

1999 ANNUAL REPORT

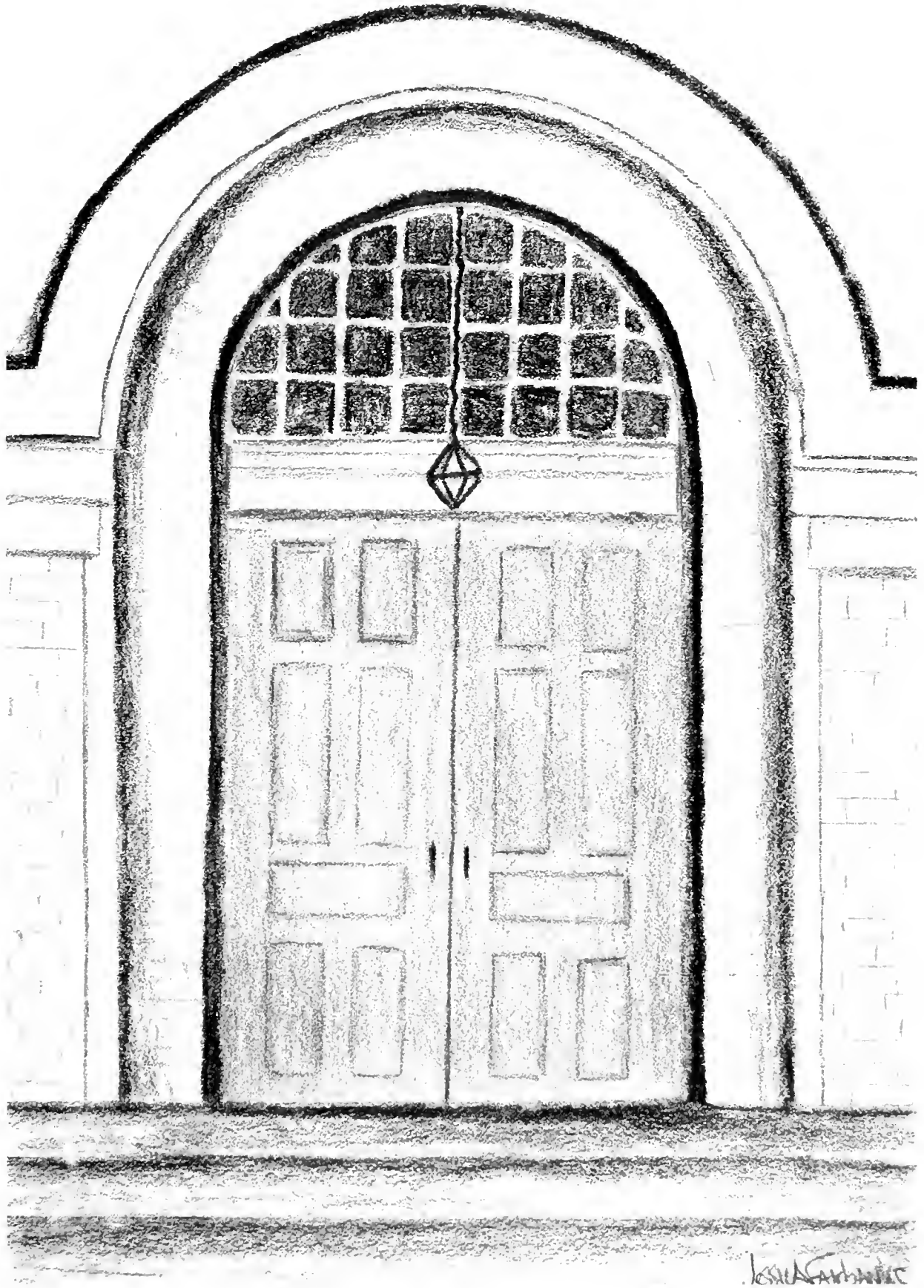
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FOR THE FISCAL YEAR ENDING JUNE 30, 1999

1999 ANNUAL REPORT

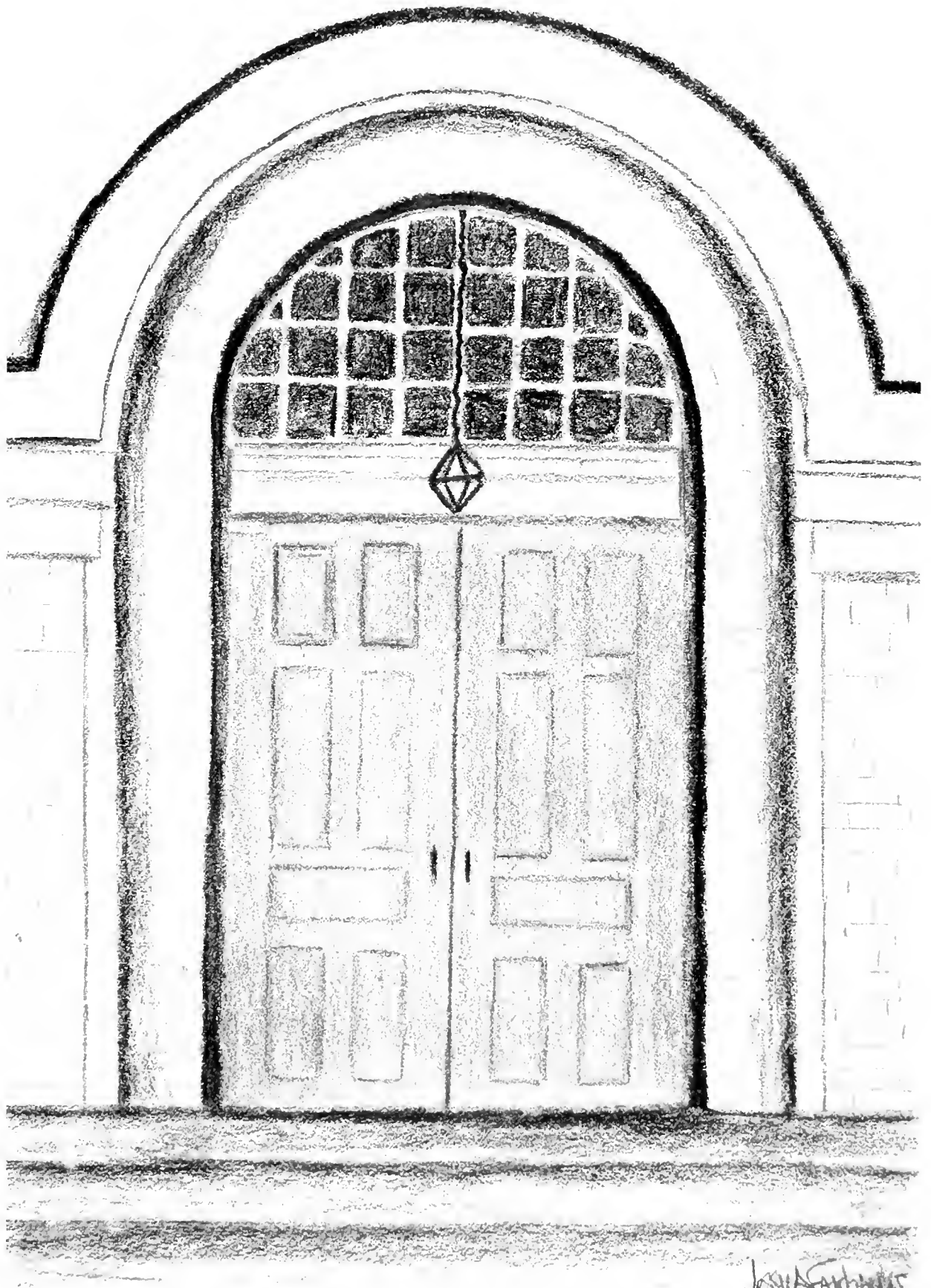
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Leslie G. ...

FOR THE FISCAL YEAR ENDING, JUNE 30, 1999

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Dedication of the 1999 Annual Report

Isabel Donovan



The 1999 Town of Newmarket Annual Report is dedicated to Isabel Donovan for her selfless volunteerism and devotion to our community. Isabel is a Jonesport, Maine, native who moved to Newmarket in 1936.

In 1998 the Newmarket Business Association presented Isabel with the "Citizen of the Year" Award. Isabel was lauded for her fund-raising efforts and her long-standing involvement with the Community Church.

Isabel is known and admired as "Someone who is always on a quest." And she continually reaches out to those in need. Isabel once stated, "I do what I do for fun – not praise."

Here are just a few of Isabel's numerous affiliations:

- The Newmarket Community Church
- The Newmarket Public Library
- The Newmarket Historical Society
- The David Halloran Medical Relief Fund

We thank you, Isabel Donovan, for your years of service and your continued commitment to the Town of Newmarket and its residents.

TOWN OFFICERS

Moderator**

Charles Smart May 2000

Town Council**

Phil LePage, Chairman	May 2001	Ranan D. Cohen, Vice Chair	May 2002
Larry L. Pickering	May 2000	Susan G. Beaulieu	May 2000
Karen S. Johns	May 2001	Katharine L. Lockhardt	May 2002
Herbert Dalrymple	May 2000		

Town Administrator

Alphonse R. Dixon

Town Clerk/Tax Collector

Judith M. Harvey** May 2000
Madeleine St. Hilaire (Deputy)

Treasurer

Belinda Camire** May 2002

Code Enforcement Officer

Daniel Vincent

Public Works Director

Richard M. Malasky

Chief of Police

Rodney C. Collins

Fire Chief

Richard P. Swindell

Ambulance Division Captain

Ronald Bloom

Newmarket Community Development Corporation

Cal Whiton, President	January 2000	Valerie Shelton	January 2001
Ranan D. Cohen	January 2001	W. David Halloran	January 2002
Arlon Chaffee	January 2002	Dick Bajger	January 2001
Michael Provost	January 2003	John Ahlgren	January 2000
Leo Filion	January 2002		

Strafford Regional Planning Commission

Alphonse R. Dixon

Preston Samuel

**Elected

TOWN OFFICERS

Trustees of the Library

C. Isabel Donovan	December 2001	Kristin Carmichael	December 2001
L. Forbes Getchell	December 2000	Susan Edwards	December 2000
Lola Tourigny**	May 2000		

Recreation Director

Jim Hilton

Zoning Board of Adjustment

Mike Provost, Chair	May 2001	Gil Lang	May 2000
Leo Fillion, Vice Chair	May 2001	Chris Schoppmeyer	May 2002
Herb Dalrymple	May 2002	Gene Spaide, Alternate	May 2000

Planning Board

Lorrienne Caprioli, Chair	May 2000	Robert Adamczyk, Vice Chair	May 2001
Peg Chaffee	May 2001	Tom Bernier	May 2002
Nancy Goodwin	May 2002	Tyler Phillips	May 2000
Katharine L. Lockhardt, Council Rep.	May 2000	Dana Glennon, Alternate	May 2000
Michael Ricker, Alternate	May 2002	Clay Mitchell, Consultant, SRPC	

Highway Safety Committee

Phil LePage, Council Rep.	May 2000	Larry Pickering, Council Rep.	May 2000
Alphonse Dixon, Town Administrator	May 2000	Rodney C. Collins, Police Chief	May 2000
Rick Malasky, PWD	May 2000	Rich Swindell, Fire Chief	May 2000
Ron Bloom, Ambulance Captain	May 2000	Bob Daigle	May 2000

Housing Authority Director

Ernest A. Clark, II

Housing Authority

Cindy Lavigne	December 2002	Joyce Russell	December 2000
Frank Schanda	December 2002	Debbie Pelletier	December 2002
Walter Schultz	December 2001		

Welfare Administrator

Susan C. Jordan

Trustees of the Trust Funds

Edward Pelczar	May 2001
Kathryn Smith	May 2002
Nicholas G. Popov	May 2000

**Elected

TOWN OFFICERS

Supervisors of the Checklist

Jennie Griswold**	May 2002
Jane Arquette	May 2004
Martha McNeil	May 2000

Emergency Management Director

Candice M. Jarosz

Budget Committee

Scott Foster, Chair	May 2002	Larry Pickering, Council Rep.	May 2000
Joseph LaMattina	May 2000	Alison B. McCarthy	May 2000
Robert Adamczyk	May 2000	David Reeder	May 2001
Rose Cahill	May 2001	Heather Darois, School Rep.	May 2000
Bernard O'Connor	May 2002	Dan Bilodeau	May 2002
Buzz Dietterle, School Rep.	May 2000	Justin Eisfeller	May 2002

Personnel Advisory Board

Rachel Atherton
Herbert R. Dalrymple
Allen (Mike) Vlodyca

Conservation Commission

Hunter Brownlie, Chair	May 2001	Ellen Snyder, Vice Chair	May 2001
Suki Casanave	May 2000	Gerry Hamel	May 2001
Herbert Dalrymple	May 2001	Wilfred Hamel	May 2002
Lynn Arquette	May 2002	Bob Chesley, Alternate	May 2002
Charles Eric Smith, Alternate	May 2002	Arthur Teska, Alternate	May 2002
Ranan D. Cohen, Council Rep.	May 2000		

State Representatives

Dennis F. Abbott**	November 2000
Frank Schanda**	November 2000
Richard Shelton**	November 2000

**Elected

ORDINANCES ADOPTED IN 1999

#	Regarding:	1st Reading:	Public Hearing:	2nd Reading:	Final Action by Council:
99-01	Relating to Designation of "No Parking" for Tasker Lane	06/02/1999	06/16/1999	06/16/1999	06/16/1999
99-02	Relating to the Removal of 2 Compact Parking Spaces Located in Front of 118 Main St. and the Establishment of 2 15-minute Parking Spaces on Chapel Street	07/21/1999	07/21/1999	07/21/1999	07/21/1999
99-04	Relating to the Establishment of a Noise Ordinance for the Town of Newmarket	10/06/1999	12/01/1999	12/01/1999	12/01/1999

RESOLUTIONS ADOPTED IN 1999

#	Regarding:	Date of Passage:
99-01	Relating to Town Council authorizing the Town Administrator to sign documents relating to the NH Office of State Planning CDBG	01/20/1999
99-02	Relating to Town Council authorizing the Town Administrator to sign documents relating to the NH Coastal Program	01/20/1999
99-03	Relating to Town Council authorizing the Town Administrator to documents relating to the 1999 Coastal Grant Application	01/20/1999
99-04	Relating to the approval of a revised fee schedule for the Newmarket Transfer Station	02/03/1999
99-05	Relating to the Approval of the Municipal Budget	03/03/1999
99-06	Relating to an Increase in the Assessment of the Franchise Fee with MediaOne, Formerly Know as Continental Cablevision	03/03/1999
99-07	Relating to rescinding Resolution #97-08	03/03/1999
99-08	Relating to the Withdrawal of \$73,594.00 from Capital Reserve	05/05/1999
99-09	Relating to the Adoption of the Town of Newmarket Records Retention Manual	05/05/1999
99-10	Relating to the Implementation of an Additional \$5.00 Motor Vehicle Registration Fee to Refine the Town of Newmarket's Revenue Sources	06/02/1999
99-11	Relating to the Participation of the Town of Newmarket in the PLT 2002 Program	06/02/1999

RESOLUTIONS ADOPTED IN 1999

#	Regarding:	Date of Passage:
99-12	Relating to the Withdrawal of \$13,995.00 from the Building Improvement Capital Reserve for the Installation of Air Conditioning at the Newmarket Community Center	06/02/1999
99-13	Relating to the Withdrawal of \$108,998.00 from Capital Reserve	06/02/1999
99-14	Relating to the Withdrawal of \$10,000.00 from the Insurance & Administrative Accounts for a New Telephone System for the Town Hall	06/16/1999
99-15	Relating to the Withdrawal of \$26,610.00 from Capital Reserve for the Acquisition of a Police Patrol Cruiser	08/04/1999
99-16	In Recognition of Herbert Philbrick	07/21/1999
99-18	Relating to the Formal Designation of the Environmental Certifying Officer for all Community Development Block Grant Applications by the Town of Newmarket	08/04/1999
99-19	To Establish a procedure by which appointments will be made to Boards, Commissions and Committees within the Town of Newmarket	10/06/1999
99-21	Relating to the Withdrawal of \$5,000.00 from the Library Capital Reserve Fund	12/01/1999

REPORT OF THE NEWMARKET TOWN COUNCIL

Before describing what has been a challenging and exciting year for the Council, we are sorry to have to report a change in personnel. Long-time Councilor David Halloran, facing a severe health challenge, found it necessary to resign in December. Dave's long-time dedication to the Town and his many contributions over the years have been notable and much appreciated. His years of service and his spirit of contribution have been an inspiration to many and have had a long-term impact on the Town. We wish him all the best in his continuing recovery. The Council appointed Herbert Dalrymple to fill the vacant seat until May 2000.

In May of 1999, the Council adopted an ambitious program of goals and priorities and has begun to implement programs to achieve them. Here are some of the Council's most important goals, along with their current status:

- 1) Improve communication between the Council and other Town boards, especially the Planning Board. In a proactive effort to promote coordinated planning for healthy economic development and long-term vision for the town, the Planning Board and Town Council have held several joint meetings. Topics have included aquifer protection and appropriate land-use planning over/near Town drinking water supplies, as well as impact fees, a tool to help the Town cope with future growth of its schools, other services, and infrastructure. (Impact fees, imposed on new residential development, are designed to offset the costs of growth imposed by development and population increase.) The Town Council has also met jointly with the School Board to discuss the impact fee issue, and has placed a warrant article on the 2000 ballot to address it.
- 2) Promote effective communication between the Town Council and the Newmarket Community Development Corporation (NCDC). Thus far, the NCDC and Council have met jointly on one occasion to discuss issues of mill redevelopment, communication between the two boards, public involvement in the redevelopment process, and a proposed letter of agreement between the two bodies. The letter of agreement would address services that the Town might render for the NCDC in/around the mills, proposed payments in lieu of taxes by the NCDC to the Town, and issues of communication/cooperation between the two groups. Currently, one Town Council member sits on the NCDC board.
- 3) Stabilize Newmarket's tax rate. Tax rate stabilization has been an ongoing goal of the Council and other boards in Newmarket. This year the Council and Administration worked together through an RFP process to hire an expert consultant in the area of impact fees. This process resulted in the hiring of Bruce Mayberry, who will conduct the background research necessary to formulate impact fee schedules for recreation, roads, water, sewer, fire protection, and school growth.
- 4) Explore the potential establishment of a Historic District Commission to protect our heritage. This issue remains in the exploratory stages, but the Council has invited representatives of the New Hampshire Division of Historical Resources to meet with the Council to discuss how an Historic District Commission could benefit Newmarket.

The Council has launched a number of other important initiatives and committees:

The Wage Survey Committee, after many months of work, reported its recommendations for a new wage survey plan to the Council. This plan, which included cost-of-living adjustments (COLA) for Town employees and a grade increase for several positions, was adopted by the Council and has been incorporated into the proposed 2000-2001 Council budget. The result of the recommended adjustments is that the wages of Newmarket's hard-working Town employees will be more equitable.

REPORT OF THE NEWMARKET TOWN COUNCIL (CONTINUED)

The Newmarket Tomorrow Committee (NTC), a joint project of the Council and Administration, was established to develop a revitalization plan for Newmarket's downtown. This cooperative venture is designed to coordinate the work of many groups and includes a broad cross-section of representatives. The group is focusing on redevelopment concepts, from design details to traffic patterns, parking issues to park bench placement. Facilitated by Newmarket's planner Clay Mitchell and other representatives of the Strafford Regional Planning Commission (SRPC), the NTC's goal is to develop a specific action plan.

The Council has addressed a number of other important issues this year. An impartial process for appointments to Town boards and committees has been developed and implemented. A town noise ordinance has been adopted. The Council's meeting minutes are now posted on the Town's website (www.newmarket-nh.com), making it easier for residents to stay informed about Town business. Last, but far from least, the Council commissioned a study of Newmarket's water resources on the Plains Aquifer. The goal is to develop a long-term water management plan to ensure plentiful, safe water resources for Newmarket's future.

The Newmarket Town Council's hope is to work closely with Administration and other boards, as well as with residents, to build a positive future for Newmarket, one that includes a mix of important features (a thriving downtown, attractive neighborhoods, effective economic development, presentation of our rich historic heritage, open space, and other valuable resources. As always, we invite ideas and citizen input on all issues. Working together, we can continue to build a Newmarket we can all be proud of.

Respectfully submitted,
Philip LePage
Chair, Newmarket Town Council
Ranan Cohen
Vice-Chair, Newmarket Town Council



Front Row L – R: Vice Chairman Ranan D. Cohen, Chairman Phil LePage and Town Administrator Alphonse “Al” Dixon
Back Row L – R: Town Councilors Larry Pickering, Susan G. Beaulieu, Katharine L. Lockhardt, Karen S. Johns and Herbert Dalrymple

REPORT OF THE TOWN ADMINISTRATOR

The Town Council and the Town Administrator are pleased to present the audited financial statement for the year ending June 30, 1999 to the citizens of Newmarket. The Town Council establishes policy for the Town Administrator to implement. The Administrator and the Council work jointly to establish the goals that the Council expects the Administrator in concert with his staff to accomplish in a given fiscal year. Foremost, the Council expects the Administrator to oversee the budget and the department/division heads in a manner that keeps the Town in a sound financial position. As you review the audit report and the various other reports contained in this year's Annual Report, please feel free to approach either the Administrator or a member of the Council to answer any questions that you may have about the Town's operations. Today, financial planning is critical to the success of any organization and in the case of municipal government appropriate financial planning is essential if the residents of a community wish to see stability in their property tax rate. I am pleased with the level of support the Town Council and the citizens of Newmarket have provided the Town Administrator's office in the area of financial planning. With the support and commitment of the Town Council and the citizens of Newmarket, we have implemented a Capital Improvement Program (CIP). Through careful and thoughtful planning during my tenure in Newmarket, we have stabilized the tax rate for municipal services, implemented a million dollar CIP, and gradually built a fund balance from a low of \$300,000 in 1997 to \$718,000 as of the June 30, 1999 audit report. Newmarket is now financially well postured to face the new millennium thanks to your support in assisting the Council and the Administrator in our efforts to plan your financial future.

In the past year we have invested in road improvements on Ash Swamp Road, Dame Road, Grant Road, and Maplecrest. In the past two years we have spent approximately \$250,000 per year on our roads to get back on schedule with our road improvement program. I am pleased to advise you that our road improvement plan is now back on track. We are actively planning to use our local tax dollars in the future to bring in more federal and state dollars to further stretch our budget appropriations and accomplish even greater improvements. In fact, we have already started leveraging more federal and state dollars to improve our roadway, sidewalk, water and sewer infrastructure. In June of 1999, we used \$140,000 of our local tax dollars to obtain an additional \$540,000 in Community Development Block Grant Funds. This project will replace 100-year-old water and sewer lines and rebuild streets and sidewalks on Lincoln and Washington Streets, Nichols Avenue, and Elm Street from the intersection of Nichols Avenue to the intersection of Route 108 by the Newmarket Public Library. Although this is the first success we have had in leveraging this kind of federal money, we are actively planning our next neighborhood project and hope to be in a position to make similar positive announcements to you in the future.

Other significant accomplishments demonstrating the effectiveness of your municipal team to pull together and network with the private sector, state and federal officials, and each other during FY 1999 include:

1. Staff successfully negotiated the donation of the Essex Mills to the Newmarket Community Development Corporation.
2. Implementation of a comprehensive Capital Improvement Program providing a capital reserve system to systematically set aside funds that will allow the Town to improve the community's infrastructure with the maximum potential of maintaining a stable municipal tax rate.
3. Grants have been secured from:
 - a. Office of State Planning:

Brownfields Program for the Essex Mills	\$50,000
Marketing Feasibility Grant for the Essex Mills	12,000
 - b. New Hampshire Coastal Program:

Haz-mat Evaluation of Essex Mills	7,500
Funds to evaluate and correct Sewer Discharge to surface and ground water flows	22,900
Funds to restore Newmarket's Salt Marshes	20,000
 - c. New Hampshire Housing Finance Authority

REPORT OF THE TOWN ADMINISTRATOR (CONTINUED)

In summary, the municipal staff has secured approximately \$700,000 in grant funds in the past year to fund community improvement projects. The ability of the municipal staff to work as a team has made this possible and this effort has contributed significantly to our ability to maintain a stable tax rate for the municipal services we provide the citizens of Newmarket.

