other Financing Uses</u>					
Operating Transfers Out	<u>290,457</u>	<u>390,000</u>		<u>401,200</u>	<u>1,081,657</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>9,575,883</u>	<u>1,564,229</u>	<u>181,906</u>	<u>404,555</u>	<u>11,726,573</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	(63,432)	(301,021)	803,274	187,086	625,907
<u>Fund Balances - July 1</u>	<u>549,267</u>	<u>1,264,872</u>	<u>(753,837)</u>	<u>812,957</u>	<u>1,873,259</u>
<u>Fund Balances - June 30</u>	<u>\$ 485,835</u>	<u>\$ 963,851</u>	<u>\$ 49,437</u>	<u>\$ 1,000,043</u>	<u>\$ 2,499,166</u>

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

EXHIBIT C
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis)
General and Special Revenue Funds
For the Fiscal Year Ended June 30, 1997

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
<u>Revenues</u>			
Taxes	\$ 7,856,638	\$ 7,676,961	\$ (179,677)
Licenses and Permits	585,820	678,116	92,296
Intergovernmental	595,058	540,338	(54,720)
Charges for Services	257,599	324,117	66,518
Miscellaneous	148,320	180,568	32,248
<u>Other Financing Sources</u>			
Operating Transfers In	114,193	112,351	(1,842)
<u>Total Revenues and Other Financing Sources</u>	<u>9,557,628</u>	<u>9,512,451</u>	<u>(45,177)</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	1,024,306	983,611	40,695
Public Safety	814,991	820,640	(5,649)
Highways and Streets	611,031	639,176	(28,145)
Sanitation	205,002	226,017	(21,015)
Water Distribution and Treatment			
Health	58,578	58,578	
Welfare	47,934	40,569	7,365
Culture and Recreation	169,288	169,864	(576)
Conservation	300	47	253
Economic Development	45,000	33,349	11,651
Debt Service	235,088	235,048	40
Intergovernmental	6,055,009	6,055,009	
<u>Other Financing Uses</u>			
Operating Transfers Out	291,101	290,457	644
<u>Total Expenditures and Other Financing Uses</u>	<u>9,557,628</u>	<u>9,552,365</u>	<u>5,263</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	<u>\$ 40</u>	<u>(39,914)</u>	<u>\$ (39,914)</u>
<u>(Increase) in Reserve Fund Balances</u>			
<u>Unreserved Fund Balances - July 1</u>		<u>481,749</u>	
<u>Unreserved Fund Balances - June 30</u>		<u>\$ 441,835</u>	

Annually Budgeted Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$ 7,856,638	\$ 7,676,961	\$ (179,677)
			585,820	678,116	92,296
	115,134	115,134	595,058	655,472	60,414
1,057,375	953,420	(103,955)	1,314,974	1,277,537	(37,437)
24,100	64,024	39,924	172,420	244,592	72,172
<u>100,400</u>	<u>110,400</u>	<u>10,000</u>	<u>214,593</u>	<u>222,751</u>	<u>8,158</u>
<u>1,181,875</u>	<u>1,242,978</u>	<u>61,103</u>	<u>10,739,503</u>	<u>10,755,429</u>	<u>15,926</u>
			1,024,306	983,511	40,695
			814,991	820,640	(5,649)
			611,031	639,176	(28,145)
361,478	382,665	(21,187)	566,480	608,682	(42,202)
301,522	250,277	51,245	301,522	250,277	51,245
			58,578	58,578	
			47,934	40,569	7,365
100,400	135,735	(35,335)	269,688	305,599	(35,911)
			300	47	253
			45,000	33,349	11,651
358,475	558,474	1	593,563	593,522	41
			6,055,009	6,055,009	
<u>390,000</u>	<u>390,000</u>	<u>0</u>	<u>681,101</u>	<u>680,457</u>	<u>644</u>
<u>1,511,875</u>	<u>1,517,151</u>	<u>(5,276)</u>	<u>11,069,503</u>	<u>11,069,516</u>	<u>(13)</u>
<u>\$ (330,000)</u>	(274,173)	<u>\$ 55,827</u>	<u>\$ (330,000)</u>	(314,087)	<u>\$ 15,913</u>
	(21,397)			(21,397)	
	<u>1,083,683</u>			<u>1,565,432</u>	
	<u>\$ 788,113</u>			<u>\$ 1,229,948</u>	

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

EXHIBIT D
TOWN OF NEWMARKEE, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1997

	<u>Fiduciary Fund Type</u>		Total (Memorandum Only)
	<u>Nonexpendable Trust Funds</u>		
	<u>Town</u>	<u>Library</u>	
<u>Operating Revenues</u>			
New Funds	\$ 5,893	\$	\$ 5,893
Interest and Dividends	36,542	1,432	37,974
Capital Gains	<u>16,511</u>	<u> </u>	<u>16,511</u>
 <u>Total Operating Revenues</u>	 <u>58,946</u>	 <u>1,432</u>	 <u>60,378</u>
 <u>Operating Expenses</u>			
Trust Income Distributions	<u>9,388</u>	<u> </u>	<u>9,388</u>
 <u>Operating income</u>	 <u>49,558</u>	 <u>1,432</u>	 <u>50,990</u>
 <u>Operating Transfers</u>			
Transfers Out	<u>(21,151)</u>	<u> </u>	<u>(21,151)</u>
 <u>Net Income</u>	 28,407	 1,432	 29,839
 <u>Fund Balances - July 1</u>	 <u>578,595</u>	 <u>23,469</u>	 <u>602,064</u>
 <u>Fund Balances - June 30</u>	 <u>\$ 607,002</u>	 <u>\$ 24,901</u>	 <u>\$ 631,903</u>

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

EXHIBIT E
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combined Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1997

	<u>Fiduciary Fund Type</u>		<u>Total (Memorandum Only)</u>
	<u>Nonexpendable Trust Funds</u>		
	<u>Town</u>	<u>Library</u>	
<u>Cash Flows From Operating Activities</u>			
Interest and Dividends Received	\$ 36,542	\$ 1,432	\$ 37,974
New Funds Received	5,893		5,893
Trust Income Distributions	(9,388)		(9,388)
Operating Transfers Out - To Other Funds	<u>(20,548)</u>		<u>(20,548)</u>
<u>Net Cash Provided by Operating Activities</u>	<u>12,499</u>	<u>1,432</u>	<u>13,931</u>
<u>Cash Flows From Investing Activities</u>			
Net Proceeds From Sale and Maturities of Investment Activities	<u>6,798</u>		<u>6,798</u>
<u>Net Increase in Cash</u>	19,297	1,432	20,729
<u>Cash - July 1</u>	<u>63,447</u>	<u>23,469</u>	<u>86,916</u>
<u>Cash - June 30</u>	<u>\$ 82,744</u>	<u>\$ 24,901</u>	<u>\$ 107,645</u>

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

<u>Net Income</u>	<u>\$ 23,407</u>	<u>\$ 1,432</u>	<u>\$ 29,839</u>
<u>Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities</u>			
Gain on Sales of Investments	(16,511)		(16,511)
Increase (Decrease) in Due To Other Funds	<u>603</u>		<u>603</u>
<u>Total Adjustments</u>	<u>(15,908)</u>		<u>(15,908)</u>
<u>Net Cash Provided (Used) by Operating Activities</u>	<u>\$ 12,499</u>	<u>\$ 1,432</u>	<u>\$ 13,931</u>

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

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

Compensated Absences - Employees may accumulate a limited amount of earned but unused vested benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types the cost of vested benefits paid or expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability of the fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

Fund Equity

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

Reserve for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserve for Encumbrances - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

Reserve for Inventory - represents inventory which under the purchases method, does not represent expendable available resources, even though it is a component of net current assets.

Reserve for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the balances of capital projects, the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

F Total Columns (Memorandum Only) on Combined Statements

Amounts in the "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A Deficit Fund Balances

Special Revenue

There is a deficit of \$3,895 in the Sewer Department Fund at June 30, 1997. This is a result of a net operating loss of \$152,318 for the year. Management intends to achieve operating efficiencies in 1997-98 thereby reducing or eliminating the deficit.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

Capital Projects

There is a deficit of \$832,165 in the Capital Projects (Landfill Closure/Site Impact) Fund at June 30, 1997. Generally, this deficit arises because of the application of generally accepted accounting principles to the financial reporting for this fund. Bonds or notes authorized to finance the project are not recognized on the financial statements until issued.

B. Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended June 30, 1997:

<u>Special Revenue Funds</u>	
Public Library	\$ 35,335
Sewer Department	<u>58,186</u>
<u>Total</u>	<u>\$ 93,521</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds.

NOTE 3 - ASSETS

A. Cash and Equivalents

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

Category 1 Includes deposits that are insured (Federal Depository Insurance).

Category 2 Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

Category 3 Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
<u>Cash</u>					
Bank Deposits	<u>\$ 345,490</u>	<u>\$ -0-</u>	<u>\$ 1,691,646</u>	<u>\$ 2,037,136</u>	<u>\$ 1,799,177</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

B Investments

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

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

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

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

Most of the Town's investments are under the management of Charter Trust Company, who is the Town's agent for these funds. These investments are designated as Category 3 because they are held by an agent of the bank but not in the Town's name.

	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
Certificates of Deposit	\$	\$	\$ 15,000	\$ 15,000	\$ 15,000
US Government Obligations			387,757	387,757	387,511
Corporate Bonds			24,989	24,989	25,414
Common Stocks			100,117	100,117	155,754
	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 527,863</u>	\$ 527,863	\$ 583,679
Mutual Funds				7,391	11,088
New Hampshire Public Deposit Investment Pool				<u>2,757,923</u>	<u>2,757,923</u>
<u>Total Investments</u>				<u>\$ 3,293,177</u>	<u>\$ 3,352,690</u>

C Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 1996, upon which the 1996 property tax levy was based was \$219,107,339

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

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

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Newmarket School District and Rockingham County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rate for the year 1996, was as follows:

Municipal Portion	\$ 8.56
School Tax Assessment	25.52
County Tax Assessment	<u>1.42</u>
<u>Total</u>	<u>\$ 35.50</u>

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on May 1 placed a lien for all uncollected 1996 property taxes.

Taxes receivable at June 30, 1997, are as follows:

<u>Property Taxes</u>	
Levy of 1997	\$ 2,233,786
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1996	476,487
Levy of 1995	174,632
Levy of 1994	56,269
Levy of 1993	7,276
Levy of 1992 and Prior	5,597
Resident Taxes	47,820
Less: Reserve for estimated uncollectible taxes	<u>(75,000)</u>
<u>Total Taxes Receivable</u>	<u>\$ 2,926,867</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

D. Other Receivables

Receivables as of June 30, 1997, are as follows.

	<u>General</u>	<u>Special Revenue</u>	<u>Trust and Agency</u>	<u>Total</u>
<u>Receivables</u>				
Liens	\$ 12,872	\$	\$	\$ 12,872
Accounts	58,058	98,954		157,012
Intergovernmental	7,717			7,717
Due from Investment Services			61,248	61,248
Allowance for Uncollectible Amounts	<u>(12,872)</u>	<u> </u>	<u> </u>	<u>(12,872)</u>
<u>Net Total Receivables</u>	<u>\$ 65,775</u>	<u>\$ 98,954</u>	<u>\$ 61,248</u>	<u>\$ 225,977</u>

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at June 30, 1997 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 159,625	\$ 75,033
<u>Special Revenue Funds</u>		
Water Department	207,759	75,013
Sewer Department	74,303	256,259
Conservation Commission	730	
<u>Capital Projects Funds</u>		
Landfill	7,350	
Landfill Closure/Site Impact		7,350
Water System Improvements	330,000	28,516
<u>Trust Funds</u>		
<u>Expendable</u>		
Capital Reserve	3,400	330,000
<u>Nonexpendable</u>		
Town Trusts	<u> </u>	<u>10,996</u>
<u>Totals</u>	<u>\$ 783,167</u>	<u>\$ 783,167</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

Contributions paid in 1996-97 for fiscal year ending June 30, 1997, to be recorded as an insurance expenditure totaled \$85,409. Unpaid contributions for the year ending June 30, 1997, and due in fiscal year 1997 were \$-0-. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of June 30, 1997, totaled \$-0-. During December 1996, \$8,782 was returned to the Town of Newmarket as its 1996 "dividend" for the years 1989-1994.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Town foresees no likelihood of an additional assessment for any of the past years.

Compensation Funds of New Hampshire - Workers' Compensation Division is a Trust organized to provide workers' compensation and employer's liability self insurance to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Division, the Town of Newmarket shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to December 31. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintained on behalf of its members the following insurance policy shared by the membership for the year ended December 31, 1997:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Town foresees no likelihood of any additional assessments for any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at June 30, 1997 include:

Trust Funds

Capital Reserve

Newmarket School District

Monies in Custody of Town Trustees

\$ 215,501

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

B. Deferred Revenue

General Fund

Deferred revenue at June 30, 1997, consists of property taxes collected or levied in advance of the fiscal year to which they apply as follows:

1997 Property Taxes	<u>\$ 3,936,493</u>
---------------------	---------------------

C. Defined Benefit Pension Plan

Plan Description and Provisions

The New Hampshire Retirement System (System) is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401 (a) and 501 (a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the System. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation. The Town participates in the System and the payroll for employees covered by the System for the year ended June 30, 1997, was \$1,123,233; the Town's total payroll was \$1,303,755.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; **Group I** - teachers and all other employees except firefighters and police officers, and **Group II** - firefighters and police officers.

Group I - Members at age 60 qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest three years. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. AFC is defined as the average of the three highest salary years, and for benefit calculation purposes only, the final year's salary can not exceed by more than 150% the higher of the previous year's salary or the salary for the highest year used in the calculation of AFC (not including the final year's salary). At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service. Members in service with 10 or more years creditable service who are between age 50 and 60 or members in service with at least 20 or more years of service, whose age plus service is equal to or greater than 70 are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

Group II - Members who are age 60, or members who are at least age 45 with at least 20 years creditable service can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years.

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances subject to meeting various eligibility requirements; benefits are based on AFC or earnable compensation and/or service.

The State of New Hampshire funds 35% of employer costs for firefighters and police officers employed by the Town. The State does not participate in funding the employer cost of other Town employees.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town contributed 2.73% for police officers, 5.12% for firefighters and 3.39% for other employees, during the year ended June 30, 1997. The contribution requirement was as follows:

Town's Portion	\$ 31,443
Employees' Portion	<u>73,610</u>
<u>Total</u>	<u>\$ 105,053</u>

The amount shown as "pension benefit obligation" is based on a standardized measurement which reflects the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employers. The pension benefit obligation at June 30, 1996, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1995, was \$2.419 billion. The System's net assets available for benefits on June 30, 1996, (valued at market) were \$2.812 billion. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for two-year periods from 1983-1995 and is presented in the System's June 30, 1996 annual financial report (the latest year available).

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

Deferred Compensation Plan - The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits the employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan assets and a corresponding liability to employees for deferred compensation is recorded in an agency fund. Plan assets are reported at fair market value.

The plan is administered by an independent company, and the Town remits all compensation deferred to this administrator for investment as requested by the participant employees. All compensation deferred and funded under the plan, all investments purchased and all income attributable thereto are solely the property and rights of the Town (until paid or made available to the employee or other beneficiary), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of Management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Town believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

D. Landfill Closure and Postclosure Care Costs

Federal and State laws and regulations require that the Town place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized in the General Long-Term Debt Account Group based on the future and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and postclosure costs is based on the amount of the landfill used through the end of the year. The estimated liability for landfill closure and postclosure care costs has a balance of \$1,260,000 as of June 30, 1997, which is based on 100% usage (filled) of the landfill. The estimated total current cost of the landfill closure and postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired as of June 30, 1997. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The State of New Hampshire Department of Environmental Services requires that all entities which received licensing for landfills since 1991 meet general financial assurance requirements.

The Town expects to finance the closure and postclosure care costs by a combination of annual appropriations and long-term debt.

