



**TOWN OF NEWMARKET, NEW HAMPSHIRE
TOWN COUNCIL AGENDA**

**REGULAR MEETING FEBRUARY 18, 2015 7PM
NEWMARKET TOWN HALL COUNCIL CHAMBERS**

6:45 NON-PUBLIC – RSA 91-A:3 II Personnel

- 1) Pledge of Allegiance**
- 2) Public Forum** ***Public Forum is an opportunity for the public to address the Town Council. All comments should be addressed to the Chair of the Council. No person will be allowed to speak longer than 5 minutes.***
- 3) Public Hearing - NONE**
- 4) Town Council to Consider Acceptance of Minutes**
 - a) Minutes of February 4, 2015
- 5) Report of the Town Administrator**
- 6) Committee Reports**
- 7) Old Business**
 - a) Ordinances and Resolutions in the 2nd Reading
 - i. Resolution #2014/2015-43 Record Retention Policy
 - ii. Resolution #2014/2015-44 Town Administrator to Enter into an Agreement for Audit Services for FY2015
 - b) Ordinances and Resolutions in the 3rd Reading
 - c) Items Laid on the Table – NONE (*Items will remain on the table unless a member of the Town Council moves to remove the item.*)
- 8) New Business/Correspondence**
 - a) Town Council to Consider Nominations, Appointments and Elections
 - b) Ordinance and Resolutions in the 1st Reading
 - i. Resolution #20142015-45 Authorizing the Town Administrator to Solicit Proposals for a Management, Organizational Structure, and Efficiency Study for all Town Departments
 - c) Correspondence to the Town Council
 - d) Closing Comments by Town Councilors
- 9) Adjournment**

DRAFT

**TOWN OF NEWMARKET, NEW HAMPSHIRE
TOWN COUNCIL REGULAR MEETING**

February 4, 2015 7:00 PM

PRESENT: Council Chairman Gary Levy, Council Vice Chairman Dale Pike, Councilor Dan Wright, Councilor Phil Nazzaro, Councilor Toni Weinstein, Councilor Ed Carmichael

EXCUSED: Councilor John Bentley

ALSO PRESENT: Town Administrator Steve Fournier, Water & Wastewater Director Sean Greig, Wright-Pierce Engineer Rick Davee, PE, Mr. Eric Salovitch

AGENDA

Chairman Levy welcomed all present and called the meeting to order at 7:02 pm, followed by the Pledge of Allegiance.

PUBLIC FORUM

Chairman Levy asked whether anyone from the public wished to speak.

Mr. Allen of Moody Point addressed the Council on several issues. He said that the School already had a nice kitchen and gym available for use, and that by going down beyond the current walkway, an access tunnel could be put in under Route 108 as was done at UNH. This would provide one half of a lesser school, and building a tunnel would be inexpensive. He next addressed the 0% tax cap mentioning retaliation coming forward, and said that this would be basically against the school. Mr. Allen then stated that with the Town needed income/revenue, and that adding 300 metered parking spaces at \$18/day and \$1/hour, open 18 hours, would generate \$5,400 per day. At the end of the year this would have generated \$1,971,000, or 20% of the Town budget. He added that every other town depends on that revenue coming in to the general fund to offset expenses, and it was something that should be looked into. He stated that traffic could be one-way and the meters would boom businesses in the Town. These businesses would pay increased rent to cover the impact fees. He said that he was anxious to see the engineer's report on the issue. Both Chairman Levy and Town Administrator Fournier responded that the first draft of the report from Mr. John Connery, engineer of the project, was already available online. Chairman Levy then advised Mr. Allen to refer any suggestions he had to the Town Administrator who would forward them to Mr. Connery. Mr. Allen replied that he had already referred information to the Town Administrator regarding the engineering report.

Chairman Levy closed the Public Forum at 7:10 pm.

PUBLIC HEARING – None

TOWN COUNCIL TO CONSIDER ACCEPTANCE OF MINUTES

Acceptance of Minutes of January 21, 2015

Councilor Weinstein made a motion to accept the minutes of the regular meeting of January 21, 2015, and Councilor Nazzaro seconded. Chairman Levy announced that Councilor Bentley was excused.

As there were no changes or questions, Town Administrator Fournier polled the council and the minutes of January 21, 2015 were approved 5-0, with 1 abstention.

REPORT OF THE TOWN ADMINSTRATOR

Town Administrator Fournier first addressed the **January 27th Blizzard**, for which a total of 28 inches was reported by the National Weather Service. He said that despite low visibility and dangerous road conditions, the Public Works Department crews did an incredible job over an approximate 48-hour period, and were currently working on cleanup. He stated that the cost to the Town was significant at approximately \$45,000, with an estimated possible reimbursement from FEMA of \$38,000. He said that they were currently working with the State to determine eligibility, and that the total threshold to be met was \$2,000,000 for the County. He thanked the residents for staying off the roads and thanked the Public Works Department for their hard work. He added that the storm would have an impact on the budget, which would need to be monitored closely. Town Administrator Fournier next addressed the **Lighting Upgrade** for the Town, stating that the project was completed. He reported that 126 fixtures were retrofitted, and occupancy sensors were installed in numerous spaces. He said that PSNH had paid 50% of the cost, with the Town contributing the other 50% which amounted to \$7,893. He added that the payback on their investment would be 4.1 years, weighted over an average useful lifespan of 13 years. Town Administrator Fournier reported that the Planning Board was working with Strafford Regional Planning Commission on updating the Newmarket **Master Plan**, of which a first draft of the **Housing and Demographics** chapter was provided. He added that there would be a follow-up Workshop with the Planning Board to discuss the findings. A notable part of the first chapter related to the increases in the elderly population, which grew 127% from 2000 to 2010, plus the discussion of ageing trends across New Hampshire. Town Administrator Fournier also provided information, not included in his report, regarding the rollout of Code Red Reverse 911 which was expected soon. He advised people to register their cellphones online for the service, adding that other opt in/opt out programs would also be available.

Discussion: Vice Chair Pike asked for an explanation of how Strafford had been chosen to work on the Master Plan for the Town. Town Administrator Fournier replied that they had submitted proposals and that Strafford had come in as the lowest bid. Vice Chair Pike said that he was concerned with the report as he felt regional or state interests were not always the same as city interests, and that it was not really specific to Newmarket. Councilor Weinstein praised the communication in the Town during the storm. She then pointed out that some of the enrollment figures in the Master Plan chapter presented at the School/Town Joint Advisory Committee (JAC) meeting the night before were very different from those the consultant of the Joint Advisory Committee had reported. She said that she was unsure who was right, but the differences were significant. She then asked for verification of the polling place for the March ballot. Town Administrator Fournier stated that March voting would be held downstairs in the Town Hall and that the Town Clerk was working with the Police Department on possibly making the

traffic one-way to ease congestion. Chairman Levy asked about the occupancy sensors mentioned in the report, and Town Administrator Fournier replied that they provided automatic shut-off in those spaces after a certain length of time. Chairman Levy then asked that fact checking be done regarding the growth of Newmarket on page 9 of the Master Plan chapter, where it stated that Newmarket was expected to grow by 495 residents/decade through 2040. He felt this figure was two (2) times the rate of the entire State of New Hampshire, adding that Mr. Randy Bell had reported a 25% drop in school population since 2004. Chairman Levy referred to the point Councilor Weinstein had raised regarding the discrepancies in numbers, and agreed that the numbers were not consistent with anything they had heard to date. He said that he was stupefied by the cited "affordable" housing costs of \$1,100-\$1,200, saying that it was based on goals for the region and not the Town of Newmarket, adding that the plan should be consistent with what was happening in Town. Vice Chair Pike said that he would address this at the next Planning Board meeting, adding that some language seemed to be 180 degrees different from the Master Plan and they needed to make sure the facts lined up. Chairman Levy commented on the stark contrast in road conditions after the blizzard leaving Swampscott Road and entering Durham.

COMMITTEE REPORTS

Chairman Levy reported that the Economic Development Committee had met last week, and that Mr. John Connery provided a comprehensive report on mid-sized elderly housing care with different categories for Alzheimer's, etc. He said that not a lot of traffic would be generated near the housing and that it would generally have a positive tax impact, adding that the tax implications would be looked into, the report refined, and specific recommendations for types of housing made. Councilor Nazzaro felt that the ultimate goal was to come up with suggested changes in zoning to propose to the Planning Board and the Council with developments which would have a net gain for the Town. Chairman Levy added that the study and the costs would be daunting, but that it would provide specific language to bring to the Planning Board and the Council.

Chairman Levy next reported on the School/Town Joint Advisory Committee meeting the previous evening. He stated that the report from the consultant had been presented and reviewed generating a robust conversation about the next steps and how to proceed. He then commented about a power-point presentation that had been provided at the meeting for which no copies had been handed out and no prior information made available. He added the presentation, which looked at a 50-year tax envelope, was also not available online the following day and he was concerned that he had no idea what assumptions had been made. He stated that it was suggested to Mr. Bell that Sub-Groups be set up to look into the each of the three (3) options for the School, with members of the Joint Advisory Committee, the School Board, and interested parties. He said it was brought up that the negotiating group may have had conflicts of interest relating to possible job losses at Oyster River regarding tuitioning, and stated that the people want to feel confident that whatever is looked into is done sincerely with sufficient effort put forth. Chairman Levy mentioned the general feeling that the School Board was not for tuitioning, and that a blend of people were needed to watch the process. He added that Mr. Bell would give his recommendations for the next steps to the School Board tomorrow evening. Chairman Levy said that he hoped the School Board would also vote on whether tuitioning grades 9-12 should be nixed, adding that over six (6) months had been spent researching the issue. Councilor Nazzaro said that he had read the report which provided three (3) viable options, and that the School

Board would now decide how to go forward. He added that the presentation was not power-point, but rather an Excel modeling tool. Councilor Wright said that the facts were now available and that it was up to the School Board to interpret the findings of the Joint Advisory Committee, adding that he would support whatever they decided. He stated that that the biggest stumbling block now was tuitioning and how the process was done, and he hoped that Mr. Bell would consider taking on this role. Councilor Weinstein felt that this role should be filled by the School Superintendent, rather than Mr. Bell. Councilor Wright agreed, but emphasized that the Superintendent of the School should be permanent and not interim. Councilor Weinstein then addressed Chairman Levy regarding the role of the Joint Advisory Committee going forward, and assumed that the Council would be holding a vote, as they had voted to establish the JAC to vet out the process in the beginning.

Chairman Levy replied that the issue really came down to a false premise that they could really vet the options, as they would have had to sit down with Dover or Epping for preliminary discussions. He said that the School Board had not wanted to have these discussions while the work was going on and they had essentially put up a "stop sign". He said that Mr. Bell had felt adding 500 kids to a 9-12 program would not involve as much infrastructure, but that the School Board had decided they would only consider grades 6-12 for which the Town had no partner. Councilor Weinstein again asked what the Council would do as she did not vote for the Joint Advisory Committee to negotiate tuition contracts, to go on indefinitely, or have no parameters, and stated that she would not support the role of the Joint Advisory Committee expanding. Vice Chair Pike stated that he had attended the Joint Advisory Committee meeting and that a lot had been accomplished through the JAC process. He commended the School Board for starting the process, and all parties involved, and felt that the document read well and the model was intriguing. He pointed out that the factors that went into the decision turned out to be more complex than was originally appreciated and that it was important to decide the next step. He added that he wanted the vote in March to succeed and favored waiting until March 2016. He stated that the model, which was for two (2) Newmarket Schools, was a promising beginning but should be reduced to just one (1) school for the Town to be a viable way to proceed. Finally, he felt that the School Board would need to decide how best to bring in the various viewpoints to continue the discussion. Councilor Carmichael said that he agreed with Vice Chair Pike completely, and thanked Councilor Wright and Chairman Levy for their time and effort representing the Town on the Joint Advisory Committee. Councilor Nazzaro felt that all sides had come to the conversation trying to find statistics to back up their positions, choosing the criteria that went into the model based on their subjective feelings of where the Town should go. He hope that all options would be carefully looked at to make a decision for the voters as to what would be best for the community. Chairman Levy said he felt that in regard to the Excel presentation, the data had been fed in looking for an outcome, and that perhaps there should have been a workshop to provide and discuss the information ahead of time. Vice Chair Pike said that if the process was a good one, then it was incumbent on the people to support the conclusion.

OLD BUSINESS

ORDINANCES AND RESOLUTIONS IN THE 2ND READING

Resolution #2014/2015-41 Approving the North Main Street Water Main Replacement Construction Budget

Town Council
February 4, 2015 - Regular Meeting

Vice Chair Pike made a motion to approve *Resolution #2014/2015-41 Approving the North Main Street Water Main Replacement Construction Budget*, with a construction oversight of **\$112,750**. The motion was seconded by Councilor Nazzaro.

Discussion: Water & Wastewater Director Sean Greig introduced Mr. Rick Davee, PE, the Wright-Pierce principal engineer in charge of the project. Mr. Davee stated that the firm would be charging a mark-up of 2.2% times salary costs, including costs and overhead. Chairman Levy asked for an example, for which Mr. Davee used the amount of \$15.00 times 2.2% which would result in a charge of \$45.00, plus reimbursables like mileage and meals. Chairman Levy asked if any sub-contractors would be needed for the project. Mr. Davee replied that SW Cole would be the sub-contractor, and that the mark-up for sub-contractors was only 5%. Water & Wastewater Director Sean Greig stated that the contract was pretty much standard, and the Town would only pay for time and materials provided. Chairman Levy asked Water & Wastewater Director Greig to request a pass through on the mark-up fees for the sub-contractor, adding that it was not an inappropriate request.

As there were no further questions or discussion, Town Administrator Fournier polled the council and the motion passed unanimously, 6-0.

Resolution #2014/2015-42 Authorize the Town Administrator to Enter into an Agreement with Wright-Pierce for Project Management and Oversight Services Related to the North Main Street Water Main Replacement Project

Councilor Weinstein made a motion to approve *Resolution #2014/2015-42 Authorize the Town Administrator to Enter into an Agreement with Wright-Pierce for Project Management and Oversight Services Related to the North Main Street Water Main Replacement Project*, and Vice Chair Pike seconded.

As there were no questions or discussion, Town Administrator Fournier polled the council and the motion passed unanimously, 6-0.

ORDINANCES AND RESOLUTIONS IN THE 3ND READING - None

ITEMS LAID ON THE TABLE - None

NEW BUSINESS/CORRESPONDENCE

TOWN COUNCIL TO CONSIDER NOMINATIONS, APPOINTMENTS AND ELECTIONS

Appointment – Eric Salovitch, Conservation Commission Term Expires March 2017

Councilor Weinstein made a motion to approve the appointment of **Eric Salovitch** to the **Conservation Commission**, for a **Term expiring March 2017**, and Councilor Nazzaro seconded.

Town Council
February 4, 2015 - Regular Meeting

Mr. Salovitch briefly addressed the Council. He introduced himself and said that he had been working in Newmarket for approximately four (4) years and had been a resident for one (1) year. He said that he was looking to purchase property in the community as he liked the people and the environment. He thanked the Council for inviting him to speak.

Chairman Levy thanked Mr. Salovitch for coming and asked if there were any questions.

As there were no questions, Town Administrator Fournier polled the council and the motion to approve the appointment passed unanimously, 6-0.

ORDINANCES AND RESOLUTIONS IN THE 1ST READING

Resolution #2014/2015-43 Record Retention Policy

Chairman Levy read the text of *Resolution #2014/2015-43 Record Retention Policy* in full.

Resolution #2014/2015-44 Town Administrator to Enter into an Agreement for Audit Services for FY2015

Chairman Levy read *Resolution #2014/2015-44 Town Administrator to Enter into an Agreement for Audit Services for FY2015*, in full.

Discussion: Chairman Levy asked if there would be a set fee charged by the new auditors. Town Administrator Fournier stated that the current auditors had withdrawn from their contract and that the second bidders had been chosen. He added that their bid had been close to the first bid.

CORRESPONDENC/CLOSING COMMENTS

Councilor Weinstein asked whether the Council would be provided with a copy of the current Records Retention Policy, and Town Administrator Fournier replied that it would be made available. Vice Chair Pike said that all the members listed for Record Retention appeared to be department chiefs and wondered if anyone external would be included. Town Administrator Fournier replied that State Law states that the governing body has to make the policy. Vice Chair Pike asked if this would be in Public Session and Town Administrator Fournier replied that it would.

ADJOURNMENT

Vice Chairman Pike made a motion to adjourn the meeting, which was seconded by Councilor Nazzaro. The meeting was adjourned at 8:11 pm.

Respectfully submitted,

Patricia Denmark, Recording Secretary.

STEPHEN R. FOURNIER
TOWN ADMINISTRATOR

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FOUNDED DECEMBER 15, 1727
CHARTERED JANUARY 1, 1991

TOWN OF NEWMARKET, NEW HAMPSHIRE
OFFICE of the TOWN ADMINISTRATOR

REPORT OF THE TOWN ADMINISTRATOR
February 18, 2015

2015 Snow: We continue to fight what seems to be a weekly snow event since January. Since December, we have seen about 80 inches of snow. Usually, we have about a foot or two on the ground. As you can see, we have had much more than that.