In the 1997 Annual Report to the people, I addressed the need for the people of Newmarket to come together as a community with an action plan that would encourage investors and visitors alike to take pause and actively consider Newmarket as the place to be. As we enter the "New Millennium", the Town Council has appointed a Newmarket Tomorrow Committee and their mission is to develop the action plan and landscape design that will stimulate investment in our downtown. The Committee will complete their work by June of 2000, and the Town Council and staff will spend the next four to five years rebuilding the downtown area to the image developed by the Newmarket Tomorrow Committee. The meetings of this Committee will be open to the public, and we all encourage you to take an interest in shaping the image of your community in this "New Millennium". By the fall of 2000 we will begin to see evidence of this new image as the first construction project will be nearing completion. The construction will commence at the intersection of Route 108 and Elm Street to the intersection of Nichols Avenue. This project will beautify the intersection by the Library, place new granite curbing and sidewalks, replace 100-year-old water and sewer lines, place new ornamental street lighting and repave the streets in this area. Preliminary engineering will also commence on the reconstruction of Main Street from the Lamprey River Bridge southerly along Route 108 to the B&M Railroad crossing at Exeter Street. New sidewalks will also be designed from the B&M Railroad crossing on the east side of Exeter Street to the Kent and Pelczar Funeral Home, with construction expected to start in the fall of 2000.

As we approach the "New Millennium" with the ownership of the Essex Mills in the capable hands of our Newmarket Community Development Corporation, combined with the aggressive financial planning of the Town Council and Administration, we are well positioned to reshape and redefine Newmarket as a community. To accomplish this, the major challenge of this new century will be exactly the same as that of the last century, and that will be "to continue to work together as a people for positive change". A house divided against itself will find it difficult to generate positive change. By pulling together in the past two years, we have started building the foundation for economic rebirth through our adoption of Tax Increment Financing Districts and the rezoning of the Beaudet Farm for industrial and commercial business development, allowing an opportunity for a more diverse tax base. However, our work together is just beginning. Now that we have some tools to work with, we need to keep an environment that is open, friendly and helpful towards creating positive situations for the developer and for all of the citizens of Newmarket. We must challenge ourselves to consider the big picture, to keep an open mind and deal with the matters before us, for the good of the community at large--not the individual impact or viewpoint. In the coming years, we will be confronted with dealing with implementing growth impact fees, considering wastewater treatment facility upgrades, and addressing public water supply capacity and quality issues.

I would like to take this opportunity, on behalf of the Town Council, to thank the many residents who have volunteered their time and talents to the numerous boards, commissions, committees, and organizations to help us in our endeavor to improve our community.

In closing, I would like to acknowledge the cooperation and support 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 HISTORY

	1991	1992	1993	1994	1995	1996	1997	1998	1999
School State	\$26.84	\$26.31	\$28.54	\$23.30	\$23.88	\$25.52	\$25.57	\$26.36	\$9.03 \$6.92
Town	\$12.64	\$12.90	\$12.69	\$ 9.75	\$ 8.70	\$ 8.56	\$ 8.80	\$9.38	\$9.64
County	\$ 1.38	\$ 1.64	\$ 1.75	\$ 1.45	\$ 1.42	\$ 1.42	\$ 1.39	\$1.27	\$1.09
Total	\$40.86	\$40.85	\$42.98	\$34.50	\$34.00	\$35.50	\$35.76	\$37.01	\$26.68

PROPERTY TAX BREAKDOWN

Total Tax	\$26.68
School	\$ 9.03
State	\$ 6.92
Town	\$ 9.64
County	\$ 1.09

ASSESSING DEPARTMENT INVENTORY- APRIL 1999

	1998	1999
LAND	\$ 65,522,382.	\$ 81,949,631.
BUILDING	\$135,982,800.	\$166,012,800.
MANUFACTURED	\$ 4,094,600.	\$ 4,204,000.
COMMERCIAL/INDUSTRIAL	\$ 27,977,200.	\$ 32,336,900.
ELECTRIC	\$ 1,900,100.	\$ 2,645,300.
PUBLIC WATER	\$ 50,000.	\$ 62,100.
VALUE BEFORE EXEMPTION	\$235,526,982.	\$287,210,731.

EXEMPTIONS

BLIND	\$ 75,000.	\$ 60,000.
ELDERLY	\$ 3,474,900.	\$ 3,525,100.

NET VALUE	\$231,977,082.	\$280,918,231.
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REPORT OF THE ASSESSING DEPARTMENT

This year the Assessor's Office has made some significant changes to our tax base.

Revaluation:

As you may be aware, our State Constitution (Part 2 Article 6) mandates an update of all valuations at least once every five years. Prior to computerization this requirement was not enforced; however, with our computers the State is now encouraging compliance with this law.

Our last complete revaluation occurred in 1994 and as a result of this year's (1999) statistical update of values, we are not required to again undergo a complete revaluation until tax year 2004.

In preparation, the Assessor's Office will periodically be visiting all properties in order to verify and/or correct any errors which may exist in our tax rolls. We plan to visit 25% to 35% of the properties each year for the next four years. The last or fifth year (2004) of the cycle will be dedicated to finalization of values. However, prior to implementation we plan to forward valuation notices to all taxpayers. Opportunities for hearings appointments will be given for those individuals wishing to discuss their new assessments.

Assessment Ratio:

Because of the recent statistical update, we are expecting that April 1999 assessments on average, will reflect approximately 95% of their fair market value. However, the State Ratio Study and results will not be completed or made official until May 2000. Those wishing to know the results may do so by calling the Assessor's Office sometime after May 1, 2000.

Tax Allocation:

A Town's budget needs are much the same as any household budget, only on a larger scale. If a household needs \$25,000.00 per year to operate, then who pays? If there is but one breadwinner then he or she pays 100%, however, if there were several wage earners then payment could be prorated. For a Town, a taxpayer's share depends on the worth of their real estate.

For Example:

Town's total budget = \$5,000,000

Town's total assessment = \$100,000,000

In this example the Town would need to assess a 5% tax against everyone's value in order to collect that amount needed for the Town to operate. ($\$100,000,000 \times 5\% = \$5,000,000$.)

Therefore an individual with a \$50,000 assessment pays \$2,500. in taxes ($\$50,000 \times 5\% = \$2,500$.) This 5% can also be expressed as a tax rate of \$50. per thousand. ($50 \text{ thousand} \times \$50. \text{ per thousand} = \$2,500. \text{ total}$) Assuming that the Town was only assessing at 50% of fair market value, a revaluation to 100% would double the total assessment on the Town.

After Revaluation:

Town's total budget = \$5,000,000.

Town's total assessment = \$200,000,000.

Because the value doubled, the town now assesses only 2½% against the value in order to collect enough to meet the same budget requirement. ($\$200,000,000 \times 2.5\% = \$5,000,000$.)

Assuming that an individual's assessment was in proper balance with its fair market value prior to revaluation, then that individual's tax would remain the same. At any rate, the Town should not collect any more than the warranted amount.

REPORT OF ASSESSING DEPARTMENT (CONTINUED)

Equity:

State statutes require that the Assessor review the assessment roll every year to insure equity. All properties should be proportionately assessed so that no individual pays any more nor less than their share of tax burden. As a result the Assessor may adjust values of different types or classes of properties when significant differences exist.

Abatement Requirements:

Legally a taxpayer can challenge his or her assessment each year and has until March 1ST following the 2nd issue 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.

Exemptions:

Property owners may be eligible for certain exemptions on their property. If you are elderly, disabled, blind, a veteran or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. For details and application information, contact the Assessing office at 659-3073.

Public Relations:

Any taxpayer that may have assessment questions can 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 at 659-3073 ext. 106 or e-mail at nmktassess@aol.com

Trivia:

Effect on Tax Rate:

1. Every \$280,000 of additional expenditures will raise the tax rate approximately \$1.00 per thousand.
2. Every \$10 million of additional valuation lowers the rate by approximately \$1.00 per thousand.
3. Total gross value of all properties is approximately \$300,000,000.
4. Taxpayers on average pay taxes based on approximately 2½% of their market value.
Re: \$100,000. Property = \$2,500. In taxes on average.

Respectfully submitted,
Andy Blais
Assessor

REPORT OF THE TOWN CLERK/TAX COLLECTOR

The Town Clerk/Tax Collector's office made the transition from 1999 to 2000 without any problems and we were very thankful for that.

In May we welcomed Suzanne Connifey to fill a part-time position in our office. She has proven to be a very capable addition to our staff.

This will be a very busy year for elections as we have three more coming up. Newmarket showed a 45% voter turnout for the Presidential Primary on Feb 1st. A total of 2729 votes were cast.

The next election will be our Town Election held on **May 9, 2000**. Let's hope the great turnout will continue on.

The State Primary will be held **September 12, 2000**. If anyone is interested in changing their party affiliation for the State Primary, they must do this by **June 6, 2000**.

The General Election will be held on **November 7, 2000**. Please be advised to watch for notices in the local newspapers or call the Town Clerk's office regarding polling places, as we may have to change the location due to the large number of voters anticipated.

Remember, voting is a privilege. Let's see you all at the polls.

The dog licensing laws dictate our duties and due to legislation passed in 1996, we have to pursue all dog owners who do not register their dogs in a timely manner. Dog licenses are due by April 30th of each year.

With this new legislation the veterinarian has to send to the Town or City Clerk a copy of the rabies vaccination within 40 days from the date the rabies vaccine was given. When we receive this notice, the law requires us to notify the dog owner if they have not registered with the Town. If your dog is deceased or for some reason you no longer have the dog, please notify our office so that we may remove the dog from our list. In May a letter is sent out to warn of a penalty charge after June 1st. Another notice is sent in August warning of a violation of RSA 466:1 with a specific date to register by or we will be obligated to notify the Police Department. If we have your telephone number, we also make a courtesy call to you giving you a specific deadline date before sending your info to the police. Once the police are notified the law states a civil forfeiture will be issued with a fine of \$25.00. With the notification to the police the matter is now in their hands. The dog still has to be registered with the Town of Newmarket but the fine is with the police and any future dealings would have to be through them.

In 1999 there were 799 dogs registered in Newmarket. It is most important for each and every dog owner to take the responsibility to make sure his or her dog is registered.

We do have people upset with our procedure but please keep in mind our duties are governed by the State Statutes in Chapter 466.

1st issue tax bills will be mailed the first part of June 2000. This bill will reflect half of the 1999 rate, as the new rate for 2000 will not be set until sometime in October.

This has been another great year serving the citizens of Newmarket, and we look forward to next year. Our office hours are 8 a.m. to 4:30 p.m. Monday through Friday and the first and last Thursdays of the month we are open until 6 p.m. Our E-mail address is Nmktclcol@aol.com.

Respectfully submitted,
Judith M. Harvey,
Town Clerk/Tax Collector

1999 TOWN CLERK'S ACCOUNT

Automobile Permits	\$	751,014.50
Automobile Stickers	\$	19,190.00
Boat Registrations	\$	3,156.38
Title Fees	\$	3,342.00
Dog Licenses	\$	5,553.00
Dog Fines	\$	505.00
Vital Statistics	\$	860.00
UCC Statement Fees	\$	3,058.71
Returned Check Fees	\$	1,129.19
Notary Fees	\$	487.00
Landfill Permit Fees	\$	13,989.00
Trash Bags	\$	3,979.95
Recycle Bins	\$	671.00
Ambulance Fees	\$	51,704.17
Planning & Zoning Fees	\$	8,261.97
Miscellaneous Fees	\$	2,522.96
TOTAL REMITTED TO TOWN TREASURER	\$	869,424.83
Automobiles Registered		9221
Dogs Licensed		722

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of Newmarket Year Ending July 98 to June 99

DEBITS

UNCOLLECTED TAXES- BEG. OF YEAR* :	Levy for Year of this Report	PRIOR LEVIES		
		1998	1997 (PLEASE SPECIFY YEARS)	1996 Prior
Property Taxes	XXXXXXX	2115405.		
Resident Taxes	XXXXXXX	33100.	12710.	
Land Use Change	XXXXXXX			
Yield Taxes	XXXXXXX			
Utilities	XXXXXXX			
	XXXXXXX			

TAXES COMMITTED THIS YEAR

Property Taxes	#3110	3484370.	4407488.
Resident Taxes	#3180	53750.	3340.
Land Use Change	#3120	64279.	
Yield Taxes	#3185	1536.	
XXXXXXX Utilities Gravel Tax	#3189	639.	
Excavation		18738.	

OVERPAYMENT:

Property Taxes		14615.	53606.		
Resident Taxes			45.	40.	
Land Use Change					
Yield Taxes					
Int. from Lien			12152.		
Collect.Int.- Late Taxes	#3190	159.	19441.		
Penalties - Resident Tax	#3190		480.		
TOTAL DEBITS		\$ 3638086.	\$ 6645057.	\$ 12750.	\$

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

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of Newmarket Year Ending July 98 to June 99

CREDITS

REMITTED TO TREASURER :	Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)			
Property Taxes	2320021.	6271598.			
Resident Taxes	14490.	23105.	200.		
Land Use Change	63929.				
Yield Taxes	1484.				
Utilities					
Int. to Lien Interest	6.	12152. 19441.			
Penalties	153.	480.			
Conversion to Lien		135173.			
Excavation	18440.				
DISCOUNTS ALLOWED:		141241.			

ABATEMENTS MADE:

Property Taxes			17519.		
Resident Taxes				12550.	
Land Use Change		350.			
Yield Taxes					
Utilities Excavation		298.			
Deferred revenue			10968.		
CURRENT LEVY DEEDED					

UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes		1178964.			
Resident Taxes		39260.	13380.		
Land Use Change					
Yield Taxes		52.			
Utilities					
Gravel		639.			
TOTAL CREDITS		\$ 3638086.	\$ 6645057.	\$ 12750.	\$

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of Newmarket Year Ending July 98 to June 99

DEBITS

	Levy for Year 1998 of this Report	PRIOR LEVIES 1996 (PLEASE SPECIFY YEARS) 1995		
		1997		
Unredeemed Liens - Beg. of Year		196152.	87774.	20587.
Liens Executed During Year	163590.		584.	
Interest & Costs Collected (AFTER LIEN EXECUTION)	1109.	15121.	23996.	7956.
Refund	32.			
TOTAL DEBITS	\$ 164731.	\$ 211273.	\$ 112354.	\$ 28543.

CREDITS

REMITTED TO TREASURER :	Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
Redemptions	31995.	131329.	71117.	17218.
Interest & Costs Collected (After Lien Execution) #3190	1109.	15121.	23996.	7956.
Abatements of Unredeemed Taxes	463.	461.	457.	
Liens Deeded to Municipality		590.	586.	564.
Unredeemed Liens Bal. End of Year #1110	131164.	63772.	16198.	2805.
TOTAL CREDITS	\$ 164731.	\$ 211273.	\$ 112354.	\$ 28543.

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

TAX COLLECTOR'S SIGNATURE Judith M. Harvey DATE 8-25-99

TAX COLLECTOR'S REPORT

MS-61

For the Municipality of Newmarket Year Ending July 98 to June 1999

DEBITS

	Levy for Year 1994 of this Report	1993	PRIOR LEVIES (PLEASE SPECIFY YEARS)			
			1992	1991	1990	1989
Unredeemed Liens - Beg. of Year	5744.	2965.	2151.	783.	781.	713.
Liens Executed During Year	2837.	713.	1988.			
Interest & Costs Collected (AFTER LIEN EXECUTION)						
TOTAL DEBITS	\$ 8581.	\$ 3678.	\$ 4139.	783.	\$ 781.	713.

CREDITS

REMITTED TO TREASURER :	Levy for Year 1994 of this Report	1993	PRIOR LEVIES (PLEASE SPECIFY YEARS)			
			1992	1991	1990	1989
Redemptions	4750.		1168.			
Interest & Costs Collected (After Lien Execution) #3190	2837.	713.	1988.			
Abatements of Unredeemed Taxes						
Liens Deeded to Municipality	577.	818.	783.	783.	781.	713.
Unredeemed Liens Bal. End of Year #1110	417.	2147.	200.			
TOTAL CREDITS	\$ 8581.	\$ 3678.	\$ 4139.	783.	\$ 781.	713.

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

TAX COLLECTOR'S SIGNATURE Judith M. Harvey **DATE** 8-25-99

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT BIRTH REPORT

01/01/1999 - 12/31/1999

--NEWMARKET--

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
1999000665	RODRIGUEZ, WILLIAM SANTIAGO	01/11/1999	PORTSMOUTH, NH	RODRIGUEZ, WILLIAM	AVILES-RODRIGUEZ, SANDRA
1999000186	LUCE, KEEGAN JOHN	01/12/1999	EXETER, NH	LUCE, IAN	LUCE, HEIDI
1999000903	DOWST, JOHN PAYSON	01/22/1999	PORTSMOUTH, NH	DOWST, NATHANIEL	DOWST, ELIZABETH
1999000925	RICHARDSON, BROOKE ANASTASI	01/29/1999	PORTSMOUTH, NH	RICHARDSON, RAYMOND	RICHARDSON, DEANNA
1999000619	CLARK, KYLE BRADY	01/29/1999	EXETER, NH	CLARK, JASON	CLARK, LORI
1999001334	DALEY, ERIN MICHELLE	01/31/1999	PORTSMOUTH, NH	DALEY, BENJAMIN	DALEY, MONICA
1999001259	JEKA, VICTORIA GRACE	02/09/1999	EXETER, NH	JEKA, DONALD	DICK, ALISON
1999001731	YUKNEWICZ-BOISVERT, PAXTON D	02/10/1999	PORTSMOUTH, NH	YUKNEWICZ-BOISVERT, GREGORY	YUKNEWICZ-BOISVERT, DEBORAH
1999001193	GOODMAN, RAYMOND JULIAN	02/13/1999	EXETER, NH	GOODMAN, RAYMOND	GOODMAN, BARBARA
1999007665	MANGAN, LILIANA SOFIA	03/03/1999	PORTSMOUTH, NH	MANGAN, MICHAEL	MANGAN, ELAINE
1999002255	VALINSKI, ANNA ELIZABETH	03/12/1999	DOVER, NH	VALINSKI, JOSEPH	VALINSKI, ELIZABETH
1999002282	SEYMOUR, LAURA CATHERINE	03/15/1999	EXETER, NH	SEYMOUR, PATRICK	SEYMOUR, LESLIE
1999002526	FREEMAN, ERIKA LYN	03/18/1999	EXETER, NH	FREEMAN, RALPH	FREEMAN, JENNIFER
1999002927	WICANDER, BRITT ANNA	03/22/1999	PORTSMOUTH, NH	WICANDER, ERIK	WICANDER, JANICE
1999003699	STEIGER, TYLER JAMES	04/07/1999	EXETER, NH	STEIGER, SCOTT	STEIGER, CATHERINE
1999003748	PERKINS, MORGAN JULIA	04/08/1999	EXETER, NH	PERKINS, JEFFREY	PERKINS, HALLI
1999003700	WICKENS, ERIC ALLEN	04/09/1999	EXETER, NH	WICKENS, LARRY	WICKENS, KATHLEEN
1999003693	LEE, DIMITRI NIKOLAOS	04/11/1999	EXETER, NH	LEE, DIMITRI	SCHWEIZER, VICKY
1999003778	HADLEY, DAVID DALTON	04/15/1999	LEBANON, NH	HADLEY, DANA	HADLEY, RUTH
1999003777	HADLEY, BENJAMIN STUART	04/15/1999	LEBANON, NH	HADLEY, DANA	HADLEY, RUTH
1999003750	WALERYSZAK, JASON ALAN	04/21/1999	EXETER, NH	WALERYSZAK, MARC	WALERYSZAK, JOELL
1999004071	HARRINGTON, DONOVAN FRANCIS	04/26/1999	DOVER, NH	HARRINGTON, FRANCIS	HARRINGTON, DONNA
1999004186	EDWARDS, JADE ELIZABETH	04/27/1999	EXETER, NH	EDWARDS, CHARLES	EDWARDS, JULIE

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT BIRTH REPORT

01/01/1999 - 12/31/1999

--NEWMARKET--

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
1999004314	ROYER, JOSHUA RICHARD	04/30/1999	EXETER, NH	ROYER, JOSEPH	ROYER, ALLYSON
1999004485	FILION, KYLE SCOTT	05/04/1999	PORTSMOUTH, NH	FILION, SCOTT	FILION, RACHEL
1999004869	FERRARO, GREGORY THOMAS	05/06/1999	EXETER, NH	FERRARO, PETER	FERRARO, CHERYL
1999004479	ARTONE, MARY CATHERINE	05/08/1999	PORTSMOUTH, NH	ARTONE, DANIEL	ARTONE, TERESA
1999005003	PRIER, SARA BETH	05/11/1999	PORTSMOUTH, NH	PRIER, SCOTT	PRIER, MARYBETH
1999004996	LITTLEFIELD, JOHN EVERETT	05/17/1999	PORTSMOUTH, NH	LITTLEFIELD, BRYAN	LITTLEFIELD, DENISE
1999004774	OLLIVIERA, CHAMAAR DANTE	05/17/1999	DOVER, NH	OLLIVIERA, COLLIN	SMITH, TERRI
1999004990	GOYETTE, RILEY CONNOR	05/20/1999	PORTSMOUTH, NH	GOYETTE, TIMOTHY	GOYETTE, GINA
1999005766	MCKIERNAN, SYDNEY MORRIS	05/23/1999	EXETER, NH	MCKIERNAN, JAMES	SAYRE, JENNIFER
1999005266	STUART, RYAN ALEXANDER	05/25/1999	EXETER, NH	STUART, JEFFREY	STUART, AMY
1999005872	BURKE, TREY THEODORE FISCHER	05/29/1999	PORTSMOUTH, NH	BURKE, JOHN	BURKE, TRACI
1999005768	BALSER, CALLIE DANIELLE	06/01/1999	EXETER, NH	BALSER, CHRISTOPHER	BALSER, DANIELLE
1999005886	LIKEWISE, KAINOA AUSTIN	06/02/1999	PORTSMOUTH, NH	LIKEWISE, ROGER	LIKEWISE, KIMBERLY
1999005780	WILBUR, BRANDON THOMAS	06/03/1999	EXETER, NH	WILBUR, KENNETH	WILBUR, LORI
1999005784	HARDING, KYLE CURTIS	06/06/1999	EXETER, NH	HARDING, SHEA	HARDING, HEATHER
1999005785	AHEARN, BRIANNA CASSIDY	06/07/1999	EXETER, NH	AHEARN, JAMES	AHEARN, CAROL
1999012616	MASTIN, EMILY LORRAINE	06/10/1999	PORTSMOUTH, NH	MASTIN, JAMES	MASTIN, JESSICA
1999012614	LEROUX, LOUIS PAUL	06/12/1999	PORTSMOUTH, NH	LEROUX, LOUIS	LEROUX, KAREN
1999012608	ANDREWS, SARAH-ANNE JEANNE	06/13/1999	PORTSMOUTH, NH	ANDREWS, JEFFREY	ANDREWS, TRACEY
1999006039	THIBAUT, ANSON THOMAS	06/17/1999	DOVER, NH	THIBAUT, JAMES	THIBAUT, KELLEY
1999006071	DALY, HANNAH CORINNE	06/17/1999	EXETER, NH	DALY, THOMAS	DALY, BEVERLY
1999006463	ARTHUR, RORY MACKENZIE	06/22/1999	PORTSMOUTH, NH	ARTHUR, RICHARD	ARTHUR, EVA
1999007131	JONES, TYRONE ALEXANDER	07/11/1999	EXETER, NH	JONES, CHARLES	JONES, EILEEN