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

E. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended June 30, 1997:

	<u>General Obligation Debt Payable</u>	<u>Capital Leases Payable</u>	<u>Compensated Absences Payable</u>	<u>Accrued Landfill Closure and Postclosure Care Cost</u>	<u>Total</u>
<i>General Long-Term Debt Account Group</i>					
Balance, Beginning of Year	\$ 3,033,388	\$ 25,822	\$ 35,999	\$ 150,000	\$ 3,245,209
Retired	(403,331)	(12,474)			(416,305)
Net increase in compensated absences payable			6,104		6,104
Net increase in accrued landfill closure and postclosure care costs				1,110,000	1,110,000
Balance, End of Year	<u>\$ 2,629,557</u>	<u>\$ 13,348</u>	<u>\$ 42,103</u>	<u>\$ 1,260,000</u>	<u>\$ 3,945,008</u>

Long-term debt payable at June 30, 1997, is comprised of the following individual issues:

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 6/30/96</u>
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Sewer Construction Bonds	\$800,000	1985	2005	8.80-9.000	\$ 320,000
Road Construction Bond	\$437,000	1988	2003	6.95-7.550	185,000
Landfill Bond	\$240,000	1888	2004	7.50-7.620	105,000
Water Facility Reconstruction	\$2,300,000	1989	2010	6.80-6.875	1,495,000
Fiscal Year Change Note	\$900,000	1992	1997	3.910	185,904
Wastewater Treatment Improvements	\$537,073	1994	2002	2.605	<u>338,653</u>
					\$ 2,629,557
<u>Capital Leases Payable</u>					
Police Cruisers	\$40,104	1995	1997	7.000	13,348
<u>Compensated Absences Payable</u>					
Accrued Vacation Leave					42,103
<u>Accrued Landfill Closure and Postclosure Care Costs</u>					
					<u>1,260,000</u>
<u>Total General Long-Term Debt Account Group</u>					<u>\$ 3,945,008</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

Annual Requirements To Amortize Governmental Fund Debt

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1997, including interest payments, are as follows:

Fiscal Year Ending <u>June 30,</u>	<u>Governmental Fund Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$ 438,781	\$ 167,188	\$ 605,969
1999	254,254	143,578	397,832
2000	250,668	127,449	378,117
2001	252,118	111,583	363,706
2002	253,604	95,786	349,390
2003-2010	<u>1,180,132</u>	<u>311,980</u>	<u>1,492,112</u>
<u>Totals</u>	<u>\$ 2,629,557</u>	<u>\$ 957,569</u>	<u>\$ 3,587,126</u>

Annual Requirements to Amortize Capital Leases

Fiscal Year Ending <u>June 30,</u>	<u>Capital Leases</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	<u>\$ 13,348</u>	<u>\$ 934</u>	<u>\$ 14,282</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit. All debt will be repaid from general governmental revenues.

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

Bonds or Notes Authorized - Unissued

Bonds and notes authorized and unissued as of June 30, 1997 were as follows:

<u>Per Town Meeting Vote of</u>	<u>Purpose</u>	<u>Unissued Amount</u>
1990	Wastewater Treatment Improvements	\$112,927
1993	Landfill Closure	\$1,902,500

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

State Aid to Water Pollution Projects

In addition to local revenues, the "Amount To Be Provided For Retirement of General Long-Term Debt," includes amounts to be received from the State of New Hampshire in the form of State Aid to Water Pollution Projects.

Under RSA Chapter 486, the Town receives from the State of New Hampshire a percent of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities. At June 30, 1997, the Town is due to receive the following annual amounts to offset debt payments:

<u>Fiscal Year Ending</u> <u>June 30,</u>	<u>Amount</u>
1998	\$ 67,132
1999	64,296
2000	61,463
2001	58,627
2002	55,793
2003-2005	<u>125,998</u>
<u>Total</u>	<u>\$ 433,309</u>

NOTE 5 - SHORT-TERM DEBT

Bond Anticipation Notes Payable

State statutes allow the Town to incur debt up to the amount of the bond authorization in anticipation of the issuance of long-term debt in order to pay current expenses of a capital project. Notes issued in accordance with these statutes are general obligations of the Town.

The following bond anticipation note payable was outstanding at June 30, 1997:

<u>Amount</u>	<u>Interest Rate</u>	<u>Date Due</u>
\$900,000	4.17%	August 29, 1997

NOTE 6 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows.

General Fund	\$ 44,000
<u>Special Revenue Fund</u>	
Water Department	<u>6,800</u>
<u>Total</u>	<u>\$ 50,800</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

Reserve for Special Purposes

In the Capital Projects Funds, the reserve for special purposes represents the unexpended and unobligated balance of bond funds or the interest earned thereon. These funds can only be used for the bonded purposes or, in the case of interest earned, for transfer to the General Fund if not subsequently appropriated for another purpose. Individual fund balances reserved for special purposes at June 30, 1997 were as follows:

<u>Capital Projects Funds</u>	
Landfill	\$ 580,118
Water System Improvements	<u>301,484</u>
<u>Total</u>	<u>\$ 881,602</u>

In the Trust and Agency Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows.

<u>Nonexpendable Trust Funds (Income Balances)</u>	
Cemetery	\$ 160,756
Scholarships/Awards	11,673
Library	<u>14,901</u>
<u>Total Nonexpendable Trust Funds</u>	\$ 187,330
<u>Capital Reserve Funds</u>	
Building Improvements	\$ 1
Road Improvements	2
Library	75
Fire Department	139,553
Ambulance	39,222
Sewer	494,913
Revaluation	14,044
Water System Improvements	225,059
Public Works	64,730
Safety Building	<u>21,783</u>
<u>Total Capital Reserve Funds</u>	999,382
<u>General Fund Trusts (RSA 31:19-a)</u>	
Riverside Cemetery	
Maintenance and Improvement	<u>661</u>
<u>Total</u>	<u>\$ 1,187,373</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

Reserve for Endowments

The amount reserved for endowments at June 30, 1997 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at June 30, 1997 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery	\$ 331,345
Scholarships	103,228
Library	<u>10,000</u>
<u>Total</u>	<u>\$ 444,573</u>

Reserve for Inventory

The \$50,605 reserved for inventory represents Water Fund inventory which, under the purchases method, does not represent expendable available resources, even though it is a component of net current assets.

B. Unreserved Fund Balances

Designated for Special Purposes

The designated for special purposes, representing Special Revenue Fund balances which management intends to use in the subsequent years, is as follows:

<u>Special Revenue Funds</u>	
DARE Program	\$ 1,960
Community Development Corporation	88,339
Public Library	34,640
Conservation Commission	27,380
Drug Forfeiture	644
Water Department	757,368
Pistol Permits	<u>10</u>
<u>Total</u>	<u>\$ 910,341</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1997

NOTE 7 - SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

A. Litigation

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

B. Grants

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

NOTE 8 - RESTATEMENT OF FUND BALANCES

Fund Balances at July 1, 1996 were restated to give retroactive effect to the following prior period adjustments:

	<u>General Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>
Adjustment			
To recognize accrual of salaries at year end not previously recorded	\$ (20,238)	\$ (1,313)	\$ (1,785)
Fund balance as previously stated	<u>569,505</u>	<u>960,010</u>	<u>150,208</u>
Fund balance as restated	<u><u>\$ 549,267</u></u>	<u><u>\$ 958,697</u></u>	<u><u>\$ 148,423</u></u>

SCHEDULE A-1
TOWN OF NEWMARKET, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended June 30, 1997

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 7,558,138	\$ 7,431,663	\$ (126,475)
Land Use Change	14,000	7,555	(6,445)
Resident	55,000	54,550	(450)
Yield	500		(500)
Payment in Lieu of Taxes	14,000	13,714	(286)
Interest and Penalties on Taxes	<u>215,000</u>	<u>169,479</u>	<u>(45,521)</u>
Total Taxes	<u>7,856,638</u>	<u>7,676,961</u>	<u>(179,677)</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	547,000	634,802	87,802
Building Permits	20,000	16,395	(3,605)
Other Licenses, Permits and Fees	<u>18,820</u>	<u>26,919</u>	<u>8,099</u>
Total Licenses and Permits	<u>585,820</u>	<u>678,116</u>	<u>92,296</u>
<u>Intergovernmental Revenues:</u>			
<u>State</u>			
Shared Revenue	336,666	336,666	
Highway Block Grant	90,470	95,284	4,814
Water Pollution Grants	69,966		(69,966)
Other	54,854	45,286	(9,568)
<u>Federal</u>			
EDA	25,000	45,000	20,000
FEMA	<u>18,102</u>	<u>18,102</u>	
Total Intergovernmental Revenues	<u>595,058</u>	<u>540,338</u>	<u>(54,720)</u>
<u>Charges For Services</u>			
Income From Departments	<u>257,599</u>	<u>324,117</u>	<u>66,518</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	1,000	3,250	2,250
Interest on Investments	66,000	61,655	(4,345)
Rents of Property	6,720	6,765	45
Insurance Dividends and Reimbursements	55,000	72,171	17,171
Other	<u>19,600</u>	<u>36,727</u>	<u>17,127</u>
Total Miscellaneous Revenues	<u>148,320</u>	<u>180,568</u>	<u>32,248</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Special Revenue Funds	30,000	30,000	
Capital Reserve Funds	61,200	61,200	
Trust and Agency Funds	<u>22,993</u>	<u>21,151</u>	<u>(1,842)</u>
Total Other Financing Sources	<u>114,193</u>	<u>112,351</u>	<u>(1,842)</u>
<u>Total Revenues and Other Financing Sources</u>	<u>\$ 9,557,628</u>	<u>\$ 9,512,451</u>	<u>\$ (45,177)</u>