As of today, our expenditures that contain snow removal costs are:

Description	Budget	Expended YTD	Estimated costs incurred	Total	% Expended
Public Works Overtime	\$ 50,000.00	\$ 42,088.25	\$ 6,000.00	\$ 48,088.25	96.18%
Public Works Laobr Salaries	220,711.00	131,256.46	4,771.91	136,028.37	61.63%
Winter Salt	80,000.00	42,861.13	9,299.00	52,160.13	65.20%
Diesel Fuel	34,650.00	19,542.16	2,000.00	21,542.16	62.17%
Public Works Equipment Lease	12,500.00	9,787.14	2,300.00	12,087.14	96.70%
Public Works Vehicle Maintenance	20,000.00	22,837.86	8,179.00	31,016.86	155.08%
	<u>\$ 417,861.00</u>	<u>\$ 268,373.00</u>	<u>\$ 32,549.91</u>	<u>\$ 300,922.91</u>	72.02%

We are currently over our vehicle maintenance budget. We will certainly be over in overtime during our next snow event. We are still awaiting word from NH Bureau of Emergency Management as to whether or not the blizzard is declared a federal emergency and will be reimbursed.

The DPW crews are continuing to plow and remove snow. We have reached capacity at our "snow dump" on Beech Street near the Senior Center. We are in the process of opening a second location at the Carpenter Property. This will allow us to dump snow collected from the Town streets, sidewalks and parking lots in a central location. If this is not available, we will look at the Wilson Property and some land at the Waste Water Treatment Facility.

One thing we cannot do is dump it in the river or bay. The NH Department of Environmental Services

prohibits this without a permit. We are not at the level to receive a permit at this time.

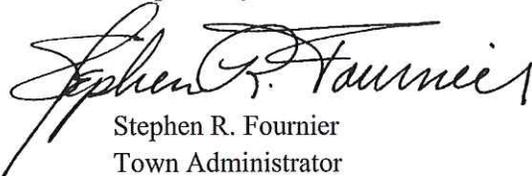
CodeRED: Last week, the Town implemented the CodeRED system, and actually released the first call the same day. The call was to warn residents of a revised parking ban until further notice. In 13 minutes, it made 4,394 calls, reached 2,253 of those calls (either live or left a voice mail.) It also sent out 149 emails and 188 text messages. Of the 2,141 missed on the previous call, they were all retried and an additional 224 lines were reached. This is common since many numbers in the system may have been disconnected. The second call took ten minutes.

We would like to encourage people to sign up with their cell numbers and emails so it will be easier to reach people in emergencies. We will be sending out a general introduction shortly via phone as well.

COAST Bus: We have been notified by COAST bus that due to Stratham and Greenland withdrawing its support for bus service, they are anticipating that the current Route 7 that goes from Newmarket through Exeter ultimately to Portsmouth will only operate until June 2015. They will be announcing this sometime in March and will be holding public hearings as required.

I want to make sure that the Town Council and the public are aware that this is not because of actions by the Town of Newmarket. We have constantly been a large supporter of COAST and its services. We are working on an alternative route and/or service with COAST. In addition, we have reached out to Wildcat Transit to see if they could provide additional service to the Town.

Respectfully Submitted,



Stephen R. Fournier
Town Administrator



Department Heads Monthly Reports to the Town Council and Town Administrator

Police Department

Due to illness the police report will be delayed.

	<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount Remaining</u>	<u>% Expended</u>	<u>Previous</u> <u>Year</u>	<u>%</u> <u>Expended</u>
<i>Police Total</i>	1,264,752.00	88,911.41	671,103.59	593,648.41	53%		52%

Year to Date Activity:

January has been busy month for the Police Department with numerous storm related service calls and minor motor vehicle accidents. In addition we have responded to several drug overdose calls over the month including three heroin overdose calls within a 24 hour period. At this time there doesn't seem to be a viable solution to dealing with this upsurge in drug abuse. Criminal prosecution of offenders is a cumbersome process involving long waiting times for laboratory analysis, reluctance to deliver stiff sentences for abusers or dealers, and the availability of the drug which in recent months has been traced with fentanyl which makes it potent and dangerous. Perhaps a recent conversation one of the Sergeants had with an admitted heroin user sums up what we're up against. On a recent ride to the County Jail with this young man the Sergeant mentioned that many of the heroin overdoses in the area were the result of fentanyl laced drugs, and suggested that the young man get clean. The young man's response "I'd kinda like to try it, and see if I can come back from it."

Personnel:

I am happy to report that we continue to be fully staffed. This helps to stabilize the workload distribution and minimize overtime expenditures.

In-service Training:

One of my goals in 2015 is to increase the level of annual training the officers and dispatchers receive. One of the ways that we can maximize our training budget is locate free training or to partner with another agency in providing the classroom space, or paying for the instructor. The areas of training that we're concentrating on are the areas in which we are exposed to the highest level of liability and those that are the most dangerous to our personnel. These areas include, use of force, vehicular operation, dealing with the mentally ill, and dealing with drug abuse.

This week all officers completed a training block in Use of Force and Vehicular Pursuits. In April we will be hosting the Primex training staff here for four days with the Use of Force Simulator. The simulator puts officers in real life situations involving the use of force and provides critical instructor feedback on how they responded. This training takes 90 minutes for two officers to complete. By providing a location for the Simulator to be set up and hosting the training, our only costs are minimal overtime expenses. The vacant slots in the Simulator schedule will be filled by officers from neighboring police agencies.

Great Bay Half Marathon:

Recently we met with the marathon organizers and begin planning for this spring's event. The date for the marathon has been scheduled for Sunday April 12th. The road closure and Main Street detours will be between the hours of 9AM and 3PM. The race course will be the same as last year with the race start and finish occurring in the downtown in front of the post office. We look forward to another successful event!

Current Year Operating Budget:

At beyond the fiscal year half way point time the Police Department's budget is fifty-six percent (56 %) expended and is operating within expected expenses. At this time I anticipate at this time that we will finish the fiscal year within budget.

Respectfully Submitted,

Kevin P. Cyr
Chief of Police

Fire and Rescue Department

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	<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount</u> <u>Remaining</u>	<u>%</u> <u>Expended</u>	<u>Previous</u> <u>Year</u>	<u>%</u> <u>Expended</u>
<i>Fire & Rescue Total</i>	335,785.00	25,139.61	195,181.64	140,603.36	58%		58%

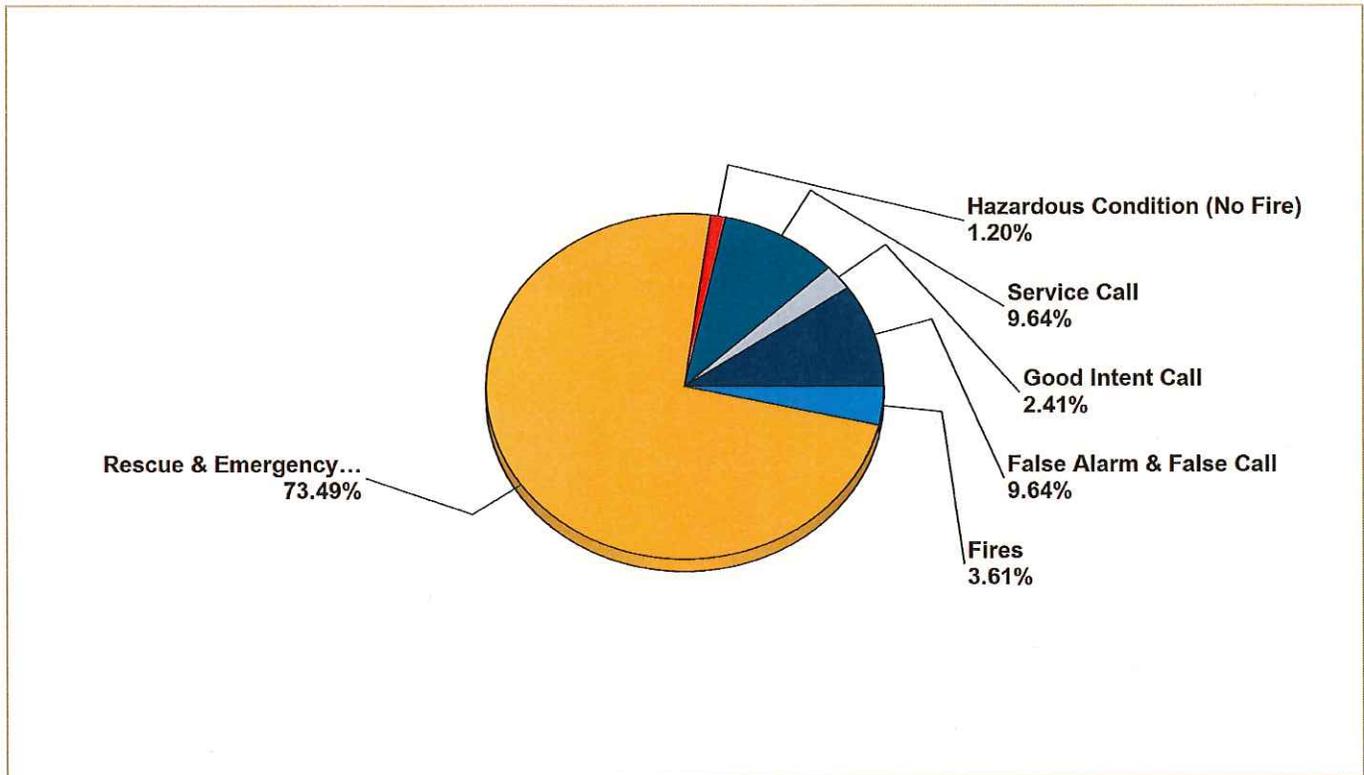
Newmarket Fire & Rescue

Newmarket, NH

This report was generated on 2/11/2015 10:39:00 AM

Breakdown by Major Incident Types for Date Range

Start Date: 01/01/2014 | End Date: 01/31/2014



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	3	3.61%
Rescue & Emergency Medical Service	61	73.49%
Hazardous Condition (No Fire)	1	1.20%
Service Call	8	9.64%
Good Intent Call	2	2.41%
False Alarm & False Call	8	9.64%
TOTAL	83	100.00%

Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.



Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	2	2.41%
114 - Chimney or flue fire, confined to chimney or flue	1	1.20%
321 - EMS call, excluding vehicle accident with injury	56	67.47%
322 - Motor vehicle accident with injuries	1	1.20%
323 - Motor vehicle/pedestrian accident (MV Ped)	1	1.20%
324 - Motor vehicle accident with no injuries.	3	3.61%
424 - Carbon monoxide incident	1	1.20%
500 - Service Call, other	1	1.20%
511 - Lock-out	2	2.41%
520 - Water problem, other	1	1.20%
521 - Water evacuation	1	1.20%
522 - Water or steam leak	2	2.41%
551 - Assist police or other governmental agency	1	1.20%
651 - Smoke scare, odor of smoke	1	1.20%
671 - HazMat release investigation w/no HazMat	1	1.20%
700 - False alarm or false call, other	1	1.20%
733 - Smoke detector activation due to malfunction	2	2.41%
740 - Unintentional transmission of alarm, other	1	1.20%
743 - Smoke detector activation, no fire - unintentional	4	4.82%
TOTAL INCIDENTS:	83	100.00%

Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.



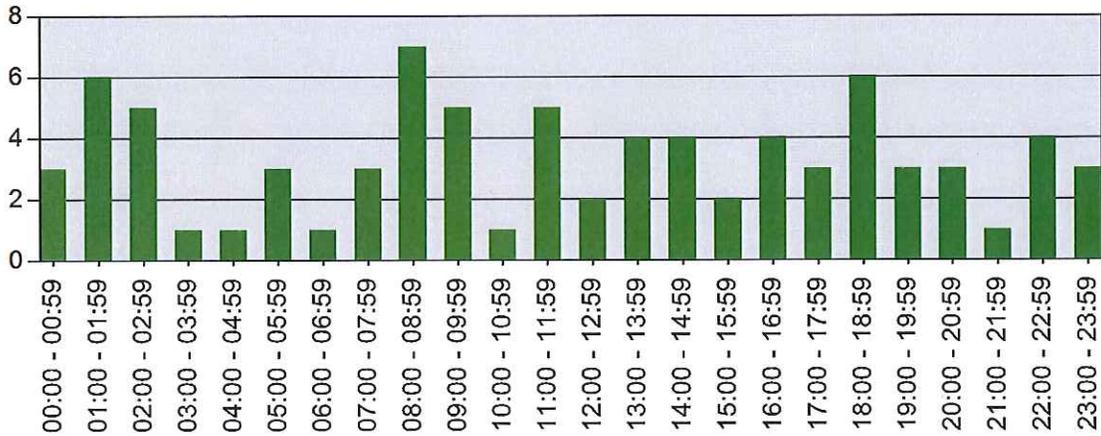
Newmarket Fire & Rescue

Newmarket, NH

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Incidents per Hour for Incident Type Range for Date Range

Incident Range: 100 - 911 | Start Date: 01/01/2015 | End Date: 01/31/2015



HOURLY	# of CALLS
00:00 - 00:59	3
01:00 - 01:59	6
02:00 - 02:59	5
03:00 - 03:59	1
04:00 - 04:59	1
05:00 - 05:59	3
06:00 - 06:59	1
07:00 - 07:59	3
08:00 - 08:59	7
09:00 - 09:59	5
10:00 - 10:59	1
11:00 - 11:59	5
12:00 - 12:59	2
13:00 - 13:59	4
14:00 - 14:59	4
15:00 - 15:59	2
16:00 - 16:59	4
17:00 - 17:59	3
18:00 - 18:59	6

Only REVIEWED incidents included.

HOUR	# of CALLS
19:00 - 19:59	3
20:00 - 20:59	3
21:00 - 21:59	1
22:00 - 22:59	4
23:00 - 23:59	3
TOTAL:	80

Only REVIEWED incidents included.

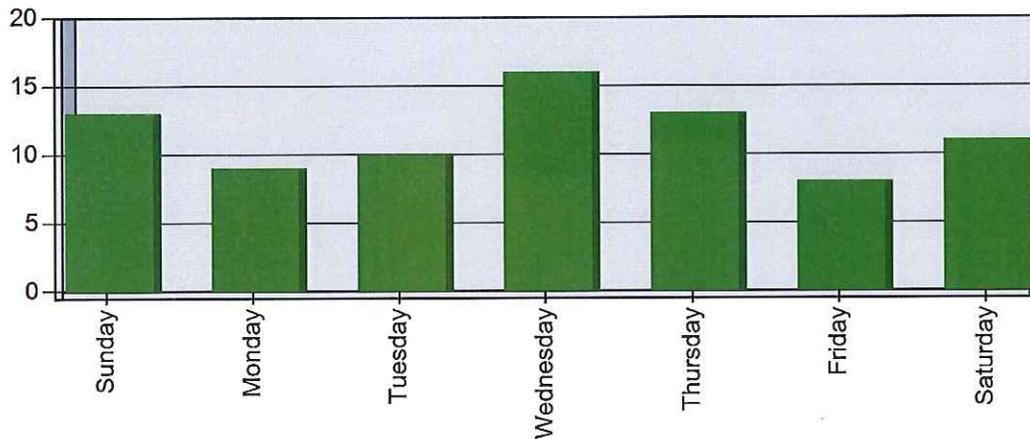
Newmarket Fire & Rescue

Newmarket, NH

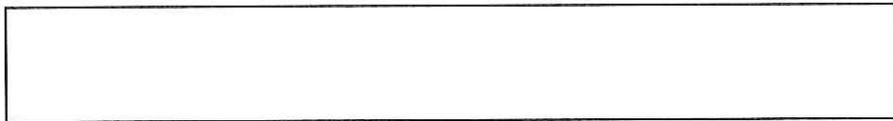
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Incidents by Day of the Week for Date Range

Incident Range: 100 - 911 | Start Date: 01/01/2015 | End Date: 01/31/2015



DAY OF THE WEEK	# INCIDENTS
Sunday	13
Monday	9
Tuesday	10
Wednesday	16
Thursday	13
Friday	8
Saturday	11
TOTAL	80



Newmarket Fire & Rescue

Newmarket, NH

This report was generated on 2/11/2015 10:38:10 AM

Incident Detail for Aid Given and Received for Incident Type Range for Date Range

Incident Type Range: 100 - 911 | StartDate: 01/01/2015 | EndDate: 01/31/2015

INCIDENT DATE	INCIDENT #	ADDRESS	INCIDENT TYPE	SHIFT
AID TYPE: Mutual aid given				
01/14/2015	2015-028	52 Glen Gary RD	611 - Dispatched & cancelled en route	1 - Station 1
01/17/2015	2015-038	8 Boat Club DR	111 - Building fire	1 - Station 1
01/26/2015	2015-065	Newmarket RD	322 - Motor vehicle accident with injuries	1 - Station 1
01/28/2015	2015-077	24 Evergreen DR	611 - Dispatched & cancelled en route	1 - Station 1

Percentage of Total Incidents: 5.00%

AID TYPE: Mutual aid received				
01/12/2015	2015-023	9 Grant RD	321 - EMS call, excluding vehicle accident with injury	1 - Station 1

Percentage of Total Incidents: 1.25%

Displays all incidents with aid given or received, and excludes incidents with neither. Percentages calculated from total number of incidents for parameters provided. Only REVIEWED incidents included.