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT BIRTH REPORT

01/01/1999 - 12/31/1999

--NEWMARKET--

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
1999007283	CLARK, RAYMOND LEMERT	07/13/1999	EXETER, NH	CLARK, CHRISTIAN	CLARK, CYNTHIA
1999007532	DALY, PATRICK STEPHEN	07/18/1999	PORTSMOUTH, NH	DALY, STEPHEN	DALY, NICOLE
1999007287	UNZEN, GORDON JAMES SCHRAM	07/19/1999	EXETER, NH	UNZEN, DANIEL	SCHRAM, KRISTINA
1999008093	GIDMAN, LUCAS PAUL	07/21/1999	PORTSMOUTH, NH	GIDMAN, DAVID	GIDMAN, HILARY
1999007609	BALL, COLE EVAN	07/22/1999	ROCHESTER, NH	BALL, SCOTT	BALL, COURTNEY
1999007870	ELLIS, HOPE LEE	07/23/1999	EXETER, NH	ELLIS, FRANKLYNN	ELLIS, HELEN
1999007942	REID, ELYSSA JEANNETTE	07/28/1999	ROCHESTER, NH	REID, FRANKLIN	REID, TRISHA
1999007848	BUCK, JASMINE MARIE	07/31/1999	EXETER, NH	BUCK, TANYON	JORDAN BUCK, KELSEY
1999008085	CILLEY, CONNOR JAMES	08/03/1999	PORTSMOUTH, NH	CILLEY, HOWARD	CILLEY, LAURIE
1999007879	DOYLE, MONTANA ROSE	08/03/1999	EXETER, NH	DOYLE, WILLIAM	DOYLE, MICHELE
1999008575	NELSON, ZOE ELIZABETH	08/04/1999	PORTSMOUTH, NH	NELSON, CHRISTOPHER	NELSON, JENNIFER
1999008123	THOMPSON, CHRISTIANNE SPRAG	08/06/1999	PORTSMOUTH, NH	THOMPSON, JOHN	THOMPSON, KARIE
1999008101	HOYT, MAEVE ELLEN	08/07/1999	PORTSMOUTH, NH	HOYT, CHARLES	HOYT, MARY
1999008168	SCHUYLER, ISABELLE MARGARET	08/07/1999	EXETER, NH	SCHUYLER, CHRISTOPHER	SCHUYLER, JENNIFER
1999009411	LEARY, JULIA ELIZABETH	08/08/1999	EXETER, NH	LEARY, BRIAN	LEARY, DIANA
1999008579	THERRIEN, BRENDAN MICHAEL	08/12/1999	PORTSMOUTH, NH	THERRIEN, SCOTT	THERRIEN, KISHA
1999008387	WILLETT, SAMANTHA LEE	08/14/1999	EXETER, NH	WILLETT, BRYAN	WILLETT, WENDY
1999008886	PERRY, JOHN STARK	08/21/1999	PORTSMOUTH, NH	PERRY, TIMOTHY	PERRY, JEANNE
1999008782	MCKINNEY, CAMERON RYAN	08/24/1999	EXETER, NH	MCKINNEY, PERRY	MCKINNEY, ELIZABETH
1999009014	SPLAINE, JARED CALEB	09/01/1999	EXETER, NH	SPLAINE, PETER	SPLAINE, DONNA
1999009632	FARNESE, MATIGAN ELIZABETH	09/05/1999	EXETER, NH	FARNESE, JOSEPH	FARNESE, JENNIFER
1999002888	OLOFSON, HUNTER SCOTT	09/10/1999	PORTSMOUTH, NH	OLOFSON, ERIC	CAMPBELL, SHANA
1999009617	RUSINAK, PETER STEVENS	09/14/1999	EXETER, NH	RUSINAK, JOHN	RUSINAK, AMY

**State of New Hampshire
Bureau of Vital Records and Health Statistics**

RESIDENT BIRTH REPORT

01/01/1999 - 12/31/1999

--NEWMARKET--

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
1999012915	TURGEON, JARED PAUL	09/15/1999	PORTSMOUTH, NH	TURGEON, KEVIN	TURGEON, PAULA
1999012903	SAWYER, EMMA ROSE	09/23/1999	PORTSMOUTH, NH	SAWYER, CHRISTOPHER	SAWYER, JENNIFER
1999012907	SHANNON, PATRICK RYAN	09/23/1999	PORTSMOUTH, NH	SHANNON, PATRICK	KILGORE, KELLY
1999009914	BOUNPHAKOM, BRENDA	09/24/1999	DOVER, NH	BOUNPHAKOM, BOUNHOU	BOUNPHAKOM, PATHASONE
1999010372	LOHNDORF, ERIC VICTOR	09/26/1999	DOVER, NH	LOHNDORF, KARL	LOHNDORF, KATHERINE
1999010465	CLARK, MASON ALAN	09/27/1999	EXETER, NH	CLARK, RICHARD	CLARK, LINDA
1999010504	LAVOIE, LANCE EDWARD	10/12/1999	EXETER, NH	LAVOIE, PHILIP	LAVOIE, LAURA
1999012972	TIBBETTS, KATHRYN GRACE	10/15/1999	PORTSMOUTH, NH	TIBBETTS, RICHARD	TIBBETTS, AMY
1999011634	MITCHELL, OLIVIA	10/28/1999	EXETER, NH	MITCHELL, ROBERT	MITCHELL, VALERIE
1999011338	MOISAN, KELSEY ANN	11/03/1999	EXETER, NH	MOISAN, DEVIN	MOISAN, GEORGINA
1999011830	DAILEY, JACOB DALE	11/07/1999	EXETER, NH	DAILEY, PATRICK	DAILEY, LAURA
1999011904	PROULX, SAMANTHA REILLY	11/16/1999	EXETER, NH	PROULX, WILFRED	PROULX, KRISTEN
1999013043	JONES, MORGAN KIMBERLY	11/23/1999	PORTSMOUTH, NH	JONES, SCOTT	JONES, MARIE
1999012008	BIRD, KENDALL JENNESS	11/26/1999	EXETER, NH	BIRD, RONALD	BIRD, JESSICA
1999012317	THOMAS, SAMUEL GORDON	12/01/1999	EXETER, NH	THOMAS, PAUL	THOMAS, LYNNE
1999012819	MCINTYRE, ISAIAH MICHAEL	12/02/1999	PORTSMOUTH, NH	MCINTYRE, JEREMY	RILEY, JENNIFER
1999012807	HART, HANNAH DYER	12/10/1999	PORTSMOUTH, NH	HART, DANIEL	HART, PATRICIA
1999013377	HERLIHY, KAITLYN ELIZABETH	12/21/1999	EXETER, NH	HERLIHY, JOHN	HERLIHY, HOLLIE
1999013376	BAILEY, JORDAN AMBER	12/22/1999	EXETER, NH	BAILEY, RONALD	BAILEY, MICHELE

State of New Hampshire
Bureau of Vital Records and Health Statistics
RESIDENT DEATH REPORT
01/01/1999 - 12/31/1999
--NEWMARKET--

SFN	Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
1999000056	WHITMIRE, GRETA M.	01/01/1999	EXETER, NH	JOHNSON, ROBIE	UNKNOWN, EVA
1999000126	WILSON, NANCY C.	01/06/1999	DOVER, NH	VAN VLIET, LLOYD	DEGROAT, HELEN
1999001730	BATTUELLO, LUIGI	01/10/1999	EXETER, NH	BATTUELLO, JOSEPH	MOSRATELLO, DOMENIC
1999000355	HEATH, ELIZABETH G.	01/11/1999	BRENTWOOD, NH	NORTON, CARL	FRENCH, ELSIE
1999000987	GOUDREULT, DONNA L.	01/23/1999	NEWMARKET, NH	HOTELING, DONALD	WILLIAMS, EDITH
1999001042	LEBLANC, LEONIDA M.	02/08/1999	DOVER, NH	CASTONGUAY, FRANCOISE	VIEL, EMMA
1999001315	AYERS, DUANE C.	02/25/1999	DOVER, NH	AYERS, CLIFTON	HYATT, MILLICENT
1999001508	GOWEN, LINCOLN E.	02/26/1999	EXETER, NH	GOWEN, ROY	ESTELL, MAUD
1999001678	ABBOTT, ELIZABETH A.	03/05/1999	EXETER, NH	CURRAN, PETER	HICKEY, MARGARET
1999001886	COLLINS, RICHARD F.	03/10/1999	MANCHESTER, NH	COLLINS, HENRY	BATTERSBY, MARGARET
1999002273	DELLAJACOVA, JOHN G.	03/25/1999	EXETER, NH	DELLAJACOVA, UNKNOWN	UNKNOWN, UNKNOWN
1999002542	TRUEVALLEY, JEREMY M.	04/03/1999	EXETER, NH	TRUEVALLEY, JOHN	CHAMBERLAIN, MARCIA
1999002651	BLANCHETTE, CLAIRE S.	04/08/1999	NEWMARKET, NH	ROUSSEAU, ADELARD	BERGERON, JOSEPHINE
1999002712	VIDLER, IRENE G.	04/10/1999	DOVER, NH	LEVESQUE, RENE	FILION, ROSE
1999002934	LIZAK, NELLIE R.	04/12/1999	BRENTWOOD, NH	RAS, JOHN	KOLEGA, APOLONIA
1999002797	PELCZAR, BERNARD A.	04/14/1999	EXETER, NH	PELCZAR, JOHN	BAJOREK, STEPHANIE
1999002893	BUKOWSKI, CLARA S.	04/19/1999	NEWMARKET, NH	STACIK, JOHN	DRZYMALSKI, BALBINA
1999002999	TRIAL, JEAN M.	04/22/1999	NEWMARKET, NH	ARCHAMBEAULT, WALTER	CHAPMAN, MARION
1999003054	SHINA, LADRA C.	04/25/1999	NEWMARKET, NH	MALEK, FRANK	SKWIESZ, KATHERINE
1999003445	TRUVALLEY, RAYMOND W.	05/09/1999	DOVER, NH	TRUVALLEY, JOHN	ANTOINE, MYRTLE
1999003838	RONDEAU, WILFRED J.	05/21/1999	EXETER, NH	RONDEAU, ZEPHERIN	MARTINEAU, ADELINE
1999004267	YOUNG, CAROLYN V.	05/30/1999	BRENTWOOD, NH	SEWALL, GEORGE	LAUGHTON, LUCY
1999004746	OLSZANOWSKI, DANIEL W.	06/30/1999	DOVER, NH	OLSZANOWSKI, WALTER	PIWOWAR, MARY

**State of New Hampshire
Bureau of Vital Records and Health Statistics**

RESIDENT DEATH REPORT

01/01/1999 - 12/31/1999

--NEWMARKET--

SFN	Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
1999004850	TENNANT, ROSS A.	06/30/1999	NEWMARKET, NH	TENNANT, REMINGTON	LEININGER, ALICE
1999004917	PIECUCH, LENA E.	07/06/1999	DOVER, NH	SEWALL, CHARLES	CHASE, LENORA
1999005273	MULHALL, MARGARET M.	07/19/1999	BRENTWOOD, NH	LEBLANC, HENRY	PERRY, ELIZABETH
1999005251	ONUFRAK, THEODORE F.	07/20/1999	NEWMARKET, NH	ONUFRAK, THEODORE	HAMULIAK, MARY
1999005409	DEOLIVO, ROSA E.	07/21/1999	BRENTWOOD, NH	VELA, RAFAEL	CASTILLO GOMEZ, ROSA
1999005633	HENDERSON, ALLEN R.	08/03/1999	NEWMARKET, NH	HENDERSON, CLARENCE	RUSSELL, ALICE
1999006143	PLOURDE, MARIE E.	08/16/1999	BRENTWOOD, NH	DEMERS, ISRAEL	ST. CYR, SARA
1999006020	TRAVERS, RUTH M.	08/19/1999	NEWMARKET, NH	EDGERLY, FRED	OATLEY, MARY
1999006515	BEAIRSTO, MILDRED P.	08/27/1999	BRENTWOOD, NH	BARSTOW, SAMUEL	MCDOUNGAL, MARTHA
1999006735	BURNS, ALICE W.	09/21/1999	EXETER, NH	MAGRATH, EDWARD	SMITH, ALICE
1999006804	VACHON, CHARLES J.	09/22/1999	EXETER, NH	VACHON, HENRY	ST. LAURENT, CORINNE
1999006819	ATHERTON, JEANNE M.	09/24/1999	EXETER, NH	BEAUDET, ROMEO	MOISAN, LAURA
1999007237	SAVICKAS, WILLIAM J.	10/09/1999	WOLFEBORO, NH	SAVICKAS, ANTHONY	SCOEFIELD, HELEN
1999008502	BROUSSEAU, EUGENE D.	10/20/1999	BRENTWOOD, NH	BROUSSEAU, DELAR	BRAULT, ALICE
1999007457	RUOCCO, JOHN H.	10/20/1999	NEWMARKET, NH	RUOCCO, JOHN	LOVETT, RUTH
1999008912	WILLEY, DOROTHY M.	11/07/1999	BRENTWOOD, NH	REARDON, JOHN	LEIGHTON, GERTRUDE
1999008285	NICKERSON, RUTH L.	11/21/1999	NEWMARKET, NH	LUDWIG, ELGIN	BUZZELL, VIVA
1999008293	GERMAIN, RICHARD V.	11/22/1999	NEWMARKET, NH	GERMAIN, VICTOR	LECLAIR, BEATRICE
1999008489	RHEAULT, DANA P.	11/25/1999	NEWMARKET, NH	RHEAULT, ERNEST	KEITH, KATHERINE
1999008430	HARGRAVES, DAVID G.	11/27/1999	NEWMARKET, NH	HARGRAVES, GORDON	WELLS, MARY
1999009433	HANKIN, ELIZABETH A.	12/03/1999	BRENTWOOD, NH	ADAMS, WILLIAM	NAGLE, ANNE
1999009128	GRISWOLD, RONALD A.	12/23/1999	NEWMARKET, NH	GRISWOLD, GEORGE	POLYOTT, JENNIE
1999009200	JORDAN, ANNETTE L.	12/25/1999	EXETER, NH	LABELLE, AIME	LETENDRE, CILFRED

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT DEATH REPORT

01/01/1999 - 12/31/1999

--NEWMARKET--

SFN	Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
1999009422	KAEN, FRED	12/30/1999	BRENTWOOD, NH	KAEN, FRED	HIESE, ALYSSA

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT MARRIAGE REPORT

01/01/1999 - 12/31/1999

--NEWMARKET--

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
1999000246	WHITE PATRICK R	NEW CASTLE NH	DILORENZO KENDRA P	NEWMARKET NH	NEWMARKET	NEWMARKET	01/17/1999
1999000247	PHILLIPS BRUCE E	NEWMARKET NH	DOMORACKI REBECCA R	NEWMARKET NH	NEWMARKET	EXETER	01/24/1999
1999000610	BALSER CHRISTOPHER S	NEWMARKET NH	FISK DANIELLE C	NEWMARKET NH	NEWMARKET	NORTH HAMPTON	02/04/1999
1999000243	SMITH RICHARD A	EXETER NH	SPRUCE JESSICA L	NEWMARKET NH	EXETER	NEWMARKET	02/06/1999
1999000495	WILSON JORDAN N	NEWMARKET NH	WEBER ESTHER J	NEWMARKET NH	PORTSMOUTH	NEWMARKET	02/14/1999
1999000611	LEROUX LOUIS G	NEWMARKET NH	CALDWELL KAREN E	NEWMARKET NH	NEWMARKET	ALLENSTOWN	02/20/1999
1999000919	LANE DAVID F	NEWMARKET NH	BERUBE JEANNER	NEWMARKET NH	NEWMARKET	CONCORD	03/13/1999
1999001464	BEST CHRISTOPHER J	NEWMARKET NH	DECATUR ROBIN M	NEWMARKET NH	EAST KINGSTON	EXETER	03/20/1999
1999001287	HERNANDEZ HECTOR	NEWMARKET NH	CANNERY BALINDA J	NEWMARKET NH	NEWMARKET	EXETER	04/03/1999
1999001285	MADORE GEORGE R	NEWMARKET NH	RIEL HEATHER E	NEWMARKET NH	NEWMARKET	NEWMARKET	04/10/1999
1999001286	BOLAND JAMES P	NEWMARKET NH	BOWLEY SHARON L	NEWMARKET NH	NEWMARKET	KINGSTON	04/16/1999
1999001943	LOVERING KENNETH M	HAMPTON NH	CROSS MARY K	NEWMARKET NH	HAMPTON	NORTH HAMPTON	04/24/1999
1999002777	DOYLE WILLIAM M	NEWMARKET NH	CASSIE MICHELE R	NEWMARKET NH	NEWMARKET	NORTH CONWAY	04/30/1999
1999002781	BARRETT JAMES J	NEWMARKET NH	MAZURKA LAUREN J	NEWMARKET NH	NEWMARKET	EXETER	05/08/1999
1999002776	BADARINARAYANA VASUDEO	NEWMARKET NH	KAILA MONIKA	REVERE NH	NEWMARKET	NEWMARKET	05/08/1999
1999002780	THIBAUT GERARD R	BRENTWOOD NH	DUGGAN KAREN L	NEWMARKET NH	NEWMARKET	RYE	05/15/1999
1999002778	GAUDREAU BRIAN J	NEWMARKET NH	GREGOIRE KIMBERLY A	NEWMARKET NH	NEWMARKET	PORTSMOUTH	05/29/1999
1999002779	BEEDE JOHN D	NEWMARKET NH	KALSEIM KATHLEEN E	NEWMARKET NH	NEWMARKET	JACKSON	06/05/1999
1999003829	SCHLIEDER ANDREW B	NEWMARKET NH	OBER MARY E	DURHAM NH	NEWMARKET	DURHAM	06/12/1999
1999002782	HINDS DAVID S	NEWMARKET NH	PRIDE DANAM	NEWMARKET NH	NEWMARKET	PORTSMOUTH	06/12/1999
1999003830	KOMP THOMAS R	GREEN BAY WI	SHEPARD HOLLY M	NEWMARKET WI	NEWMARKET	PORTSMOUTH	06/19/1999
1999003831	SALBER JONATHAN J	NEWMARKET NH	HOWARD KRISTIN M	NEWMARKET NH	NEWMARKET	SPOFFORD	06/19/1999
1999003833	BARRINGER DOUGLAS D	NEWMARKET NH	HOWCROFT NORMA E	NEWMARKET NH	NEWMARKET	NEWMARKET	06/25/1999
1999003832	SMITH JEFFREY W	NEWMARKET NH	SMITH HEATHER A	NEWMARKET NH	NEWMARKET	HAMPTON	06/26/1999
1999003772	WILLIAMS PHILIP S	NEWMARKET NH	GALLANT KIMBERLY H	STRATHAM NH	STRATHAM	NEWFIELDS	07/09/1999
1999004667	BORGE JOSHUA D	NEWMARKET NH	MATTISON RACHEL M	NEWMARKET NH	NEWMARKET	PORTSMOUTH	07/10/1999
1999004669	SANBORN CHARLES R	EPPING NH	ROWELL COLLETTE L	NEWMARKET NH	NEWMARKET	RYE	07/22/1999
1999004668	GUSTAFSON PHILIP J	NEWMARKET NH	SCOTT KELLI A	NEWMARKET NH	NEWMARKET	DERRY	07/23/1999

State of New Hampshire
 Bureau of Vital Records and Health Statistics
 RESIDENT MARRIAGE REPORT
 01/01/1999 - 12/31/1999
 --NEWMARKET--

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
1999004671	WALLACE FREDERICK D	NEWMARKET, NH	LASCORE TANYA A	NEWMARKET, NH	NEWMARKET	NEWMARKET	07/31/1999
1999004664	ESTEE BRIAN P	NEWMARKET, NH	BYRON ROBIN M	NEWMARKET, NH	NEWMARKET	DURHAM	08/05/1999
1999004940	LOGAN IAN E	NEWMARKET, NH	LEE MARTINA	NEWMARKET, NH	PORTSMOUTH	HAMPTON	08/07/1999
1999004672	FINOCCHIARO RONALD E	NEWMARKET, NH	MONAHAN PAULINE R	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/07/1999
1999004666	GARTHWAIT MATTHEW E	NEWMARKET, NH	POMBO MARIELA K	NEWMARKET, NH	NEWMARKET	RYE	08/07/1999
1999004673	ANDERSON JON E	NEWMARKET, NH	BEIDEL JENNIFER S	NEWMARKET, NH	NEWMARKET	RYE	08/08/1999
1999004803	RAINFORD SCOTT A	NEWMARKET, NH	LETOURNEAU MARIA E	EPING, NH	EPING	KINGSTON	08/13/1999
1999004674	MCGEEHAN EUGENE J	NEWMARKET, NH	BOYNTON JENNIFER A	NEWMARKET, NH	NEWMARKET	KENSINGTON	08/14/1999
1999004665	BRADFORD CLIFFORD R	NEWMARKET, NH	PELOUIN PATRICIA M	NEWMARKET, NH	NEWMARKET	WOLFEBORO	08/14/1999
1999006775	TIZZARD WILLIAM J	NEWMARKET, NH	ANDREWS JENNY R	NEWMARKET, NH	KENSINGTON	KENSINGTON	08/21/1999
1999005135	ATKINS JAMES R	NEWMARKET, NH	HANSCOM LEAH M	NEWMARKET, NH	NEW CASTLE	NEW CASTLE	08/21/1999
1999005828	SALVACION D DAVID V	NEWMARKET, NH	MAGUIRE JANET L	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/21/1999
1999005829	WOODWORTH DANIEL T	NEWMARKET, NH	JONES THERESA L	NEWMARKET, NH	NEWMARKET	NEWMARKET	08/21/1999
1999005827	SCHROEDER RANDALL B	NEWMARKET, NH	THOMPSON BONNIE L	NEWMARKET, NH	NEWMARKET	DURHAM	08/22/1999
1999005831	CONNELLY ROBERT J	NEWMARKET, NH	WILEY LEANN M	NEWMARKET, NH	NEWMARKET	DOVER	08/28/1999
1999005832	REED BRUCE R	NEWMARKET, NH	ARTEAGA SAMANTHA J	NEWMARKET, NH	NEWMARKET	NEWMARKET	09/04/1999
1999005830	NIHAN WILLIAM D	NEWMARKET, NH	CALKINS MICHELLE A	NEWMARKET, NH	NEWMARKET	DOVER	09/11/1999
1999007071	BEAUCHESNE DANA A	NEWMARKET, NH	RENAUD CYNTHIA R	NEWMARKET, NH	NEWMARKET	EXETER	09/12/1999
1999006239	BEAUCHESNE ROBERT G	NEWMARKET, NH	OLSON SERENA J	NEWMARKET, NH	NEWMARKET	MADBURY	09/18/1999
1999006240	AMBROGIO MICHAEL A	NEWMARKET, NH	GIALOUSIS ALISON	NEWMARKET, NH	NEWMARKET	RYE	09/18/1999
1999009237	MAHONEY STEVEN W	PORTSMOUTH, NH	TOBIN SANDRA A	NEWMARKET, NH	PORTSMOUTH	PORTSMOUTH	09/20/1999
1999007072	COLLINS RODNEY C	NEWMARKET, NH	SHAW PAMELA J	NEWMARKET, NH	NEWMARKET	GILFORD	10/01/1999
1999007069	COX MATTHEW H	MERRIMACK, NH	CLERMONT MICHELLE T	NEWMARKET, NH	NEWMARKET	PELHAM	10/02/1999
1999006582	MARSHALL DENNIS J	NEWMARKET, NH	SIMBALIST AMI B	NEWMARKET, NH	SEABROOK	SEABROOK	10/02/1999
1999007074	SHAH DEVEN G	NEWMARKET, NH	PARIKH SHEETAL M	NEWMARKET, NH	NEWMARKET	EXETER	10/08/1999
1999007075	HAWKES FREDERICK M	NEWMARKET, NH	CHAISSON CHERYL A	NEWMARKET, NH	NEWMARKET	KINGSTON	10/09/1999
1999007068	MACGLASHING JESSE J	NEWMARKET, NH	CROSBY YVONNE E	NEWMARKET, NH	NEWMARKET	PORTSMOUTH	10/09/1999
1999007073	VONGSAY INFENG	NEWMARKET, NH	CHANTHABOUNE PHANOMPONE	NEWMARKET, NH	NEWMARKET	NEWMARKET	10/14/1999

State of New Hampshire
Bureau of Vital Records and Health Statistics

RESIDENT MARRIAGE REPORT

01/01/1999 - 12/31/1999

--NEWMARKET--

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
1999007070	NORTON EDWARD T	NEWMARKET NH	LABER ANGELA M	NEWMARKET NH	NEWMARKET	PORTSMOUTH	10/17/1999



OFFICE OF THE
TOWN CLERK

INCORPORATED
DECEMBER 15, 1727
CHARTER JANUARY 1, 1991

Annual Town Meeting
Newmarket NH
First Session
Minutes
April 6, 1999

The meeting was called to order by Moderator Charles Smart at 7 PM. He opened the meeting with the pledge of allegiance to the flag and a reflective moment for the troops who are in Kosovo.