See Independent Auditor's Report, page 2

SCHEDULE A-2
TOWN OF NEWMARKET, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1997

	Encumbered From 1995-96	Appropriations 1996-97	Expenditures Net of Refunds	Encumbered To 1997-98	(Over) Under Budget
<u>Current</u>					
<u>General Government</u>					
Executive	\$	\$ 109,548	\$ 110,880	\$	\$ (1,332)
Election, Registration, and Vital Statistics		95,546	94,427		1,119
Financial Administration		90,028	96,781		(6,753)
Legal Expenses		20,000	23,784		(3,784)
Personnel Administration		391,408	338,684		52,724
Planning and Zoning	850	28,316	32,460		(3,294)
General Government Buildings	1,122	161,467	165,559		(3,370)
Cemeteries		22,993	21,599		1,394
Insurance, not otherwise allocated		85,000	85,409		(409)
Other		<u>20,000</u>	<u>12,600</u>	<u>3,000</u>	<u>4,400</u>
Total General Government	<u>1,972</u>	<u>1,024,306</u>	<u>982,583</u>	<u>3,000</u>	<u>40,695</u>
<u>Public Safety</u>					
Police Department		648,776	671,235		(22,459)
Ambulance		46,780	46,818		(38)
Fire Department	2,000	76,850	61,522		17,328
Building Inspection		40,335	40,003		332
Emergency Management		<u>2,250</u>	<u>3,062</u>		<u>(812)</u>
Total Public Safety	<u>2,000</u>	<u>814,991</u>	<u>822,640</u>		<u>(5,649)</u>
<u>Highways and Streets</u>					
Highways and Streets	61,200	580,611	631,240	41,000	(30,429)
Bridges		100	21		79
Street Lighting		<u>30,320</u>	<u>28,115</u>		<u>2,205</u>
Total Highways and Streets	<u>61,200</u>	<u>611,031</u>	<u>659,376</u>	<u>41,000</u>	<u>(28,145)</u>
<u>Sanitation</u>					
Solid Waste Collection		148,802	145,650		3,152
Solid Waste Disposal		<u>56,200</u>	<u>80,367</u>		<u>(24,167)</u>
Total Sanitation		<u>205,002</u>	<u>226,017</u>		<u>(21,015)</u>
<u>Health</u>					
Health Agencies and Hospitals		<u>58,578</u>	<u>58,578</u>		
<u>Welfare</u>					
Direct Assistance		<u>47,934</u>	<u>40,569</u>		<u>7,365</u>

See Independent Auditor's Report, page 2

SCHEDULE A-2 (Continued)
TOWN OF NEWMARKET, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended June 30, 1997

	Encumbered From 1995-96	Appropriations 1996-97	Expenditures Net of Refunds	Encumbered To 1997-98	(Over) Under Budget
<u>Culture and Recreation</u>					
Parks and Recreation		144,235	144,811		(576)
Patriotic Purposes		1,500	1,500		
Other Culture and Recreation		<u>23,553</u>	<u>23,553</u>		
Total Culture and Recreation		<u>169,288</u>	<u>169,864</u>		<u>(576)</u>
<u>Conservation</u>					
Other		<u>300</u>	<u>47</u>		<u>253</u>
<u>Economic Development</u>	<u>2,346</u>	<u>45,000</u>	<u>35,695</u>		<u>11,651</u>
<u>Debt Service</u>					
Principal of Long-Term Debt		197,296	197,296		
Interest Expense - Long-Term Debt		<u>37,792</u>	<u>37,752</u>		40
Total Debt Service		<u>235,088</u>	<u>235,048</u>		<u>40</u>
<u>Intergovernmental</u>					
School District Assessment		5,733,819	5,733,819		
County Tax Assessment		<u>321,190</u>	<u>321,190</u>		
Total Intergovernmental		<u>6,055,009</u>	<u>6,055,009</u>		
<u>Other Financing Uses</u>					
<u>Operating Transfers Out</u>					
<u>Interfund Transfers</u>					
Special Revenue Funds		100,400	100,400		
Capital Projects Funds		38,700	38,055		645
Capital Reserve Funds		<u>152,001</u>	<u>152,002</u>		<u>(1)</u>
Total Operating Transfers Out		<u>291,101</u>	<u>290,457</u>		<u>644</u>
<u>Total Appropriations</u>					
<u>Expenditures and Encumbrances</u>	<u>\$ 67,518</u>	<u>\$ 9,557,628</u>	<u>\$ 9,575,883</u>	<u>\$ 44,000</u>	<u>\$ 5,263</u>

See Independent Auditor's Report, page 2

SCHEDULE A-3
TOWN OF NEWMARKET, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended June 30, 1997

<u>Unreserved - Undesignated</u> Fund Balance - July 1		\$ 481,749
<u>Deduction</u>		
<u>1996-97 Budget Summary</u>		
Revenue (Deficit) (Schedule A-1)	\$ (45,177)	
Unexpended Balance of Appropriations (Schedule A-2)	<u>5,253</u>	
1996-97 Budget (Deficit)		<u>(39,914)</u>
<u>Unreserved - Undesignated</u> Fund Balance - June 30		<u>\$ 441,835</u>

See Independent Auditor's Report, page 2

SCHEDULE B-1
TOWN OF NEWMARKET, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
June 30, 1997

<u>ASSETS</u>	<u>BUDGETED FUNDS</u>			<u>Total Budgeted Funds</u>
	<u>Public Library</u>	<u>Water Depart- ment</u>	<u>Sewer Depart- ment</u>	
Cash and Equivalents	\$ 34,640	\$ 38,314	\$ 137,291	\$ 210,245
Investments		479,428	1,505	480,933
<u>Receivables</u>				
Accounts		62,289	35,665	98,954
Interfund Receivable		207,759	74,303	282,062
Inventory		50,605		50,605
Prepaid Items		<u>51,391</u>	<u>2,600</u>	<u>53,991</u>
TOTAL ASSETS	<u>\$ 34,640</u>	<u>\$ 889,786</u>	<u>\$ 252,364</u>	<u>\$ 1,176,790</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Interfund Payable	\$ _____	\$ 75,013	\$ 256,259	\$ 331,272
<u>Fund Balances</u>				
Reserved For Encumbrances		6,800		6,800
Reserved For Inventory		50,605		50,605
<u>Unreserved</u>				
Designated For Special Purposes	34,640	757,368		792,008
Undesignated			<u>(3,895)</u>	<u>(3,895)</u>
Total Fund Balances	<u>34,640</u>	<u>814,773</u>	<u>(3,895)</u>	<u>845,518</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 34,640</u>	<u>\$ 889,786</u>	<u>\$ 252,364</u>	<u>\$ 1,176,790</u>