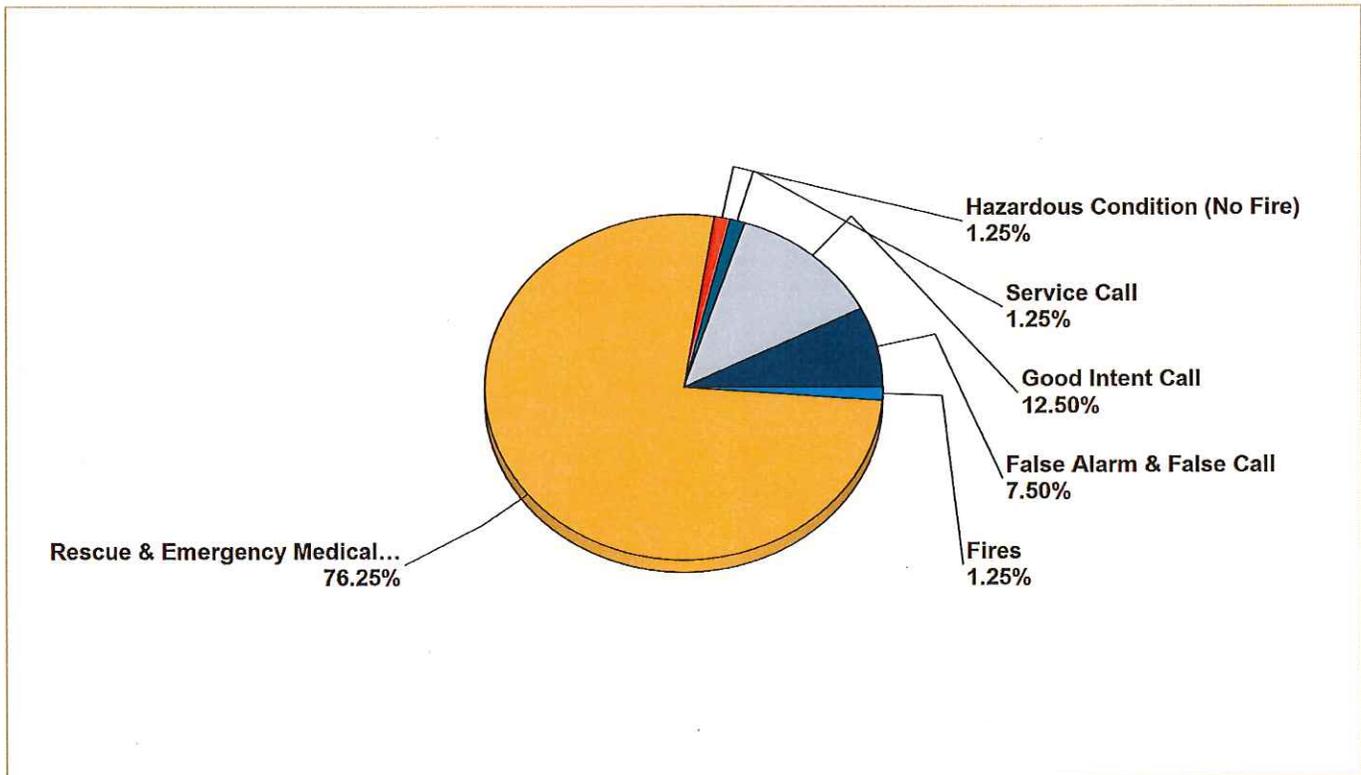
Newmarket Fire & Rescue

Newmarket, NH

This report was generated on 2/11/2015 10:37:04 AM

Breakdown by Major Incident Types for Date Range

Start Date: 01/01/2015 | End Date: 01/31/2015



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	1	1.25%
Rescue & Emergency Medical Service	61	76.25%
Hazardous Condition (No Fire)	1	1.25%
Service Call	1	1.25%
Good Intent Call	10	12.50%
False Alarm & False Call	6	7.50%
TOTAL	80	100.00%

Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.



Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
111 - Building fire	1	1.25%
300 - Rescue, EMS incident, other	1	1.25%
321 - EMS call, excluding vehicle accident with injury	56	70.00%
322 - Motor vehicle accident with injuries	2	2.50%
324 - Motor vehicle accident with no injuries.	2	2.50%
412 - Gas leak (natural gas or LPG)	1	1.25%
522 - Water or steam leak	1	1.25%
600 - Good intent call, other	3	3.75%
611 - Dispatched & cancelled en route	7	8.75%
700 - False alarm or false call, other	2	2.50%
730 - System malfunction, other	1	1.25%
733 - Smoke detector activation due to malfunction	1	1.25%
735 - Alarm system sounded due to malfunction	2	2.50%
TOTAL INCIDENTS:	80	100.00%

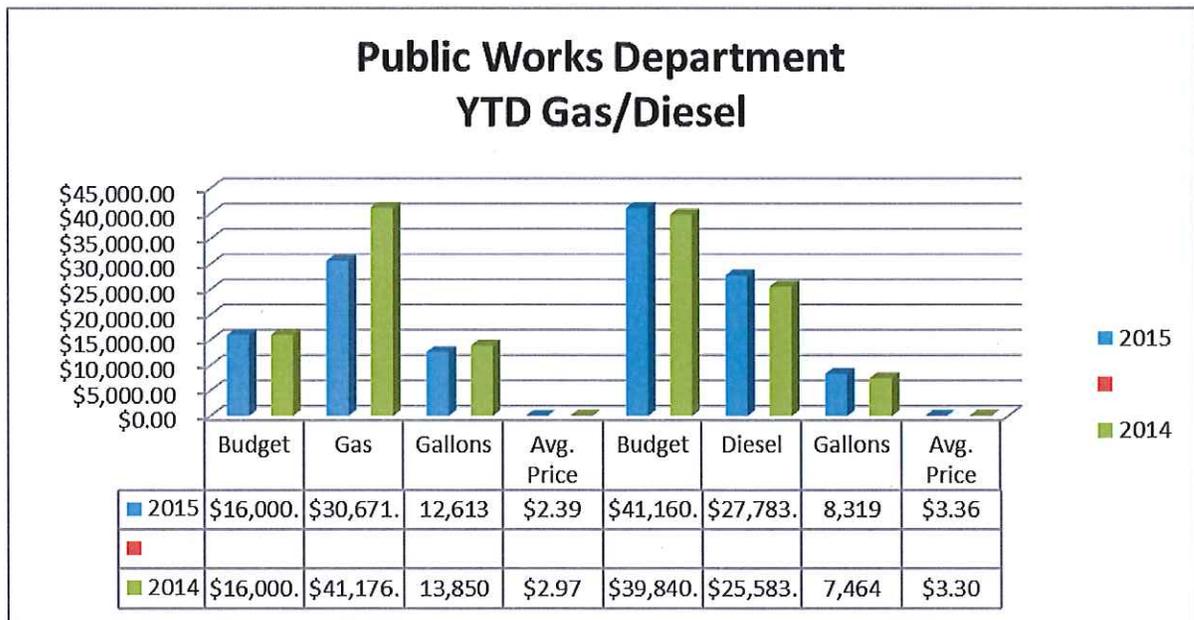
Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.



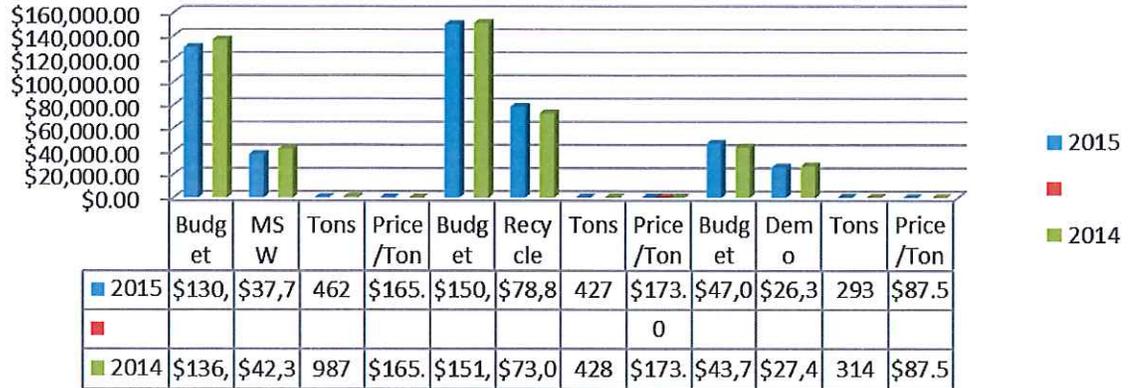
Public Works Department

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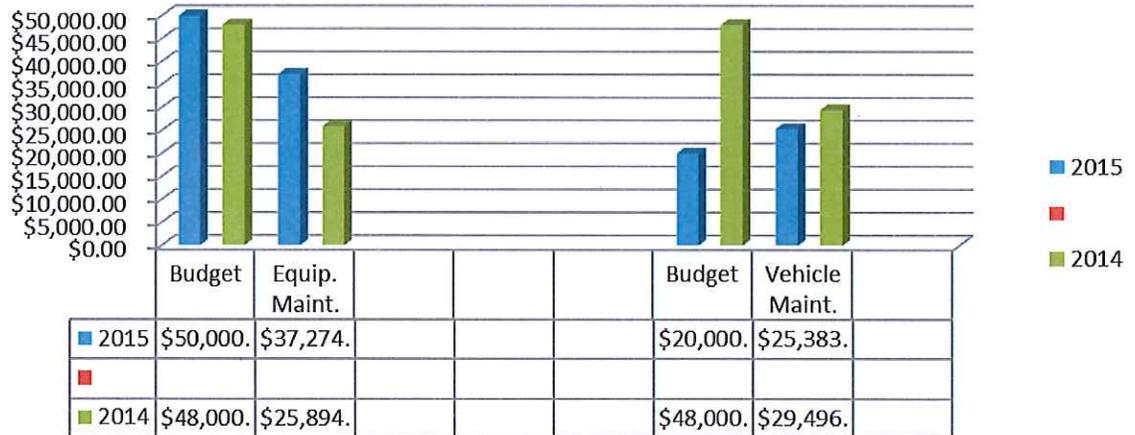
	<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount Remaining</u>	<u>% Expended</u>	<u>% Expended Previous Yr</u>
Public Works Admin. Total	417,247.00	36,833.09	232,378.96	184,868.04	56%	56%
Roadways and Sidewalks Total	384,070.00	6,679.00	288,454.68	95,615.32	75%	96%
Street Lights Total	46,250.00	4,042.25	24,366.51	21,883.49	53%	46%
Building and Grounds Total	449,362.00	37,907.86	283,569.35	165,792.65	63%	61%
Cemeteries Total	36,963.00	1,851.19	15,458.03	21,504.97	42%	46%
Vehicle Maintenance Total	174,810.00	28,245.74	121,642.15	53,167.85	70%	51%



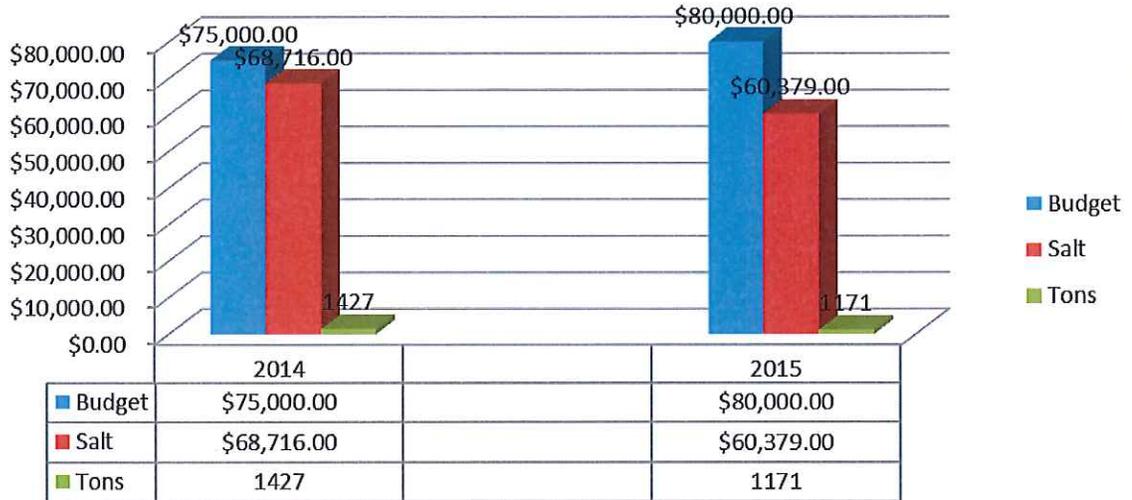
Public Works Department YTD Solid Waste



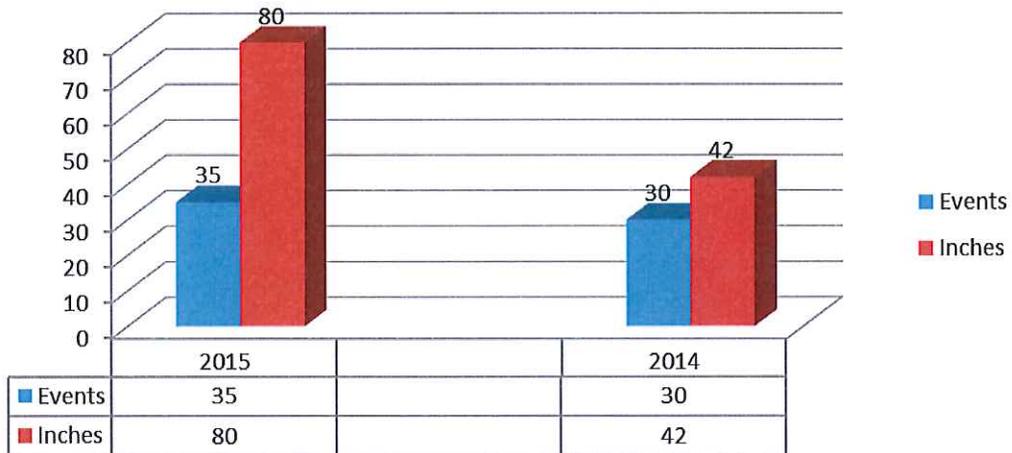
Public Works Department YTD Equipment/Vehicle Maintenance



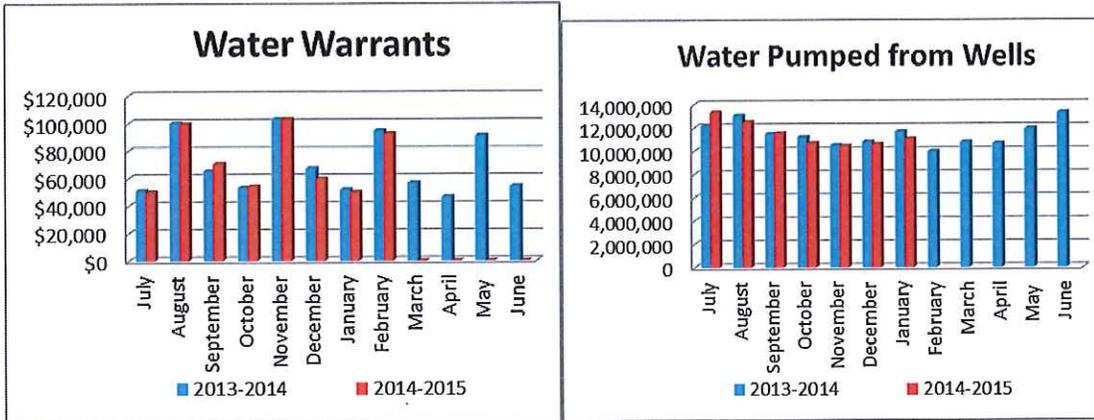
Public Works Department YTD Salt



Public Works Department YTD Snow Events



Water System



Water Loss for January 2015: 7.47%

MacIntosh Well Project

The Horizontal Directional Drill portion of project has gone out to bid. There is a mandatory pre-bid meeting of February 19th, and the bids are due on March 10th, 2015. The snow has stalled the installation of the three phase power from Ashswamp Road to the well-site. The Well pump house, water main, and blending facility should be going out to bid in the beginning of March.

Water Service Break

On February 9, 2015, the Water Department received a call that water was bubbling up out of the ground on Ashswamp Road by the old Railroad Station. The Department excavated and found a water service had developed a hole in it. The service line was repaired.

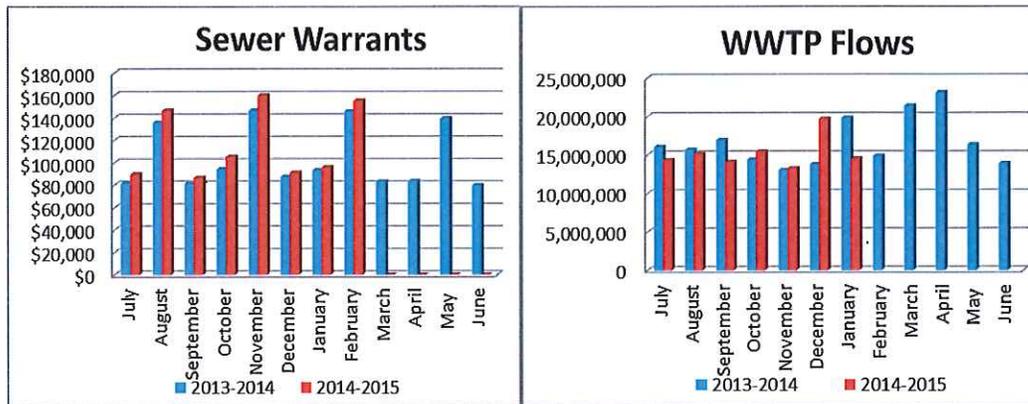
Bennett and Sewall Well

The Department is in the process of updating its water monitoring equipment at the Bennett and Sewall Wells. The Department will be monitoring pH continuously. This will allow the department to better monitor caustic soda usage.

Lots of Snow Removal!!