Article #1. Town Officers

Article #2. Solid Waste Fund

Shall the Town adopt the provisions of RSA 31:95-c to restrict 100% of revenues from the disposal of solid waste to expend on solid waste collection and disposal only? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Solid Waste Fund, separate from the General Fund. Any surplus in said fund shall not be deemed part of the General Fund accumulated surplus. The Solid Waste Fund surplus shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for solid waste purposes only. (Majority ballot vote)

Recommended by the Town Council and Budget Committee

A motion was made by Ranan Cohen and seconded by Dave Halloran. Al Dixon explained the plan is to dedicate the money to this revenue fund and if any extra revenue it would be used to reduce the user fee.

The moderator asked for a vote by a show of hands and the **article passed.**

Article #3. Police Vehicle Capital Reserve

To see if the Town will vote to establish a capital reserve fund under the provisions of RSA35:1 for the purpose of Police Vehicle acquisitions and to raise and appropriate the sum of one dollar (\$1.00) to be placed in said fund. To designate the Town Council as agents to expend from said fund in accordance with the Capital Improvement Program. (Majority ballot vote)

Recommended by the Town Council and the Budget Committee.

A motion was made by Dave Halloran and seconded by Ranan Cohen. There being no discussion the moderator asked for a show of hands and the **article passed.**

Article #4. Public Works Facilities Capital Reserve

To see if the Town will vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of Construction of Public Works Facilities and to raise and appropriate the sum of one dollar (\$1.00) to be placed in said fund. To designate the Town Council as agents to expend from said fund in accordance with the Capital Improvement Program. (Majority ballot vote)
Recommended by the Town Council and the Budget Committee.

A motion to accept was made by Dave Halloran and seconded by Karen Johns. Al Dixon explained the article was set up to take capital improvement items out of operating budget and placing them in separate accounts.

The moderator called for a show of hands and the **article passed.**

Article #5. Health Insurance Trust Fund

To see if the Town will vote to create an expandable general trust fund under the provisions of RSA 31:19-a, to be known as the Health Insurance Fund, for the purpose of a self-funding health insurance program and to raise and appropriate the sum of one dollar (\$1.00) toward this purpose, and to designate the Town Council as agents to expend from said fund. (Majority ballot vote)
Recommended by the Town Council and the Budget Committee

A motion to accept was made by David Halloran and seconded by Philip Lepage. Al explained the town is now involved in a self funding program with employee contributions to the fund and if not using 100% there is a savings. This savings will be put into this fund to help defray any increase that might come.

The moderator called for a hand vote and the article passed.

Article #6. Municipal Transportation Improvement Fund

To see if the Town will vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of Municipal Transportation Improvements and to raise and appropriate the sum of one dollar (\$1.00) to be placed in said fund. To designate the Town Council as agents to expend from said fund in accordance with the Capital Improvement Program. (Majority ballot vote)
Recommended by the Town Council and the Budget Committee.

A motion to accept was made by Dave Halloran and seconded by Philip Lepage. No discussion was held on this article.

A hand vote was taken and the **article passed.**

Article #7. Community Cultural Trust Fund

To see if the Town will vote to create a non-expendable general trust fund under the provisions of RSA 31:19-a to be known as the Community Cultural Trust Fund, for the purpose of providing funding for various recreation and conservation projects and appropriate from fund balance the sum of seventy-five thousand (\$75,000.00) toward this purpose and to designate the Town Council as agents to expend from said fund. This fund will allow for funding of other cultural projects that enhance the community. Any project proposed will need a one to one dollar match to be considered. (No tax dollars are to be raised. The seventy-five thousand dollars is from the sale of Town Property) (Majority ballot vote)
Recommended by the Town Council and the Budget Committee.

A motion to accept was made by Dave Halloran and seconded by Phil LePage.

After some discussion Richard Filion made a motion to amend the article and this was seconded by Leo Filion. The amendment read: To see if the Town will vote to create an expendable general trust fund under the provision of RSA 31:19-a to be known as the Community Recreational Trust Fund, for the purpose of providing funding for various recreation projects and appropriate from fund balance the sum of seventy-five thousand dollars (\$75,000) toward this purpose and to designate the Town Council as agents to expend from said fund. After some discussion this amendment was called for a vote by a show of hands and the amendment was **defeated by 24 yes and 46 no.**

An amendment to the article was again made by Richard Filion and seconded by Pat Bernier. The amendment read: To see if the Town will vote to create a non-expendable general trust fund under the provisions of RSA 31:19-a to be known as the Community Recreation Trust Fund, for the purpose of providing funding for various recreation projects and appropriate from fund balance the sum of seventy-five thousand dollars (\$75,000.00) toward this purpose and to designate the Town Council as agents to expend from said fund. Any project proposed will need a one to one dollar match to be considered. (No tax dollars are to be raised.) The seventy five thousand dollars is from the sale of Town Property) A hand vote was taken and the **amendment passed.**

A vote to **accept Article 7 as amended** was taken by a show of hands and the **article passed as amended.**

Article #8. Aquifer Protection Easement Fund

To see if the Town will vote to create an expendable general trust fund under the provisions of RSA 31:19-a, to be known as the Aquifer Protection Easement Fund for the purpose of acquiring easements, as proposed by the Conservation Commission, for aquifer protection rights and to raise and appropriate the sum of sixty thousand dollars (\$60,000.00) toward this purpose, and to designate the Town Council as agents to expend from said fund. (Tax rate will increase by twenty five cents (\$.25) per thousand this year) (Majority ballot Vote)

Recommended by the Town Council

After some discussion a motion was made by Mike Ricker and seconded by Kathy Lockhardt. The amendment read: To see if the Town will vote to create an expendable general trust fund under the provisions of RSA 31:19-a, to be known as the Aquifer Protection Easement Fund for the purpose of acquiring easements, as proposed by the Conservation Commission, for aquifer protection rights and to any aquifer protective measures and expenditures as deemed necessary by the Town Council and to raise and appropriate the sum of sixty thousand dollars (\$60,000.00) toward this purpose, and to designate the Town Council as agents to expend from said fund.

A hand vote was taken and the amendment failed 28 yes and 31 no.

A hand vote was taken to accept the article and the article passed 35 yes and 33 no.

Article 9. Operating Budget

To see if the Town will vote to raise and appropriate for the purpose specified therein for the fiscal year 1999/2000 Operating Budget, the sums of money recommended by the Town Council and the Budget Committee. (Budget Committee Recommended \$5,304,794.00)

Recommended by the Town Council.

A motion to except the budget at \$5,304,794.00 was made by Dave Halloran and seconded by Priscilla Shaw. A hand vote was taken and the article passed.

Article 10. Other Business

To transact any other business which may legally come before this meeting. Recommended by the Town Council.

A motion to adjourn was made by Dave Halloran and seconded by Larry Pickering with all in favor. The meeting was adjourned at 9:15 pm.

Respectfully Submitted,

Judith M. Harvey
Judith M. Harvey
Town Clerk

A true copy attest:



OFFICE OF THE
TOWN CLERK

INCORPORATED
DECEMBER 15, 1727
CHARTER JANUARY 1, 1991

Town of Newmarket
Second Session
Town Meeting
May 11, 1999

Elections were held at the Newmarket Town Hall.

Specimen ballots were posted along with the absentee ballot list.

Supervisors of the Checklist were: Jennie Griswold, Martha McNeil and Jane Arquette.

Tally Clerks were: Dot Nash, Becky Yeaton, Ethel MacIntosh, Lucille Legault (R). Dorothy Beauchesne, Doris Nelson, Helen Pelczar and Gini Trial (D).

The Moderator Charles Smart and the Town Clerk Judith Harvey.

The ballots were verified and counted.

The warrant was read and the polls declared open at 7:00 am.

Note: Total registered voters 5720.
1132 votes were cast.

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)

*Bernard E. O'Connor	847 votes
*Scott Foster	165 votes
*Dan Bilodeau	126 votes

For Supervisors of the Checklist for one year (Vote for one)

*Martha Sandy McNeil	912 votes
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For Supervisor of the Checklist for five years (Vote for one)

*Jane Arquette	872 votes
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For Town Council for three years (Vote for three)

*Ranan Cohen	564 votes
Herbert R. Dalrymple	503 votes
John F. "Jack" Fitzgibbon	543 votes
*David Halloran	646 votes
*Katharine Lockhardt	584 votes
Eric D. Weston	101 votes

For Treasurer for three years (Vote for one)

*Belinda Camire	952 votes
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For Trustee of the Trust Funds for three years (Vote for one)

*Kathryn C. Smith	905 votes
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*Denotes winners

Article #2. Solid Waste Fund

Shall the Town adopt the provisions of RSA 31:95-c to restrict 100% of revenues from the disposal of solid waste to expend on solid waste collection and disposal only? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Solid Waste Fund, separate from the General Fund. Any surplus in said fund shall not be deemed part of the General Fund accumulated surplus. The Solid Waste Fund surplus shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for solid waste purposes only. (Majority ballot vote.

Yes 781

No 225

Article #3. Police Vehicle Capital Reserve

Shall the Town vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of Police Vehicle acquisitions and to raise and appropriate the sum of one dollar (\$1.00) to be placed in said fund. To designate the Town Council as agents to expend from said fund in accordance with the Capital Improvement Program. (Majority ballot Vote)

Yes 690

No 319

Article #4. Public Works Facilities Capital Reserve

Shall the Town vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of Construction of Public Works Facilities and to raise and appropriate the sum of one dollar (\$1.00) to be placed in said fund. To designate the Town Council as agents to expend from said fund in accordance with the Capital Improvement Program. (Majority ballot vote)

Yes 644 No 332

Article #5. Health Insurance Trust Fund

Shall the Town vote to create an expendable general trust fund under the provisions of RSA 31:19-a, to be known as the Health Insurance Fund, for the purpose of a self-funding health insurance program and to raise and appropriate the sum of one dollar (\$1.00) toward this purpose, and to designate the Town Council as agents to expend from said fund. (Majority ballot vote)

Yes 569 No 411

Article #6. Municipal Transportation Improvement Fund

Shall the Town vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of Municipal Transportation Improvements and to raise and appropriate the sum of one dollar (\$1.00) to be placed in said fund. To designate the Town Council as agents to expend from said fund in accordance with the Capital Improvement Program. (Majority ballot vote)

Yes 577 No 397

Article #7. Community Recreation Trust Fund

Shall the Town vote to create a non-expendable general trust fund under the provisions of RSA 31:19-a to be known as the Community Recreation Trust Fund, for the purpose of providing funding for various recreation projects and appropriate from the fund balance the sum of seventy-five thousand dollars (\$75,000.00) toward this purpose and to designate the Town Council as agents to expend from said fund. Any project proposed will need a one-to-one dollar match to be considered. (No tax dollars are to be raised. The seventy-five thousand dollars is from the sale of Town Property) (Majority ballot vote)

Yes 720 No 289

Article #8. Aquifer Protection Easement Fund

Shall the Town vote to create an expendable general trust fund under the provisions of RSA 31:19-a, to be known as the Aquifer Protection Easement Fund for the purpose of acquiring easements, as proposed by the Conservation Commission, for aquifer protection rights and to raise and appropriate the sum of sixty thousand dollars (\$60,000.00) toward this purpose, and to designate the Town Council as agents to expend from said fund. (Tax rate will increase by twenty-five cents (\$.25) per thousand this year) (Majority ballot vote)

Yes 626

No 381

Article #9. Operating Budget

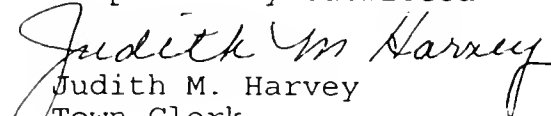
Shall the Town vote to raise and appropriate \$5,304,794.00 for the purposes specified therein for the fiscal year 1999/2000 Operating Budget.

Yes 701

No 288

The moderator declared the polls closed at 8 pm.

Respectfully Submitted


Judith M. Harvey
Town Clerk

A true copy attest:

Judith M. Harvey
Town Clerk

REPORT OF THE AMBULANCE DIVISION

For the Ambulance Division 1999 was a very busy year. We received 435 requests for aid and transported 286 patients to area hospitals. Division volunteers tallied a total of 12,010 hours of duty time. We now have twenty-two active members, with five new members starting an orientation process to become actively involved.

In order to gain better coverage for the towns of Newmarket and Newfields, the Division has instituted a stipend of \$10.00 for the members for responding on calls. This has increased coverage, but it is not the final answer. At the time of this report, a committee has been formed to investigate the feasibility of joining the Fire Department and Ambulance Division under one command. Other alternatives would be to hire a Paramedic for coverage. This would give a higher level of care when necessary, at a quicker response time. We presently rely on Paramedics coming from Exeter Hospital.

The members of the Division and their families deserve a great amount of credit. It takes a special kind of person to voluntarily give time to help others in their time of need. I also thank the members of the Police Department and the Fire Department for all of their help. They enable us to give quality care when needed.

The Ambulance Division is constantly looking for additional help. We are now accepting First Responders as well as EMT's. If you want to join the Division to be able to give medical assistance to the citizens of Newmarket and Newfields, please pick up an application at the Communications Center at the Police Department. If you have questions, please call any of the officers at 659-6029.

Respectfully submitted,
Ronald M. Bloom
Captain, EMS Coordinator

REPORT OF THE CODE ENFORCEMENT OFFICER

Sixty-two building permits were issued for single-family homes in Newmarket in 1999, which is an increase of only one permit from last year. The total number of permits issued for all projects increased by seven.

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

	Building Permits	Single Family	Fees	Value
1999	195	62	\$40,296	\$ 9,655,221
1998	188	61	32,460	11,833,432
1997	152	27	24,304	5,985,418
1996	105	22	10,640	2,456,900
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 1999

Type	Number Issued
Single family	62
Multi-family	1
Garages/sheds	23
Additions/alterations	62
Commercial/additions	5
Swimming pools	13
Demolitions	6
Mobile Homes	5
Miscellaneous	24
TOTAL	195

Building permits, driveway permits (Town roads only), permits for electrical and plumbing work, signs, sidewalk cafes and oil burners are available at the Code Enforcement office. Also available are applications for a Certificate of Compliance for the New Hampshire Energy Code, which is required by the State of NH, for all new residential structures and small commercial structures. Just a reminder, in addition to larger projects, building permits are required for sheds, roofs, decks, and above and in-ground swimming pools.

Although I have had the pleasure of working for the Town of Newmarket for only a short time, I am enjoying my new position and I am looking forward to meeting more of the townspeople. If you have questions regarding your project or if you would like to confer with me before beginning, you are welcome to make an appointment to meet with me and we can review your plans together. It is far better to know what you need to do ahead of time rather than have to change something that you have already put into place.

With the development of the mills closer to becoming a reality, it appears that exciting times are ahead for Newmarket and I look forward to serving the community.

Respectfully submitted,
 Daniel Vincent
 Code Enforcement Officer

THE NEWMARKET CONSERVATION COMMISSION

The Conservation Commission has completed another active year of working to protect and conserve our Town's natural resources.

Education:

The Conservation Commission was pleased to host two educational talks this past year.

Our first talk was entitled "Shoreline Protection" and was put on by both Gary Springs, the Shoreline Protection Coordinator for DES and Jim Chase of The NH Estuaries Project. Residents who live on or near the Piscassic River, Lamprey River and Great Bay were able to find out about protecting these valuable shoreline areas. An important part of the discussion included limiting pesticides; herbicide and fertilizers near the water because they can damage aquatic life and alter the ecosystem. Keeping a vegetative buffer along the shoreline to control erosion and slow down sediment flow into the river was also covered. Citizens were able to bring any questions they had about their specific piece of shoreline.

The second talk, "Dealing with Growth", was an educational forum lead by the Natural Resource Outreach Coalition. This talk facilitated a discussion on conserving and protecting our land, water, wildlife habitat, and quality of life. In this forum, the importance of developing a valuable inventory of our Town's natural resources was a primary focus.

Land Protection:

The Commission continues to work with interested landowners to discuss the options that will help them protect their land. Some of these options include conservation easements and deed restrictions. In certain cases, there can be financial and tax benefits associated with these programs. If you would like to find out more about the different land protection plans, please contact our commission office.

We want to thank all of the townspeople for voting to approve \$60,000 in a warrant article last May that will be used to help protect our aquifer. Also, a special thanks to the Great Bay Partnership for the work they have done to preserve land in our town.

Conservation Land Project Days:

The Commission has enjoyed continuing to work with the Boy Scouts in Newmarket. This year the Boy Scouts helped clean out wood duck boxes on a number of wetland areas around town and further extended some trails on the Currier Property conservation land. During our spring workday, the Boy Scouts helped to replace many of the broken balusters at Heron Point. Our thanks to the young people who have helped us with these important projects.

Fishing Derby:

The Conservation Commission, together with the Recreation Department and the Boy Scouts, hosted the 10th Anniversary of the Fishing Derby this year. There was a great turnout with more than 200 girls and boys who took part in the event. This year's special events included a Bass Master Tournament and pony rides. There were also several special prizes, including a salmon fishing trip. Once again, the Commission would like to thank volunteers Richie Shelton and Chris Schoppmeyer who raised money, organized prize donations and orchestrated the event. And thanks, as always, to the Richmonds for generously sharing their pond and land with Newmarket residents.

REPORT OF THE CONSERVATION COMMISSION (CONTINUED)

Heritage Festival:

The Commission offered an educational nature walk and sponsored a booth at the Newmarket Heritage Festival this year. Participants were able to learn about the natural beauty and environmental value of Heron Point during a walk led by Malin Ely, a volunteer from the Audubon Society. The Great Bay Coastal Watch displayed information about their water quality monitoring program and other conservation issues in the educational booth. Thanks to Ann Reid from the Great Bay Coastal Watch, for all of her efforts in helping with this event.

Wetland Protection:

We received a number of calls from concerned landowners about people digging in or disturbing wetlands this year. Wetlands serve several important functions, including flood control and wildlife habitat. If you are planning on doing any work near a wetland, please contact our office so that we can advise you on the proper procedures to take before you start.

Looking Ahead:

The Commission continues to be interested in protecting and ensuring the proper use of Newmarket's natural resources. We look forward to providing the Town with helpful information and educational opportunities related to land and aquifer conservation issues. The Commission always welcomes input and involvement as we embark on another year. If you were interested in joining the Commission or volunteering to work on specific projects, we'd love to hear from you.

Respectfully submitted,
Hunter D. Brownlie
Chairman

REPORT OF THE NEWMARKET FIRE DEPARTMENT

This past year saw many changes for the Newmarket Fire Department. In 1999 the Chief made new officer assignments and continued to recruit new members. We put two members through NH Firefighter Level 1 training, and one member received his EMT certification. We also had four members certify as First Responders. The rest of the Department has been participating in various types of training at a local level. The result of this is that the Newmarket Fire Department members are better trained than ever before. Our staffing is now at 33 active members with 75% having NH State Fire Certification and 33% having Emergency Medical Certification.

This year also saw a large number of equipment upgrades. We received the new extrication tool, which was demonstrated at the Olde Home Weekend in August. We purchased a new ventilation fan to clear smoke faster, and much-needed turnout gear for the firefighters. The Department's largest upgrade was the delivery of our new Engine One, which is designated as our rescue vehicle and is equipped with medical supplies to be used as we assist the Ambulance.

In 1999 the Department responded to 271 calls. In July the Department became a "pay-per-call" department, meaning our members get paid when they respond to a call.

Please contact the Fire Department at our non-emergency number 659-3334, with any questions you may have. If you would like to join, feel free to come to our monthly meeting on the 2nd Tuesday of each month.

Respectfully Submitted,
Richard Swindell, Fire Chief

REPORT OF THE NEW MARKET HISTORICAL SOCIETY

On January 1, 2001, our Stone School building on Zion's Hill will have spanned three centuries! Thousands of children have passed through its doors. Today, children still visit what is now a museum and tread the well-worn stairs for part of their education.

Thanks to the efforts of a group of folks back in the 1960's, Newmarket now has one of the most significant attic museums in the State of New Hampshire. The museum collection has continued to grow in the last twelve months. Among other items, a great collection of "Little Yankee" shoe memorabilia is being readied for display.

Significant in the past year was the installation of an attractive new sign on the building. It needs to be reinstalled due to high winds but should be back up by May. The Society is continuing with the upkeep of the Stone School. This year we will be removing the old fuel storage tank as a first step towards installation of a new climate control system.

Members and guests enjoyed 10 great programs in 1999, programs that took us from the Civil War to early auto tourism on Route 1 in Maine. We definitely learned that we didn't want to be a Union soldier eating wormy hard tack as a dietary staple!

This year's programs will teach us more about New Hampshire's and Newmarket's role in both the Civil War and the Revolutionary War. We will learn all about the history of Great Bay and North Atlantic fisheries. We will put "faces" on the history of the textile industry in New Hampshire and learn certain aspects about Portsmouth's colorful past. For the first time in many years the Society has tapped the resources of the New Hampshire Humanities Council to help bring 3 great programs to town. Our programs are listed monthly in the Village Post. If you'd like a copy of our full program just send a card to PO Box 534 and we'll see that you get one in the mail.

Our programs are always free and open to the public. They are held on the fourth Monday of every month from February through November, at either the Town Hall or the Stone School Museum. The museum is open on Thursday afternoons from 2:00 p.m. to 4:00 p.m. from June through August and during the Heritage Festival on both Saturday and Sunday. We also try to accommodate all requests for special appointments.

Please try to join us for as many of our programs as possible in 2000 and beyond.

Respectfully submitted,
Phil LePage
President

REPORT OF THE NEWMARKET HOUSING AUTHORITY

In 1999 the Newmarket Housing Authority was recognized with the U.S. Department of Housing and Urban Development Secretary's Commendation as a High Performer for "providing decent, safe and affordable housing and proving that public housing works." The Authority was invited to Washington, DC to be recognized by HUD Secretary Andrew Cuomo.

HUD conducts a Public Housing Assessment System (PHAS), which is used to measure and recognize the results of the work of housing authorities in providing housing and supportive services to low-income residents.

Great Hill Terrace has 50 townhouse style units. Had these units been rented on the private market the complex would have generated \$468,468 in 1999 rents based upon federal fair market rent surveys. (Fair market rents including utilities are based on bedroom number {eff 10/01} 1=\$573.00, 2=\$737, 3=\$945, 4=\$1159.) The rent roll for Great Hill Terrace for the past fiscal year was \$167,389 resulting in the Authority saving Newmarket residents \$301,079 in rent. The income limit for public housing for a family of three is \$35,650 per year.

The Authority assisted 108 additional Newmarket families through the Section 8 program, which is a rental assistance program that considerably reduces the need for working poor Newmarket families to seek Town welfare assistance. In FY 99 the Newmarket Housing Authority issued \$300,976 in Section 8 rental assistance. The Section 8 family of three income eligibility limit is \$22,300 per year, and a new HUD priority is for those families under \$13,350 annual income.

Newmarket Housing Authority is by law, and by a Cooperation Agreement executed in 1974, exempt from paying property taxes. The Authority does make a payment in lieu of taxes (PILOT) for Great Hill Terrace. The PILOT is equal to 10% of annual rent receipts minus utility expenses. For 1999 the Authority PILOT was \$8,921.

In addition to the PILOT the Authority contributes to the community in additional ways. The Authority owns the Newmarket Community Center structure and land but leases the Center to the Town at no cost to the Town. The Authority pays for building insurance and for as long as able, the Authority will pay the utility bills for heat and electricity. During the 1999 fiscal year the Authority paid for the Community Center for \$2,865 for propane heat and \$10,133 for electricity. The Authority constructed an outdoor basketball court next to the Center in 1999, also.

The Town is represented on the NHA Board of Commissioners by five community volunteers, Chairperson Walter Schultz, Vice Chairperson Cindy Lavigne, Debbie Bonnell, Joyce Russell and Frank Schanda. The Authority office is located in Great Hill Terrace. The staff includes Philip Chadwick, Teresa Edgerly, Madeline Richards and Mimi Rubin. Ricky LaBranche, currently in Africa doing volunteer work, will return in July from a one-year leave of absence.