SCHEDULE B-2
TOWN OF NEWMARKET, NEW HAMPSHIRE
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 1997

	<u>BUDGETED FUNDS</u>			Total Budgeted Funds
	<u>Public Library</u>	<u>Water Depart- ment</u>	<u>Sewer Depart- ment</u>	
<u>Revenues</u>				
Taxes	\$	\$	\$	\$
Intergovernmental Revenues		45,138	69,996	115,134
Charges for Services	2,557	608,787	342,076	953,420
Miscellaneous	14,647	41,316	8,061	64,024
<u>Other Financing Sources</u>				
Operating Transfers In	<u>110,400</u>	<u> </u>	<u> </u>	<u>110,400</u>
<u>Total Revenues and Other Financing Sources</u>	<u>127,604</u>	<u>695,241</u>	<u>420,133</u>	<u>1,242,978</u>
<u>Expenditures</u>				
<u>Current</u>				
General Government				
Public Safety				
Sanitation			419,665	419,665
Water Distribution and Treatment		243,477		243,477
Conservation				
Culture and Recreation	135,735			135,735
<u>Debt Service</u>				
Principal		115,000	91,534	206,534
Interest		110,688	41,252	151,940
<u>Other Financing Uses</u>				
Operating Transfers Out	<u> </u>	<u>370,000</u>	<u>20,000</u>	<u>390,000</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>135,735</u>	<u>839,165</u>	<u>572,451</u>	<u>1,547,351</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	<u>(8,131)</u>	<u>(143,924)</u>	<u>(152,318)</u>	<u>(304,373)</u>
<u>Fund Balances - July 1</u>	<u>42,771</u>	<u>958,697</u>	<u>148,423</u>	<u>1,149,891</u>
<u>Fund Balances (Deficit) - June 30</u>	<u>\$ 34,640</u>	<u>\$ 814,773</u>	<u>\$ (3,895)</u>	<u>\$ 845,518</u>

NONBUDGETED FUNDS						
Drug Forfeiture	Community Development Corporation	Conservation Commission	DARE Program	Pistol Permits	Total Nonbudgeted Funds	Total All Funds
\$ 644	\$ 2,041 86,298	\$ 8,611 18,039	\$ 1,960	\$ 10	\$ 13,266 104,337	\$ 223,511 585,270
		730			730	98,954 282,792
						50,605 53,991
<u>\$ 644</u>	<u>\$ 88,339</u>	<u>\$ 27,380</u>	<u>\$ 1,960</u>	<u>\$ 10</u>	<u>\$ 118,333</u>	<u>\$ 1,295,123</u>
\$	\$	\$	\$	\$	\$	\$ 331,272
						6,800 50,605
644	88,339	27,380	1,960	10	118,333	910,341 (3,895)
<u>644</u>	<u>88,339</u>	<u>27,380</u>	<u>1,960</u>	<u>10</u>	<u>118,333</u>	<u>963,851</u>
<u>\$ 644</u>	<u>\$ 88,339</u>	<u>\$ 27,380</u>	<u>\$ 1,960</u>	<u>\$ 10</u>	<u>\$ 118,333</u>	<u>\$ 1,295,123</u>

<u>NONBUDGETED FUNDS</u>						
<u>Drug Forfeiture</u>	<u>Community Development Corporation</u>	<u>Conservation Commission</u>	<u>DARE Program</u>	<u>Pistol Permits</u>	<u>Total Nonbudgeted Funds</u>	<u>Total All Funds</u>
\$	\$	\$ 7,555	\$	\$	\$ 7,555	\$ 7,555
3,453	5,253	306	3,213	450	12,675	115,134
-----	-----	-----	-----	-----	-----	953,420
<u>3,453</u>	<u>5,253</u>	<u>7,861</u>	<u>3,213</u>	<u>450</u>	<u>20,230</u>	<u>110,400</u>
3,267	137		1,468	440	5,175	137
		11,566			11,566	5,175
						419,665
						243,477
						11,566
						135,735
						206,534
						151,940
-----	-----	-----	-----	-----	-----	390,000
<u>3,267</u>	<u>137</u>	<u>11,566</u>	<u>1,468</u>	<u>440</u>	<u>16,878</u>	<u>1,564,229</u>
186	5,116	(3,705)	1,745	10	3,352	(301,021)
<u>458</u>	<u>83,223</u>	<u>31,085</u>	<u>215</u>	<u>-----</u>	<u>114,981</u>	<u>1,264,872</u>
<u>\$ 644</u>	<u>\$ 88,339</u>	<u>\$ 27,380</u>	<u>\$ 1,960</u>	<u>\$ 10</u>	<u>\$ 118,333</u>	<u>\$ 963,851</u>

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SCHEDULE C-1
TOWN OF NEWMARKET, NEW HAMPSHIRE
Capital Projects Funds
Combining Balance Sheet
June 30, 1997

<u>ASSETS</u>	<u>Landfill</u>	<u>Landfill Closure/ Site Impact</u>	<u>Water System Improvements</u>	<u>Total</u>
Cash and Equivalents	\$ 96,492	\$ 25,271	\$	\$ 121,763
Investments	483,626	101,240		584,866
Interfund Receivable	<u>7,350</u>	<u> </u>	<u>330,000</u>	<u>337,350</u>
TOTAL ASSETS	<u>\$ 587,468</u>	<u>\$ 126,511</u>	<u>\$ 330,000</u>	<u>\$ 1,043,979</u>
<u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Accounts Payable	\$	\$ 19,530	\$	\$ 19,530
Accrued Interest Payable		31,796		31,796
Interfund Payable		7,350	28,516	35,866
Deferred Revenues	7,350			7,350
Bond Anticipation Notes Payable	<u> </u>	<u>900,000</u>	<u> </u>	<u>900,000</u>
Total Liabilities	<u>7,350</u>	<u>958,676</u>	<u>28,516</u>	<u>994,542</u>
<u>Fund Balances</u>				
Reserved For Special Purposes	580,118		301,484	881,602
<u>Unreserved</u>				
Undesignated (Deficit)	<u> </u>	<u>(832,165)</u>	<u> </u>	<u>(832,165)</u>
Total Fund Balances	<u>580,118</u>	<u>(832,165)</u>	<u>301,484</u>	<u>49,437</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 587,468</u>	<u>\$ 126,511</u>	<u>\$ 330,000</u>	<u>\$ 1,043,979</u>

See Independent Auditor's Report, page 2

SCHEDULE C-2
 TOWN OF NEWMARKET, NEW HAMPSHIRE
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 1997

	<u>Landfill</u>	<u>Landfill Closure/ Site Impact</u>	<u>Water System Improvements</u>	<u>Total</u>
<u>Revenues</u>				
Miscellaneous	\$ 609,702	\$ 7,423	\$	\$ 617,125
<u>Other Financing Sources</u>				
Operating Transfers In	<u> </u>	<u>38,055</u>	<u>330,000</u>	<u>368,055</u>
<u>Total Revenues and Other Financing Sources</u>	<u>609,702</u>	<u>45,478</u>	<u>330,000</u>	<u>985,180</u>
<u>Expenditures</u>				
<u>Capital Outlay</u>				
Architectural/Engineering		25,252		25,252
General Construction		35,750	28,516	64,266
Administration	36,394			36,394
Interest		38,354		38,354
Other	<u> </u>	<u>17,640</u>	<u> </u>	<u>17,640</u>
<u>Total Expenditures</u>	<u>36,394</u>	<u>116,996</u>	<u>28,516</u>	<u>181,906</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditure:</u>				
	573,308	(71,518)	301,484	803,274
<u>Fund Balances (Deficit) - July 1</u>	<u>6,810</u>	<u>(760,647)</u>	<u> </u>	<u>(753,837)</u>
<u>Fund Balances (Deficit) - June 30</u>	<u>\$ 580,118</u>	<u>\$ (832,165)</u>	<u>\$ 301,484</u>	<u>\$ 49,437</u>

See Independent Auditor's Report, page 2

SCHEDULE D-1
TOWN OF NEWMARKET, NEW HAMPSHIRE
Trust and Agency Funds
Combining Balance Sheet
June 30, 1997

<u>ASSETS</u>	Trust Funds					
	Expendable		Nonexpendable			Total
	Town	Capital Reserve	Town	Library	Agency Funds	
Cash and Equivalents	\$ 661	\$	\$ 82,744	\$ 24,901	\$ 74,423	\$ 182,729
Investments		1,541,483	535,254		1,251	2,077,988
<u>Receivables</u>						
Accounts					61,248	61,248
Interfund Receivable		3,400				3,400
 TOTAL ASSETS	 <u>\$ 661</u>	 <u>\$ 1,544,883</u>	 <u>\$ 617,998</u>	 <u>\$ 24,901</u>	 <u>\$ 136,922</u>	 <u>\$ 2,325,365</u>
<u>LIABILITIES AND FUND BALANCES</u>						
<u>Liabilities</u>						
Intergovernmental Payable	\$	\$ 215,501	\$	\$	\$	\$ 215,501
Interfund Payable		330,000	10,996			340,996
Escrow and Performance Deposits					75,674	75,674
Deferred Compensation						
Benefits Payable					61,248	61,248
Total Liabilities		545,501	10,996		136,922	693,419
 <u>Fund Balances</u>						
Reserved For Endowments			434,573	10,000		444,573
Reserved For Special Purposes	661	999,382	172,429	14,901		1,187,373
Total Fund Balances	661	999,382	607,002	24,901		1,631,946
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 661</u>	 <u>\$ 1,544,883</u>	 <u>\$ 617,998</u>	 <u>\$ 24,901</u>	 <u>\$ 136,922</u>	 <u>\$ 2,325,365</u>

