

DEPARTMENT OF REVENUE ADMINISTRATION

Municipal Services Division
2010 Tax Rate Calculation

[Signature]
11/18/10

TOWN/CITY: NEWMARKET

Gross Appropriations	10,472,303
Less: Revenues	6,675,914
Less: Shared Revenues	0
Add: Overlay	50,383
War Service Credits	179,500

Net Town Appropriation	4,026,272
Special Adjustment	0

Approved Town/City Tax Effort	4,026,272
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**TOWN RATE
5.42**

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	15,335,748	1,510,438	13,825,310
Regional School Apportionment			0
Less: Adequate Education Grant			(2,280,088)

State Education Taxes	(1,690,443)
Approved School(s) Tax Effort	9,854,779

**LOCAL
SCHOOL RATE
13.26**

STATE EDUCATION TAXES

Equalized Valuation(no utilities) x	\$2.19
771,891,832	1,690,443
Divide by Local Assessed Valuation (no utilities)	
738,045,970	
Excess State Education Taxes to be Remitted to State	
Pay to State →	0

**STATE
SCHOOL RATE
2.29**

COUNTY PORTION

Due to County	765,807
Less: Shared Revenues	0

Approved County Tax Effort	765,807
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**COUNTY RATE
1.03**

Total Property Taxes Assessed	16,337,301
Less: War Service Credits	(179,500)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	16,157,801

**TOTAL RATE
22.00**

PROOF OF RATE

Net Assessed Valuation		Tax Rate	Assessment
State Education Tax	(no utilities) 738,045,970	2.29	1,690,443
All Other Taxes	743,134,270	19.71	14,646,858
			16,337,301

TRC#
223

TRC#
223

2010 APPROPRIATIONS MS-2 - As Adjusted

Town/City Newmarket

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.

**RETAIN FOR YOUR
AUDITOR**

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-2	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A4130	Executive	\$236,135	\$0	\$236,135
A4140	Election, Reg. and Vital Statistics	\$175,378	\$0	\$175,378
A4150	Financial Administration	\$220,385	\$0	\$220,385
A4152	Revaluation of Property	\$102,822	\$0	\$102,822
A4153	Legal Expenses	\$50,000	\$0	\$50,000
A4155	Personnel Administration	\$1,308,870	\$0	\$1,308,870
A4191	Planning and Zoning	\$130,763	\$0	\$130,763
A4194	General Government Buildings	\$445,226	\$0	\$445,226
A4195	Cemeteries	\$37,943	\$0	\$37,943
A4196	Insurance	\$72,500	\$0	\$72,500
A4197	Advertising and Regional Assoc.	\$0	\$0	\$0
A4199	Other General Government	\$167,657	\$0	\$167,657
A4210	Police	\$1,224,938	\$0	\$1,224,938
A4215	Ambulance	\$0	\$0	\$0
A4220	Fire	\$309,936	\$0	\$309,936
A4240	Building Inspection	\$60,086	\$0	\$60,086
A4290	Emergency Management	\$2,250	\$0	\$2,250
A4299	Other (Including Communications)	\$0	\$0	\$0
A4301	Airport Operations	\$0	\$0	\$0
A4311	Administration	\$428,651	\$0	\$428,651
A4312	Highways and Streets	\$493,595	\$0	\$493,595
A4313	Bridges	\$2,000	\$0	\$2,000
A4316	Street Lighting	\$40,000	\$0	\$40,000
A4319	Other	\$283,682	\$0	\$283,682
A4321	Administration	\$527,382	\$0	\$527,382
A4323	Solid Waste Collection	\$0	\$0	\$0
A4324	Solid Waste Disposal	\$0	\$0	\$0
A4325	Solid Waste Clean-up	\$0	\$0	\$0
A4326	Sewage Coll. and Disposal and Other	\$0	\$0	\$0
A4331	Administration	\$0	\$0	\$0
A4332	Water Services	\$0	\$0	\$0
A4335	Water Treatment, Conserv. and Other	\$0	\$0	\$0
A4351	Electrical Operations	\$0	\$0	\$0
A4411	Administration	\$0	\$0	\$0
A4414	Pest Control	\$0	\$0	\$0
A4415	Health Agencies and Hosp. and Other	\$0	\$0	\$0
A4441	Administration and Direct Assistance	\$136,450	\$0	\$136,450
A4444	Intergovernmental Welfare Payments	\$50,700	\$0	\$50,700