Respectfully submitted,
Ernest A. Clark, II
Executive Director

REPORT OF THE PLANNING BOARD

The 1999/2000-year for the Planning Board has proven to be a busy one. The Board began its year by choosing goals to accomplish.

The first goal was to amend the Aquifer Protection Overlay District Ordinance. This goal has been discussed at meetings for the past year. A report from Dufresne-Henry, "Delineation of the Wellhead Protection Area Newmarket Plains Aquifer", gave the Board the information needed to write a justifiable regulation to protect the area that supplies our municipal water.

The second goal was to implement an Impact Fee Ordinance. Impact fees have also been a topic at meetings for the past year, beginning with a joint meeting of the Town Council and Planning Board. After much discussion, the Town Council agreed to have a study done that would focus on whether or not Newmarket needed impact fees and, if so, where those fees would be applied. If adopted, this Ordinance would help to defer the burden that development can have on the taxpayers.

The third goal involved implementing a new fee structure for subdivision and site plan applications. It had been several years since the fee structure had been revised and Newmarket's fees were much lower than fees in surrounding towns. The fees were brought into line with the current costs of processing those applications and are now more compatible with other towns in the area.

Although not a goal, the Planning Board determined that the Town's Master Plan needed to be updated. Four members of the Board volunteered more of their time to lead a group of citizens, with the assistance of the Strafford Regional Planning Commission, to complete the task. Look for the update to be completed at the end of June 2000.

In addition to the aforementioned items, the Planning Board amended the Excavation Regulations.

Future plans include amending the ordinance regarding signs, which we are hoping to complete by May 2000.

The Town has a new planner from Strafford Regional Planning, Clay Mitchell. His expertise in planning and his background in law have been a tremendous asset to our Planning Board. We welcome Clay to our Board.

Within the last few months, the Board has also appointed a new alternate member and a new full Board member. We are delighted at the quality of people who are showing interest in these positions. This has made choosing one to appoint over another very difficult.

It has been a pleasure working with such a diverse group of people and their dedication is greatly appreciated. As always, the Planning Board welcomes your opinions and comments at meetings and looks forward to serving you for another year.

Respectfully submitted,
Lorianne Caprioli, Chairman

REPORT OF THE NEWMARKET POLICE DEPARTMENT

In the past year the Newmarket Police Department had 8,876 calls for service, effected 275 custodial arrests and investigated 917 criminal offenses and 132 traffic accidents.

The Police Department lost a valuable officer as Sergeant Scott MacDonald resigned to assume a position with the Orleans, Massachusetts, Police Department. Sergeant MacDonald spent several years policing Newmarket and was highly respected by his subordinates and superiors. We salute him for his dedication and service to the Town of Newmarket and wish him well in his new career endeavors.

Also, Sergeant Timothy Connifey resigned to assume the position of Chief of Police for the Town of Newfields. Sergeant Connifey was instrumental in the DARE program and many crime prevention programs. He was regarded as a very popular officer with excellent public relations skills. We wish him well as he continues his law enforcement career in our neighboring town.

In terms of personnel changes, the Police Department saw promotions to the rank of Sergeant for Jeffrey Simes and Scott Carline. Sergeant Simes will oversee the Patrol Division while Sergeant Carline will oversee Support Services, which includes Investigations, Youth Services and Communications. New faces include Master Officer Mitchell White, who joins us with ten years of full-time law enforcement experience and Officers Christopher Quinn and Gregory Jordan, who were elevated to full-time status. Dispatchers Debra Clark and Brett Miller also became full-time employees for the department.

The 1999 department awards were issued to Wayne Stevens for "Officer of the Year" and Sue Robshaw for "Employee of the Year."

The Police Department participated in many programs such as School to Career, Street Law classes, the Officer Phil program, Red Ribbon Week, Halloween Safety, facility tours for youths, Touch-a-Truck sponsored by the Recreation Division, Career Day, Bicycle Safety, the DARE program and Alcohol Awareness.

Again this year, the Police Department would like to remind all residents to clearly affix their street address at a location that is visible from the road. In times of emergency, precious seconds are wasted looking for a specific address that is unknown to emergency personnel. This would assist us in getting a police officer, ambulance or fire truck to your house in time of need.

During the past year, we have experienced many incidents such as car breaks and car thefts in which citizens observed suspicious activity but failed to contact us. We would like to encourage all citizens to report suspicious activity immediately. Sometimes it will turn out to be less than a commission of criminal acts but we would rather be "safe than sorry." It is not "wasting" our time or resources to investigate unusual or suspicious circumstances. When you see or hear suspicious activity or noises, contact us at 659-6636. In case of emergency, simply dial 9-1-1.

As we enter the new century, the Newmarket Police Department is committed to maintaining quality personnel and efficient law enforcement services. We shall continue to strive for excellence by establishing professional standards and ideals consistent with our mission and values. We shall embark upon a positive vision for our future so that all residents are provided with protection of their persons and property to the best of our abilities. We further intend to take pro-active measures to curb potential problem areas. We sincerely believe that we have an opportunity to make a difference in the quality of your lives and we shall take pride in devoting ourselves to this effort.

REPORT OF THE NEWMARKET POLICE DEPARTMENT (CONTINUED)

CALLS FOR SERVICE

(Processed by the Newmarket Police Communications Center)

Newmarket Police	8,876
Newmarket Fire/Ambulance	559
Stratham Police	4,994
Stratham Fire/Ambulance	307
Newfields Police	2,663
Newfields Fire/Ambulance	383
Nottingham Fire/Ambulance	538
Total Calls for Service =	18,320

Respectfully Submitted,
RODNEY C. COLLINS
Chief of Police

REPORT OF THE NEWMARKET PUBLIC LIBRARY

Our most exciting event in 1999 was the New Hampshire Library Trustees Association's choosing our director as the New Hampshire Librarian of the Year. At the awards ceremony in May the Association President said, "Here is Sharon Kidney, whose Trustees think she walks on water." Thrilled and proud, we almost do.

The Library's major acquisition in 1999 was Cary Wendell's entrance hall mural, given in memory of Betty Popov by her family and friends. Showing the Library nearly 100 years ago, the mural was dedicated on July 25th in a Meeting Room ceremony that included remarks by the artist and moving recollections of Betty by people who loved and admired her.

Other important Meeting Room gatherings included a March Town poetry reading, planned in conjunction with the national Poet Laureate's "Favorite Poem Project." On this occasion the family of former Trustee Robert Sewall presented a handsome new lectern to the library. Other examples of this room's community use are the Heritage Festival's storytelling program with Julien Olivier in September, and regular ESL and GED tutoring. The Library Meeting Room is now the site of the Newmarket Business Association's monthly meeting.

Our Book Club, open to everyone, often meets at members' homes. Copies of current reading choices are available as library loans.

Spring and fall book, bake, and plant fundraising sales, in which the Newmarket Gardeners joined forces with Library Trustees, were very successful. We are extraordinarily grateful to the Gardeners for their continuing donations of plants, time, effort, and creative skills, providing both indoor bouquets and the maintenance of our several outdoor perennial gardens.

The Director and Trustees would like to thank everyone who donated early annual Town and School Reports for our 1911-1998 binding project. These are now available in the Library reference area. Among other book donations, a particularly special gift was a history of the VFW, presented in June by Jake O'Connor on behalf of the Lee Memorial Post 10676.

One new and significant equipment addition has been a public access computer with Internet capability, donated to the Library by the Department of Employment Security to provide New Hampshire Works job postings and resume preparation software. The popularity for Internet use of this machine underscores the value of our ongoing automation transition, currently well into its preliminary collection weeding stage. We have been grateful for the work of project volunteers who are checking the accuracy of the books' bibliographic information.

As always, we welcome volunteers for any area of library work, such as the contribution of Susan Legere who, with her daughters Aliana and Olivia, has been running not only the preschool story hour but also the Library's summer reading programs. Among other volunteers, our thanks to Helen Mitchell, Forbes Getchell, Ed Tourigny, Margaret Nash, Maureen Pownell, Pat Norton, Joan DeYoreo, Shawn Finnegan, Pam Harland, Kathleen Dawes, John Groux and Tony Gerome.

Respectfully submitted,
The Board of Trustees



NEWMARKET PUBLIC LIBRARY

Circulation from January 1, 1999 to January 31, 1999

Adult Fiction	7751
Adult Non Fiction	4574
Adult Audio and Video Recordings	1870
Juvenile Fiction	7726
Juvenile Non Fiction	2286
Juvenile Audio and Video Recordings	826
Total	25,033

Books borrowed through New Hampshire Automated Information System	744
Books loaned to other libraries through NHAIS	182
New adult library cards issued	402

Respectfully submitted,

Sharon H. Kidney

Sharon H. Kidney
Library Director

NEWMARKET PUBLIC LIBRARY -- *Financial Report - Year Ending June 30, 1999*

(A) MONEY MKT.	Balance 6/30/98	16,838.28		
	Interest credited	756.17		
	Gifts received	16,529.00		
	Receipts—other ¹	2,482.48		
	Prof.fees—mural	1,000.00		
	Xfer to (C)	<u>(11,000.00)</u>	<u>Bal. 6/30/99</u>	<u>24,605.93</u>
(B) CERTIFICATES	Balance 6/30/98	25,081.68		
	1998 Interest credited	<u>2,687.84</u>	<u>Bal. 6/30/99</u>	<u>27,769.52</u>
(C) INVESTMENTS:	Balance 6/30/98	27,869.59		
	Xfer from (A)	11,000.00		
	Interest credited	<u>1,784.60</u>	<u>Bal. 6/30/99</u>	<u>40,654.19</u> ²

(D) OPERATING ACCOUNT	6/30/98 Balance		7,098.85
RECEIPTS -- Town of Newmarket	<u>125,252.00</u>		125,252.00
EXPENDITURES --	Salaries	62,112.13	
<u>Personnel:</u>	FICA & Fed.Med.	4,751.75	
	Insurance	5,224.26	
	Retirement Expense	<u>1,260.72</u>	73,348.36
<u>Operating:</u>	Phone	646.49	
	Oil	2,834.70	
	Computer	356.26	
	Copier	775.25	
	Equipment	4,543.30	
	Mtgs/Mileage & Pgms	1,017.90	
	Supplies/Postage	2,062.48	
	Books	23,142.72	
	Audio-Visual	1,803.38	
	Electricity	6,345.11	
	Maintenance	1,175.96	
	Water/Sewer	312.36	
	Repairs	<u>1,074.88</u>	46,092.78
<u>TOTAL 98-99 EXPENDITURES</u>			<u>(119,441.64)</u>
PROOF OF BALANCE: 6/30/98 Balance + 98-99 Receipts – 98-99 Expenditures		=	<u>12,909.21</u>
	6/30/99 Account Balance	=	12,909.21

RESPECTFULLY SUBMITTED,

KRISTIN E. CARMICHAEL, TREASURER

¹ Book sale = 1200; Copier rev. = 150; Misc.Sales = 480; Rent/Non-res.cd income = 650

² Approximate allocation: Newmarket Community Book Fund--12%; Technology--75%; Equipment--13%

REPORT OF THE PUBLIC WORKS DEPARTMENT

I am pleased to report the progress and activity of the Public Works Department for 1999.

The following roads were reclaimed and received new overlay: Grant, Ash Swamp, Dame, and Camp Lee Roads. Hersey Lane (Grant Road end) and the Community Center parking lot also received new overlay. Drainage improvements were made to Dame Road and several culverts were replaced on Grant Road.

The guardrail was replaced on Dame Road and Smith-Garrison Road. The Department also assisted H.L. Smith with the construction of a new basketball court behind the Community Center.

The Highway Crew rebuilt the sidewalks on Maplecrest and 1250 linear feet of granite curb was installed. The Town saved \$12,000 by not contracting out the project.

The Buildings and Grounds Division maintains all Town buildings, parks, cemeteries and playing fields. Next year "B" field and the Little League field are scheduled to be rebuilt and have irrigation systems installed.

The Vehicle Maintenance Division continues maintaining all Town equipment and vehicles. This past year we replaced the 1985 street sweeper and the 1985 International dump truck. We also purchased a line-striping machine so we can do all our own striping. In the past, this was all contracted out; we project a savings of \$5,000 annually. We plan to stripe twice a year so the crosswalks, stop bars, etc., will be visible throughout the winter months.

Curbside Recycling increased from 590 tons in 1998 to 744 tons in 1999. Pay-per-Bag decreased from 1004 tons in 1998 to 753 tons in 1999. Recycling is essential for the environment; please keep up the good work!

The Sewer Division removed five (5) sewer cross connections from the storm drain system this past year. Three were located between Gerry Avenue and Main Street, one on Central Street and one in New Village. Contracts have been signed for two (2) projects due to start this spring; the Creighton Street Head Works at the Wastewater Treatment Facility and the Nichols Ave. Project, which will include new utilities. The Sewer Outfall Pipe and Diffuser Project is in the design stage and will be built in the near future.

The Water Division mailed out its first Annual Water Report. This Report will continue to be sent out to water customers in early summer each year.

The Public Works Department would like to thank all the residents for their conservation efforts during the drought we experienced this past year.

Should you ever have a problem, concern, or question, please call me at 659-3093.

Respectfully submitted,
Rick Malasky,
Director of Public Works

REPORT OF THE RECREATION DEPARTMENT

As many began to accept that 1999 was going to be the end of an era it marked the beginning for many new and exciting things for Newmarket Recreation.

We began the year by proudly introducing "Rex" the "REC"tile as our newest member and mascot to the Recreation Department! Along with Rex came our new logo, as can be seen above, as well as our new catch phrase, *Do ya wanna iguana?* For those of you who are new to our "REC"tile concept, *iguana* can be defined as:

iguana \i-gwan-el verb: to participate in exciting recreation and leisure experiences; to have fun; broadly; to recreate; commonly used action verb for Newmarket Recreation "REC"tile: to iguana; or "wanna iguana" a Newmarket Recreation catch phrase.

Clip Clip! A ribbon-cutting ceremony held on September 6th of this year marked another beginning and the grand opening of two new additions to the community center: 1) a full regulation-size outdoor basketball court; 2) the C.L.I.C.K. Room, (Computer Learning Interactive Center for Kids), which offers 7 fully loaded computers plus 2 printers for kids to come in and do their homework after school. Both these additions were fully funded by a grant from CIAP (Comprehensive Improvement Assistance Program), which is part of HUD (Housing and Urban Development), and was applied for us by the Newmarket Housing Authority. In addition to this grant, DCYS (Division of Children and Youth Services) also provided us with enough grant monies to employ a part-time computer coach for the C.L.I.C.K. Room during the "kids" hours (3pm to 8pm, Monday – Friday). Newmarket's adult resident hours for the C.L.I.C.K. room are from 8:30am – 2:30pm Monday – Friday. We are hoping to incorporate some educational computer learning classes in the upcoming millennium.

Newmarket Recreation continues to offer a variety of low-cost activities and programs for all ages from toddlers up to senior citizens. Our very popular *Start Smart* Preschool Sports programs expanded to the point of having to offer several sessions of each class. Even our after-school programming has seen some new and creative additions, such as Beginner Chess, Basketball Warm-up, and Wanna Bowl! This year our youth *Nike* Flag Football League doubled in numbers. We also introduced a whole new fitness program by offering aerobics and cardio-kickboxing. Our senior citizen activities are still getting rave reviews! We are very excited to announce that we were able to add a second seniorcise class in 1999 on Tuesday afternoons, still at no charge to the senior citizen. Our monthly *Lunch Bunch* trips and special/theatre trips continue to sell out in our new 1999 Dodge 15 passenger van! All in all, we were especially excited to announce that we brought in over \$102,000 in revenue for the 1998/99 fiscal year! As you may recall the revolving account, which we incorporated into budget last year, allowed us to expand on many of our programs. It also allowed us to bring in additional revenue to subsidize these trips and activities without impacting the taxpayer.

Once again we'll wrap up our 1999 report with a brief RECap of "a year in the life" of Newmarket Recreation's very successful Special Events programming. Once again, we feel we outdid ourselves in that most of our special event programs were a "sellout success!"

As always, we started off the year with a Newmarket favorite, the 5th Annual Daddy/Daughter Date Night, appropriately themed "Thank Heaven for Little Girls" with over 300 little angels and their escorts *dancing on the clouds* all evening long. We then hopped off the clouds and into spring with over 400 children at our Annual Easter Egg Hunt! As spring progressed, we kept on a truckin' at our annual award winning *Touch-a-Truck* event as over 35 truckers caravanned their trucks of all sizes and shapes into the high school parking lot!

Finally summer arrived and so did a momentous occasion in Newmarket Recreation's history. We are proud to announce that this year we celebrated the 10th Anniversary of the Newmarket Fishing Derby. We think the 750 stocked rainbow trout and bass "got hooked" onto the celebration idea and allowed for some easy fishin' for all the 400 children who participated in this year's event.

REPORT OF THE RECREATION DEPARTMENT (CONTINUED)

Due to the amazing success of last year's summer camp, we once again decided to travel the world for a "Where in the World is Rex" Summer Adventure Day Camp. However, this year we took along "Rex!" with the whole concept being that the kids try to locate "Rex" in a specific region or city in the world. We feel the kids had fun with the idea and learned a little bit about geography at the same time! Once again, we had over 200 registered campers (Preschool - 6th grade) traveling to exotic places around the world via special events, field trips, and sports & games activities. 1999 also marked the year where about 30 7th and 8th graders broke away from the traditional camp activities and registered for our New TEEN T.U.R.F. (The Ultimate Recreational "f"enomenon) Camp.

We then *fell into fall*, and right into the Pokemon fever craze by hosting, not one, but two (as the public demanded) "Ultimate Pokemon Fever Parties." We figured if we gonna catch this year's fad fever we gotta catch 'em all in the fall! We then slowly crept into the Halloween season by hosting our 2nd (sold out) *Annual Spooky Sleepover*. However, this year we didn't get spooked when more than 60 kids signed up for a night of thrills and chills and an awesome game of "Glow in the Dark" Capture the Goblin! Once again we crowded the halls of our *Haunted Community Center* for our very successful Annual Halloween Party. This year's sci-fi laser tag arena was a huge improvement over last year's and a huge success according to all the ghosts and goblins who entered the final frontier.

The harvest moon came and so did our 2nd Annual Harvest Moon Mother and Son Dance. As predicted, both this year and last year's events have proven to be successful and the event may need to move to a larger location in the future. The 1999 Season of Giving was just that, with the town's Annual Giving Tree and Tree Lighting Ceremony followed by our Annual Christmas Party, which was held at the end of December.

Before we sign off on 1999, we would like to take a moment to give ourselves and the volunteer residents of Newmarket a well deserved "pat on the back!" We are proud to announce that Newmarket Recreation was a final runner-up for the 1999 *Shelnutt - Perkins Award* given for program excellence from the NHRPA (*New Hampshire Parks and Recreation Association*). We were nominated due to our 1998 community service efforts on the two *Nickelodeon BIG HELP* events we ran last year, the Big Cleanup of Newmarket's Sliding Rock Conservation & Recreational Area and *The Big "Rake"reation*, where we raked over 15 senior citizens' lawns! Incidentally, the Newmarket Recreation can also take credit on a national level for bringing the NRPA (*National Recreation and Parks Association*) and *Nickelodeon's BIG HELP* together. As you may have seen on TV, this past year and also in the year 2000 *Nickelodeon's BIG HELP'S* main focus is on "PARKS!"

Once again, the Newmarket Recreation Department certainly had a lot to be thankful for as we head into the new millennium! That is why we would like to take this opportunity to thank all the seniors, parents, and teens that often volunteer their time to help run many of our successful events. Also, special thanks must go out to all the residents, contributors, and sponsors for answering our recent fundraising requests to upgrade our game room by donating game equipment and furniture suited for kids and teens. Finally, if you haven't heard, this past fall we kicked off our next fundraising project... a new playground! We feel we are in definite need of a playground for our local families and their children to enjoy. We sincerely thank all who have already generously donated funds to this endeavor. We will continue to accept any dedication pledges/donations for this project in the upcoming year.

We would also like to congratulate Jim Hilton for his dedication to the Town of Newmarket. In August of 1999, Jim Hilton celebrated his 10-year anniversary as Director of Newmarket Recreation.

REPORT OF THE RECREATION DEPARTMENT (CONTINUED)

Newmarket Recreation currently sends out a quarterly brochure to all residents in our database that outlines our event calendar for the coming season. If you would like to be added to our mailing list, please give us a call at 659-8581. So if you *wanna iguana*, pick up the phone! Hey, why don't you make it your New Year's Resolution for the year 2000!

Respectfully submitted,

Jim Hilton
Director

Aimee Gigandet
Asst. Recreation Director

Anneliese Fisher
Programmer

Deborah Harden
Front Desk

REPORT OF THE LAMPREY RIVER ADVISORY COMMITTEE

The Lamprey River Advisory Committee (LRAC) is a citizens' committee with representatives from Lee, Newmarket, Durham and Epping created under the New Hampshire State Rivers Management and Protection Program, and the federal Wild & Scenic Rivers Program. Susan Beaulieu of the Town Council and Wilfred Hamel of the Conservation Commission are Newmarket's representatives on the LRAC.

The Lamprey was designated a National Wild and Scenic River in the three lower towns in 1996, with legislation now before the U.S. Congress designating Epping.

The LRAC's activities are carried out through volunteer effort and funding from the National Park Service and private foundations.

1999 ACCOMPLISHMENTS

Water Quality and Quantity

- LRAC worked with the Town of Durham and the University of New Hampshire on their plans to improve management of water withdrawals from the Lamprey River.
- LRAC participated in the development of in stream flow rules by the Department of Environmental Services. The Rules are intended to protect the level of river flows during droughts.
- Working with the Epping Middle School, the Lamprey River Watershed Association, and the New Hampshire Volunteer River Assessment Program, volunteers monitored water quality at 10 sites from Newmarket to the Raymond line.
- LRAC supported the Town of Epping in securing \$2 million in federal funds to upgrade its sewage treatment plant, which discharges into the Lamprey.

Wildlife

- LRAC sponsored research along the River with the NH Fish & Game Department and UNH, tracking rare and declining turtles to determine their range and habitat use.
- The LRAC hosted Secretary of Interior Bruce Babbitt's visit to the Lamprey River to celebrate the 30th anniversary of the Wild & Scenic Rivers Act and to announce his intent to secure funds to build a fish ladder at the Wiswall Dam in Durham. Fish passage here would open up 45 miles of habitat for shad and river herring.

History

- LRAC worked with the Town of Durham to develop an historic park and picnic area at the Wiswall Dam. The Committee secured federal funds for a stonemason specializing in historic structures to restore the trailrace walls. Landscaping and interpretive signs will ready the park for public enjoyment.

REPORT OF THE LAMPREY RIVER ADVISORY COMMITTEE (CONTINUED)

- LRAC researched, funded, and assisted with the production of a video on the history of the Lamprey River. The Committee then obtained a grant for the development of a fourth grade curriculum on the video, being piloted at Mast Way School.

Land Protection

- Initiated a major Lamprey Land Protection Campaign to obtain conservation easements or land donations on open land in the river corridor. Support was obtained from the U.S. Congress and, together with the Great Bay Partnership, over \$ 1.4 million under the North American Wetlands Conservation Act. A National Fish and Wildlife Foundation grant also provides Lamprey River landowners with funds for surveys and appraisals for easements.
Newmarket shoreland landowners are urged to apply for this program.
- The Campaign's first two easements came this fall, with LRAC providing landowner assistance and contributing \$ 66,000 for the Town of Lee to purchase easements embracing 173 acres and about 10,000 feet of river frontage.

Recreation Public Awareness

- LRAC, in cooperation with local public works departments and the State Department of Transportation, installed Lamprey Wild & Scenic River signs at river crossings to encourage awareness and civic pride in the River.

2000 GOALS

- Conservation of riverfront land will be a top priority. It is hoped that Newmarket will become increasingly active in taking advantage of the LRAC's funds and assistance to landowners.
- The LRAC will continue to study wildlife use of the river corridor, with an emphasis on species which indicate habitat health, such as mussels and turtles. Water quality monitoring will also continue.
- It is a goal to see the completion of the Wiswall Falls Historic Park so that area residents may enjoy the river and learn of its history.
- With support from the National Park Service, LRAC will be preparing an informational brochure on riverfront lands for private landowners; another on recreational opportunities on the River; and a Lamprey River website for landowners, recreationists, students, and the public.