See Independent Auditor's Report, page 2

SCHEDULE D-2
 TOWN OF NEWMARKET, NEW HAMPSHIRE
 Fiduciary Fund Type
 Expendable Trust Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 1997

	<u>Town</u>	Capital Reserve <u>Funds</u>	<u>Total</u>
<u>Revenues</u>			
New Funds	\$ 500	\$	\$ 500
Interest and Dividend Income	107	49,016	49,123
Capital Gains	16		16
<u>Other Financing Sources</u>			
Operating Transfers In	-----	542,002	542,002
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	<u>623</u>	<u>591,018</u>	<u>591,641</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	3,355		3,355
<u>Other Financing Uses</u>			
Operating Transfers Out	-----	401,200	401,200
<u>Total Expenditures and</u>			
<u>Other Financing Uses</u>	<u>3,355</u>	<u>401,200</u>	<u>404,555</u>
<u>Excess (Deficiency) of Revenues</u>			
<u>and Other Financing Sources</u>			
<u>Over (Under) Expenditures</u>	(2,732)	189,818	187,086
<u>and Other Financing Uses</u>			
<u>Fund Balances - July 1</u>			
	<u>3,393</u>	<u>809,564</u>	<u>812,957</u>
<u>Fund Balances - June 30</u>			
	<u>\$ 661</u>	<u>\$ 999,382</u>	<u>\$ 1,000,043</u>

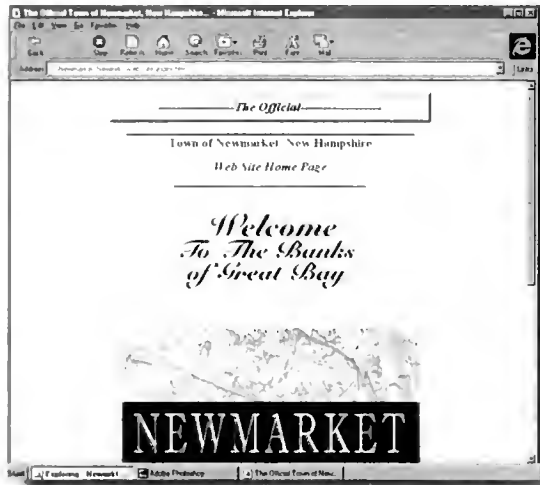
See Independent Auditor's Report, page 2

SCHEDULE D-3
TOWN OF NEWMARKET, NEW HAMPSHIRE
Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended June 30, 1997

<u>Developers' Performance Bond Fund</u>	<u>Balance July 1, 1996</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1997</u>
<u>ASSETS</u>				
Cash and Equivalents	<u>\$ 81,644</u>	<u>\$ 1,862</u>	<u>\$ 9,083</u>	<u>\$ 74,423</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$ 81,644</u>	<u>\$ 1,862</u>	<u>\$ 9,083</u>	<u>\$ 74,423</u>
<u>Deferred Compensation Plan</u>				
<u>ASSETS</u>				
Due From Others	<u>\$ 39,540</u>	<u>\$ 27,194</u>	<u>\$ 5,486</u>	<u>\$ 61,248</u>
<u>LIABILITIES</u>				
Deferred Compensation Benefits Payable	<u>\$ 39,540</u>	<u>\$ 27,194</u>	<u>\$ 5,486</u>	<u>\$ 61,248</u>
<u>Planning Board Fee Deposits</u>				
<u>ASSETS</u>				
Cash and Equivalents	\$ 2,689	\$	\$ 2,689	\$
Investments	<u> </u>	<u>2,751</u>	<u>1,500</u>	<u>1,251</u>
TOTAL ASSETS	<u>\$ 2,689</u>	<u>\$ 2,751</u>	<u>\$ 4,189</u>	<u>\$ 1,251</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$ 2,689</u>	<u>\$ 2,751</u>	<u>\$ 4,189</u>	<u>\$ 1,251</u>
<u>Total - All Agency Funds</u>				
<u>ASSETS</u>				
Cash and Equivalents	\$ 84,333	\$ 1,862	\$ 11,772	\$ 74,423
Investments	<u> </u>	<u>2,751</u>	<u>1,500</u>	<u>1,251</u>
Due From Others	<u>39,540</u>	<u>27,194</u>	<u>5,486</u>	<u>61,248</u>
TOTAL ASSETS	<u>\$ 123,873</u>	<u>\$ 31,807</u>	<u>\$ 18,758</u>	<u>\$ 136,922</u>
<u>LIABILITIES</u>				
Escrow and Performance Deposits	\$ 84,333	\$ 4,613	\$ 13,272	\$ 75,674
Deferred Compensation Benefits Payable	<u>39,540</u>	<u>27,194</u>	<u>5,486</u>	<u>61,248</u>
TOTAL LIABILITIES	<u>\$ 123,873</u>	<u>\$ 31,807</u>	<u>\$ 18,758</u>	<u>\$ 136,922</u>

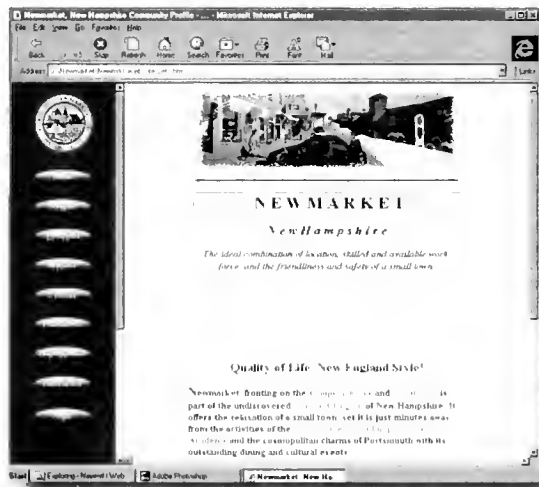
See Independent Auditor's Report, page 2

NEWMARKET-NH.COM



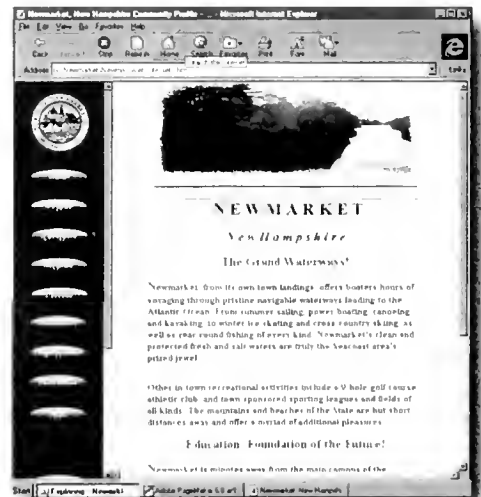
The introduction this year of the "Official Newmarket Town Website" ushers in a new era in communication between Newmarket, its residents, prospective businesses looking at the town as a future location, and the world community at large.

Spearheaded by the Newmarket Community Development Corporation (NCDC), the effort is primarily designed to promote the economic development of the town, as well as the State of New Hampshire as a whole.



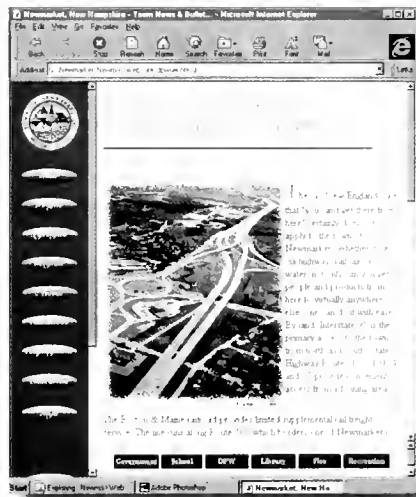
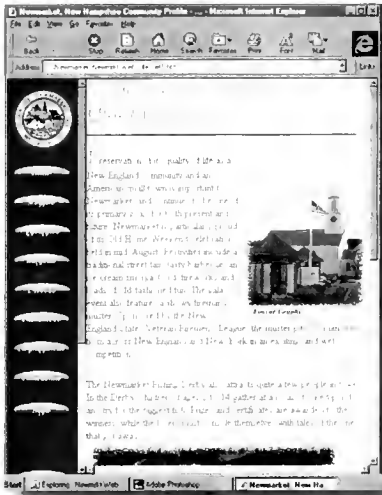
The town's domain name, "Newmarket-nh.com", identifies it uniquely as Newmarket, New Hampshire (there are several other "Newmarket's" located throughout the world!).