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-2	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A4445	Vendor Payments and Other	\$0	\$0	\$0
A4520	Parks and Recreation	\$420,344	\$0	\$420,344
A4550	Library	\$273,832	\$0	\$273,832
A4583	Patriotic Purposes	\$1,800	\$0	\$1,800
A4589	Other Culture and Recreation	\$876,517	\$0	\$876,517
A4611	Admin. and Purch. of Nat. Resources	\$1,070	\$0	\$1,070
A4619	Other Conservation	\$0	\$0	\$0
A4631	Redevelopment and Housing	\$118,913	\$0	\$118,913
A4651	Economic Development	\$4,000	\$0	\$4,000
A4711	Princ. - Long Term Bonds and Notes	\$100,000	\$0	\$100,000
A4721	Interest - Long Term Bonds and Notes	\$58,550	\$0	\$58,550
A4723	Int. on Tax Anticipation Note	\$0	\$0	\$0
A4790	Othe Debt Service	\$0	\$0	\$0
A4901	Land	\$0	\$0	\$0
A4902	Machinery, Vehicles and Equipment	\$0	\$0	\$0
A4903	Buildings	\$0	\$0	\$0
A4909	Improvements other than Buildings	\$0	\$0	\$0
A4912	To Special Revenue Fund	\$0	\$0	\$0
A4913	To Capital Projects Fund	\$0	\$0	\$0
A4914	To Proprietary Fund	\$0	\$0	\$0
A4914S	Sewer-	\$892,254	\$0	\$892,254
A4914W	Water-	\$840,394	\$0	\$840,394
A4914E	Electric-	\$0	\$0	\$0
A4914A	Airport-	\$0	\$0	\$0
A4915	To Capital Reserve Fund	\$377,280	\$0	\$377,280
A4916	To Exp. Tr. Fund - except #4917	\$0	\$0	\$0
A4917	To Health Maint. Trust Funds	\$0	\$0	\$0
A4918	To Nonexpendable Trust Funds	\$0	\$0	\$0
A4919	To Agency Funds	\$0	\$0	\$0
TOTALS		\$10,472,303	\$0	10,472,303

Explanation of Adjustments

2010 REVENUE ESTIMATES MS-4 - As Adjusted

Town/City Newmarket

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

**RETAIN FOR YOUR
AUDITOR**

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-4	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
R3120	Land Use Change	\$10,000	\$0	\$10,000
R3180	Resident Taxes	\$0	\$0	\$0
R3185	Timber Taxes	\$200	\$0	\$200
R3186	Payment in Lieu of Taxes	\$58,185	(\$37,699)	\$20,486
R3189	Other Taxes	\$0	\$0	\$0
R3190	Interest and Penalties on Delinq Taxes	\$82,750	\$0	\$82,750
	Inventory Penalties	\$0	\$0	\$0
R3187	Excavation Tax	\$0	\$0	\$0
R3210	Business Licenses and Permits	\$0	\$0	\$0
R3220	Motor Vehicle Permit Fees	\$1,033,347	\$0	\$1,033,347
R3230	Building Permits	\$10,000	\$0	\$10,000
R3290	Other Licenses, Permits and Fees	\$217,245	\$0	\$217,245
R3311-3319	FROM FEDERAL GOVERNMENT	\$0	\$0	\$0
R3351	Shared Revenues	\$416,000	(\$416,000)	\$0
R3352	Meals and Rental Tax Distribution	\$0	\$411,743	\$411,743
R3353	Highway Block Grant	\$181,055	(\$1,082)	\$179,973
R3354	Water Pollution Grant	\$0	\$22,408	\$22,408
R3355	Housing and Community Development	\$0	\$0	\$0
R3356	State and Federal Forest Land Reimb.	\$0	\$0	\$0
R3357	Flood Control Reimbursement	\$0	\$0	\$0
R3359	Other (Including Railroad Tax)	\$0	\$810,634	\$810,634
R3379	FROM OTHER GOVERNMENTS	\$0	\$0	\$0
R3401-3406	Income from Departments	\$212,000	\$0	\$212,000
R3409	Other Charges	\$0	\$0	\$0
R3501	Sale of Municipal Property	\$1,000	\$0	\$1,000
R3502	Interest on Investments	\$20,000	\$0	\$20,000
R3503	Other	\$11,000	\$0	\$11,000
R3912	From Special Revenue Funds	\$413,567	\$0	\$413,567
R3913	From Capital Projects Funds	\$118,913	\$0	\$118,913
R3914	From Enterprise Funds	\$0	\$0	\$0
R3914s	Sewer - (Offset)	\$820,000	\$72,254	\$892,254
R3914w	Water - (Offset)	\$730,000	\$110,394	\$840,394
R3914e	Electric - (Offset)	\$0	\$0	\$0
R3914a	Airport - (Offset)	\$0	\$0	\$0
R3915	From Capital Reserve Funds	\$0	\$0	\$0
R3916	From Trust and Fiduciary Funds	\$18,000	\$0	\$18,000
R3917	From Conservation Funds	\$0	\$0	\$0
R3934	Proc. from Long Term Bonds and Notes	\$0	\$0	\$0