	<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount Remaining</u>	<u>% Expended</u>	<u>% Expended Previous Yr</u>
Water Total	829,062.00	40,506.81	634,608.70	194,453.30	77%	73%

Sewer System



Infiltration and Inflow for January 2015: 126,931 gallons per day

Treated Wastewater for January 2015: 14,555,000 gallons

Wastewater Treatment Plant Improvements

The Wastewater Treatment Plant 95% design has been sent to Rural Development (RD) and the New Hampshire Department of Environmental Services (NHDES) for review and comments. Wright-Pierce and Town Staff will be meeting with RD and NHDES in February to review the 95% design.

Wastewater Treatment Plant Recirculation Pump for the Trickling Filters

The Department has ordered the necessary pump parts to repair the recirculation pump. We were able to repair and balance the existing impeller for a savings of \$2,600.00.

Bay Road Pump Station

Pump one at the Bay Road Pump Station was found to be operating for more time than usual. It was determined that the pump was not priming and pumping properly. Department staff has rebuilt pump one, and the pump is now operating correctly.

Nitrogen Tracking and Accounting

Town staff attended the first Great Bay Pollution Tracking and Accounting Pilot Program (PTAPP). The purpose of the PTAPP is to enable regional coordination on nitrogen tracking and accounting for the Great Bay Region. Great Bay communities will save money and time by leveraging resources to develop shared approaches and tools. Specifically, the project will make progress toward the following goals: 1.) Creation of a tracking tool to track implementation of structural and non-structural Best Management Practices (BMP's); and 2.) Development of a

regional Accounting System to account, Credit, and track estimated pollutant load reductions achieved through BMP implementation.

The lead project facilitator is NHDES, and UNH Storm Water Center is the Technical facilitator. The meeting was attended by local seacoast communities, EPA, and consultants.

	<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount Remaining</u>	<u>% Expended</u>	<u>% Expended Previous Yr</u>
Waste Water Total	947,896.00	90,076.71	475,140.69	472,755.31	50%	58%

Information Technology

1. We are now testing voice recognition software at the Police Department. This is proving to be very popular and the text recognition appears to be excellent. Since many officers are not great typists, this will save a lot of time and angst when producing reports.
2. I continue to explore the world of electronic timesheets. These could be a major time saver for us and really streamline the entire payroll process especially for Finance. I have narrowed it down to three vendors.
3. We have lost another security camera at the Police Department making me believe it may be time to look at the entire system and see how old it is, and where we can expect further breaks.
4. We recently installed new battery backup systems at the Police Department. This was a challenge to do the installation with as little downtime as possible, and as little risk of physical harm as possible (each unit weighed almost 300 pounds in a box about four square feet in size). With the new units in, we hope to do fewer battery replacements (the older units were going through batteries way too fast), and have better protection from voltage fluctuations.
5. I recently redid the entire WiFi at Town Hall. The old one was too prone to issues, and often times people, in a misguided effort to be helpful, would move devices without telling me. The new setup is cleaner, seems to produce a stronger signal, and has a lot less downtime.
6. The same WiFi improvements at Town Hall are now being rolled out at DPW. Again, this really seems like a nice easy system requiring very little maintenance.
7. I just completed troubleshooting the Water Department Management system. This system manages all the water resources in Town by automatically adjusting flows from the Town's wells to the water tank. This appears to be a cabling failure and until we can get someone in to run some new wires, I have ran cables across the floor so all systems continue to work. We will be cleaning this up in the next two weeks or so.
8. Working with the Police to create online forms that the officers can use. We are making great progress here, and if we can prove the concept and work all the kinks out there, I see no reason why we can't extend this across all Town disciplines. I have also been working with the PD to go as paperless as possible for many of their investigative documents.

QUICK HITS: We have installed new printer management software to see if we are getting the most "bang for our bucks" from our big printer/copiers, resolved a fax line issue at Recreation that required three phone company visits, continued to smooth out some of the technology at the Senior Center, assisted with the rollout of CodeRed and

several other updates to the website, and installed a cumbersome (but worthwhile) stability update to the email server.

	<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount</u> <u>Remaining</u>	<u>%</u> <u>Expended</u>	<u>%</u> <u>Expended</u> <u>Previous Yr</u>
<i>IT Total</i>	140,152.00	7,465.86	83,981.39	56,170.61	60%	63%

Building Inspector/Code Enforcement Officer

Previous Month Activities

- Issued:
 - 8 Building Permits \$ 4730
 - 11 Electrical Permits \$ 670 *1 paid with building permit
 - 2 Plumbing Permits \$ 75 *1 paid with building permit
 - 8 Mechanical Permits \$ 450
- Revenues collected \$5925**

- The flurry of construction activity subsided with winter storm Juno rolling in. Activity was quite high prior to the storm and now most are digging out or holding off until spring.
- Panzenella's, AEC Engineering (13 Water St) and Kennebunk Savings received their Temporary Certificates of Occupancy (TCO's). TCO's are issued when all safety related requirements are met, but other requirements may not be met for myriad of reasons.
- Newberry Farms grocer at the old Riverdale Auto has been battling the weather to move forward. This occupancy will feature an Aroma Joe's drive through. As not to compete with some of the local coffee shops, the proprietor has agreed not to have coffee shop seating in the building.
- Continued efforts with mandated nitrogen tracking program.
- Conducted 35 regular construction inspections
- Assisted School Department with facilities strategic planning
- Attended free Structural Insulated Panel (SIP's) construction Building Code seminar
- Attended free air source heat pump seminar

	<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount Remaining</u>	<u>% Expended</u>	<u>% Expended Previous Yr</u>
<i>Code Enforcement Total</i>	66,723.00	5,790.40	39,096.32	27,626.68	59%	59%

Report of the Town Clerk - Tax Collector

TAXES

Total Committed 2014	\$18,153,846	Tax 1 & Tax 2
Total Collected thru 1/31/15	\$17,676,153.79	(Principal & Interest)

TAX LIENS

	2013 Liens (Deed 2016)	2012 Liens (Deed 2015)
Property Tax Amount Liened	245,781.	248,049.
W/S Amount Liened	67,890.	81,699.
# Properties Liened	125	127
Uncollected thru 1/31/15	176,667.	86,049.

WATER & SEWER (1/1 THRU 1/31/15)

	<u>2015</u>	<u>2014</u>
Water Billed	50,419.	51,852.
Sewer Billed	96,662.	93,363.
Uncollected thru 1/31/15	93,587.	89,043.

TOWN CLERK REVENUE (7/1 thru 1/31/15)

	<u>Year End 6/30/15</u>	<u>Year End 6/30/14</u>	
Motor Vehicle (MV)	738,531.	695,257.	6.22% increase
Town "non-MV"	74,733.	69,124.	8.11% increase
State NH (MV, Vitals, Boats, Dogs)	278,204.	278,132.	0.03% increase

- Motor vehicles still on the upswing
- Daily activity steady; revenues continue to show steady increase
- 2015 boat registrations available
- Filing period (1/21 – 1/30)
- Absentee ballot requests bring received for March Election
- 2015 dog licenses available

<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount Remaining</u>	<u>% Expended</u>	<u>% Expended Previous Yr</u>
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<i>Town Clerk - Tax</i>	166,544.00	10,937.29	85,612.25	80,931.75	51%	41%
<i>Collector Total</i>						

Planning Department

Planning Board Activities

Applications

Status of recently approved applications of the Planning Board:

Rockingham Golf, LLC (a.k.a. Chinburg Builders, Inc.) is developing a residential open space design subdivision, involving 52 house lots, at the site of the “Rockingham Country Club” at 200 Exeter Road. The plan envisions the existing golf course, to remain open to the public, and the adjacent wetlands to be preserved as open space. Construction activity has moved along expeditiously at the site. Road construction is nearly complete with only the overlay and landscaping to be completed. The developer has received Certificates of Occupancy (CO) for the first three homes in the development. A performance guarantee has been posted in the amount of \$106,000 to assure final completion of the road and all related infrastructure improvements. Five (5) other homes have building permits and are currently under construction.

Newmarket Mills Retail Shops, LLC – This project concerns a new tenant for the building formerly known as the “Riverdale Automotive” property. The Planning Board had previously approved the site for a restaurant use, which is no longer being pursued. The new proposal involves converting and expanding the building into a small grocery focusing on perishable foods, such as meat and local produce. In addition, there will be a drive-through service for coffee sales. The Planning Board’s technical review of the application included an independent review of the traffic and circulation by VHB Consultants, because of concerns raised at the public hearing about the stacking of vehicles on Main Street (NH Route 108) which were resolved during the technical review process.

The developer’s agreement for the project which addresses issues such as the Town’s expectations during construction, the assessment of impact fees, vesting of the approval, and specific language regarding the revocation of the plan in the event of potential traffic issues with the stacking of vehicles on Main Street has been signed by all parties. A pre-construction conference was held on October 16. The plans have been signed, filed and recorded at the Rockingham County Register of Deeds and construction is current underway.

Newmarket Mills LLC – Newmarket Mills Retail Shops – This project was approved by the Newmarket Planning Board in July 2013. It involves the construction of a 9,600 square foot commercial retail structure along with site improvements and landscaping on land to the rear of the Newmarket Library off of Main, Elm, and Spring Streets. The Planning Board approved plans for a 3,600 square foot nano-brewery to be located within the building in April 2014. Interior construction for that use is currently underway. The

developer recently received a certificate of occupancy for the new Panzanella's restaurant which opened in the new retail shops, called "Weaver's Row", on January 10, 2015 moving from its previous location at 72 Main Street. The restaurant has added a sports bar and an outside patio for warm weather dining. Building plans have received for a new Japanese Restaurant within the retail shops. Only one tenant space remains to be leased at this time.

Applications currently before the Planning Board:

Newmarket Industrial Park Lot 6, LLC/Shearwater Investment Corporation – This is an application for a Major Site Review for a 24,000 square foot expansion of an existing industrial building located on Forbes Road (Tax Map R-3, Lot 8 and Tax Map R3, Lot 9-6.) The site plan includes associated parking, drainage and landscaping improvements. The lots will be merged upon site plan approval.

At the Planning Board meeting on May 13, the Planning Board made a determination that the application involves excavation that is incidental to the development and, therefore, doesn't require additional permitting under the Town's regulations governing earth excavations and the State RSA 155 E. The application was reviewed by the Technical Review Committee (TRC) on Thursday, June 19 with discussions related to drainage, landscaping, erosion control, buffer requirements, and other engineering details. Revised plans were submitted to the Town on October 31, 2014.

The applicant has prepared a traffic report including a calculation of traffic generation, a lane warrant analysis and site distance evaluation. A driveway permit application has been filed with the NH Department of Transportation (NH DOT) by the Town on behalf of the developer. NH DOT has expressed concerns about the steepness of the proposed slopes which are within 15 feet of the State's right-of-way and the potential that exists to destabilize the roadway. The NH DOT has approved the geotechnical study that was completed by the applicant's engineer.

A major concern of the proposed project is the intersection at Forbes Road which currently is less than ideal for access due to poor sight lines and traffic during peak hours. The TRC and the NH DOT will be looking for modifications to the intersection to improve the intersection's safety and functionality, which will involve easements from the adjacent property owner. The applicant has provided additional survey data and a proposed mitigation plan for traffic which will be reviewed at future TRC meeting. At the February 10, 2015 meeting, the Planning Board voted to continue the application to the March 17, 2015 meeting.

FEMA Flood Plain Maps and Ordinances

The Federal Emergency Management Agency (FEMA) has sent the Town new Flood Insurance Rate Maps (FIRM). Whenever new maps are produced, communities, such as Newmarket who are participating in the National Flood Insurance Program, are required to have ordinances in place which are compliant with federal regulations. The NH Office of

Energy and Planning (OEP) has conducted a compliance review of our regulations and forwarded to us recommendations for updating our regulations. The Planning Board will be working in the next few months ahead on amendments to the zoning, subdivision and site review regulations to assure Newmarket's continued eligibility in the program. These changes need to be adopted before the maps become effective in fall 2015. Copies of the preliminary flood plain maps are available for public viewing in the Planning Office and have been posted on the Town's website.

Update of Newmarket Master Plan: Housing and Demographics Chapter

At the Planning Board meeting on February 10, 2015, Matt Sullivan, Planner of the Strafford Regional Planning Commission provided an overview of the results of a demographic analysis to include historic and future population trends related to age, school, income, and employment, housing characteristics, trends and affordability, and a discussion of future directions. There was a discussion regarding school enrollment data and projections and the need for consistency between the Master Plan and recent work of the Joint Advisory Committee (JAC) of the Newmarket School Board and Town Council that is currently underway.

Zoning Board of Adjustment

There were no applications during the reporting period.

Special Projects

Route 108 Pedestrian Crossings

A public information meeting was held in July regarding traffic calming improvements on Main Street between Elm Street and Exeter Road. A number of concerns were raised as well as suggestions for improving the project, which were taken into consideration by the engineering consultants as they move forward with the design of the project.

The traffic calming improvements, generally referred to as Alternative 3, in the "Pedestrian Crossing Improvements Engineering Study", prepared by Dubois and King, Inc. include:

- Improved pedestrian signage
- Additional pedestrian-level luminaires to improve nighttime visibility
- Installation of Rectangular Rapid Flashing Beacons (RRFB)
- Enhanced curb extensions
- Reconstruction of five (5) existing crosswalks with red concrete pavers, flanked by granite
- Construction of a cantilevered deck adjacent to the main entrance to the mill.
- Installation of a new crosswalk between Church Street and Exeter Road
- Relocation of the existing solar-powered flashing LED pedestrian crossing signs
- Improved pedestrian visibility, traffic calming and streetscape improvements in the vicinity of the Newmarket Library and Newmarket mills egress

The engineering consultant submitted near final engineering plans to the New Hampshire Department of Transportation (NHDOT) on August 1. On August 5, the Town received word from the NHDOT that it had approved a request to reduce the speed limit on Route 108 in the downtown to 25 mph. This will be implemented as part of project.

In December 2014, we received word that the NH DOT had provided approval of preliminary design plans prepared by Dubois and King (D&K). In addition, the NH DOT informed us that the Environmental Review (NEPA) process has been completed. This provides authorization for the Town to move forward with final design and the preparation of plans and documents for bidding purposes.

The engineering submitted the final plans and specifications meeting for a January 16, 2015 submission deadline to the NH Department of Transportation (NH DOT). The staff is working with a real estate consultant on “an estimate of just compensation” for the purchase of a 140 square foot permanent easement for the cantilevered deck which is one of the pedestrian safety improvements that is being planned adjacent to the main entrance to the mills.

The project is scheduled to be advertised for bids once final approval of the plans is provided by the NH DOT, hopefully during the month of March 2015. Construction is expected to begin in the summer of 2015 and be completed prior to the winter of 2016. A copy of the engineering report and the most recent plans can be viewed electronically on the Town’s website at www.newmarketnh.gov under the heading “Main Street Draft Pedestrian Improvements Plans Released”.

Macallen Dam Feasibility Study

The draft feasibility report prepared by Gomez and Sullivan was released for public review at the end of May 2014. A public information meeting was held on June 23. The purpose of the meeting was to summarize the study findings and solicit public input. At the public information meeting several excellent comments were received. The final report was released at the end of July. A copy of the final feasibility report prepared by Gomez and Sullivan can be found on the Town’s web site at <http://newmarketnh.gov>.

In August, a resolution was passed by the Town Council to formalize the Macallen Dam Study committee and broaden its purpose to examine all options the Town has with respect to the dam, for removal, preservation, and other possibilities. The committee is charged with reporting back to the Town Council with a recommended course of action. Appointments were made to the Macallen Dam Study Committee at the September 17 Town Council meeting. The committee convened for an organizational meeting on October 6.

In November 2014, the Town Council passed a Resolution to include a warrant article on the 2015 Town Meeting to contribute \$50,000 from the Town's fund balance to be placed in the previously established Macallen Dam Capital Reserve Fund. These funds will be used for engineering to evaluate options relative repair of the dam.

The Macallen Dam Study committee met on December 16, 2014 to discuss options for engineering. The committee wishes to prepare a Request for Proposal to hire an engineering consultant to look at further options, including the possibility of increasing the height of and structurally stabilizing the retaining walls on either side of the dam, in order to pass the 10,258 cfs (cubic feet per second) which is the 100 year flood, while meeting the one foot of freeboard requirement of the State. Another option that has been discussed is to conduct a stability analysis to see if structurally the dam can withstand overtopping and still be safe against sliding and overturning, and if not, what kind of reinforcements could be made to adjacent grounds, buildings, and foundations to minimize damage and risk to public safety. The committee wants to be assured that is a realistic option before expending limited funds on engineering for that purpose.

The next meeting of the committee is tentatively scheduled for February 19 to which Steve Doyon of the New Hampshire Department of Environmental Services (NH DES), Bureau of Dam Safety, is invited to review next steps with the committee with regard to further engineering studies.

Meanwhile, the Town has entered into a contract with Doucet Survey Inc. to research and compile current deeds and plans referenced in the deeds. The work includes the preparation of a geodatabase and an existing property base map of the project limits. A work product was provided to the Town at the end of January 2015.

The NH Department of Environmental Services (NH DES) has requested an update on the status of items contained with the 2010 Letter of Deficiency. A response was prepared by the Town Administrator and Town Planner and submitted to the State on February 9, 2015.

Route 108 Shoulder Widening and Bike Path Construction Project

In 2010, the Town Meeting approved a warrant article to raise and appropriate the sum of \$809,292 to allow the Town to construct a shoulder widening and bicycle lane project from the Irving Gas Station to the Newmarket/Newfields town line. The NH DOT and Federal Highway Administration (FHWA) are providing full funding for this project through the Federal Congestion Mitigation and Air Quality (CMAQ) Program and State tolls program. A resolution was approved by the Town Council at its meeting on May 21, to authorize the Town Administrator to enter into a design contract with Underwood Engineers. A "kick-off" meeting to begin work on the engineering study was held in July 2014.