The approach to the overall design was two-fold. First, to promote and inform the world wide web community at large, of the attributes and quality of life available in the town of Newmarket, for the purposes of economic development.



NEWMARKET-NH.COM

Second, to develop a site that provides Newmarket residents with local information related to Official Town Departments, such as Public Works, Fire/Police/Safety, Schools, Library, Recreation, and Administration. Like a community bulletin board, this would provide a channel for information that residents could access from their desktop at their convenience. This also provides prospects and visitors to the site a view of a “living, active New England community” in addition to the overall marketing approach of the broad town descriptions found elsewhere in the website.

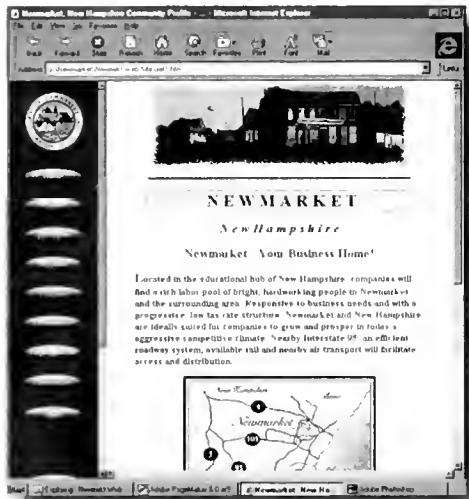


The “*look and feel*” is clean and uncluttered, simple to navigate and designed to present the town in a proud and professional manner, one that residents can proudly point to as “*their town on the web.*”

Incorporated within the website, are links to other relevant sites on the Internet. Other town organizations, such as business groups, historical societies, environmental groups, and youth organizations for example, may be referenced from appropriate locations within the website. State, and Federal agencies related to departments in town may also have links for residents’ convenience. We look forward to recommendations of links and information that would be useful as the site continues to grow and change.



NEWMARKET-NH.COM



As you navigate the world-wide-web we hope you take the time to tell those that you know to visit the pages of the town website.

Working together as a community we can all help get the word out about Newmarket. By doing so, we will all contribute to the future success of the town into the next millennium. Our town is rich with natural resources, history, and hard working dedicated people.



By getting this information out on the web, we all share in the exciting future we'll be helping to build for our town and ourselves.

*Welcome to the information age, at...
www.newmarket-nh.com!*



WARRANT
STATE OF NEW HAMPSHIRE
TOWN OF NEWMARKET

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

The first session, for the transaction of all business other than voting by official ballot, shall be held Tuesday, April 14th, 1998 at 7:00 p.m. at the Newmarket Town Hall. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended, subject to the following limitations:

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

The second session of the annual meeting, to elect officers of the Town by official ballot, to vote on questions required by law to be inserted on said official ballot, and to vote on all budget warrant articles from the first session on official ballot shall be held Tuesday, May 12, 1998 at the Newmarket Town Hall. The polls shall be open from 7:00 a.m. to 8:00 p.m.

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

Article 2: To see if the Town will vote to raise and appropriate for the purposes specified therein for the FY 98/99 Operating Budget, the sums of money as recommended by the Town Council and the Budget Committee.

Article 3: To see if the municipality will vote to establish a Capital Reserve Fund under provisions of New Hampshire Revised Statutes Annotated Chapter 35, Section 1 for the purpose of Town roadway improvements and to raise and appropriate the sum of one dollar (\$1.00) to be placed in this Fund, and to designate the Town Council as agents of the Fund to expend. The Town Council and the Budget Committee recommend this appropriation. (Majority vote required)

Article 4: To see if the municipality will vote to establish a Capital Reserve Fund under the provisions of New Hampshire Revised Statutes Annotated Chapter 35, Section 1, for the purpose of improving the Town's waterfront facilities and to raise and appropriate the sum of one dollar (\$1.00) to be placed in this Fund, and to designate the Town Council as agents of the Fund to expend. The Town Council and the Budget Committee recommend this appropriation. (Majority vote required)


Warrant
State of New Hampshire
Town of Newmarket

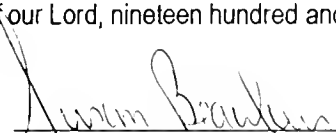
- Article 5: To see if the municipality will vote to establish a Capital Reserve Fund under the provisions of New Hampshire Revised Statutes Annotated Chapter 35, Section 1, for the purpose of improving the Town's Recreational Facility and to raise and appropriate the sum of one dollar (\$1.00) to be placed in this Fund, and to designate the Town Council as agents of the Fund to expend. The Town Council and the Budget Committee recommend this appropriation. (Majority vote required)
- Article 6: To see if the municipality will vote to establish a Capital Reserve Fund under the provisions of New Hampshire Revised Statutes Annotated Chapter 35, Section 1, for the purpose of downtown redevelopment and to raise and appropriate the sum of one dollar (\$1.00) to be placed in this Fund, and to designate the Town Council as agents of the Fund to expend. The Town Council and the Budget Committee recommend this appropriation. (Majority vote required)
- Article 7: To see if the Town will vote to authorize the Town Council to issue 2 million dollars of Bonds to finance public infrastructure improvements in the Downtown Business District Tax Increment Finance District as authorized by NHRSA 162-K:1, Local Option Tax Increment Financing District as adopted by the Newmarket Town Council. The bonding authority authorized by this article will not be exercised until the town has secured a firm agreement with a developer sufficient to amortize the bonded debt.
- Article 8: To see if the Town will vote to authorize the Town Council to issue 3.25 million dollars of bonds to finance extending public infrastructure to the Black Bear Business Park Tax Increment Finance District as authorized by NHRSA 162-K:1; Local Option Tax Increment Financing District as adopted by the Newmarket Town Council. The bonding authority authorized by this article will not be exercised until the town has secured a firm agreement with a developer sufficient to amortize the bonded debt.
- Article 9: To transact any other business which may legally come before this meeting.

Given under our hands and seal this 19th day of March, in the year of our Lord, nineteen hundred and ninety-eight (1998).


W. Halloran, Vice Chairman

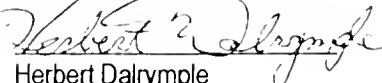

Larry Pickering


A. Michael Vlodica


Susan G. Beaulieu, Chairman


John F. Fitzgibbon

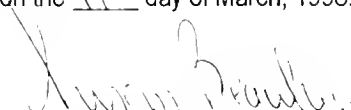

Ranan D. Cohen


Herbert Dalrymple

Warrant
State of New Hampshire
Town of Newmarket

Town Council, Town of Newmarket, New Hampshire

We hereby certify that we gave notice to the inhabitants within named, to meet at the times and places and for the purpose within mentioned by posting an attested copy of the within warrant at the place of meeting, a like attested copy at the Town Hall being a public place in said Town, on the 16th day of March, 1998.



Susan G. Beaulieu, Chairman

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
61 So. Spring St., P.O. Box 1122
Concord, NH 03302-1122
(603) 271-3397

MS-7



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

BUDGET OF THE TOWN

OF Newmarket N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, _____ to December 31, _____ or
for Fiscal Year From July 1, 1998 to June 30, 1999

IMPORTANT: Please read RSA 32:5 applicable to all municipalities.

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

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

Budget Committee: (Please sign in ink.)