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-4	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
SUBTOTAL OF ESTIMATED REVENUES		\$4,333,262	\$972,652	\$5,305,914
General Fund Balance				
	As Submitted on MS-4	Change Amount (+ or -)	As Adjusted	
UNRESERVED_FB	\$0	\$2,319,600	\$2,319,600	XXXXXXXXXX
LESS EMERG APPROP	\$0	\$0	\$0	XXXXXXXXXX
FB_VOTED_SURPLUS	\$0	\$70,000	→	\$70,000
FB_REDUCE_TAXES	\$0	\$1,300,000	→	\$1,300,000
FB_RETAINED	\$0	\$949,600	\$949,600	XXXXXXXXXX
TOTAL ESTIMATED REVENUES AND CREDITS				\$6,675,914
OVERLAY	\$40,000	\$10,000	\$50,000	

Explanation of Adjustments

Town Code	Account#	Reason for Adjustment	WA#
337	3186	State Revenue	
337	3351	State Revenue	
337	3352	State Revenue	
337	3353	State Revenue	
337	3354	State Revenue	
337	3359	DRA Adjustment	
337	3914s	Municipality Adjustment	
337	3914w	Municipality Adjustment	

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Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-4	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
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Town/City
11/17/2010

Newmarket

MS-4R

APPROPRIATIONS MS-22 - As Adjusted

School District Newmarket

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.

**RETAIN FOR YOUR
AUDITOR**

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-22	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A1100	Regular Programs	\$5,531,519	\$0	\$5,531,519
A1200	Special Programs	\$3,180,871	\$0	\$3,180,871
A1300	Vocational Programs	\$202,045	\$0	\$202,045
A1400	Other Programs	\$426,965	\$0	\$426,965
A1500	Non-Public Programs	\$0	\$0	\$0
A1600	Adult and Community Prog	\$0	\$0	\$0
A2000	Student Support Services	\$1,068,895	\$0	\$1,068,895
A2200	Instructional Staff Services	\$676,618	\$0	\$676,618
A2310 840	School Board Contingency	\$25,000	\$0	\$25,000
A2310	Other School Board	\$67,059	\$0	\$67,059
A2320 310	SAU Management Services	\$0	\$0	\$0
A2320	Other Executive Admin	\$594,830	\$0	\$594,830
A2400	School Admin Service	\$765,649	\$0	\$765,649
A2500	Business	\$0	\$0	\$0
A2600	Operation and Maint of Plant	\$997,107	\$0	\$997,107
A2700	Student Transportation	\$459,640	\$0	\$459,640
A2800	Support Serv, Central/Other	\$0	\$0	\$0
A3000	Non-Instructional Services	\$0	\$0	\$0
A4000	Facilities Acq and Construct	\$314,550	\$0	\$314,550
A5110	Debt Service - Principal	\$0	\$0	\$0
A5120	Debt Service - Interest	\$0	\$0	\$0
A5220	To Food Service	\$325,000	\$0	\$325,000
A5222	To Other Special Revenue	\$450,000	\$0	\$450,000
A5230	To Capital Projects	\$0	\$0	\$0
A5251	To Capital Reserves	\$100,000	\$0	\$100,000
A5252	To Expendable Trust	\$150,000	\$0	\$150,000

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-22	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A5253	To Non-Expendable Trust	\$0	\$0	\$0
A5254	To Fiduciary Funds	\$0	\$0	\$0
A5310	To Charter Schools	\$0	\$0	\$0
A5390	To Other Agencies	\$0	\$0	\$0
Deficit Approp	Deficit Appropriation	\$0	\$0	\$0
Supplemental	Supplemental Appropriation	\$0	\$0	\$0
	TOTAL	\$15,335,748	\$0	\$15,335,748