Over the summer, the consultant prepared two alternative concepts for the bikeway and a preliminary opinion of cost for the two alternatives. The first alternative involves the construction of 5 foot wide paved shoulders extending from the Rockingham Country Club to the southerly limits of the Phase 1: Newmarket Main Street Project, which was completed in 2005. It includes

drainage improvements to facilitate shoulder widening and road-widening to accommodate a center through lane in the vicinity of Forbes Road. A second alternative involves separating vehicle traffic from bike traffic adjacent to Route 108 by having a bike path on one side of the road.

The Town staff held a meeting on October 23, 2014 with NHDOT Division 6, and the Concord NH DOT office to evaluate the options; obtain technical comments; and receive some preliminary guidance on the most feasible approach. It is anticipated a public information meeting will be scheduled sometime during the winter to solicit further feedback from the public on the project alternatives. The Town and UE will make a specific invitation to public meeting for impacted land owners. The preliminary cost estimate for Alternate 1 is \$1.3 million dollars and for Alternate 2 is \$1.12 million. At the meeting it was clarified that the proposed project costs are beyond the current funding levels and that the State may consider a project around \$1 million, however, the Town would have to have the 20% match (for the increase over \$809,292) available) to increase the project budget. The engineer is assessing modifications to the plans based on that meeting with an eye to reducing project costs. At some point, in the near future, the Town will need to confirm that local funding for the additional 20% match would be forthcoming. The staff has applied for a time extension to the project to December 31, 2016 to allow additional time for engineering and planning. This request is currently being reviewed by the NH DOT.

On February 6, Underwood Engineers issued a draft of the Engineering Study for review by the Town. Upon completion of staff review of the draft, the Town will schedule a public hearing at a Town Council meeting to secure input from the citizens and identify the preferred alternative for submission to the New Hampshire Department of Transportation (NH DOT) for approval, before moving on to the next stage in project development.

Coastal Resilience Technical Assistance Project

The Planning Department received a \$57,793 NH Coastal Program grant from the NH Department of Environmental Services (NHDES) to hire a consultant to assess building resilience to flooding and climate change in the Moonlight Brook Watershed. This project will update an existing watershed model to characterize the conditions in the Moonlight Brook watershed, include a build-out analysis based on population and growth projections, identify potential flooding risks in the watershed and recommend measures to reduce stormwater flows and restore ecosystem functions through the design of a green infrastructure project. A presentation of the project was held at the December 17, 2014 Town Council meeting.

At that meeting, the Town Council authorized the Town Administrator to accept the grant. The project is scheduled to begin sometime after the March 2015 Town Meeting. This project will augment work that is currently underway related tracking/accounting system for Total Nitrogen in response to the Town's EPA Administrative Order and will provide credit to the Town under the MS4 program for non-point source pollution abatement once the Town's new Stormwater Management Program is underway. The Town Planner attended the first meeting of the Great Bay Pollution Tracking and Accounting Pilot Project (PTAPP) at the New Hampshire Department of Environmental Services (NH DES) on February 3. PTAPP is a cooperative forum of watershed communities within the Great Bay region which are working together toward identifying a

consistent, effective tracking system and accounting system for monitoring pollutant loads, including Nitrogen, into the Great Bay. Newmarket is required to monitor and track Nitrogen loading from point and nonpoint sources as part of its Administrative Order on Consent that has been issued by the Environmental Protection Agency (EPA).

	<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount</u> <u>Remaining</u>	<u>%</u> <u>Expended</u>	<u>%</u> <u>Expended</u> <u>Previous Yr</u>
Planning Total	128,153.00	8,219.48	56,911.13	71,241.87	44%	51%

Finance Department

Department's primary function:

- Process accounts payable, payroll, and accounts receivables not under the control of the Tax Collector.
- Monitor human resources, fiscal budget, and financial analysis and forecasting.
- Providing financial assistance and analysis to Town Departments.

Essentially, we are the “fiscal watchdog;” however, we are mindful that we are simply a service organization to other departments and the Town’s elected leaders.

Projects:

Projects have been segregated into two groups, where “major” projects require most of our attention, while “minor” projects does not.

Major Projects

- New Accounting System RFI – We have received the RFI’s from BlumShapiro, BS&A Software, Maze, and Munis (Tyler Technologies). We are beginning to prepare a detailed RFP.
- Evaluating our storage needs. Currently, we have consumed the entire storage facility and have no more capacity to absorb our current files.

Minor Projects

- Accounts receivables (non-tax related A/R) – We continued our monthly receivable collections efforts. We have seen a slight increase in the number of slow paying customers; however, many of these customers have had a long-term relationship with the Town.

Economic Indicators

Final water and sewer bills are an indicator of real estate sales. The following are final water and sewer bills by month.

Month	FY 15	FY 14	Increase/ (decrease)	% Increase/ (decrease)
July	15	11	4	36.36%
August	10	26	(16)	-61.54%
September	12	7	5	71.43%
October	10	8	2	25.00%
November	3	9	(6)	-66.67%
December	9	5	4	80.00%
January	5	9	(4)	-44.44%
February		5	(5)	-100.00%
March		14	(14)	-100.00%
April		10	(10)	-100.00%
May		11	(11)	-100.00%
June		12	(12)	-100.00%
Total	64	127	(63)	-49.61%

Financial Highlights:

Please note that pursuant to generally accepted accounting principles fund balance terminology has changed. My analysis uses the old terminology with the new terminology in brackets.

- Highlights of FY 2015 are as follows:
 - We just went through one of our low cash balances. At the end of December, our operating account had a reconciled balance of \$11,375,521.83, which is a consolidated bank account that includes many activities. A majority of the cash balance belongs to the Solid Waste Fund (\$358,232.67), Water Fund (\$1,010,961.42), Conservation Fund (\$205,873.94), and Wastewater Fund (\$953,604.69). Additionally, we have to pay the remainder of the School District assessment from this cash fund, which amounts to \$5,262,216.
 - Non-real estate tax derived revenues continue to be strong.
 - We continue to see strong motor vehicle permit revenue, which is still above our increased expectation.
 - Building permits continue to be strong. We increased the revenue budget by \$37,602. Currently, we are at 73% or 15% over expectation. This is a strong indication that people are investing in their homes and businesses.
 - Ambulance revenues are also strong, which are 5% above expectations.
 - Expenditure highlights are:
 - The Finance Department is below expectations, which is because we continue to hold an invoice for auditing services. Once we have made the payment, our budget will be in line with expectations.

- Assessing is currently below expectations, which is primarily due to not having a part-time employee assisting their efforts.
 - Planning is below expectations; however, this expectation is not realistic, as the department has not yet begun to spend its contracted services for the master plan update.
 - Roadways and sidewalks are above expectations, due to paving occurred during July through September. We have seen an increase in salt purchases as a result of the recent snow storms. At the end of January, we consumed 54% of our salt budget.
 - Vehicle maintenance costs have normalized, where we experienced a higher than usual maintenance in July and August. We are beginning to see the storm related repairs. Currently, we are 12% above expectations.
- Construction Project highlights are:
- We continued to send reimbursement requests as soon as possible after month-end. The timing of reimbursement request and month end left \$12,628 of unreimbursed costs out of \$1,166,301 incurred year-to-date for six different projects.

	<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount Remaining</u>	<u>% Expended</u>	<u>% Expended Previous Yr</u>
Finance Total	199,175.00	7,668.91	83,273.31	115,901.69	42%	60%
Human Resources Total	1,385,709.00	87,101.78	789,386.49	596,322.51	57%	53%

Recreation Department

Recreation Fiscal Business Report: Total Recreation revenue comparison up to the first week of February fiscal year 2014-15 is \$80,620.00. This is an \$12,624.84 increase, up by 19 % compared to the 2013-14 revenue numbers last fiscal year. The preschool play group, preschool sports, increases in winter program enrollment and marketing continue to boost this revenue increase.

The expenditure of the Revolving Account as of February 10, 2015 is for this fiscal year is 119,124.02 which is 62% of the total budget and is right on track for the department's 5 month projections. The General Fund expenditures as of January 31, 2014 are 103,944.9 which is 51% of the total budget. The expenditure projections are right on track with 5 months left of this fiscal year.

Rec Connect is A Newmarket Community Relations & Collaboration Program managed by the Newmarket Recreation Department and supported by many organizations in town, especially the Newmarket Business Association. There are several facets to this program all in an effort to make things easier and be more efficient... in other words doing things that make sense. Through the Rec-Connect Program, the Recreation Department provided 40 children, with the support of our town, in this case we were able to provide 5 of our on-staff, first aid certified, back ground checked, programmers with hours, supported by the town, while providing FREE recreation services during the deliberative session. Win/Win for parents and the citizens of Newmarket.

Public Relations: It was designed to help provide public relation support for ALL organizations, events, (not just the Rec's) community event information and organization info on the towns Recreation's website. Basically residents no longer have to waste their time trying to find every organization website – all the links are provided right on a Rec Connect "one stop/searching shopping page. It's also the place to get the latest and greatest upcoming events and dates in your town. The page also has links to the organization's website that might be putting on the event.

The calendar/street map which was also developed provides a key to locations and helpful tools from where the Town Hall is to sports fields to parking lots in town. The calendar side provides residents with a list of all the Community Organizations with their contact information and info to their pages so that residents can find all the information they need! The map/calendar has many sponsors to offset the cost of the map.

Another aspect of the program is a New-BEE Welcome Program where NEW residents get all the latest info and "BUZZ". Included in the package is the most current Recreation brochure, Town Map & Community Calendar, Coupons & Promotional giveaways and Business Association members & Organization Information.

Due to the success of this program Aimee Gigandet was recently asked to speak at the Northern New England Parks and Recreation conference in January to provide support and info for other "small" towns similar to Newmarket.

Overall after starting the program - community key leaders now are communicating. No longer are events being booked on the same date and splitting the audience. We are saving the town money by sharing resources like walkie talkies, commercial tents, etc... People are very much on board with our small grass roots program. The Very Merry Main Street was a Collaboration project to "market" all Holiday activities under one marketing umbrella - that was a result of the Rec Connect taking on the responsibility to market the day for everyone. It now remains a Rec Connect driven event.

Please save the date for this year's Rec Connect Recognition Mixer which has been scheduled since last fall for Thursday, May 21st 2015 from 6pm – 8pm. This year we are collaborating with the NBA and it is bound to be a great mixer of energy, recognition and information with community leaders, businesses, and organizations.

Tomorrow, Thursday, February 12th, the 20th Annual Daddy- Daughter Date Night will take place at the Rockingham Ballroom. Over 169 girls are expected to attend the event with their escorts from 6:30-8:30. PM.

	<u>Budget</u>	<u>Month Exp.</u>	<u>YTD Exp</u>	<u>Amount Remaining</u>	<u>% Used</u>
Recreation	204,114.00	16,232.35	103,944.92	100,169.08	51%
Rec. Revolving	191,172.00	3,426.51	119,124.02	72,047.98	62%

Town of Newmarket, New Hampshire
Expense Report ^{a,b}
For the Period Ended January 31, 2015

Department	Account Number	ACCOUNT DESCRIPTION	Fiscal Year 2015				Fiscal Year 2014					
			Budget	Month to Date Transactions	Year to Date Transactions	Balance Year	Percent of Budget Spent	Budget	Month to Date Transactions	Year to Date Transactions	Balance Year	Percent of Budget Spent
Town Council			19,050.00	3,696.74	12,852.99	6,197.01	67%	18,985.00	296.25	11,247.22	7,737.78	59%
Town Administrator			176,144.00	15,035.48	102,010.31	74,133.69	58%	175,187.00	11,814.97	102,186.09	73,000.91	58%
Finance			199,175.00	7,668.91	83,273.31	115,901.69	42%	209,685.00	11,772.31	125,675.32	84,009.68	60%
Human Resources			1,385,709.00	87,101.78	789,386.49	596,322.51	57%	1,363,233.67	85,700.51	722,173.31	641,060.36	53%
Town Clerk/Tax Collector			166,544.00	10,937.29	85,612.25	80,931.75	51%	182,130.00	8,833.47	74,369.21	107,760.79	41%
Recreation G.F.			204,114.00	16,232.35	103,944.92	100,169.08	51%	0.00	0.00	0.00	0.00	0%
Code Enforcement			66,723.00	5,790.40	39,096.32	27,626.68	59%	63,908.00	5,018.73	37,479.10	26,428.90	59%
Direct Assistance			64,720.00	2,928.54	17,701.36	47,018.64	27%	64,200.00	3,362.37	18,180.73	46,019.27	28%
Assessing			66,723.00	3,832.79	24,159.02	42,563.98	36%	73,223.00	3,601.56	34,037.92	39,185.08	46%
Legal			75,000.00	2,294.88	41,699.45	33,300.55	56%	67,500.00	14,275.95	97,755.25	-30,255.25	145%
Planning			128,153.00	8,219.48	56,911.13	71,241.87	44%	120,113.00	11,080.80	61,128.80	58,984.20	51%
Conservation Commission			1,941.00	60.00	1,057.50	883.50	54%	1,941.00	0.00	323.96	1,617.04	17%
Economic Development			1,000.00	0.00	0.00	1,000.00	0%	2,000.00	4,000.00	7,500.00	-5,500.00	375%
Debt Service			141,550.00	0.00	138,458.32	3,091.68	98%	281,800.00	0.00	143,017.26	138,782.74	51%
Information Technology			140,152.00	7,465.86	83,981.39	56,170.61	60%	138,744.00	9,972.77	87,104.29	51,639.71	63%
Channel 13			29,387.00	1,687.40	17,044.71	12,342.29	58%	25,686.00	1,623.05	17,264.64	8,421.36	67%
Police			1,264,752.00	88,911.41	671,103.59	593,648.41	53%	1,263,503.33	87,919.86	657,558.58	605,944.75	52%
Public Work Administration			417,247.00	36,833.09	232,378.96	184,868.04	56%	398,718.00	42,323.65	223,588.35	175,129.65	56%
Roadways & Sidewalks			384,070.00	6,679.00	288,454.68	95,615.32	75%	346,690.00	46,213.88	332,978.23	13,711.77	96%
Street Lighting			46,250.00	4,042.25	24,366.51	21,883.49	53%	45,800.00	3,841.11	21,248.15	24,551.85	46%
Bridges			0.00	0.00	0.00	0.00	0%	500.00	0.00	0.00	500.00	0%
Building & Grounds			449,362.00	37,907.86	283,569.35	165,792.65	63%	451,050.00	33,646.43	274,868.06	176,181.94	61%
Cemetery			36,963.00	1,851.19	15,458.03	21,504.97	42%	35,915.00	1,419.55	16,500.11	19,414.89	46%
Vehicle			174,810.00	28,245.74	121,642.15	53,167.85	70%	189,860.00	27,269.84	97,568.65	92,291.35	51%
Fire & Rescue			335,785.00	25,139.61	195,181.64	140,603.36	58%	297,983.00	27,755.34	173,292.94	124,690.06	58%
Emergency Management			1,950.00	0.00	0.00	1,950.00	0%	1,950.00	0.00	0.00	1,950.00	0%
Grants			67,048.00	0.00	53,325.00	13,723.00	80%	67,048.00	0.00	15,033.00	52,015.00	22%
Social Service Grant			45,023.00	10,100.00	37,323.00	7,700.00	83%	40,400.00	0.00	28,800.00	11,600.00	71%
General Fund			6,089,345.00	412,662.05	3,519,592.38	2,569,352.62	58%	5,927,753.00	441,742.40	3,380,879.17	2,546,873.83	57%
Library			303,736.00	20,255.84	157,942.40	145,793.60	52%	300,931.00	21,782.18	175,449.74	125,481.26	58%
Recreation			191,172.00	3,426.51	119,124.02	72,047.98	62%	387,053.00	17,859.52	233,593.86	153,459.14	60%
Solid Waste			449,611.00	37,393.90	229,505.27	220,105.73	51%	450,225.00	41,668.43	207,852.03	242,372.97	46%
Water			829,062.00	40,506.81	634,608.70	194,453.30	77%	848,597.00	35,315.13	617,599.45	230,897.54	73%
Sewer			947,896.00	90,076.71	475,140.69	472,755.31	50%	954,020.00	188,280.05	553,898.93	400,121.07	58%
Total Operating Budget			8,810,822.00	604,321.82	5,136,313.46	3,674,508.54	58%	8,868,579.00	746,647.71	5,169,373.19	3,699,205.81	58%

Town of Newmarket, New Hampshire
Expense Report ^{1b}
For the Period Ended January 31, 2015