REPORT OF THE NEWMARKET MAIN STREET CORPORATION

The Newmarket Main Street Corporation focuses on maintaining the historic character of Main Street within the Newmarket Commercial and Industrial Historic District, and promoting business that is compatible with the community's needs. The Corporation was founded in 1997.

In February 1999 the Corporation helped establish the Newmarket Art Association, and it is hoped that additional support in this coming year will help establish art as a permanent feature of our downtown area.

Our second activity for 1999 was the Spring Cleanup. Members came out to clean up all the public spaces in the downtown area.

In May, the US Air Force Concert Band made an appearance at Newmarket High School. The event was "sold out", with over 1000 residents attending. There are plans in the works for another Air Force Band appearance this season.

In September the Second Annual Newmarket Heritage Festival was staged in the downtown area. Activities included craft displays, live music representing the many national and ethnic groups that helped forge Newmarket's history, a parade, and other activities. There was also a presentation of "The Call of the Lamprey", an epoch dramatization of some of the highlights of years past. The festival attendance was up from the first year, and we are looking forward to a return of the celebration in 2000.

Two historic structure improvement projects are currently underway. The first will involve removing overhead electrical wires from the Community Church steeple and improving the lighting on the Town Clock. The second project involves the restoration of the "Engine House", our first fire station and the current home of the award winning "Tiger #1" Handtub Association.

In October the Corporation sponsored its first fundraiser, a 9-hole golf tournament hosted by the Rockingham Country Club. Seven foursomes played, raising \$450 for future projects.

We wrapped up the year by sponsoring "Catch the Spirit", a Christmas season decorating competition; it was won by Merle Norman.

Membership in the Main Street Corporation is open to all residents of Newmarket. We meet on the third Thursday of each month at the Newmarket Town Hall.

Respectfully submitted,
Karen Johns, President

REPORT OF THE NEWMARKET SENIOR CITIZEN GROUP

The Newmarket Seniors have been an active group since January 13, 1973. Meetings are held the first Wednesday of the month at 10:00 a.m. on Beech Street Extension. Anyone over the age of 55 is welcome to join us in fun and fellowship. There are no meetings in July and August.

The fall term for new officers started in September. Officers included: President, Helen Levesque; Vice-President, Ada Hayes; Secretary, Joan McEvoy; Treasurer, Wings (Winnie) Willey.

The six-member Board of Directors is: Ethel MacIntosh, Dottie Greene, Stefie Miller, Irene Garland, Leona Butler and Harold Hood. Many volunteer for other committee work.

A foliage trip by chartered bus was taken to Wrights' Museum in Wolfeboro, N.H. Included was a lunch stop at EveryBuddies in Alton, N.H. Ada Hayes stepped down as Trip Organizer and was replaced by Harold Hood.

In December we celebrated with a Christmas Party and an exchange of gifts. The Hall was decorated with the Christmas theme in mind, and included the traditional Christmas tree; after the dinner, the poinsettia plants on the tables were raffled off to the members present. Town Administrator, Al Dixon, was a guest at the party, along with Santa Claus. Nancy Bateman provided Christmas music.

Other meetings during the year included: candy making, a penny sale, bingo, potluck meals, guest speakers, film presentations, a catered dinner and entertainment.

Sunshine Lady Lucille LeGault sent out get-well and condolence greeting cards to members.

Sincere thanks to everybody who has helped or is helping in any way to make the active Newmarket Senior Citizen Group such a success in these past years.

Respectfully Submitted
Helen Levesque, President

The Mercier Group

a professional corporation

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

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

In planning and performing our audit of the Town of Newmarket for the year ended June 30, 1999, 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.

Reportable Conditions

Our audit disclosed the following reportable conditions that we do not consider to be material weaknesses as defined above:

Cash Accounts not in the Custody of the Town Treasurer

Our audit noted several accounts in the custody of the Police Department. These accounts have been established to transact the activities of the DARE program and the Drug Forfeiture program. Also, monies collected from the issuance of Pistol Permits is held by the department and used as a petty cash fund. We were unable to determine whether any authority has been given by counsel vote for the Police Department to hold these funds or to set aside Pistol permit monies for department use. Management noted that the department feels that it needs access to some monies for surveillance activities and other miscellaneous department needs. In our opinion, Section 4.15C of the Town's Charter requires that all Town monies (Library and Trust Funds excluded) should be in the custody of the Town Treasurer. Likewise, for an appropriate level of internal control to be maintained, any monies expended from restricted funds should be appropriated and expended according to regular purchasing policies. The Police Department should not have the "At-Will" authority over the use these funds. We recommend that the Town consider investing these funds at the NHPDIP and to authorize a petty cash fund for the Police Department.

Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or record keeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork. Areas for further consideration included:

- Accounting for agency deposits

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.


The Mercer Group, a professional corporation
September 3, 1999

The Mercier Group

a professional corporation

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have audited the accompanying general-purpose financial statements of the Town of Newmarket as of and for the eighteen-months ended June 30, 1999. These general-purpose financial statements are the responsibility of management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

The general-purpose financial statements referred to above do not include the general fixed assets account group that should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Newmarket has not maintained historical cost records of its fixed assets. The amount that should be recorded in the general fixed assets account group is not known.

Governmental Accounting Standards Board Technical bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosures of certain matters regarding the year 2000 issue. The Town of Newmarket has included such disclosures in the Notes to Financial Statements. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Town's disclosures with respect to the year 2000 issue. Further, we do not provide assurance that the Town of Newmarket is or will be year 2000 ready, that the Town of Newmarket's remediation efforts will be successful in whole or in part, or that parties with which the Town of Newmarket does business will be year 2000 ready.

In our opinion, except for the effect on the financial statements of the omissions described in the preceding paragraph, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Newmarket, as of June 30, 1999, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

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

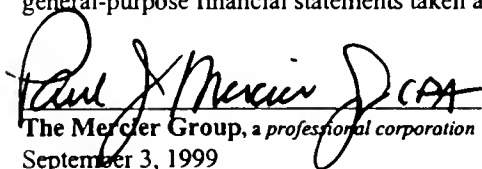

The Mercier Group, a professional corporation
September 3, 1999

EXHIBIT A
TOWN OF NEWMARKET, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types
 June 30, 1999

All amounts are expressed in American Dollars

	Governmental Fund Types			Fiduciary Fund Types	Account Group	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Trust And Agency	General Long- Term Debt	
ASSETS						
Assets						
Cash and Equivalents	118,642	41,639	3,705	75,025		239,011
Investments	3,255,681	1,255,175	321,354	2,527,951		7,360,161
Receivables, net of allowances for uncollectibles						
Taxes	1,373,999					1,373,999
Accounts	56,300	77,751				134,051
Intergovernmental			10,728			10,728
Interfund Receivable	170,702	6,015	258,913	107,179		542,809
Tax deeded property held for resale	12,476					12,476
Prepaid Items	31,500					31,500
Other Debits						
Amount To Be Provided For						
Retirement of General Long-Term Debt					3,156,522	3,156,522
	5,019,300	1,380,580	594,700	2,710,155	3,156,522	12,861,257
LIABILITIES AND EQUITY						
Liabilities						
Cash Overdraft						
Accounts Payable	103,330	25,302	1,078			129,710
Accrued Interest Payable			12,345			12,345
Accrued Payroll and Benefits	19,825	7,079				26,904
Contracts Payable	253,995	32,545	24,716			311,256
Retainage Payable			3,489			3,489
Intergovernmental Payable				246,673		246,673
Interfund Payable	372,108	125,847	5,431	39,423		542,809
Agency Deposits				324,611		324,611
Deferred Tax Revenues	3,484,370					3,484,370
Bond Anticipation Notes Payable			813,974			813,974
General Obligation Debt Payable					1,936,522	1,936,522
Compensated Absences Payable					50,000	50,000
Landfill Closure & Long-Term Maintenance					1,170,000	1,170,000
	4,233,628	190,773	861,033	610,707	3,156,522	9,052,663
Equity						
Fund Balances						
Reserved for Endowments				585,071		585,071
Reserved for Encumbrances	67,195					67,195
Reserved for Special Purposes		1,189,807	331,954	1,514,377		3,036,138
Unreserved						
Undesignated	718,477		(598,287)			120,190
	785,672	1,189,807	(266,333)	2,099,448		3,808,594
	5,019,300	1,380,580	594,700	2,710,155	3,156,522	12,861,257

The accompanying notes are an integral part of this financial statement.

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 Year Ended June 30, 1999

All amounts are expressed in American Dollars

	<u>Governmental Fund Types</u>		Capital Projects	<u>Fiduciary</u> <u>Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>		<u>Expendable Trust</u>	
Revenues					
Taxes	8,596,417	31,964			8,628,381
Licenses and Permits	843,766				843,766
Intergovernmental	502,032	107,711	146,928		756,671
Charges for Services	333,348	1,333,096			1,666,444
Miscellaneous	317,393	71,682	120,602	177,683	687,360
Other Financing Sources					
Operating Transfers In	165,162	221,756	330,711	224,003	941,632
	<u>10,758,118</u>	<u>1,766,209</u>	<u>598,241</u>	<u>401,686</u>	<u>13,524,254</u>
Expenditures					
Current					
General Government	1,080,452				1,080,452
Public Safety	929,779	5,135			934,914
Highways and Streets	1,025,308				1,025,308
Sanitation	250,180	370,459			620,639
Water Distribution & Treatment		277,910			277,910
Welfare	85,263				85,263
Culture and Recreation	24,935	333,096			358,031
Conservation	300	4,288			4,588
Economic Development	14,240	4,893			19,133
Debt Service	181,606	335,791			517,397
Capital Outlay	233,098	27,439	221,005		481,542
Intergovernmental	6,562,434				6,562,434
Other Financing Uses					
Operating Transfers Out	385,759	226,815		146,179	758,753
	<u>10,773,354</u>	<u>1,585,826</u>	<u>221,005</u>	<u>146,179</u>	<u>12,726,364</u>
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(15,236)	180,383	377,236	255,507	797,890
Fund Balances - July 1	800,908	1,009,424	(643,569)	1,058,667	2,225,430
Fund Balances - June 30	<u>785,672</u>	<u>1,189,807</u>	<u>(266,333)</u>	<u>1,314,174</u>	<u>3,023,320</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis) - All Governmental Fund Types with Annual Budgets
For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	General Fund		Special Revenue Funds				Totals	
	Budget	Actual	Variance		Budget	Actual	Variance	
			Favorable (Unfavorable)	(Unfavorable) Favorable			Favorable (Unfavorable)	(Unfavorable) Favorable
Revenues								
Taxes	8,516,187	8,596,417	80,230	31,964	31,964	31,964	8,628,381	80,230
Licenses and Permits	700,785	843,766	142,981			700,785	843,766	142,981
Intergovernmental	666,772	502,032	(164,740)	107,711	107,711	774,483	609,743	(164,740)
Charges for Services	265,800	333,348	67,548	1,394,359	1,333,096	(61,263)	1,666,444	6,285
Miscellaneous	221,920	317,393	95,473	41,864	71,682	29,818	389,075	125,291
Other Financing Sources								
Operating Transfers In	220,162	165,162	(55,000)	221,756	221,756	441,918	386,918	(55,000)
	10,591,626	10,758,118	166,492	1,797,654	1,766,209	(31,445)	12,524,327	135,047
Expenditures								
Current								
General Government	1,098,174	1,085,538	12,636			1,098,174	1,085,538	12,636
Public Safety	847,766	921,779	(74,013)	6,556	5,135	1,421	926,914	(72,592)
Highways and Streets	1,005,648	913,070	92,578			1,005,648	913,070	92,578
Sanitation	249,763	250,180	(417)	521,186	370,459	150,727	620,639	150,310
Water Distribution & Treatment				312,671	277,910	34,761	277,910	34,761
Health	21,262		21,262			21,262		21,262
Welfare	98,745	85,263	13,482			98,745	85,263	13,482
Culture and Recreation	78,936	24,935	54,001	325,577	333,096	(7,519)	358,031	46,482
Conservation	300	300		37,397	4,288	33,109	4,588	33,109
Redevelopment and Housing								
Economic Development	15,000	14,240	760	4,222	4,893	(671)	19,222	89
Debt Service	181,660	181,606	54	335,791	335,791		517,397	54
Capital Outlay	146,179	146,179		27,439	27,439		173,618	173,618
Intergovernmental	6,562,434	6,562,434				6,562,434	6,562,434	
Other Financing Uses								
Operating Transfers Out	385,759	385,759		226,815	226,815		612,574	
	10,691,626	10,571,283	120,343	1,797,654	1,585,826	211,828	12,157,109	332,171
Excess(Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(100,000)	186,835	286,835	180,383	180,383	180,383	367,218	467,218
Undesignated Fund Balances - July 1	531,642	531,642		1,009,424	1,009,424		1,541,066	
Undesignated Fund Balances - June 30	431,642	718,477	286,835	1,009,424	1,189,807	180,383	1,908,284	467,218

The accompanying notes are an integral part of this financial statement

TOWN OF NEWMARKET, NEW HAMPSHIRE

Statement of Revenues, Expenses and Changes in Fund Balances

Nonexpendable Trust Funds

For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	Fiduciary Fund Type Nonexpendable Trust
Operating Revenues	
Charges for Sales and Services	
New Funds	8,430
Interest and Dividends	36,612
Capital Gains(Losses)	22,095
	<u>67,137</u>
Operating Expenses	
Trust Income Distributions:	
Cemeteries	6,234
Culture & Recreation - <i>Scholarship</i>	8,175
	<u>14,409</u>
Income (Loss) Before Operating Transfers	<u>52,728</u>
Operating Transfers Out	<u>(18,983)</u>
Net Income	33,745
Fund Balances - July 1	<u>751,529</u>
Fund Balances - June 30	<u><u>785,274</u></u>

The accompanying notes are an integral part of this financial statement.

EXHIBIT E
TOWN OF NEWMARKET, NEW HAMPSHIRE
Statement of Cash Flows
Nonexpendable Trust Funds
For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	Fiduciary <u>Fund Type</u> Nonexpendable <u>Trust</u>
Cash Flows From Operating Activities:	
New Funds Received	8,430
Interest and Dividends Received	36,612
Trust Income Distributions	(14,409)
Operating Transfers Out - To Other Funds	(14,321)
	16,312
Cash Flows From Investing Activities	
Proceeds From Sales and Maturities of Investments	207,355
Interest earned on Investments	
Purchase of Investments	(241,824)
	(34,469)
Net Increase(Decrease) in Cash	(18,157)
Cash - July 1	45,927
Cash - June 30	27,770
Reconciliation of Net Income to Net Cash Provided (Used) by Operating Activities	
Net Income	35,187
Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities:	
Activities:	
Gain on sale of investments	(5,498)
Unrealized gain on investments	(13,377)
	(18,875)
Net Cash Provided(Used) by Operations	16,312

The accompanying notes are an integral part of this financial statement.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

FINANCIAL REPORTING ENTITY

As required by GAAP, specifically GASB statement No. 14, *The Financial Reporting Entity*, these financial statements are required to present the Town (primary government), and its component units (if any). A primary government is defined by the GASB as any state government or general-purpose local government. Additionally, a primary government may also consist of a special purpose government (such as a school district or school administrative unit) that meets *all* of the following criteria: (a) it has a separately elected governing body; (b) it is legally separate; and (c) it is fiscally independent of other governments.

A component unit is defined by GASB as a legally separate organization for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government is such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other related organizations are included in the Town's financial reporting entity.

BASIS OF PRESENTATION - FUND ACCOUNTING

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

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The following funds are included in this fund type:

Public Library	Conservation Commission	Drug Forfeiture
Water Department	Recreation Revolving	Dare
Sewer Department	Community Development Corporation	Pistol Permits

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities not included in Enterprise Funds are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The following funds are included in this fund type:

Landfill M2	Sidewalk
Landfill Closure/Site Impact	Nichols Avenue
Sewer System Improvements	

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments. The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts
Library Trusts

Expendable Trust Funds

Town Trusts

Agency Funds

Section 457 - Deferred Compensation Plan
Escrow & Performance Deposits

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

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

General Long-Term Debt Account Group - This account group is established to account for all long-term debt of the Town.

MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Governmental Funds, Expendable Trust Funds, and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due.

All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred (flow of economic resources measurement focus).

BUDGETARY ACCOUNTING

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the Town's operations. Town adopts an annual budget by ballot vote for the General and all significant Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles. Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered. State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1998/99, \$100,000 of the beginning General Fund and \$1,031,464 of the beginning Special Revenue Fund balances were applied for this purpose.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at June 30, 1999 and are carried forward to supplement appropriations of the subsequent year.

Amounts recorded as budgetary and expenditures in the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund (Exhibit C) are presented on the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Similar Trust Funds (Exhibit B) as follows:

	<u>General Fund</u>
<u>Expenditures and Other Financing Uses</u>	
Per Exhibit C	\$ 10,571,283
<u>Adjustments</u>	
Encumbrances – June 30, 1998	269,266
Encumbrances – June 30, 1999	<u>(67,195)</u>
Per Exhibit B	<u>\$ 10,773,354</u>

ASSETS, LIABILITIES AND FUND EQUITY

Cash and Investments

The Town Treasurer is required by Town Charter and State statute to have custody of all monies belonging to the Town and shall pay out the same only upon orders of the Town Council. The Town Treasurer shall deposit all such monies in solvent banks in the state or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Funds may be deposited in banks outside the state if such banks pledge and deliver to the state treasurer as collateral security for such deposits in value at least equal to the amount of the deposit in each case.

Whenever the Town Treasurer has an excess of funds which are not immediately needed for the purpose of expenditure, State statutes require the Treasurer, with the approval of the selectmen, to invest the same in obligations of the United States government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within this state or the Commonwealth of Massachusetts. Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

pledged as collateral. For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by State statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept in a separate account and not intermingled with other funds. Capital Reserve Funds shall be invested only by deposit in some savings bank or in the savings department of a national bank or trust company, or in the share of a cooperative bank, building and loan association, or federal savings and loan association, in this state, or in bonds, notes or other obligations of the United States government, or in bonds or notes of this state, or in participation units in the public deposit investment pool established pursuant to RSA 383:22. Investments are stated at fair value.

Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes not liened or deeded within statutory time limits and 2.92% of the remaining uncollected balances have been reserved.

The National Council on Governmental Accounting (NCGA), Interpretation 3, Revenue Recognition - Property Taxes, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred.

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

Interest on investments is recorded as revenue in the year earned.

Certain *grants* received from other governments require that eligible expenditures be made in order to earn the grant. Revenue for these grants is recorded for the period in which eligible expenditures are made.

Various *service charges* are recorded as revenue for the period when service was provided.

Interfund Receivables and Payables

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

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

transfers. To the extent that certain transactions have not been paid or received as of June 30, balances of interfund amounts receivable or payable have been recorded.

Long-Term Liabilities

General Obligation Debt - General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

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 and Fiduciary 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 Town used the following reserves during the year:

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

Reserved 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.

Reserved for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the uncommitted balances of bond proceeds, grant revenues, the Town's Expendable Trust Funds, and the income portion of the Town's Nonexpendable Trust Funds.

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.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

DEFICIT FUND BALANCES

Project Deficits

The following projects had fund deficits at June 30, 1999:

Capital Project Fund

Landfill Closure/Site Impact	\$ 116,713
Sewer System Improvements	<u>481,574</u>
	<u>\$ 598,287</u>

Generally, these deficit arise because of the application of generally accepted accounting principles to the financial reporting for these funds. Bonds or notes authorized to finance the projects are not recognized on the financial statements until issued.

ASSETS

CASH AND EQUIVALENTS

Deposits

The Town maintains a common bank account in which the cash balances of most funds are maintained. The common bank account is used for receipts and disbursements relating to all these funds. All time deposits are the property of the General Fund. At year-end, the Town's cash deposits categorized according to risk assumed were as follows:

Category 1 Includes deposits that are insured or collateralized with securities held by the Town or by its agent in the Town's name.

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

Category 3 Includes deposits that are uninsured and uncollateralized.

	<u>Category</u>			<u>Total</u>	
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Bank Balance</u>	<u>Carrying Value</u>
Bank Deposits	<u>\$ 130,876</u>	<u>\$</u>	<u>\$ 352,959</u>	<u>\$ 483,835</u>	<u>\$ 239,011</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

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.

	Category			Fair
	1	2	3	Value
Certificates of Deposit	\$ 27,770	\$	\$ 15,000	\$ 42,770
Government Obligations			330,329	330,329
Corporate Obligations			163,145	163,145
Common Stock			216,616	216,616
	\$ 27,770	\$	\$ 725,090	\$ 752,860
Mutual Funds				288,873
New Hampshire Public Deposit Investment Pool				6,318,428
				\$7,360,161

New Hampshire Public Deposit Investment Pool

Based on Governmental Accounting Standards Board (GASB) Statement No. 3, investments with the New Hampshire Public Deposit Investment Pool are considered unclassified. At this time, the Pool's investments are limited to short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire municipal obligations, certificates of deposit from AI/PI-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements and reverse overnight repurchase agreements with primary dealers or dealer banks.

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

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

During the fiscal year, the entity realized a net gain of \$5,498 from the sale of trust fund investments. The calculation of realized gains and losses independent of the calculation of the net increase or decrease in the fair value of investments. Realized gains and losses on investments that had been recognized as an increase or decrease in the fair value of investments reported in the prior year. The net increase in the fair value of investments during this fiscal year was \$ 22,095. This amount takes into account all changes in fair value (including purchases, sales and market price changes) that occurred during the year.

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 1999 property tax levy was based on a net assessed valuation as of April 1, 1999 of \$231,977,082.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days. The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year-end. The 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 ended June 30, 1999, was as follows:

Municipal Portion	\$ 9.38
School Tax Assessment	26.36
County Tax Assessment	1.27
	<u>\$ 37.01</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 in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town. During the current year, the Tax Collector on April 30, 1999 placed liens on related properties for all uncollected 1998 tax accounts not otherwise protected by court decree.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

TAXES RECEIVABLE

Taxes receivable at June 30, 1999, are as follows:

Uncollected Taxes

Property Taxes ~ <i>Levy of 1999</i>	\$1,178,965	
Resident ~ <i>Levy of 1999</i>	39,260	
Resident ~ <i>Levy of 1998</i>	13,380	
Yield Taxes	52	
Gravel Activity	639	
		\$1,232,296

Unredeemed Taxes (under tax lien)

Levy of 1998	131,164	
Levy of 1997	63,772	
Levy of 1996	16,198	
Levy of 1995	2,805	
Levy of 1994	417	
Levy of 1993	2,147	
Levy of 1992	200	

216,703
 1,448,999
(75,000)
\$1,373,999

Reserve for non-current taxes receivable

OTHER RECEIVABLES

Other receivables as of June 30, 1999 are as follows:

	General Fund	Special Revenue	Capital Projects	Total
Accounts				
Ambulance Services	\$ 23,948	\$	\$	\$ 23,948
Water Services		44,008		44,008
Sewer Services		33,743		33,743
Other charges & reimbursements	44,215			44,215
Intergovernmental				
State Drainage Grant			10,728	10,728
	68,163	77,751	10,728	156,642
Allowance for Uncollectibles	(11,863)			(11,863)
	\$ 56,300	\$ 77,751	\$ 10,728	\$ 144,779

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

INTERFUND RECEIVABLES/PAYABLES

Individual fund interfund receivable and payable balances at June 30, 1999 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
<u>General Fund</u>	\$ 170,702	\$ 372,108
<u>Special Revenue Funds</u>		
Water Department		75,105
Sewer Department		49,394
Conservation Commission		1,348
Recreation Revolving	6,015	
<u>Capital Project Funds</u>		
Landfill M2		1,603
Landfill Closure/Site Impact	115,382	
Sewer System Improvements		3,828
Nichols Avenue	143,531	
<u>Non-expendable Trust Funds</u>		
Cemetery Perpetual Care		4,662
<u>Expendable Trust Funds</u>		
Capital Reserve – Public Works Department		20,766
Capital Reserve – Road Improvement	70,857	
Capital Reserve – Building Improvement		13,995
General Fund Trust – Health Insurance	36,322	
	<u>\$ 542,809</u>	<u>\$ 542,809</u>

RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During the fiscal year, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st. The program includes a Self Insured Retention (SIR) from which is paid up to \$500,000 for each and every covered property, auto physical damage, and crime loss, subject to a \$1,000 deductible, and each and every covered General Liability and Public Officials Liability loss. Contributions paid in 1998 for FY99, ending June 30, 1999, to be recorded as an insurance expense/expenditure totaled \$72,906. There were no unpaid contributions as of

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

June 30, 1999. Claims submitted to the Trust that has been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1998 totaled \$0. During October 1998, \$5,239.16 was returned to the Town of as its 1998 "dividend" for the years 1990, 1992 and 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 Trust foresees no likelihood of an additional assessment in any of the past years.