Date March 19, 1998

[Signature]
[Signature]
[Signature]
[Signature]

[Signature]
[Signature]
[Signature]

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:9,V)	Marr Art#	Appropriations Prior Year As Approved By DEB FY 97-98	Actual Expenditures Prior Year FY 96-97	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
GENERAL GOVERNMENT								
4130-4139	Executive		100,038.00	110,880.00	121,374.00		121,374.00	
4140-4149	Election, Reg. & Vital Statistics		92,139.00	94,427.00	97,373.00		97,373.00	
4150-4151	Financial Administration		95,250.00	96,781.00	95,120.00		95,120.00	
4152	Revaluation of Property							
4153	Legal Expense		20,000.00	23,784.00	20,000.00		20,000.00	
4155-4159	Personnel Administration		388,145.00	338,684.00	451,120.00		451,120.00	
4191-4193	Planning & Zoning		29,000.00	32,460.00	29,000.00		29,000.00	
4194	General Government Buildings		119,371.00	165,959.00	155,167.00		155,167.00	
4195	Cemeteries		18,180.00	21,599.00	20,594.00		20,594.00	
4196	Insurance		85,000.00	85,409.00	83,000.00		83,000.00	
4197	Advertising & Regional Assoc.							
4199	Other General Government		15,000.00	12,600.00	23,562.00		23,562.00	
PUBLIC SAFETY								
4210-4214	Police		687,127.00	671,235.00	684,820.00		684,820.00	
4215-4219	Ambulance		49,965.00	46,818.00	51,335.00		51,335.00	
4220-4229	Fire		57,705.00	61,522.00	65,205.00		65,205.00	
4240-4249	Building Inspection		40,200.00	40,003.00	44,156.00		44,156.00	
4290-4298	Emergency Management		2,250.00	3,062.00	2,250.00		2,250.00	
4299	Other Public Safety (including Communications)							
AIRPORT/AVIATION CENTER								
4301-4309	Airport Operations							

Year 08/00

Budget - Town of

TOWN OF NEMMARKET

MS-7

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 3213,V)	Marr Art#	Appropriations Prior Year As Approved By DRA	Actual Expenditures Prior Year	SELECTOR'S APPROPRIATIONS ENDING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENDING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
HIGHWAYS & STREETS								
4311-4312	Admin., Highways & Streets		681,534.00	631,240.00	973,658.00		973,658.00	
4313	Bridges		100.00	21.00	100.00		100.00	
4316	Street Lighting		30,900.00	28,115.00	31,890.00		31,890.00	
4319	Other							
SANITATION								
4321-4323	Admin. & Solid Waste Collection		150,180.00	145,650.00	158,771.00		158,771.00	
4324	Solid Waste Disposal		83,696.00	80,367.00	90,992.00		90,992.00	
4325	Solid Waste Clean-up							
4326-4329	Sevage Collection & Disposal & Other		512,805.00	530,602.00	677,723.00		677,723.00	
WATER DISTRIBUTION & TREATMENT								
4331-4332	Admin. & Water Services		528,060.00	525,887.00	678,551.00		678,551.00	
4335-4339	Water Treatment, Conservation & Other							
ELECTRIC								
4351-4352	Admin. & Generation							
4353	Purchase Costs							
4354	Electric Equipment Maint.							
4359	Other Electric Costs							
HEALTH AND WELFARE								
4411-4414	Admin. & Pest Control		21,080.00	17,997.00	21,626.00		21,626.00	
4415-4419	Health Agencies & Hospitals & Other		51,700.00	58,578.00	50,700.00		50,700.00	
4441-4442	Admin. & Direct Assistance		47,795.00	40,569.00	48,045.00		48,045.00	

Acct. #	PURPOSE OF APPROPRIATIONS (RSA 321:3,V)	Warr Act#	Appropriations Prior Year As Approved By DNA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
4444	Intergovernmental Welfare Payments							
4445-4449	Vendor Payments & Other							
CULTURE & RECREATION								
4520-4529	Parks & Recreation		158,400.00	144,811.00	151,504.00		151,504.00	
4550-4559	Library		133,600.00	100,400.00	125,252.00		125,252.00	
4583	Patriotic Purpose		1,500.00	1,500.00	1,500.00		1,500.00	
4589	Other Culture & Recreation		24,615.00	23,553.00	23,935.00		23,935.00	
CONSERVATION								
4611-4612	Administration & Purchase of Natural Resources		300.00	47.00	300.00		300.00	
4619	Other Conservation							
4631-4632	REDEVELOPMENT & HOUSING							
4651-4659	ECONOMIC DEVELOPMENT		15,000.00	35,695.00	15,000.00		15,000.00	
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes		230,904.00	197,296.00	144,700.00		144,700.00	
4721	Interest-Long Term Bonds & Notes		65,562.00	37,752.00	36,690.00		36,690.00	
4723	Interest on TANS							
4790-4799	Other Debt Service							
CAPITAL OUTLAY								
4901	Land							
4902	Machinery, Vehicles & Equipment							
4903	Buildings							

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 3213, V)	Warr Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTOR'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR		
					RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED	
4909	Improvements Other Than Buildings								
4912	To Special Revenue Fund			100,400.00					
4913	To Capital Projects Fund			38,055.00					
4914	To Enterprise Fund	# 6	1,600,000.00						
	Sewer-								
	Water-								
	Electric-								
	Airport-								
4915	To Capital Reserve Fund		152,000.00	152,002.00	164,000.00		164,000.00		
4916	To Expendable Trust Funds (except Health Maintenance Trust Fund)								
4917	To Health Maintenance Trust Fund								
4918	To Nonexpendable Trust Funds								
4919	To Agency Funds								
SUBTOTAL 1					6,288,901.00	4,695,790.00	5,339,283.00	5,339,283.00	

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

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

Acct. #	SOURCE OF REVENUE	Warr. Art. #	Estimated Revenue Prior Year	Actual Revenue Prior Year	ESTIMATED REVENUE Enabling Year
TAXES					
3120	Land Use Change Taxes		1,000.00	7,555.00	8,000.00
3180	Resident Taxes		53,000.00	53,660.00	53,000.00
3185	Yield Taxes		500.00		500.00
3186	Payment in Lieu of Taxes		14,000.00	13,714.00	14,000.00
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		200,000.00	169,545.00	169,000.00
	Inventory Penalties				
LICENSES, PERMITS & FEES					
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		612,400.00	643,314.00	629,640.00
3230	Building Permits		15,000.00	16,395.00	15,000.00
3290	Other Licenses, Permits & Fees		18,615.00	20,166.00	22,000.00
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE					
3351	Shared Revenues		66,910.00	336,666.00	138,000.00
3352	Meals & Rooms Tax Distribution		81,036.00		
3353	Highway Block Grant		108,528.00	95,284.00	114,000.00
3354	Water Pollution Grant		67,132.00	45,138.00	41,975.00
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		1,800.00	40,889.00	1,800.00
3379	FROM OTHER GOVERNMENTS		60,500.00	64,967.00	62,000.00
CHARGES FOR SERVICES					
3401-3406	Income from Departments		291,340.00	309,918.00	465,000.00
3409	Other Charges				
MISCELLANEOUS REVENUES					
3501	Sale of Municipal Property		1,000.00	3,250.00	1,000.00
3502	Interest on Investments				
3503-3509	Other			145,457.00	141,320.00
INTERFUND OPERATING TRANSFERS IN					
3912	From Special Revenue Funds				

Acct.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenue Prior Year	Actual Revenue Prior Year	Estimated Revenue Ensuing Year
3913	From Capital Projects Funds		70,000.00	61,200.00	20,594.00
3914	From Enterprise Funds		67,340.00		
	Sewer - (Offset)		436,080.00	418,869.00	677,723.00
	Water - (Offset)		614,000.00	649,168.00	636,576.00
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds		18,180.00	10,155.00	
OTHER FINANCING SOURCES					
3934	Proc.from Long Term Bonds & Notes		1,600,000.00		5,325,000.00
Amounts VOTED From Fund Balance ("Surplus")			4,398,461.00		
Fund Balance ("Surplus") to Reduce Taxes			120,000.00		
TOTAL REVENUES & CREDITS			4,518,461.00	3,105,310.00	8,536,128.00

****BUDGET SUMMARY****

COUNCIL
XXXXXXXXXX
SELECTMEN

BUDGET COMMITTEE

SUBTOTAL 1 Recommended (from page 4)	5,339,283.00	5,339,283.00
SUBTOTAL 2 Special warrant articles Recommended (page 5)	5,325,000.00	5,325,000.00
SUBTOTAL 3 "Individual" warrant articles Recommended (page 5)	4.00	4.00
TOTAL Appropriations Recommended	10,664,287.00	10,664,287.00
Less: Amount of Estimated Revenues & Credits (from above)	8,536,128.00	8,536,128.00
Estimated Amount of Taxes To Be Raised	2,128,159.00	2,128,159.00

Town of Newmarket
186 Main Street
Newmarket, NH 03857

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