Department	Account Number	ACCOUNT DESCRIPTION	Fiscal Year 2015					Fiscal Year 2014					
			Budget	Month to Date Transactions	Year to Date Transactions	Balance Year	Percent of Budget Spent	Budget	Month to Date Transactions	Year to Date Transactions	Balance Year	Percent of Budget Spent	
Town Council	01-401-100-0000	TC - ELECTED SALARIES	11,000.00	2,750.00	8,250.00	2,750.00	75%	11,000.00	0.00	8,250.00	2,750.00	75%	
	01-401-103-0000	TC - PART-TIME	7,800.00	926.25	4,582.50	3,217.50	59%	7,735.00	296.25	2,928.75	4,806.25	38%	
	01-401-190-0000	TC - TRAINING	250.00	0.00	0.00	250.00	0%	250.00	0.00	0.00	250.00	0%	
	01-401-202-0000	TC - GENERAL SUPPLIES	0.00	20.49	20.49	-20.49	0%	0.00	0.00	68.47	-68.47	0%	
	01-401-222-0000	TC - COMMITTEE SUPPORT	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	
	01-401-450-0000	TC - CONTINGENCY/GRANTS	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	
			19,050.00	3,696.74	17,852.99	6,197.01	67%	18,985.00	296.25	11,247.22	7,737.78	59%	
Town Administrator	01-402-101-0000	TA - FULL TIME SALARIES	129,394.00	9,510.30	70,820.66	58,573.34	55%	128,437.00	9,510.31	73,753.29	54,683.71	57%	
	01-402-103-0000	TA - PART TIME SALARIES	4,000.00	0.00	2,426.49	1,573.51	61%	3,000.00	0.00	2,853.00	147.00	95%	
	01-402-190-0000	TA - TRAINING/STAFF DEV	3,000.00	466.99	1,960.57	1,039.43	65%	3,000.00	-43.46	1,431.61	1,568.39	48%	
	01-402-201-0000	TA - POSTAGE	3,000.00	213.08	1,389.09	1,610.91	46%	3,000.00	244.82	1,286.94	1,713.06	43%	
	01-402-202-0000	TA - GENERAL SUPPLIES	11,000.00	3,569.47	8,679.12	2,320.88	79%	11,000.00	540.17	4,267.26	6,732.74	39%	
	01-402-301-0000	TA - COMMUNICATION SERVICES	4,000.00	322.77	2,304.30	1,695.70	58%	4,000.00	325.16	2,059.84	1,940.16	51%	
	01-402-310-0002	TA - DUES/SUBSCRIPTIONS	8,000.00	600.00	9,563.14	-1,563.14	120%	7,500.00	376.87	8,856.27	-1,356.27	118%	
	01-402-310-0003	TA - ADVERTISING	2,500.00	450.37	1,706.80	793.20	68%	2,500.00	0.00	1,375.74	1,124.26	55%	
	01-402-310-0005	TA - BOOKS	750.00	0.00	300.00	450.00	40%	750.00	0.00	0.00	750.00	0%	
	01-402-402-0000	TA - EQUIPMENT MAINTENANCE	5,000.00	442.50	2,724.71	2,275.29	54%	5,000.00	774.18	4,943.38	56.62	99%	
	01-402-501-0000	TA - PRINTING/PUBLISHING	3,000.00	0.00	135.43	2,864.57	5%	4,500.00	0.00	733.76	3,766.24	16%	
	01-402-702-0000	TA - CONTRACTED SERVICE	2,500.00	0.00	0.00	2,500.00	0%	2,500.00	0.00	625.00	1,875.00	25%	
				176,144.00	15,035.48	102,010.31	74,133.69	58%	175,187.00	11,814.97	102,186.09	73,000.91	58%
	Finance	01-403-100-0000	FINANCE - ELECTED OFFICIALS	5,900.00	416.67	2,916.69	2,983.31	49%	5,900.00	416.67	2,916.69	2,983.31	49%
		01-403-101-0000	FINANCE - FULL TIME SALARIES	158,725.00	6,606.42	74,248.73	84,476.27	47%	166,985.00	10,773.64	95,052.58	71,932.42	57%
		01-403-103-0000	FINANCE - PART TIME SALARIES	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
		01-403-190-0000	FINANCE - TRAINING/STAFF DEVELOPMENT	1,000.00	0.00	0.00	1,000.00	0%	1,000.00	0.00	42.94	957.06	4%
01-403-202-0000		FINANCE - GENERAL SUPPLIES	5,600.00	443.00	4,401.70	1,198.30	79%	5,600.00	376.94	2,660.93	2,939.07	48%	
01-403-301-0000		FINANCE - COMMUNICATIONS SERVICES	2,300.00	202.82	1,213.58	1,086.42	53%	2,300.00	205.06	1,363.73	936.27	59%	
01-403-310-0001		FINANCE - BUDGET COMMITTEE EXPENSE	200.00	0.00	0.00	200.00	0%	200.00	0.00	564.00	-364.00	282%	
01-403-310-0002		FINANCE - DUES/SUBSCRIPTIONS	300.00	0.00	0.00	300.00	0%	300.00	0.00	0.00	300.00	0%	
01-403-310-0003		FINANCE - ADVERTISING	2,000.00	0.00	152.95	1,847.05	8%	0.00	0.00	0.00	0.00	0%	
01-403-402-0000		FINANCE - EQUIPMENT MAINTENANCE	2,600.00	0.00	339.66	2,260.34	13%	600.00	0.00	324.45	275.55	54%	
01-403-703-0000		FINANCE - AUDIT	20,550.00	0.00	0.00	20,550.00	0%	26,800.00	0.00	22,750.00	4,050.00	85%	
				199,175.00	7,668.91	83,273.31	115,901.69	42%	209,685.00	11,772.31	125,675.37	84,009.68	60%
Human Resources		01-404-150-0000	EMP BEN - FICA	172,772.00	8,314.36	64,977.00	107,795.00	38%	117,246.00	8,573.34	64,402.75	52,843.25	55%
		01-404-151-0000	EMP BEN - MEDICARE	40,407.00	2,989.43	22,580.01	17,826.99	56%	43,099.00	2,980.68	22,682.43	20,416.57	53%
	01-404-152-0000	EMP BEN - PRE-EMPLOYMENT TESTING	1,000.00	40.00	393.00	607.00	39%	1,000.00	25.00	130.00	870.00	13%	
	01-404-155-0000	EMP BEN - HEALTH INSURANCE	518,565.00	40,168.30	317,058.73	201,506.27	61%	450,709.00	39,961.89	321,640.56	129,068.44	71%	
	01-404-156-0000	EMP BEN - NH RETIREMENT	397,313.00	29,595.36	218,412.68	178,900.32	55%	434,215.67	28,067.00	210,405.84	223,809.83	48%	
	01-404-159-0000	EMP BEN - LIFE/DISABILITY BENE	28,639.00	1,573.36	13,597.06	15,041.94	47%	30,603.00	394.81	14,250.69	16,352.31	47%	
	01-404-160-0000	EMP BEN - WORKERS COMPENSATION	53,965.00	-81.34	46,013.85	7,951.15	85%	115,899.00	-35.89	-703.22	116,602.22	-1%	
	01-404-161-0000	EMP BEN - UNEMPLOYMENT	6,212.00	4,202.31	4,202.31	2,009.69	68%	10,919.00	5,733.68	5,733.68	5,185.32	53%	
	01-404-162-0000	EMP BEN - EMPLOYEE TESTING	600.00	300.00	444.00	156.00	74%	600.00	0.00	501.00	99.00	84%	
	01-404-190-0000	HR - TRAINING STAFF DEVELOPMENT	0.00	0.00	777.85	-777.85	0%	0.00	0.00	25.00	-25.00	0%	
	01-404-197-0000	HR - MERIT INCREASE POOL	50,000.00	0.00	0.00	50,000.00	0%	50,000.00	0.00	0.00	50,000.00	0%	
	01-404-198-0000	EMP BEN - LONGEVITY	17,325.00	0.00	14,625.00	2,700.00	84%	15,525.00	0.00	14,175.00	1,350.00	91%	
	01-404-202-0000	HR - GENERAL SUPPLIES	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	
	01-404-402-0000	HR - EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%	
	01-404-504-0006	EMP BEN - PROPERTY LIABILITY INSURANCE	98,911.00	0.00	85,305.00	13,606.00	86%	91,418.00	0.00	68,009.43	23,408.57	74%	
	01-404-504-0007	EMP BEN - INSURANCE DEDUCTIBLES	0.00	0.00	1,000.00	-1,000.00	0%	2,000.00	0.00	920.15	1,079.85	46%	
				1,385,709.00	87,101.78	789,386.49	596,322.51	57%	1,363,233.67	85,700.51	722,173.31	641,060.36	53%
	Town Clerk/Tax Collector	01-405-101-0000	TC/TC - FULL TIME SALARIES	99,362.00	7,817.58	54,794.01	44,567.99	55%	107,784.00	4,375.00	31,844.01	75,939.99	30%
		01-405-103-0000	TC/TC - PART TIME SALARIES	26,581.00	2,167.42	17,363.04	9,217.96	65%	28,365.00	3,470.92	26,111.70	2,253.30	92%
		01-405-103-0070	TC/TC PT - ELECTION OFFICIALS	6,540.00	80.25	3,780.25	2,759.75	43%	4,140.00	0.00	0.00	4,140.00	0%
		01-405-190-0000	TC/TC - TRAINING STAFF DEVELOPMENT	3,570.00	0.00	1,112.80	2,457.20	31%	3,170.00	0.00	358.37	2,811.63	11%
		01-405-201-0000	TC/TC - POSTAGE	6,966.00	374.69	3,957.69	3,008.31	57%	11,436.00	532.67	2,144.58	9,291.42	19%
		01-405-201-1000	TC/TC - SPECIAL POSTAGE	5,600.00	0.00	0.00	5,600.00	0%	0.00	0.00	1,672.80	-1,672.80	0%
		01-405-202-0000	TC/TC - GENERAL SUPPLIES	3,300.00	176.08	1,238.40	2,061.60	38%	3,290.00	185.00	1,677.99	1,612.01	51%
		01-405-301-0000	TC/TC - COMMUNICATION SERVICES	1,600.00	119.88	856.33	743.67	54%	1,500.00	122.47	740.48	759.52	49%
		01-405-310-0002	TC/TC - DUES/SUBSCRIPTIONS	650.00	25.00	187.95	462.05	29%	650.00	0.00	289.00	361.00	44%
		01-405-310-0003	TC/TC - ADVERTISING	200.00	0.00	64.40	135.60	32%	200.00	0.00	0.00	200.00	0%
01-405-310-0070		TC/TC - ELECTION/REGISTRATION	4,975.00	0.00	2,344.39	2,630.61	47%	3,125.00	0.00	211.97	2,913.03	7%	
01-405-402-0000		TC/TC - EQUIPMENT MAINTENANCE	1,400.00	0.00	599.66	800.34	43%	1,370.00	130.00	350.72	979.28	29%	
01-405-702-0000		TC/TC - DEED RESEARCH	2,600.00	6.49	143.43	2,456.57	6%	2,600.00	17.41	155.09	2,444.91	6%	
01-405-702-1000		TC/TC - CODIFICATION	700.00	0.00	0.00	700.00	0%	12,000.00	0.00	8,772.50	3,227.50	73%	
01-405-800-0000		TC/TC - EQUIPMENT PURCHASE	2,500.00	169.90	169.90	2,330.10	7%	2,500.00	0.00	0.00	2,500.00	0%	
				166,544.00	10,937.29	85,612.25	80,931.75	51%	182,130.00	8,833.47	74,369.21	107,760.79	41%
Recreation G.F.		01-406-101-0000	RECREATION-FULL TIME SALARIES	146,666.00	11,374.22	81,095.13	65,570.87	55%	0.00	0.00	0.00	0.00	0%
		01-406-103-0000	RECREATION-PART TIME SALARIES	35,006.00	3,296.24	13,032.88	21,973.12	37%	0.00	0.00	0.00	0.00	0%
		01-406-190-0000	RECREATION-TRAINING/STAFF DEVELOP.	2,000.00	470.00	825.00	1,175.00	41%	0.00	0.00	0.00	0.00	0%
	01-406-191-0000	RECREATION-TRAVEL EXPENSE	300.00	0.00	0.00	300.00	0%	0.00	0.00	0.00	0.00	0%	
	01-406-192-0000	RECREATION-MEAL ALLOWANCE	300.00	0.00	28.03	271.97	9%	0.00	0.00	0.00	0.00	0%	
	01-406-201-0000	RECREATION-POSTAGE	1,500.00	0.00	817.33	682.67	54%	0.00	0.00	0.00	0.00	0%	
	01-406-202-0000	RECREATION-GENERAL SUPPLIES	1,650.00	53.16	142.70	1,507.30	9%	0.00	0.00	0.00	0.00	0%	
	01-406-301-0000	RECREATION-COMMUNICATION SERVICE	3,159.00	277.46	1,960.56	1,198.44	62%	0.00	0.00	0.00	0.00	0%	
	01-406-310-0002	RECREATION DUES/SUBSCRIPTIONS	645.00	0.00	432.94	212.06	67%	0.00	0.00	0.00	0.00	0%	
	01-406-402-0000	RECREATION EQUIP. MAINTENANCE	7,188.00	681.77	4,870.73	2,317.27	68%	0.00	0.00	0.00	0.00	0%	
	01-406-800-0000	RECREATION-EQUIP. PURCHASE	1,200.00	0.00	0.00	1,200.00	0%	0.00	0.00	0.00	0.00	0%	
	01-406-904-0000	RECREATION-SUNRISE SUNSET SR CTR	4,500.00	79.5									