Compensation Funds of New Hampshire - Workers' Compensation Fund 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 Fund, the Town of [client] 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 January 1. 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 \$350,000 for each and every covered claim. 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 Trust foresees no likelihood of any additional assessments in any of the past years.

LIABILITIES

INTERGOVERNMENTAL PAYABLE

Amounts due to other governments at June 30, 1999 were as follows:

Expendable Trust Funds

Newmarket School District – Capital Reserve Fund	<u>\$ 246,673</u>
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DEFERRED REVENUE

Deferred revenue at June 30, 1999, consists of revenue collected or levied in advance of the fiscal year to which they apply as follows:

Deferred Tax Revenue

1999/00 Property Taxes Billed May 15, 1999	<u>\$3,484,370</u>
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DEFINED BENEFIT PENSION PLAN

Full-time employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

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

The payroll for employees covered by the System for the year ended June 30, 1999, was \$1,254,318; the Town's total payroll was \$1,480,959. The Town's contribution requirements for the year ended June 30, 1999, was as follows:

Town's Portion	\$ 83,210
Employees' Portion	<u>35,116</u>
	<u>\$ 118,326</u>

DEFERRED COMPENSATION PLAN

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

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

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

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 closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The Town's Landfill closure construction was completed according to State and Federal regulations in 1995. Postclosure monitoring and other costs are estimated at \$45,000 per year or \$1,170,000 over the next 26 years (30 years from closure). This estimated total current cost of the landfill postclosure care is based on the amount that would be paid if all equipment, facilities, and services required to monitor and maintain the landfill were acquired as of June 30, 1999. 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 receive licensing for landfills since 1991 meet general financial assurance requirements. The Town has met these requirements.

The Town expects to finance the postclosure care costs by annual appropriations.

LONG-TERM DEBT

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended June 30, 1999:

	General Obligation <u>Debt Payable</u>	Compensated Absences <u>Payable</u>	Landfill Closure and Long-Term <u>Maintenance</u>	<u>Total</u>
Balance, July 1, 1998	\$2,190,776	\$ 32,699	\$1,215,000	\$3,438,475
Retired	(254,254)			(254,254)
Net increase (decrease) in				
Compensated absences payable		<u>17,301</u>	<u>(45,000)</u>	<u>(27,699)</u>
Balance, June 30, 1999	<u>\$1,936,522</u>	<u>\$ 50,000</u>	<u>\$1,170,000</u>	<u>\$3,156,522</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

Long-term debt payable at June 30, 1999, 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 6/30/99</u>
General Obligation Debt Payable:					
Sewer Construction Bond	\$ 800,000	8/15/85	8/15/05	8.8-9.0	\$ 240,000
Road Construction Bond	437,000	7/15/88	7/15/04	6.95-7.55	125,000
Landfill Bond	240,000	1/15/89	1/15/05	7.5-7.62	75,000
Water Facility Bond	2,300,000	1/15/89	1/15/10	6.8-6.875	1,265,000
Wastewater Treatment Bond	537,073	11/21/93	11/21/03	2.605	<u>231,522</u>
					1,936,522
Compensated Absences Payable					50,000
Landfill Closure & Long Term Maintenance					<u>1,170,000</u>
					<u><u>\$ 3,156,522</u></u>

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1999, including interest payments, are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Governmental Fund Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 250,668	\$ 127,449	\$ 378,117
2001	252,118	111,588	363,706
2002	253,604	95,786	349,390
2003	255,132	79,625	334,757
2004	195,000	63,724	258,724
2005-10	<u>730,000</u>	<u>168,631</u>	<u>898,631</u>
	<u><u>\$1,936,522</u></u>	<u><u>\$ 646,803</u></u>	<u><u>\$2,583,325</u></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.

State Aid

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

<u>Bond Issues</u>	<u>Amount</u>
1985 Sewer Construction Bonds	\$ 193,608
1989 Water Bonds	357,323
1993 Wastewater Treatment Bonds	<u>45,737</u>
	<u><u>\$ 596,668</u></u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

Under various State of New Hampshire Funding Programs, the Town receives a percent of the annual amortization charges on the original costs resulting from the acquisition and construction of sewage disposal facilities, water filtration facilities and landfill closure. At December 31, 1998, the Town is due to receive the following annual amounts to offset debt payments:

Fiscal Year Ending <u>December 31,</u>	<u>Governmental Fund Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	\$ 83,659	\$ 18,197	\$ 101,856
2001	82,365	15,075	97,440
2002	81,076	11,947	93,023
2003	79,797	8,811	88,608
2004	66,337	5,669	72,006
2005-10	<u>203,434</u>	<u>2,834</u>	<u>206,268</u>
	<u>\$ 596,668</u>	<u>\$ 62,533</u>	<u>\$ 659,201</u>

Bonds or Notes Authorized - Unissued

Bonds and notes authorized and unissued as of June 30, 1999 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
1997	Wastewater System Improvements	1,600,000
May 12, 1998 ~ Article 7	Infrastructure Improvements Downtown Business District	2,000,000
May 12, 1998 ~ Article 8	Infrastructure Improvements Black Bear Business Park	<u>3,250,000</u>
		<u>\$ 5,250,000</u>

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, 1999:

\$350,000 Notes payable due August 26, 1999 to the First Colbrook Bank with interest at 4.10%.
 \$463,974 Notes payable due August 26, 1999 to Bank Boston with interest at 4.36%

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

FUND EQUITY

RESERVATIONS OF FUND BALANCES

Reserved for Endowments

The reserved for endowments at June 30, 1999 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 Non-expendable Trust Funds at June 30, 1999 are detailed as follows:

Nonexpendable Trust Funds (Principle Balances)

Town Trusts:

Cemetery Care	\$ 352,193	
Scholarship	116,256	
Unrealized Gains on Investments	<u>106,622</u>	
		\$ 575,071

Library Trusts:

Support of Newmarket Public Library		<u>10,000</u>
		<u>\$ 585,071</u>

Reserve for Encumbrances

Funds encumbered in the General Fund at year-end were as follows:

General Fund

Maplecrest Sidewalk ~ sidewalk construction	\$ 9,200
Maplecrest Sidewalk ~ drainage	47,352
Cemetery Maintenance	3,143
Computer Maintenance	<u>7,500</u>
	<u>\$ 67,195</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

Reserved for Special Purposes

In the Special Revenue Funds, the reserve for special purposes represents fund balances that are reserved for subsequent period expenditures. These monies may only be used for fund purposes as follows:

Special Revenue Fund

Public Library	\$ 78,169	
Water Department	893,620	
Sewer Department	62,798	
Conservation Commission	60,993	
Recreation Revolving	563	
Community Development Corporation	89,540	
Drug Forfeiture	347	
DARE	3,557	
Pistol Permits	<u>220</u>	
		\$1,189,807

In the Capital Project Funds, the reserve for special purposes represents the unexpended balance of bond funds or interest accumulated there on. Funding may only be spent for project purposes or for the repayment of related debt. Individual fund balances at year end were as follows:

Capital Project Fund

Landfill M2	\$ 134,232	
Sidewalk	54,191	
Nichols Avenue	<u>143,531</u>	
		331,954

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

Non-expendable Trust Funds (Income Balances)

Town Trusts:

Cemetery Care	\$ 169,951	
Scholarship	<u>12,482</u>	
	182,433	

Library Trusts:

Support of Newmarket Public Library	<u>17,770</u>	
		200,203

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

Expendable Trusts

Capital Reserve Funds

Ambulance	\$ 63,591	
Public Works Department	10,611	
Fire Department	63,970	
Water System	334,240	
Revaluation	18,128	
Sewer Department	576,826	
Library	3,511	
Roadway Improvement	131,833	
Building Improvement	1,948	
Safety Building	24,077	
Downtown Redevelopment	10,424	
Recreational Facility	10,423	
Waterfront Improvements	26,059	
Main Street Roadway	<u>1</u>	
		1,275,642

General Fund Trusts (RSA 31:19-a)

Riverside Cemetery Maintenance	2,210	
Health Insurance	<u>36,322</u>	
		38,532

1,314,174
\$3,036,168

SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

Litigation

There are various claims and suits pending against the Town that 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.

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.

TOWN OF NEWMARKET, NEW HAMPSHIRE

Notes To Financial Statements

June 30, 1999

Year 2000 Readiness (Unaudited)

The year 2000 issues arise because many computer software programs allocate two digits to the "year" data field on the assumption that the first two digits of the year will be "19". The use of this programming assumption could cause problems when the calendar rolls from December 31, 1999 to January 1, 2000. The year 2000 issue affects both computer hardware (i.e. the embedded logic of the computer chips) and computer software. If not addressed, problems could arise in entering data into computer applications, extracting data from these applications, and the results obtained from calculations performed using these applications and data could be incorrect. The Town is fully aware of the potential problems associated with the year 2000 and has been assessing the impact this will have on all mission critical functions. Town Officials expect to have implemented all necessary internal solutions by December 31, 1999 and plan to continue monitoring the year 2000 compliance efforts of service providers to insure that Town operations will not be materially impacted by these circumstances.

TOWN OF NEWMARKET, NEW HAMPSHIRE

General Fund

Statement of Estimated and Actual Revenues

For the Year Ended June 30, 1999

All amounts are expressed in American Dollars.

REVENUES	Estimated Revenue		Actual	Over (Under) Budget
	Voted Budget	Reserves & RSA 31:95-b Authorizations		
Taxes				
Property	8,566,372		8,573,288	6,916
Resident	53,000		57,100	4,100
Land Use Change	3,332		31,964	28,632
Payments in Lieu of Taxes	13,500		19,214	5,714
Yield	500		1,536	1,036
Excavation Tax	4,592		19,377	14,785
Interest and Penalties on Taxes	125,000		92,122	(32,878)
Overlay	(250,109)		(198,184)	51,925
	<u>8,516,187</u>		<u>8,596,417</u>	<u>80,230</u>
Licenses and Permits				
Business Licenses, Permits and Fees				
Motor Vehicle Permit Fees	664,000		769,421	105,421
Building Permits	15,000		44,279	29,279
Other Licenses, Permits and Fees	21,785		30,066	8,281
	<u>700,785</u>		<u>843,766</u>	<u>142,981</u>
Intergovernmental Revenues				
State				
Shared Revenue	278,812		278,812	
Rooms & Meals Tax Distributions	113,274		113,274	
Highway Block Grant	109,686		108,921	(765)
Railroad Tax	800		1,025	225
Other State Revenue	1,000			(1,000)
ISTEA Grant	163,200			(163,200)
	<u>666,772</u>		<u>502,032</u>	<u>(164,740)</u>
Charges for Services				
Income From Departments:				
Ambulance	50,000		64,790	14,790
Dispatch	47,000		48,882	1,882
Police Special Duty	29,000		41,118	12,118
Garbage Bags	120,000		125,805	5,805
Other	19,800		52,753	32,953
	<u>265,800</u>		<u>333,348</u>	<u>67,548</u>

EXHIBIT A1
TOWN OF NEWMARKET, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Year Ended June 30, 1999

All amounts are expressed in American Dollars.

	Estimated Revenue		Actual	Over (Under) Budget
	Voted Budget	Reserves & RSA 31:95-b Authorizations		
REVENUES				
Miscellaneous Revenues				
Cemeter Lot Sales				
Sale of Municipal Property	1,000		77,475	76,475
Interest on Investments	85,000		119,124	34,124
Rents of Property	7,920		7,920	
Salt Marsh	10,000			(10,000)
Insurance Dividends and Reimbursements	56,000		50,302	(5,698)
COBRA Reimbursements	6,000		6,000	
Housing Authority Reimbursements	14,000		15,760	1,760
Library Reimbursements	6,000		5,442	(558)
School Receipts	6,000		5,370	(630)
Water Reimbursements	15,000		15,000	
Sewer Reimbursements	15,000		15,000	
	<u>221,920</u>		<u>317,393</u>	<u>95,473</u>
Other Financing Sources				
Operating Transfers in - Interfund Transfers				
<i>Special Revenue Funds</i>				
Recreation Revolving	55,000			(55,000)
<i>Nonexpendable Trust Funds -</i>				
Cemetery Perpetual Care	18,983		18,983	
<i>Capital Reserve Funds -</i>				
Ambulance		7,324	7,324	
Public Works		109,360	109,360	
Building Improvements		29,495	29,495	
	<u>73,983</u>	<u>146,179</u>	<u>165,162</u>	<u>(55,000)</u>
Total Revenues and Other Financing Sources	<u>10,445,447</u>	<u>146,179</u>	<u>10,758,118</u>	<u>166,492</u>
Unreserved Fund Balance Used to Reduce Tax Rate	<u>100,000</u>			
Total Revenues, Other Financing Sources, and Use of Fund Balance	<u><u>10,545,447</u></u>			

TOWN OF NEWMARKET, NEW HAMPSHIRE

General Fund

Statement of Appropriations, Expenditures and Encumbrances

For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	Appropriations		Reserves & RSA 31:95-b Authorizations	Expenditures Net of Refunds	Encumbered To Next Fiscal Year	(Over) Under Budget
	Encumbered From Prior Fiscal Year	Voted Budget				
Current						
General Government		121,374		125,097		(3,723)
Executive		97,373		96,526		847
Election, Registration and Vital Statistics		56,317		60,958		141
Financial Administration	4,782	38,803		40,091		(1,288)
Revaluation of Property		20,000		25,966		(5,966)
Legal Expenses		451,120		409,556		41,564
Employee Benefits		29,000		30,169		(1,169)
Planning and Zoning		157,031		174,847	3,143	(17,816)
General Government Buildings		20,594		17,451		
Cemeteries		83,000		83,000		
Insurance, not otherwise allocated		10,000				10,000
Contingency		300		376		(76)
Budget Committee		13,262		15,640	7,500	(9,878)
Data Processing						
Salary Survey	775			775		
	5,557	1,098,174		1,080,452	10,643	12,636
Public Safety						
Police Department		684,820		767,041		(82,221)
Ambulance		51,335		37,326		14,009
Fire Department	8,000	65,205		76,743		(3,538)
Building Inspection		44,156		46,987		(2,831)
Emergency Management		2,250		1,682		568
	8,000	847,766		929,779		(74,013)

TOWN OF NEWMARKET, NEW HAMPSHIRE

General Fund

Statement of Appropriations, Expenditures and Encumbrances

For the Year Ended June 30, 1999

All amounts are expressed in American Dollars.

	Appropriations				Reserves & RSA 31:95-b Authorizations	Expenditures Net of Refunds	Encumbered To Next Fiscal Year	(Over Under Budget
	Encumbered	Voted	Budget					
	From Prior Fiscal Year							
Highways and Streets								
Administration		218,881			210,392		8,489	
Roadways & Sidewalks	168,790	527,985			577,709	9,200	109,866	
Winter Maintenance		35,792			35,010		782	
Drainage		56,500			8,954	47,352	194	
Vehicle Maintenance		134,500			161,353		(26,853)	
Bridges		100					100	
Street Lighting		31,890			31,890			
	168,790	1,005,648			1,025,308	56,552	92,578	
Sanitation								
Solid Waste Collection		158,771			169,079		(10,308)	
Solid Waste Disposal		90,992			81,101		9,891	
		249,763			250,180		(417)	
Health								
Pest Control		21,262					21,262	
Welfare								
Administration & Direct Assistance		48,045			34,563		13,482	
Intergovernmental Payments		50,700			50,700			
		98,745			85,263		13,482	
Culture and Recreation								
Parks and Recreation		55,001					55,001	
Patriotic Purposes		1,500			1,500			
Other Culture and Recreation		22,435			23,435		(1,000)	
		78,936			24,935		54,001	

TOWN OF NEWMARKET, NEW HAMPSHIRE

General Fund

Statement of Appropriations, Expenditures and Encumbrances

For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	Appropriations			Reserves & RSA 31:95-b Authorizations	Expenditures Net of Refunds	Encumbered To Next Fiscal Year	(Over Under Budget
	Encumbered From Prior Fiscal Year	Voted Budget					
			300				
Conservation			300		300		
Administration & Purchase of Natural Resources							
Economic Development		15,000			14,240		760
Debt Service							
Principal of Long-Term Debt		45,000			45,000		
Interest Expense - Long-Term Debt		17,040			17,040		
Interest Expense - Landfill BAN		119,620			119,566		54
		181,660			181,606		54
Capital Outlay							
Machinery, Vehicles & Equipment							
Fire Truck	69,919				69,919		
Dump Truck	17,000				17,000		
Lifepak 12				7,324	7,324		
Police Department				6,000	6,000		
Chipper				15,000	15,000		
Building				9,500	9,500		
Dump Truck				73,594	73,594		
Air Conditioner				13,995	13,995		
Recreation Van				20,766	20,766		
	86,919			146,179	233,098		

TOWN OF NEWMARKET, NEW HAMPSHIRE

General Fund

Statement of Appropriations, Expenditures and Encumbrances

For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	Appropriations			Reserves & RSA 31:95-b Authorizations	Expenditures Net of Refunds	Encumbered To Next Fiscal Year	(Over Under Budget
	Encumbered From Prior Fiscal Year	Voted Budget					
Intergovernmental							
School District Assessments		6,256,120		6,256,120			
County Tax Assessments		306,314		306,314			
		<u>6,562,434</u>		<u>6,562,434</u>			
OTHER OPERATING USES							
Operating Transfers Out - Interfund Transfers							
Special Revenue Funds							
Recreation Revolving	96,504			96,504			
Public Library	125,252			125,252			
Ambulance	13,000			13,000			
Revaluation	2,500			2,500			
Fire Department	17,000			17,000			
Main Street Roadway	1			1			
Public Works	54,000			54,000			
Library	2,500			2,500			
Building Improvements	30,000			30,000			
Waterfront Improvements	25,001			25,001			
Recreational Facilities	10,000			10,000			
Downtown Redevelopment	10,001			10,001			
		<u>385,759</u>		<u>385,759</u>			
	<u>269,266</u>	<u>10,545,447</u>	<u>146,179</u>	<u>10,773,354</u>	<u>67,195</u>	<u>120,343</u>	

EXHIBIT A3
TOWN OF NEWMARKET, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Year Ended June 30, 1999

All amounts are expressed in American Dollars.

Unreserved - Undesignated Fund Balance - July 1		531,642
Deductions:		
Unreserved Fund Balance Used To Reduce 1998 Tax Rate		100,000
		<u>431,642</u>
Additions:		
1998/99 Budget Summary Revenue Surplus (Exhibit A1)	166,492	
Unexpended Balance of Appropriations (Exhibit A2)	120,343	
		<u>286,835</u>
Unreserved - Undesignated Fund Balance - June 30		<u><u>718,477</u></u>

EXHIBIT B1
TOWN OF NEWMARKET, NEW HAMPSHIRE
Special Revenue Funds
Combining Balance Sheet
 June 30, 1999

All amounts are expressed in American Dollars

	Public Library	Water Department	Sewer Department	Conservation Commission	Recreation Revolving	Community Development Corporation	Drug Forfeiture	DARE	Pistol Permits	Totals
ASSETS										
Cash and Equivalents	37,515						347	3,557	220	41,639
Investments	40,654	976,462	86,178	62,341		89,540				1,255,175
Receivables (Net of Allowances for uncollectibles)										
Accounts		44,008	33,743		6,015					77,751
Interfund Receivable					6,015					6,015
	78,169	1,020,470	119,921	62,341	6,015	89,540	347	3,557	220	1,380,580
LIABILITIES AND EQUITY										
Liabilities										
Cash Overdraft										
Accounts Payable		18,165	6,068		1,069					25,302
Accrued Payroll and Benefits		1,035	1,661		4,383					7,079
Contracts Payable		32,545								32,545
Interfund Payable		75,105	49,394	1,348						125,847
Equity		126,850	57,123	1,348	5,452					190,773
Fund Balances										
Reserved for Special Purposes	78,169	893,620	62,798	60,993	563	89,540	347	3,557	220	1,189,807
	78,169	1,020,470	119,921	62,341	6,015	89,540	347	3,557	220	1,380,580

EXHIBIT B2
TOWN OF NEWMARKET, NEW HAMPSHIRE
Special Revenue Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	Public Library	Water Department	Sewer Department	Conservation Commission	Recreation Revolving	Community Development Corporation	Drug Forfeiture	DARE	Pistol Permits	Totals
Revenues										
Taxes (RSA 79-A)		41,975	64,296	31,964	1,440					31,964
Intergovernmental Revenues					102,381					107,711
Charges for Services	12,814	668,198	546,338				2,423		942	1,333,096
Miscellaneous	21,630	36,006	1,200	5,433		4,222		3,191		71,682
Other Financing Sources										
Operating Transfers In	125,252			96,504						221,756
	159,696	746,179	611,834	37,397	200,325	4,222	2,423	3,191	942	1,766,209
Expenditures										
Current										
Public Safety			370,459				2,959	1,454	722	5,135
Sanitation										370,459
Water Treatment and Distribution		277,910								277,910
Culture and Recreation	133,334				199,762					333,096
Conservation				4,288						4,288
Economic Development						4,893				4,893
Debt Service		209,875	125,916							335,791
Capital Outlay		16,818	10,621							27,439
Other Financing Uses										
Operating Transfers Out		206,815	20,000							226,815
	133,334	711,418	526,996	4,288	199,762	4,893	2,959	1,454	722	1,585,826
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures										
	26,362	34,761	84,838	33,109	563	(671)	(536)	1,737	220	180,383
Fund Balances - July 1	51,807	858,859	(22,040)	27,884		90,211	883	1,820		1,009,424
Fund Balances - June 30	78,169	893,620	62,798	60,993	563	89,540	347	3,557	220	1,189,807

TOWN OF NEWMARKET, NEW HAMPSHIRE

Capital Projects Funds

Combining Balance Sheet

June 30, 1999

All amounts are expressed in American Dollars

ASSETS

	Landfill M2	Landfill Closure/ Site Impact	Sewer System Improvements	Sidewalk	Nichols Avenue	Totals
Cash and Equivalents			3,705			3,705
Investments	135,835	131,328		54,191		321,354
Receivables						
Intergovernmental			10,728			10,728
Interfund Receivable		115,382			143,531	258,913
	<u>135,835</u>	<u>246,710</u>	<u>14,433</u>	<u>54,191</u>	<u>143,531</u>	<u>594,700</u>

LIABILITIES AND EQUITY

Liabilities						
Accounts Payable		1,078				1,078
Accrued Interest Payable		12,345				12,345
Contracts Payable			24,716			24,716
Retainage Payable			3,489			3,489
Interfund Payable	1,603		3,828			5,431
Bond Anticipation Notes Payable		350,000	463,974			813,974
	<u>1,603</u>	<u>363,423</u>	<u>496,007</u>			<u>861,033</u>

Equity

Fund Balances						
Reserved for Special Purposes	134,232			54,191	143,531	331,954
Unreserved						
Undesignated(Deficit)		(116,713)	(481,574)			(598,287)
	<u>134,232</u>	<u>(116,713)</u>	<u>(481,574)</u>	<u>54,191</u>	<u>143,531</u>	<u>(266,333)</u>
	<u>135,835</u>	<u>246,710</u>	<u>14,433</u>	<u>54,191</u>	<u>143,531</u>	<u>594,700</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Capital Projects Funds