Explanation of Adjustments

2010 REVENUE ESTIMATES

MS-24 - As Adjusted

School District Newmarket

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

**RETAIN FOR YOUR
AUDITOR**

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-24	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
REVENUE FROM LOCAL SOURCES				
R1300-1349	Tuition	\$25,000	\$0	\$25,000
R1400-1449	Transportation Fees	\$0	\$0	\$0
R1500-1599	Earnings on Investments	\$10,000	\$0	\$10,000
R1600-1699	Food Service Sales	\$250,000	\$0	\$250,000
R1700-1799	Student Activities	\$5,400	\$0	\$5,400
R1800-1899	Community Services Activities	\$0	\$0	\$0
R1900-1999	Other Local Services	\$5,000	\$0	\$5,000
REVENUE FROM STATE SOURCES				
R3210	School Building Aid	\$0	\$0	\$0
R3220	Kindergarten Aid	\$0	\$0	\$0
R3230	Catastrophic Aid	\$55,000	(\$3,286)	\$51,714
R3240-3249	Vocational Aid	\$10,000	\$0	\$10,000
R3250	Adult Education	\$0	\$0	\$0
R3260	Child Nutrition	\$5,000	\$0	\$5,000
R3270	Driver Education	\$10,000	\$0	\$10,000
R3290-3299	Other State Sources	\$0	\$0	\$0
REVENUE FROM FEDERAL SOURCES				
R4100-4539	Federal Program Grants	\$450,000	\$0	\$450,000
R4540	Vocational Education	\$0	\$0	\$0
R4550	Adult Education	\$0	\$0	\$0
R4560	Child Nutrition	\$70,000	\$0	\$70,000
R4570	Disabilities Programs	\$0	\$0	\$0
R4580	Medicaid Distribution	\$175,000	\$0	\$175,000
R4590-4999	Other Federal Sources (except 4810)	\$0	\$0	\$0
R4810	Federal Forest Reserve	\$0	\$0	\$0
OTHER FINANCING SOURCES				
R5110-5139	Sale of Bonds or Notes	\$0	\$0	\$0
R5221	Transfer from Food Serv-Spec. Rev. Fund	\$0	\$0	\$0
R5222	Transfer from Other Special Revenue Funds	\$3,000	\$0	\$3,000
R5230	Transfer from Capital Projects Funds	\$0	\$0	\$0
R5251	Transfer from Capital Reserve Funds	\$0	\$0	\$0
R5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
R5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
	Other Financing Sources	\$0	\$0	\$0
R5140	RAN's	\$0	\$0	\$0
	Supplemental Appropriation (Contra)	\$0	\$0	\$0

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-24	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
SUBTOTAL OF ESTIMATED REVENUES		\$1,073,400	(\$3,286)	\$1,070,114

General Fund Balance

	As Submitted on MS-24	Change Amount (+ or -)	As Adjusted	
UNRESERVED_FB	\$440,324	\$0	\$440,324	XXXXXXXXXX
FB_VOTED_SURPLUS	\$250,000	\$0		→ \$250,000
FB_REDUCE_TAXES	\$190,324	\$0		→ \$190,324
TOTAL ESTIMATED REVENUES AND CREDITS				\$1,510,438

TOTAL APPROPRIATIONS	\$15,335,748
LESS: TOTAL REVENUES AND CREDITS	\$1,510,438
DISTRICT ASSESSMENT (Prior to State Grants)	\$13,825,310

Explanation of Adjustments

Code	Account#	Reason for Adjustment	WA#
337S	3230	State Revenue	

State of New Hampshire

Board of Tax and Land Appeals

Paul B. Franklin, Chairman
Michele E. LeBrun, Member
Douglas S. Ricard, Member
Albert F. Shamash, Esq., Member
.....
Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

TO ALL TAX COLLECTORS:

In accordance with the provisions of RSA 76:13, the Tax Collector shall notify the Board of Tax and Land Appeals, **in writing**, of the date on which the **final tax bill** was sent (tax bill that establishes the total tax liability – see RSA 76:1-a for definitions). Please complete below the date of mailing of the final tax bill covering taxes which were committed to you on the **original property warrant** for 2010 and **return** this form to the Board of Tax and Land Appeals at the above address.

MUNICIPALITY OF: _____ FINAL TAX BILL MAILED ON: _____

Final tax bill, pursuant to RSA 76:1-a, means one of the following. Please check one.

- Bill annually;
- Bill semiannually (pursuant to RSA 76:15-a);
- Operating with an optional fiscal year (pursuant to RSA 31:94-a); or,
- Special legislative act; and
- Bill quarterly (pursuant to RSA 76:15-aa).

Were any supplemental property warrants issued. Yes/No If yes, when _____.

Signature of Tax Collector

CERTIFICATION

I hereby certify a copy of this Form has been provided to the Selectmen/Assessors.

Dated:

Signature of Tax Collector

Rev. 6/10