	01-408-103-0000	DIR ASSIST - PART-TIME SALARIES	21,320.00	1,342.75	9,939.42	11,380.58	47%	20,800.00	1,255.63	9,650.40	11,149.60	46%
	01-408-190-0000	DIR ASSIST - TRAINING/STAFF DEVEL	150.00	0.00	0.00	150.00	0%	150.00	0.00	0.00	150.00	0%
	01-408-202-0000	DIR ASSIST - GENERAL SUPPLIES	200.00	30.79	426.94	-226.94	213%	200.00	36.74	213.83	-13.83	107%
	01-408-310-0002	DIR ASSIST - DUES/SUBSCRIPTIONS	50.00	0.00	0.00	50.00	0%	50.00	0.00	0.00	50.00	0%
	01-408-315-0038	DIR ASSIST - FOOD	2,000.00	0.00	60.00	1,940.00	3%	2,000.00	0.00	0.00	2,000.00	0%
	01-408-315-0039	DIR ASSIST - RENT	30,000.00	1,555.00	7,275.00	22,725.00	24%	30,000.00	2,070.00	7,942.00	22,058.00	26%
	01-408-315-0040	DIR ASSIST - ELECTRICITY	3,000.00	0.00	0.00	3,000.00	0%	3,000.00	0.00	374.50	2,625.50	12%
	01-408-315-0041	DIR ASSIST - HEAT	3,000.00	0.00	0.00	3,000.00	0%	3,000.00	0.00	0.00	3,000.00	0%
	01-408-315-0042	DIR ASSIST - MEDICAL	2,000.00	0.00	0.00	2,000.00	0%	2,000.00	0.00	0.00	2,000.00	0%
	01-408-315-0043	DIR ASSIST - MISCELLANEOUS	3,000.00	0.00	0.00	3,000.00	0%	3,000.00	0.00	0.00	3,000.00	0%
Direct Assistance			64,720.00	2,928.54	17,701.36	47,018.64	27%	64,200.00	3,362.37	18,180.73	46,019.27	28%
	01-409-101-0000	ASSESS - FULL TIME SALARIES	16,973.00	0.00	0.00	16,973.00	0%	16,973.00	1,312.49	9,515.65	7,457.35	56%
	01-409-103-0000	ASSESS - PART TIME SALARIES	0.00	0.00	0.00	0.00	0%	43,700.00	2,087.50	16,564.88	27,135.12	38%
	01-409-130-0000	ASSESS - CONTRACTED SERVICES	40,000.00	3,822.50	16,405.00	23,595.00	41%	0.00	0.00	0.00	0.00	0%
	01-409-190-0000	ASSESS - TRAINING	200.00	0.00	212.75	-12.75	106%	300.00	0.00	0.00	300.00	0%
	01-409-191-0000	ASSESS - MILEAGE	250.00	0.00	0.00	250.00	0%	500.00	0.00	326.01	173.99	65%
	01-409-201-0000	ASSESS - POSTAGE	500.00	10.29	46.74	453.26	9%	2,000.00	201.57	381.38	2,218.62	15%
	01-409-202-0000	ASSESS - GENERAL SUPPLIES	500.00	0.00	94.53	405.47	19%	1,000.00	0.00	0.00	1,000.00	0%
	01-409-310-0002	ASSESS - DUES/SUBSCRIPTIONS	900.00	0.00	0.00	900.00	0%	900.00	0.00	0.00	900.00	0%
	01-409-407-0000	ASSESS - SOFTWARE	7,400.00	0.00	7,400.00	0.00	100%	7,250.00	0.00	7,250.00	0.00	100%
	01-409-702-0000	ASSESS - PROPERTY APPRAISER	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
Assessing			66,723.00	3,832.79	24,159.02	42,563.98	36%	73,223.00	3,601.56	34,037.92	39,185.08	46%
Legal	01-410-602-0000	LEGAL - LEGAL EXPENSES	75,000.00	2,294.88	41,699.45	33,300.55	56%	67,500.00	14,275.95	97,755.25	-30,255.25	145%
			75,000.00	2,294.88	41,699.45	33,300.55	56%	67,500.00	14,275.95	97,755.25	-30,255.25	145%
Planning	01-411-101-0000	PLAN - FULL TIME SALARIES	95,708.00	7,432.71	53,069.34	42,638.66	55%	94,668.00	7,362.18	53,875.81	40,792.19	57%
	01-411-103-0000	PLAN - PART TIME SALARIES	2,000.00	489.48	1,240.47	759.53	62%	3,000.00	359.65	1,233.74	1,766.26	41%
	01-411-190-0000	PLAN - TRAINING/STAFF DEVELOPMENT	1,500.00	0.00	51.80	1,448.20	3%	2,500.00	0.00	522.90	1,977.10	21%
	01-411-201-0000	PLAN - POSTAGE	2,000.00	2.25	603.59	1,396.41	30%	2,000.00	296.45	785.99	1,214.01	39%
	01-411-202-0000	PLAN - GENERAL SUPPLIES	2,000.00	193.22	892.33	1,107.67	45%	2,000.00	0.00	503.83	1,496.17	25%
	01-411-202-0054	PLAN - MAPPING SUPPLIES	4,000.00	0.00	0.00	4,000.00	0%	4,000.00	3,000.00	3,000.00	1,000.00	75%
	01-411-301-0000	PLAN - COMMUNICATIONS SERVICES	600.00	51.82	375.70	224.30	63%	600.00	54.02	327.03	272.97	55%
	01-411-310-0002	PLAN - DUES/SUBSCRIPTIONS	8,345.00	50.00	50.00	8,295.00	1%	9,345.00	0.00	388.00	8,957.00	4%
	01-411-310-0003	PLAN - ADVERTISING	2,000.00	0.00	627.90	1,372.10	31%	2,000.00	0.00	483.00	1,517.00	24%
	01-411-702-0000	PLAN - TAX MAPS	0.00	0.00	0.00	0.00	0%	0.00	8.50	8.50	-8.50	0%
	01-411-703-0000	PLAN - CONTRACTED SERVICES	10,000.00	0.00	0.00	10,000.00	0%	0.00	0.00	0.00	0.00	0%
			128,153.00	8,219.48	56,911.13	71,241.87	44%	120,113.00	11,080.80	61,128.80	58,984.20	51%
	01-413-103-0000	CON COMM - PT RECORDING SECRETARY	1,000.00	60.00	1,057.50	-57.50	106%	1,000.00	0.00	300.00	700.00	30%
	01-413-201-0000	CON COMM - POSTAGE	60.00	0.00	0.00	60.00	0%	60.00	0.00	0.00	60.00	0%
	01-413-202-0000	CON COMM - GENERAL SUPPLI	200.00	0.00	0.00	200.00	0%	200.00	0.00	23.96	176.04	12%
	01-413-310-0002	CON COMM - DUES/SUBSCRIPT	390.00	0.00	0.00	390.00	0%	390.00	0.00	0.00	390.00	0%
	01-413-702-0000	CON COMM - CONTRACTED SERVICES	291.00	0.00	0.00	291.00	0%	291.00	0.00	0.00	291.00	0%
Conservation Commission			1,941.00	60.00	1,057.50	883.50	54%	1,941.00	0.00	323.96	1,617.04	17%
Economic Development	01-414-310-0000	ECOM DEV - OPERATING EXPENSE	1,000.00	0.00	0.00	1,000.00	0%	1,000.00	0.00	0.00	1,000.00	0%
	01-414-702-0000	ECOM DEV - CONTRACTED SERVIC	0.00	0.00	0.00	0.00	0%	1,000.00	4,000.00	7,500.00	-6,500.00	750%
			1,000.00	0.00	0.00	1,000.00	0%	2,000.00	4,000.00	7,500.00	-5,500.00	375%
Debt Service	01-418-950-0000	DEBT SER - PRINCIPLE	100,000.00	0.00	100,000.00	0.00	100%	236,000.00	0.00	122,900.00	113,100.00	52%
	01-418-951-0000	DEBT SER - INTEREST	41,550.00	0.00	38,458.32	3,091.68	93%	45,800.00	0.00	20,117.26	25,682.74	44%
			141,550.00	0.00	138,458.32	3,091.68	98%	281,800.00	0.00	143,017.26	138,782.74	51%
Information Technology	01-420-101-0000	MIS - FULL TIME SALARIES	65,377.00	5,028.92	36,208.22	29,168.78	55%	64,094.00	5,028.92	36,459.67	27,634.33	57%
	01-420-103-0000	MIS - PART TIME SALARIES	3,000.00	0.00	0.00	3,000.00	0%	3,000.00	0.00	0.00	3,000.00	0%
	01-420-190-0000	MIS - TRAINING	1,000.00	0.00	0.00	1,000.00	0%	2,000.00	0.00	130.91	1,869.09	7%
	01-420-202-0000	MIS - GENERAL SUPPLIES	2,500.00	311.50	1,567.87	932.13	63%	2,500.00	804.70	2,676.89	-176.89	107%
	01-420-301-0000	MIS - COMMUNICATION SERVICE	500.00	51.13	403.20	96.80	81%	1,100.00	50.15	341.10	758.90	31%
	01-420-310-0002	MIS - DUES SUBSCRIPTIONS	275.00	0.00	0.00	275.00	0%	250.00	0.00	125.00	125.00	50%
	01-420-407-0000	MIS - SOFTWARE MAINT	47,500.00	369.95	34,244.53	13,255.47	72%	45,800.00	2,367.95	36,134.21	9,665.79	79%
	01-420-409-0000	MIS - REPAIRS/MAINT	4,000.00	715.82	4,109.44	-109.44	103%	4,000.00	296.75	2,730.67	1,269.33	68%
	01-420-414-0000	MIS - SOFTWARE LICENSES	4,500.00	0.00	338.25	4,161.75	8%	4,500.00	0.00	983.99	3,516.01	22%
	01-420-702-0000	MIS - VENDOR SUPPORT	1,500.00	0.00	0.00	1,500.00	0%	1,500.00	0.00	0.00	1,500.00	0%
	01-420-800-0000	MIS - NEW EQUIPMENT	10,000.00	988.54	7,109.88	2,890.12	71%	10,000.00	1,424.80	7,521.85	2,478.15	75%
			140,152.00	7,465.86	83,981.39	56,170.61	60%	138,744.00	9,972.77	87,104.29	51,639.71	63%
Channel 13	01-421-103-0000	CHANNEL 13 PART TIME SALARIES	21,887.00	1,687.40	12,376.42	9,510.58	57%	20,686.00	1,623.05	12,307.19	8,378.81	59%
	01-421-202-0000	CHANNEL 13 MISC EQUIPMENTS	5,000.00	0.00	4,668.29	331.71	93%	5,000.00	0.00	4,957.45	42.55	99%
	01-421-310-0000	CHANNEL 13 - OPERATING EXPENSES	2,500.00	0.00	0.00	2,500.00	0%	0.00	0.00	0.00	0.00	0%
			29,387.00	1,687.40	17,044.71	12,342.29	58%	25,686.00	1,623.05	17,264.64	8,421.36	67%
Police	01-438-101-0000	POLICE - FULL TIME SALARIES	988,382.00	76,276.24	544,236.53	444,145.47	55%	990,513.33	72,147.81	537,838.94	452,674.39	54%
	01-438-102-0000	POLICE - OVERTIME	105,140.00	5,016.20	59,008.53	46,131.47	56%	105,560.00	5,510.93	50,117.15	55,442.85	47%
	01-438-103-0000	POLICE - PART-TIME SALARIES	35,000.00	2,289.92	18,940.59	16,059.41	54%	33,000.00	3,939.18	19,687.14	13,312.86	60%
	01-438-162-0000	POLICE - MEDICAL	2,500.00	0.00	791.15	1,708.85	32%	2,500.00	0.00	0.00	2,500.00	0%
	01-438-190-0000	POLICE - TRAINING/STAFF DEVELOPMENT	10,000.00	0.00	2,378.41	7,621.59	24%	10,000.00	0.00	1,511.00	8,489.00	15%
	01-438-191-0000	POLICE - TRAVEL/MILEAGE	250.00	0.00	69.35	180.65	28%	200.00	0.00	17.85	182.15	9%
	01-438-193-0000	POLICE - UNIFORMS	8,800.00	899.49	2,750.76	6,049.24	31%	8,800.00	0.00	480.87	8,319.13	5%
	01-438-194-0000	POLICE - EDUCATIONAL INCENTIVE	5,000.00	0.00	4,500.00	500.00	90%	4,500.00	0.00	4,250.00	250.00	94%
	01-438-195-0000	POLICE - CLEANING ALLOWANCE	2,500.00	0.00	2,500.00	0.00	100%	2,500.00	0.00	1,750.00	750.00	70%
	01-438-199-0000	POLICE - CRIMINAL INVESTIGATION	2,000.00	0.00	260.56	1,739.44	13%	2,000.00	74.96	250.74	1,749.26	13%
	01-438-200-0000	POLICE - YOUTH/PUBLIC RELATIONS	2,500.00	0.00	266.83	2,233.17	11%	2,500.00	0.00	69.94	2,430.06	3%
	01-438-201-0000	POLICE - POSTAGE	450.00	41.15	326.67	123.33	73%	600.00	68.53	223.33	376.67	37%
	01-438-202-0000	POLICE - OFFICE SUPPLIES	5,500.00	427.15	2,184.16	3,315.84	40%	5,500.00	620.49	2,586.05	2,913.95	47%

	01-441-101-0000	PW ADMIN. - FULL TIME SALARIES	118,136.00	9,087.36	65,428.99	57,707.01	55%	100,169.00	9,087.36	63,630.97	36,538.03	64%
	01-441-102-0000	PW ADMIN. - OVERTIME	50,000.00	7,600.82	29,388.64	20,611.36	59%	50,000.00	12,422.08	27,613.33	22,386.67	55%
	01-441-106-0000	PW ADMIN. - LABOR SALARIES	220,711.00	17,642.46	121,712.65	98,998.35	55%	219,461.00	17,377.60	115,650.98	103,810.02	53%
	01-441-190-0000	PW ADMIN. - TRAINING/STAFF DEVELOPMENT	500.00	0.00	0.00	500.00	0%	500.00	0.00	0.00	500.00	0%
	01-441-193-0000	PW ADMIN. - UNIFORMS	13,500.00	565.02	4,508.54	8,991.46	33%	14,188.00	1,222.50	8,412.11	5,775.89	59%
	01-441-201-0000	PW ADMIN. - POSTAGE	100.00	1.44	22.17	77.83	22%	100.00	0.00	9.80	90.20	10%
	01-441-202-0000	PW ADMIN. - GENERAL SUPPLIES	5,800.00	700.99	3,590.21	2,209.79	62%	5,800.00	1,565.78	4,654.86	1,145.14	80%
	01-441-301-0000	PW ADMIN. - COMMUNICATION SERVICE	7,000.00	537.35	4,704.53	2,295.47	67%	7,000.00	588.33	3,264.80	3,735.20	47%
	01-441-310-0002	PW ADMIN. - DUES/MEMBERSHIPS	300.00	697.65	747.65	-447.65	249%	300.00	60.00	110.00	190.00	37%
	01-441-310-0003	PW ADMIN. - ADVERTISING	1,200.00	0.00	2,265.58	-1,065.58	189%	1,200.00	0.00	241.50	958.50	20%
Public Work Administration			417,247.00	36,833.09	232,378.96	184,868.04	56%	398,718.00	42,323.65	223,588.35	175,129.65	56%
	01-442-202-0000	RDWY/SWK - GENERAL SUPPLIES	10,500.00	369.29	5,942.13	4,557.87	57%	10,500.00	283.68	4,630.54	5,869.46	44%
	01-442-205-0000	RDWY/SWK - WINTER SALT	80,000.00	4,828.46	42,861.13	37,138.87	54%	75,000.00	39,660.67	59,388.56	15,611.44	79%
	01-442-208-0000	RDWY/SWK - WINTER SAND	6,200.00	0.00	0.00	6,200.00	0%	6,200.00	195.33	6,195.33	4.67	100%
	01-442-213-0000	RDWY/SWK - PAVEMENT MARKING	3,000.00	0.00	43.80	2,956.20	1%	2,200.00	0.00	0.00	2,200.00	0%
	01-442-250-0000	RDWY/SWK - COLD MIX	2,800.00	1,208.25	1,922.86	877.14	69%	2,125.00	326.70	1,594.78	530.22	75%
	01-442-251-0000	RDWY/SWK - HOT TOP	125,000.00	0.00	126,741.00	-1,741.00	101%	125,000.00	0.00	133,692.48	-8,692.48	107%
	01-442-402-0000	RDWY/SWK - EQUIPMENT LEASE	12,500.00	0.00	9,787.14	2,712.86	78%	10,000.00	0.00	13,200.00	-3,200.00	132%
	01-442-514-0000	RDWY/SWK - CONTRACT STREET MAR	6,000.00	0.00	5,728.29	271.71	95%	6,120.00	0.00	5,062.26	1,057.74	83%
	01-442-516-0000	RDWY/SWK - CONTRACT WINTER EQU	12,000.00	273.00	273.00	11,727.00	2%	11,550.00	5,747.50	6,497.50	5,052.50	56%
	01-442-527-0000	RDWY/SWK - CURBSIDE WEED CONTR	3,000.00	0.00	1,900.00	1,100.00	63%	2,925.00	0.00	3,825.00	-900.00	131%
	01-442-528-0000	RDWY/SWK - TREE SERVICE	3,000.00	0.00	700.00	2,300.00	23%	3,000.00	0.00	1,300.00	1,700.00	43%
	01-442-531-0000	RDWY/SWK - WEATHER SERVICE	2,070.00	0.00	2,070.00	0.00	100%	2,070.00	0.00	2,070.00	0.00	100%
	01-442-704-0000	RDWY/SWK - ENGINEERING	30,000.00	0.00	0.00	30,000.00	0%	2,000.00	0.00	1,500.00	500.00	75%
	01-442-705-0000	RDWY/SWK CONSTRUCTION	88,000.00	0.00	90,485.33	-2,485.33	103%	88,000.00	0.00	94,021.78	-6,021.78	107%
Roadways & Sidewalks			384,070.00	6,679.00	288,454.68	95,615.32	75%	346,690.00	46,213.88	337,978.23	13,711.77	96%
	01-446-202-0000	STREET LIGHT - FIXTURES	2,000.00	0.00	2,343.00	-343.00	117%	2,000.00	0.00	0.00	2,000.00	0%
	01-446-302-0000	STREET LIGHT - ELECTRICITY	44,250.00	4,042.25	22,023.51	22,226.49	50%	43,800.00	3,841.11	21,248.15	22,551.85	49%
Street Lighting			46,250.00	4,042.25	24,366.51	21,883.49	53%	45,800.00	3,841.11	21,248.15	24,551.85	46%
	01-447-206-0000	BRIDGES - SIGNS	0.00	0.00	0.00	0.00	0%	500.00	0.00	0.00	500.00	0%
Bridges			0.00	0.00	0.00	0.00	0%	500.00	0.00	0.00	500.00	0%
	01-448-101-0000	BLD/GRNDS - FULL-TIME SALARIES	89,462.00	4,672.34	33,699.34	55,762.66	38%	59,873.00	4,721.60	34,206.64	25,666.36	57%
	01-448-102-0000	BLD/GRNDS - OVERTIME	3,000.00	-153.33	1,654.12	1,345.88	55%	3,000.00	0.00	644.34	2,355.66	21%
	01-448-103-0000	BLD/GRNDS - PART TIME SALARIES	60,340.00	2,330.25	46,696.30	13,643.70	77%	88,120.00	2,644.94	49,211.50	38,908.50	56%
	01-448-202-0000	BLD/GRNDS - GENERAL SUPPLIES	10,000.00	25.17	5,758.89	4,241.11	58%	10,000.00	110.46	3,583.26	6,416.74	36%
	01-448-302-0000	BLD/GRNDS - ELECTRICITY-TOWN HALL	10,500.00	948.31	5,528.11	4,971.89	53%	10,500.00	693.88	5,172.89	5,327.11	49%
	01-448-302-0406	BLD/GRNDS - ELECTRICITY - PARKS	1,000.00	165.25	589.68	410.32	59%	1,000.00	153.91	634.36	365.64	63%
	01-448-302-0438	BLD/GRNDS - ELECTRICITY POLICE	11,000.00	1,079.85	6,146.23	4,853.77	56%	11,000.00	950.93	5,331.14	5,668.86	48%
	01-448-302-0441	BLD/GRNDS - ELECTRICITY YOUNGS LANE	23,000.00	1,969.51	11,024.72	11,975.28	48%	23,000.00	1,723.18	9,659.36	13,340.64	42%
	01-448-303-0000	BLD/GRNDS - HEAT & OIL - TOWN HALL	20,085.00	4,478.26	12,110.34	7,974.66	60%	16,200.00	5,272.16	12,539.95	3,660.05	77%
	01-448-303-0170	BLD/GRNDS - HEAT & OIL - HAND TUB	100.00	0.00	0.00	100.00	0%	100.00	0.00	0.00	100.00	0%
	01-448-303-0438	BLD/GRNDS - HEAT & OIL - POLICE	2,873.00	695.76	1,121.29	1,751.71	39%	3,762.00	795.48	1,074.67	2,687.33	29%
	01-448-303-0441	BLD/GRNDS - HEAT & OIL - YOUNGS LANE	33,462.00	6,196.15	13,486.22	19,975.78	40%	40,000.00	10,147.94	19,164.24	20,835.76	48%
	01-448-304-0000	BLD/GRNDS - WATER/SEWER TOWN HALL	3,500.00	0.00	4,716.97	-716.97	120%	6,000.00	0.00	2,864.19	3,135.81	48%
	01-448-304-0438	BLD/GRNDS - WATER/SEWER - POLICE	450.00	0.00	253.33	196.67	56%	450.00	0.00	284.97	165.03	63%
	01-448-304-0441	BLD/GRNDS - WATER/SEWER - YOUNGS LANE	1,600.00	0.00	1,169.38	430.62	73%	2,000.00	0.00	839.00	1,161.00	42%
	01-448-401-0110	BLD/GRNDS - YOUNGS LANE MAINT	12,000.00	1,592.22	7,094.02	4,905.98	59%	12,000.00	1,213.96	7,236.13	4,763.87	60%
	01-448-401-0120	BLD/GRNDS - TOWN HALL MAINTENANC	12,000.00	9,444.29	17,145.31	-5,145.31	143%	12,000.00	1,656.76	12,186.22	-186.22	102%
	01-448-401-0125	BLD/GRNDS - ELEVATOR MAINTENANCE	2,000.00	0.00	1,080.00	920.00	54%	2,000.00	0.00	375.00	1,625.00	33%
	01-448-401-0140	BLD/GRNDS - PARKS MAINTENANCE	6,000.00	135.00	4,993.47	1,006.53	83%	6,000.00	34.51	2,197.37	3,802.63	37%
	01-448-401-0150	BLD/GRNDS - COMMUNITY CENTER MAI	10,000.00	458.73	8,159.98	1,840.02	82%	10,000.00	0.00	1,646.38	8,353.62	16%
	01-448-401-0151	BLD/GRNDS - COMM CTR ELECTRICITY	12,000.00	851.58	5,478.18	6,521.82	46%	12,000.00	680.95	5,439.64	6,560.36	45%
	01-448-401-0152	BLD/GRNDS - COMM CTR HEAT OIL	10,140.00	2,220.63	5,361.28	4,778.72	53%	11,495.00	2,562.21	6,638.97	4,856.03	58%
	01-448-401-0153	BLD/GRNDS - SENIOR CENTER ELECTRICITY	0.00	274.12	1,503.37	-1,503.37	0%	0.00	0.00	0.00	0.00	0%
	01-448-401-0154	BLD/GRNDS - SENIOR CTR HEAT	0.00	346.78	640.33	-640.33	0%	0.00	0.00	0.00	0.00	0%
	01-448-401-0160	BLD/GRNDS - BANDSTAND MAINTENANC	50.00	0.00	0.00	50.00	0%	50.00	0.00	0.00	50.00	0%
	01-448-401-0170	BLD/GRNDS - HAND TUB MAINTENANCE	300.00	14.53	196.95	103.05	66%	300.00	14.59	111.47	188.53	37%
	01-448-401-0175	BLD/GRNDS - DAM MAINTENANCE	3,000.00	14.53	1,700.53	1,299.47	57%	3,000.00	14.59	1,684.76	1,315.24	56%
	01-448-401-0180	BLD/GRNDS - TOWN CLOCK MAINTENAN	2,000.00	0.00	0.00	2,000.00	0%	700.00	0.00	7.64	692.36	1%
	01-448-401-0438	BLD/GRNDS - POLICE BUILDING MAINTENANCE	5,000.00	44.18	4,403.71	596.29	88%	4,500.00	254.38	6,816.63	-2,316.63	151%
	01-448-402-0000	BLD/GRNDS - EQUIPMENT MAINTENANCE	2,500.00	0.00	907.14	1,592.86	36%	2,500.00	0.00	951.07	1,548.93	38%
	01-448-405-0000	BLD/GRNDS - GROUNDS MAINTENANCE	32,000.00	103.75	23,806.86	8,193.14	74%	30,000.00	0.00	26,863.54	3,136.46	90%
	01-448-533-0000	BLD/GRNDS - MOSQUITO CONTROL	60,000.00	0.00	47,915.00	12,085.00	80%	60,000.00	0.00	47,915.00	12,085.00	80%
	01-448-800-0000	BLD/GRNDS - EQUIPMENT PURCHASE	10,000.00	0.00	9,728.30	271.70	97%	9,500.00	0.00	9,587.73	-87.73	101%
Building & Grounds			449,362.00	37,907.86	283,569.35	165,792.65	63%	451,050.00	33,646.43	274,868.06	176,181.94	61%
	01-449-101-0000	CEM - FULL TIME SALARIES	18,263.00	1,826.24	10,064.07	8,198.93	55%	17,815.00	1,404.80	10,184.80	7,630.20	57%
	01-449-103-0000	CEM - PART TIME SALARIES	11,050.00	0.00	4,312.50	6,737.50	39%	11,050.00	0.00	5,803.50	5,246.50	53%
	01-449-202-0000	CEM - GENERAL SUPPLIES	1,000.00	10.25	45.25	954.75	5%	500.00	0.00	253.36	246.64	51%
	01-449-302-0000	CEM - ELECTRICITY	250.00	14.70	96.56	153.44	39%	250.00	14.75	137.04	112.96	55%
	01-449-402-0000	CEM - EQUIPMENT MAINT	800.00	0.00	64.65	735.35	8%	800.00	0.00	121.41	678.59	15%
	01-449-702-0000	CEM - CONTRACTED SERVICES	5,000.00	0.00	875.00	4,125.00	18%	5,000.00	0.00	0.00	5,000.00	0%
	01-449-800-0000	CEM - EQUIPMENT PURCHASE	600.00	0.00	0.00	600.00	0%	500.00	0.00	0.00	500.00	0%
Cemetery			36,963.00	1,851.19	15,458.03	21,504.97	42%	35,915.00	1,419.55	16,500.11	19,414.89	46%