Combining Statement of Revenues, Expenditures and Changes In Fund Balances

For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	Landfill M2	Landfill Closure/ Site Impact	Sewer System Improvements	Nichols Avenue	Totals
Revenues					
Intergovernmental Revenues		129,300	17,628		146,928
Miscellaneous	8,602	98,421	188	13,391	120,602
Other Financing Sources					
Operating Transfers In	8,602	119,565	40,800	170,346	330,711
Expenditures		347,286	17,816	170,346	598,241
Capital Outlay					
Architectural/Engineering		23,061	114,051	26,815	163,927
General Construction		14,760	17,628		32,388
Administration	928				928
Interest		15,233			15,233
Legal	8,529				8,529
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,457	53,054	131,679	0	221,005
Fund Balances(Deficits) - July 1	(855)	294,232	(113,863)	143,531	377,236
Fund Balances(Deficits) - June 30	135,087	(410,945)	(367,711)		(643,569)
	134,232	(116,713)	(481,574)	143,531	(266,333)

SCHEDULE D1
TOWN OF NEWMARKET, NEW HAMPSHIRE
Trust and Agency Funds
Combining Balance Sheet
 June 30, 1999

All amounts are expressed in American Dollars

	Town Trusts		Library		Agency Funds	Totals
	Expendable Trusts	Nonexpendable Trusts	Nonexpendable Trusts	Trusts		
ASSETS						
Cash and Equivalents					75,025	75,025
Investments	1,488,429	762,166	27,770		249,586	2,527,951
Interfund Receivable	107,179					107,179
	<u>1,595,608</u>	<u>762,166</u>	<u>27,770</u>		<u>324,611</u>	<u>2,710,155</u>
LIABILITIES AND EQUITY						
Liabilities						
Intergovernmental Payable	246,673					246,673
Interfund Payable	34,761	4,662				39,423
Agency Deposits					324,611	324,611
	<u>281,434</u>	<u>4,662</u>			<u>324,611</u>	<u>610,707</u>
Equity						
Fund Balances						
Reserved for Endowments		575,071	10,000			585,071
Reserved for Special Purposes	1,314,174	182,433	17,770			1,514,377
	<u>1,314,174</u>	<u>757,504</u>	<u>27,770</u>			<u>2,099,448</u>
	<u>1,595,608</u>	<u>762,166</u>	<u>27,770</u>		<u>324,611</u>	<u>2,710,155</u>

SCHEDULE D2
TOWN OF NEWMARKET, NEW HAMPSHIRE
Fiduciary Fund Type - Expendable Trust Funds
Statement Of Revenues, Expenditures And Changes In Fund Balances
For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	<u>Town Trusts</u>
Revenues	
New Funds	117,183
Interest and Dividend Income	60,500
Other Financing Sources	
Operating Transfers In	
General Fund	164,003
Water Department	40,000
Sewer Department	20,000
	401,686
Other Financing Uses	
Operating Transfers Out	146,179
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Other Financing Uses	255,507
Fund Balances - July 1	1,058,667
Fund Balances - June 30	1,314,174

SCHEDULE D3
TOWN OF NEWMARKET, NEW HAMPSHIRE
*Combing Statement of Revenues, Expenses
and Changes in Fund Balances
All Nonexpendable Trust Funds*
For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	<u>Town</u>	<u>Library</u>	<u>Totals</u>
Operating Revenues			
New Funds	8,430		8,430
Interest and Dividends	35,170	1,442	36,612
Capital Gains(Losses)	22,095		22,095
	<u>65,695</u>	<u>1,442</u>	<u>67,137</u>
Operating Expenses			
Trust Income Distributions			0
Cemeteries	6,234		6,234
Scholarship	8,175		8,175
	<u>14,409</u>	<u>0</u>	<u>14,409</u>
Operating Income(Loss)	<u>51,286</u>	<u>1,442</u>	<u>52,728</u>
Operating Transfers Out	<u>(18,983)</u>		<u>(18,983)</u>
Net Income (Loss)	32,303	1,442	33,745
Fund Balances - July 1	<u>725,201</u>	<u>26,328</u>	<u>751,529</u>
Fund Balances - June 30	<u>757,504</u>	<u>27,770</u>	<u>785,274</u>

TOWN OF NEWMARKET, NEW HAMPSHIRE

Combining Statement of Cash Flows

All Nonexpendable Trust Funds

For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	Town <u>Trust</u>	<u>Library</u>	<u>Totals</u>
Cash Flows From Operating Activities			
Interest and Dividends Received	35,170	1,442	36,612
New Funds Received	8,430		8,430
Trust Income Distributions	(14,409)		(14,409)
Operating Transfers Out - To Other Funds	(14,321)		(14,321)
	<u>14,870</u>	<u>1,442</u>	<u>16,312</u>
Cash Flows From Investing Activities			
Proceeds from Sales of Investment Securities	207,355		207,355
Purchase of Investment Securities	(241,824)		(241,824)
	<u>(34,469)</u>	<u>0</u>	<u>(34,469)</u>
Net Increase(Decrease) in Cash	(19,599)	1,442	(18,157)
Cash, July 1	19,599	26,328	45,927
Cash, June 30	<u>0</u>	<u>27,770</u>	<u>27,770</u>

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

	Town <u>Trust</u>	<u>Library</u>	<u>Totals</u>
Net Income	33,745	1,442	35,187
Adjustments to Reconcile Net Income to Net Cash Provided (Used) by Operating Activities:			
Gain on Sales of Investments	(5,498)		(5,498)
Increase in Fair Value of Investments Held	(13,377)		(13,377)
Total Adjustments	<u>(18,875)</u>	<u>0</u>	<u>(18,875)</u>
Net Cash Provided(Used) by Operations	<u>14,870</u>	<u>1,442</u>	<u>16,312</u>

SCHEDULE D5
TOWN OF NEWMARKET, NEW HAMPSHIRE
Agency Funds
Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 1999

All amounts are expressed in American Dollars

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Developer's Performance				
<u>Bond Fund</u>				
ASSETS				
Cash and Equivalents	76,321	2,559	3,855	75,025
LIABILITIES				
Agency Deposits	76,321	2,559	3,855	75,025
<u>Planning Board Deposits</u>				
ASSETS				
Investments	1,318	37	1,355	
LIABILITIES				
Agency Deposits	1,318	37	1,355	
<u>Deferred Compensation Plan - ICMA</u>				
ASSETS				
Investments	176,009	64,701	32,071	208,639
LIABILITIES				
Agency Deposits	176,009	64,701	32,071	208,639
<u>Deferred Compensation Plan - Nationwide</u>				
ASSETS				
Investments		40,947		40,947
LIABILITIES				
Agency Deposits		40,947		40,947
TOTAL - ALL <u>AGENCY FUNDS</u>				
ASSETS				
Cash and Equivalents	76,321	2,559	3,855	75,025
Investments	177,327	105,685	33,426	249,586
	253,648	108,244	37,281	324,611
LIABILITIES				
Agency Deposits	253,648	108,244	37,281	324,611



OFFICE OF THE
TOWN ADMINISTRATOR
E-MAIL - NEWMARKET1@AOL.COM
WEBSITE - WWW.NEWMARKET-NH.COM

INCORPORATED
DECEMBER 15, 1727
CHARTER JANUARY 1, 1991

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

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

The first session, for the transaction of all business other than voting by official ballot, shall be held Tuesday, April 4, 2000 at 6:30 pm at the Newmarket Town Hall. The first session shall consist of explanation, discussion, and debate of each warrant article. Warrant articles may be amended, subject to the following limitations:

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

The second session of the annual meeting, to elect officers of the Town by official ballot, to vote on questions required by law to be inserted on said official ballot, and to vote on all budget warrant articles from the first session on the official ballot, shall be held Tuesday, May 9, 2000 at the Newmarket Town Hall. The polls shall be open from 7:00 am to 8:00 pm.

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

Budget Committee	Three (3) for three years
Budget Committee	One (1) for one year
Moderator	One (1) for two years
Planning Board	Two (2) for three years
Supervisors of the Checklist	One (1) for six years
Town Council	Two (2) for three years
Town Council	One (1) for two years
Town Clerk/Tax Collector	One (1) for three years
Trustee of Trust Fund	One (1) for three years
Trustee of Library	One (1) for three years

Article 2. Charter Amendment – Rescind Unnecessary Public Hearing

Shall the Town of Newmarket approve the Charter amendment reprinted below?

Please note the proposed deletions are underlined and proposed additions are in **bold type**.

Section 5.4.E

"A public hearing shall be held by the Town Council on the results of the first session at least 10 days, but not more than 20 days, before the second session. Notice of the

hearing shall be posted in at least 2 public places in the town and published in a newspaper of general circulation at least 7 days prior to the date of the hearing."

Delete entire section.

(This language corresponded to RSA 40:13V when the Senate Bill 2 legislation was adopted in the Charter. Since then RSA 40:13V was repealed.)

Recommended by the Town Council.

Article 3. Sewer Outfall Pipe Bonding

To see if the Town of Newmarket will vote to raise and appropriate the sum of \$600,000 (gross budget) for the construction of a Sewer Outfall Pipe as prescribed in the Administrative Order from the US Environmental Protection Agency, and to authorize the issuance of not more than \$600,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the municipal officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (3/5 ballot vote required)

Recommended by the Town Council and Budget Committee.

Article 4. Rescind Landfill Closure Bonding

To see if the Town of Newmarket will rescind the May 11, 1993 vote authorizing the issuance of not more than \$1,902,500 of bonds or notes to finance the closure of the landfill off Ash Swamp Road in accordance with the provision of the Municipal Finance Act (RSA 33). The bonds were not needed since the costs were captured through United Technologies, Harvard Industries, insurance claims, grants from the State of NH and a prior bond issuance approved on March 8, 1988 of \$240,000. (3/5 ballot vote in SB2 towns)

Recommended by the Town Council and Budget Committee.

Article 5. Downtown Infrastructure Trust Fund

To see if the Town will vote to create a non-expendable general trust fund under the provisions of RSA 31:19-a to be known as the Downtown Infrastructure Trust Fund, for the purpose of providing funding to maintain public infrastructure within the established Downtown Tax Incremental Funding District and appropriate the sum of One Dollar (\$1.00) toward this purpose and to designate the Town Council as agents to expend from said fund. (Majority ballot vote)

Recommended by the Town Council and Budget Committee.

Article 6. Aquifer Protection Easement Funding

To see if the town will raise and appropriate the sum of Seventy-two Thousand Five Hundred Dollars (\$72,500.00) to be placed in the 1999 established Aquifer Protection Easement Trust Fund. [Tax rate will increase by twenty five cents (\$.25) per thousand this year.] (Majority ballot vote)

Recommended by the Town Council and Budget Committee.

Article 7. Impact Fee Ordinance

To see if the town will raise and appropriate the sum of Twelve Thousand Dollars (\$12,000.00) to be used to establish an impact fee schedule and ordinance that allows fees to be charged based on new construction that would impact the growth of the school's infrastructure. [Tax rate will increase four cents (.04) per thousand this year.] (Majority vote)

Recommended by the Town Council and Budget Committee.

Article 8. Operating Budget

To see if the Town will vote to raise and appropriate for the purpose specified therein for the fiscal year 2000/2001 Operating Budget, the sums of money recommended by the Town Council and the Budget Committee.

(Town Council and Budget Committee Recommended \$5,937,329.00)

Article 9. Other Business

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

Recommended by the Town Council

Non-Binding Referendum

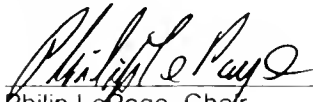
Article 10. New Hampshire Land and Community Heritage

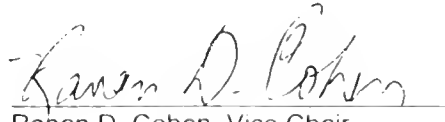
To see if the Town will vote to send the following resolution to the New Hampshire General Court:

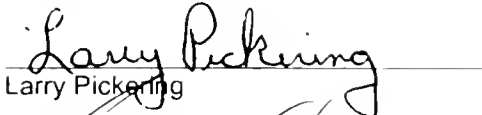
Resolved, New Hampshire's natural, cultural and historic resources in this town and throughout the state are worthy of protection and, therefore, the State of New Hampshire should establish and fund a permanent public/private partnership for the voluntary conservation of these important resources.

Newmarket Town Warrant 2000

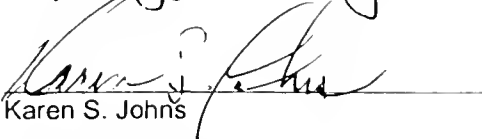
Given under the hands and seal this 1st day of March, in the year of Our Lord, two thousand (2000).

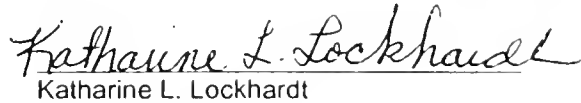

Philip LePage, Chair

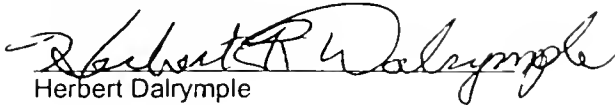

Ranan D. Cohen, Vice Chair


Larry Pickering


Susan G. Beaulieu


Karen S. Johns


Katharine L. Lockhardt


Herbert Dalrymple

Town Council, Town of Newmarket, New Hampshire

We hereby certify that we gave notice to the inhabitants within named, to meet at the times and places and for the purpose within mentioned by posting an attested copy of the within warrant at the place of the meeting, a like attested copy at the Town Hall being a public place in said Town, on the 1st day of March, 2000.


Philip LePage, Chair

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



BUDGET OF THE TOWN/CITY

OF: Newmarket, NH

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

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

or Fiscal Year From July 1, 2000 to June 30, 2001

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 above address.

BUDGET COMMITTEE

Please sign in ink.

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

DATE: March 9, 2000

[Signature]
[Signature]

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

PURPOSE OF APPROPRIATIONS WARR. Prior Year As Actual SELECTMEN'S APPROPRIATIONS BUDGET COMMITTEE'S APPROPRIATIONS
 (RSA 32:3,V) ART.# Approved by DRA Expenditures Prior Year RECOMMENDED NOT RECOMMENDED RECOMMENDED NOT RECOMMENDED
 ACCT.#

GENERAL GOVERNMENT		FY 99/00	FY 98/99	FY 00/01	FY 00/01
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive	142,443	125,098	168,289	168,289
4140-4149	Election, Reg. & Vital Statistics	102,737	96,528	115,108	115,108
4150-4151	Financial Administration	75,537	72,191	89,463	89,463
4152	Revaluation of Property (assessing)	53,598	40,091	46,618	46,618
4153	Legal Expense	21,000	25,966	23,000	23,000
4155-4159	Personnel Administration	458,621	417,057	498,232	498,232
4191-4193	Planning & Zoning	38,325	30,169	36,956	36,956
4194	General Government Buildings	173,270	174,844	197,643	197,643
4195	Cemeteries	22,590	20,594	23,174	23,174
4196	Insurance	80,000	83,000	54,000	54,000
4197	Advertising & Regional Assoc.				
4199	Other General Government				

PUBLIC SAFETY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police	713,342	748,138	806,027	806,027
4215-4219	Ambulance	77,634	37,217	70,646	70,646
4220-4229	Fire	87,930	68,746	96,319	96,319
4240-4249	Building Inspection	48,970	46,987	51,328	51,328
4290-4298	Emergency Management	2,250	1,682	2,250	2,250
4299	Other (Including Communications)				

AIRPORT/AVIATION CENTER

4301-4309	Airport Operations				
-----------	--------------------	--	--	--	--

HIGHWAYS & STREETS

4311	Administration	236,343	214,537	283,468	283,468
4312	Highways & Streets	78,207	76,341	66,733	66,733
4313	Bridges	100	0	100	100

1 2 3 4 5 6 7 8 9

ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32.3.V)	Appropriations		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
		WARR. Prior Year As Approved by DRA	FY 99/00		RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED

HIGHWAYS & STREETS cont.		FY 99/00	FY 98/99	FY 00/01	FY 00/01
4316	Street Lighting	31,911	31,890	32,624	32,624
4319	Other (Vehicle Maintenance)	115,302	112,601	110,963	110,963

SANITATION		XXXXXXXXXXXX			
4321	Administration				
4323	Solid Waste Collection				
4324	Solid Waste Disposal	286,983	250,181	330,477	330,477
4325	Solid Waste Clean-up				
4326-4329	Sewage Coll. & Disposal & Other	569,287	527,000	600,721	600,721

WATER DISTRIBUTION & TREATMENT		XXXXXXXXXXXX			
4331	Administration	532,258	711,417	728,583	728,583
4332	Water Services				
4335-4339	Water Treatment, Conserv. & Other				

ELECTRIC		XXXXXXXXXXXX			
4331-4332	Admin. and Generation				
4333	Purchase Costs				
4334	Electric Equipment Maintenance				
4339	Other Electric Costs				

HEALTH/WELFARE		XXXXXXXXXXXX			
4411	Administration				
4414	Pest Control				
4415-4419	Health Agencies & Hosp. & Other	50,250	50,700	49,350	49,250
4441-4442	Administration & Direct Assist.	39,654	34,563	45,477	45,477
4444	Intergovernmental Welfare Payments				
4445-4449	Vendor Payments & Other				

1 2 3 4 5 6 7 8 9

ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	APPROPRIATIONS		ACTUAL		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
		WARR. PRIOR YEAR AS APPROVED BY DRA	PRIOR YEAR EXPENDITURES	PRIOR YEAR	ENSUING FISCAL YEAR	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED

CULTURE & RECREATION									
		FY 99/00	FY 98/99	FY 00/01	FY 00/01				
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation	182,567	199,536	243,094	243,094			243,094	
4550-4559	Library	131,824	125,252	158,819	158,819			158,819	
4583	Patriotic Purposes	1,500	1,500	1,500	1,500			1,500	
4589	Other Culture & Recreation	25,686	23,435	30,890	30,890			30,890	

CONSERVATION									
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611-4612	Admin. & Purch. of Nat. Resources	780	300	780	780			780	
4619	Other Conservation								
4631-4632	REDEVELOPMENT & HOUSING								
4651-4659	ECONOMIC DEVELOPMENT	15,000	14,240	20,000	20,000			20,000	

DEBT SERVICE									
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Prino.- Long Term Bonds & Notes	40,000	45,000	40,000	40,000			40,000	
4721	Interest-Long Term Bonds & Notes	13,964	17,040	11,036	11,036			11,036	
4723	Int. on Tax Anticipation Notes								
4790-4799	Other Debt Service	120,000	119,566	0	0			0	

CAPITAL OUTLAY									
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land								
4902	Machinery, Vehicles & Equipment			120,500	120,500			120,500	
4903	Buildings			12,125	12,125			12,125	
4909	Improvements Other Than Bldgs.	390,000	426,829	429,550	429,550			429,550	

OPERATING TRANSFERS OUT									
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund								
4913	To Capital Projects Fund								
4914	To Enterprise Fund								
	Sever-								
	Water-								

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
TAXES			FY 99/00 XXXXXXXXXX	FY 98/99 XXXXXXXXXX	FY 00/01 XXXXXXXXXX
3120	Land Use Change Taxes		15,000	31,965	15,000
3180	Resident Taxes		53,000	57,100	53,000
3185	Timber Taxes		500	1,536	500
3186	Payment in Lieu of Taxes		13,500	19,215	13,500
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		75,000	92,123	75,000
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
3188	Excavation Activity Tax		15,400	19,377	15,400
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		700,000	750,210	725,000
3220	Motor Vehicle Permit Fees		15,000	19,211	16,000
3230	Building Permits		20,000	44,280	15,000
3290	Other Licenses, Permits & Fees		60,000	30,069	60,850
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		213,459	180,730	213,459
3352	Meals & Rooms Tax Distribution				
3353	Highway Block Grant		111,999	108,921	111,999
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		937	1,025	937
3379	FROM OTHER GOVERNMENTS		54,000	56,574	50,000
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		137,300	190,027	158,296
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		1,000	77,475	1,000
3502	Interest on Investments		90,000	119,124	90,000
3503-3509	Other		67,920	64,223	76,920
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds		55,000 128,500	102,381 143,334	110,000 157,750
3913	From Capital Projects Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
INTERFUND OPERATING TRANSFERS IN cont.			FY 99/00 XXXXXXXXXX	FY 98/99 XXXXXXXXXX	FY 00/01 XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)		569,287	611,834	600,721
	Water - (Offset)		532,258	746,180	728,583
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds				
3916	From Trust & Agency Funds		19,000	18,983	19,000
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				600,000
	Amts VOTED From F/B ("Surplus")		75,000		
	Fund Balance ("Surplus") to Reduce Taxes			100,000	175,000
TOTAL ESTIMATED REVENUE & CREDITS			3,023,060	3,585,897	4,082,915

****BUDGET SUMMARY****

	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from page 5)	5,937,329	5,937,329
SUBTOTAL 2 Special Warrant Articles Recommended (from page 6)	684,501	684,501
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 6)	0	0
TOTAL Appropriations Recommended	6,621,830	6,621,830
Less: Amount of Estimated Revenues & Credits (from above, column 6)	4,082,915	4,082,915
Estimated Amount of Taxes to be Raised	2,538,915	2,538,915

NEWMARKET CURBSIDE TRASH PICKUP HOLIDAY SCHEDULE 2000

New Years Day Saturday - January 1, 2000

Trash and recyclables will be picked up on schedule.

Memorial Day Monday - May 29, 2000

Trash and recyclables will be picked up one day late all week.

Independence Day Tuesday - July 4, 2000

Trash and recyclables will be picked up one day late all week.

Labor Day Monday - September 4, 2000

Trash and recyclables will be picked up one day late all week.

Thanksgiving Day Thursday - November 23, 2000

Trash and recyclables will be picked up on schedule.

Christmas Day Monday - December 25, 2000

Trash and recyclables will be picked up one day late all week.

*Please call Public Works at 659-3093 if you have any questions.

NEWMARKET TOWN OFFICES – DIRECTORY

Mailing address for all Town Offices:	Town Hall 186 Main Street Newmarket, NH 03857
Town Administrator/Executive Assistant	659-3617 Ext. 3 Fax 659-8508 Email: Newmarket1@aol.com
Finance	659-3617 Ext. 4 Fax 659-8508
Town Clerk/Tax Collector/Assessing	659-3073 Ext. 1 Fax 659-8508
Code Enforcement/Health Officer	659-8501 Ext. 2 Fax 659-8508 Email: NMKT7@aol.com
Public Works Department	659-3093 Fax 659-4807
Recreation Department	659-8581 Fax 659-2761
Planning/Zoning	659-8501 Ext. 2 Fax 659-8508 Email: NMKT7@aol.com
Wastewater Treatment Facility	659-3093 Fax 659-4807
Conservation Commission	659-5563
Public Library	659-5311 Fax 659-8506
Welfare	659-8501 Ext. 5 Fax 659-8508

EMERGENCY SERVICES DIRECTORY:

Ambulance Division	EMERGENCY ONLY	911
	Non-Emergency	659-6636
Fire Department	EMERGENCY ONLY	911
	Non-Emergency	659-6636
Police	EMERGENCY ONLY	911
	Non-Emergency	659-6636
	Administration/Records	659-8505
	Fax:	659-8507

DID YOU KNOW???

In Case of an Emergency....

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

Extended Hours....

The Newmarket Town Clerk's Office is open until 6:00 pm on the first and last Thursday of the month for your convenience.

Town Hall Marquee....

Do you need to get the word out about an event being sponsored by your Committee or Organization? Call Doris at the Administration Office 659-3617 Ext. 100 and your event can be placed on the Town Hall Marquee.

*Subject to availability

Visit us on the Web: WWW.NEWMARKET-NH.COM

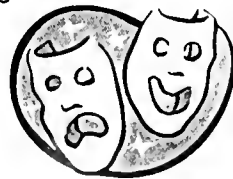
The Town web page includes:
Contact Information
Tax Rate Information
Town Council Meeting Minutes
Planning Board Meeting Minutes
And MORE!!!



Calendar of Events:

Don't miss these Annual Events:

Memorial Day Parade	May 30, 2000
Olde Home Weekend	August 11, 12 & 13
Main Street Heritage Festival	September 15, 16 & 17



Meeting Schedule:

Conservation Commission	4 th Thursday of the Month
Main Street Committee	3 rd Thursday of the Month
Planning Board	2 nd Tuesday of the Month
Town Council	1 st & 3 rd Wednesday of the Month
Zoning Board	As Needed

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

Town of Newmarket
186 Main Street
Newmarket, NH 03857-1838

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