	01-461-101-0000	FIRE/RES - FULL TIME SALARIES	82,298.00	6,423.03	45,222.27	37,075.73	55%	80,683.00	4,508.61	44,124.70	36,558.30	55%
	01-461-102-0000	FIRE/RES - OVERTIME	12,000.00	891.27	12,421.39	-421.39	104%	12,000.00	1,055.10	7,708.97	4,291.03	64%
	01-461-103-0000	FIRE/RES - PART TIME SALARIES	118,412.00	7,513.12	72,851.19	45,560.81	62%	102,100.00	12,594.49	63,527.68	38,572.32	62%
	01-461-190-0000	FIRE/RES - TRAINING/STAFF DEVELOPMENT	14,000.00	1,891.38	9,561.81	4,438.19	68%	18,000.00	846.90	6,465.10	11,533.90	36%
	01-461-193-0000	FIRE/RES - UNIFORMS	10,000.00	1,674.80	5,976.28	4,023.72	60%	10,000.00	424.10	2,675.36	7,324.64	27%
	01-461-201-0000	FIRE/RES - POSTAGE	75.00	0.00	29.51	45.49	39%	100.00	8.48	33.29	66.71	33%
	01-461-202-0000	FIRE/RES - GENERAL SUPPLIES	6,500.00	581.82	2,766.76	3,733.24	43%	6,500.00	807.86	2,160.49	4,339.51	33%
	01-461-202-0046	FIRE/RES - MEDICAL SUPPLIES	12,500.00	1,163.49	5,283.53	7,216.47	42%	12,500.00	425.44	2,822.14	9,677.86	23%
	01-461-209-0000	FIRE/RES - GASOLINE	1,600.00	21.11	516.09	1,083.91	32%	1,600.00	14.79	560.17	1,039.83	35%
	01-461-210-0000	FIRE/RES - DIESEL FUEL	8,700.00	583.63	3,837.50	4,862.50	44%	8,700.00	633.24	4,452.50	4,247.50	51%
	01-461-220-0000	FIRE/RES - AMBULANCE EXPENSES	16,000.00	346.00	3,979.01	12,020.99	25%	0.00	818.28	3,966.41	-3,966.41	0%
	01-461-301-0000	FIRE/RES - COMMUNICATION SERVICES	7,900.00	419.03	3,322.90	4,577.10	42%	4,500.00	-1,680.53	2,654.42	1,845.58	59%
	01-461-310-0002	FIRE/RES - DUES/SUBSCRIPTIONS	4,000.00	-207.54	4,146.10	-146.10	104%	4,200.00	1,897.60	5,433.50	-1,233.50	129%
	01-461-310-0055	FIRE/RES - FIRE PREVENTION	900.00	0.00	0.00	900.00	0%	1,200.00	0.00	0.00	1,200.00	0%
	01-461-402-0000	FIRE/RES - EQUIP MAINT	12,500.00	758.50	12,373.83	126.17	99%	12,500.00	2,029.00	11,702.86	797.14	94%
	01-461-518-0000	FIRE/RES - HAZMAT	2,200.00	2,098.14	2,098.14	101.86	95%	2,200.00	0.00	2,098.14	101.86	95%
	01-461-530-0000	FIRE/RES - MUTUAL AID CONTRACT	1,200.00	230.00	450.00	750.00	38%	1,200.00	0.00	220.00	980.00	18%
	01-461-800-0000	FIRE/RES - EQUIP PURCHASE	25,000.00	751.83	10,345.33	14,654.67	41%	20,000.00	3,371.98	12,686.21	7,313.79	63%
Fire & Rescue			335,785.00	25,139.61	195,181.64	140,603.36	58%	297,983.00	27,755.34	173,292.94	124,690.06	58%
	01-463-103-0000	EM - PART TIME SALARIE	750.00	0.00	0.00	750.00	0%	750.00	0.00	0.00	750.00	0%
	01-463-190-0000	EM - TRAINING/STAFF DE	750.00	0.00	0.00	750.00	0%	750.00	0.00	0.00	750.00	0%
	01-463-202-0000	EM - GENERAL SUPPLIES	450.00	0.00	0.00	450.00	0%	450.00	0.00	0.00	450.00	0%
Emergency Management			1,950.00	0.00	0.00	1,950.00	0%	1,950.00	0.00	0.00	1,950.00	0%
	01-480-812-0000	GRANTS - MEM DAY PARADE	2,000.00	0.00	577.00	1,423.00	29%	2,000.00	0.00	1,333.00	667.00	67%
	01-480-813-0000	GRANTS - FESTIVAL SUPPORT	15,500.00	0.00	8,500.00	7,000.00	55%	15,500.00	0.00	8,500.00	7,000.00	55%
	01-480-814-0000	GRANTS - NVMKMT ATHLETIC ASSOC	21,500.00	0.00	21,500.00	0.00	100%	21,500.00	0.00	0.00	21,500.00	0%
	01-480-815-0000	GRANTS - NVMKMT SENIOR CITIZENS	1,200.00	0.00	0.00	1,200.00	0%	1,200.00	0.00	1,200.00	0.00	100%
	01-480-816-0000	GRANTS - NVMKMT HISTORICAL SOCIETY	2,000.00	0.00	2,000.00	0.00	100%	2,000.00	0.00	2,000.00	0.00	100%
	01-480-817-0000	GRANTS - C.O.A.S.T.	20,748.00	0.00	20,748.00	0.00	100%	20,748.00	0.00	0.00	20,748.00	0%
	01-480-818-0000	GRANTS - VETERANS MEMORIAL	2,100.00	0.00	0.00	2,100.00	0%	2,100.00	0.00	0.00	2,100.00	0%
	01-480-819-0000	GRANTS - NVMKMT HANDTUB ASSOC.	2,000.00	0.00	0.00	2,000.00	0%	2,000.00	0.00	2,000.00	0.00	100%
	01-480-821-0000	CEMETERY MAINTENANCE	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
Grants			67,048.00	0.00	53,325.00	13,723.00	80%	67,048.00	0.00	15,033.00	52,015.00	22%
	01-481-910-0000	SS GRANTS - RICHIE MCFARLAND	2,000.00	0.00	2,000.00	0.00	100%	2,000.00	0.00	2,000.00	0.00	100%
	01-481-913-0000	SS GRANTS - LAMPREY HEALTH CENTER	10,100.00	10,100.00	10,100.00	0.00	100%	10,100.00	0.00	10,100.00	0.00	100%
	01-481-914-0000	SS GRANTS - AREA HOMEOWNERS	5,000.00	0.00	0.00	5,000.00	0%	5,000.00	0.00	5,000.00	0.00	100%
	01-481-915-0000	SS GRANTS - CHILD & FAMILY SERVICE	3,000.00	0.00	3,000.00	0.00	100%	3,000.00	0.00	3,000.00	0.00	100%
	01-481-916-0000	SS GRANTS - R.C.C.A.P.	9,000.00	0.00	9,000.00	0.00	100%	9,000.00	0.00	9,000.00	0.00	100%
	01-481-917-0000	SS GRANTS - R.S.V.P.	600.00	0.00	600.00	0.00	100%	600.00	0.00	600.00	0.00	100%
	01-481-918-0000	SS GRANTS - A SAFE PLACE	1,200.00	0.00	0.00	1,200.00	0%	1,200.00	0.00	1,200.00	0.00	100%
	01-481-919-0000	SS GRANTS - BIG BROTHER/BIG SISTER	1,000.00	0.00	0.00	1,000.00	0%	1,000.00	0.00	1,000.00	0.00	100%
	01-481-920-0000	SS GRANTS - SEACOAST MENTAL HEALTH	2,000.00	0.00	2,000.00	0.00	100%	2,000.00	0.00	2,000.00	0.00	100%
	01-481-923-0000	SS GRANTS - LINKED TOGETHER	4,000.00	0.00	4,000.00	0.00	100%	4,000.00	0.00	4,000.00	0.00	100%
	01-481-924-0000	SS GRANTS - ROCKINGHAM COUNTY NUTR	5,623.00	0.00	5,623.00	0.00	100%	0.00	0.00	0.00	0.00	0%
	01-481-925-0000	SS GRANTS - AIDS RESPONSE	500.00	0.00	0.00	500.00	0%	500.00	0.00	0.00	500.00	0%
	01-481-926-0000	SS GRANTS - AMERICAN RED CROSS	1,000.00	0.00	1,000.00	0.00	100%	1,000.00	0.00	1,000.00	0.00	100%
	01-481-928-0000	SS GRANTS - CROSS ROADS	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
	01-481-929-0000	OTHER GRANTS - CHILD ADVOCACY CENTER	0.00	0.00	0.00	0.00	0%	1,000.00	0.00	1,000.00	0.00	100%
Social Service Grant			45,023.00	10,100.00	37,323.00	7,700.00	83%	40,400.00	0.00	28,800.00	11,600.00	71%
		General Fund	6,089,345.00	412,662.05	3,519,992.38	2,569,352.62	58%	5,927,753.00	441,742.40	3,380,879.17	2,546,873.83	57%
	02-480-000-0000	LIBRARY - MISCELLANEOUS	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
	02-480-101-0000	LIBRARY - SALARIES	55,904.00	3,923.06	28,246.03	27,657.97	51%	55,904.00	3,923.06	60,975.72	-5,071.72	109%
	02-480-103-0000	LIBRARY - PART TIME SALARIES	113,335.00	8,159.60	59,463.22	53,871.78	52%	111,112.00	6,316.73	47,569.31	63,542.69	43%
	02-480-150-0000	LIBRARY - FICA	10,493.00	760.02	5,514.22	4,978.78	53%	10,355.00	681.37	6,716.76	3,638.24	65%
	02-480-151-0000	LIBRARY - MEDICARE	2,454.00	177.74	1,289.60	1,164.40	53%	2,422.00	159.35	1,570.89	851.11	65%
	02-480-152-0000	LIBRARY - SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
	02-480-155-0000	LIBRARY - HEALTH INSURANCE	16,397.00	276.81	2,023.00	14,374.00	12%	15,497.00	85.33	4,112.90	11,384.10	27%
	02-480-156-0000	LIBRARY - RETIREMENT	5,493.00	422.52	3,042.15	2,450.85	55%	6,071.00	422.52	6,567.09	-546.09	109%
	02-480-159-0000	LIBRARY - LIFE & DISABILITY	723.00	42.61	352.27	370.73	49%	708.00	9.00	366.68	341.32	52%
	02-480-160-0000	LIBRARY-WORKERS COMPENSATION	1,683.00	0.00	1,459.43	223.57	87%	1,683.00	0.00	0.00	1,683.00	0%
	02-480-161-0000	LIBRARY - UNEMPLOYMENT	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
	02-480-190-0000	LIBRARY - TRAINING/STAFF DEVELOPMENT	1,180.00	0.00	223.37	956.63	19%	1,180.00	0.00	1,197.79	-17.79	102%
	02-480-202-0000	LIBRARY - GENERAL SUPPLIES	5,000.00	447.21	2,643.28	2,356.72	53%	5,000.00	443.84	2,949.41	2,050.59	59%
	02-480-301-0000	LIBRARY - TELEPHONE	1,800.00	384.78	1,097.44	702.56	61%	1,500.00	120.81	659.26	840.74	44%
	02-480-302-0000	LIBRARY - ELECTRICITY	10,000.00	636.06	6,407.15	3,592.85	64%	10,000.00	1,668.91	4,311.70	5,688.30	43%
	02-480-303-0000	LIBRARY - HEAT & OIL	13,000.00	1,546.13	4,754.80	8,245.20	37%	15,196.00	1,672.62	5,085.40	10,110.60	33%
	02-480-304-0000	LIBRARY - WATER	870.00	111.76	425.16	444.84	49%	870.00	93.47	175.73	694.27	20%
	02-480-310-0005	LIBRARY - BOOKS/SUBSCRIPTIONS	37,645.00	2,644.54	14,619.12	23,025.88	39%	36,195.00	2,460.16	13,185.11	23,009.89	36%
	02-480-310-0053	LIBRARY - AUDIO/VISUAL	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
	02-480-330-0000	LIBRARY - ELECTRONIC INFO - OTHER	9,741.00	0.00	9,741.00	0.00	100%	8,750.00	0.00	7,514.75	1,235.25	86%
	02-480-340-0000	LIBRARY - ARCHIVES/PRESERVATION	250.00	0.00	0.00	250.00	0%	250.00	0.00	0.00	250.00	0%
	02-480-350-0000	LIBRARY - PROGRAMS	2,000.00	0.00	1,431.81	568.19	72%	2,000.00	0.00	866.73	1,133.27	43%
	02-480-351-0000	LIBRARY - PROMOTION	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
	02-480-360-0000	PROMOTION	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
	02-480-401-0000	LIBRARY - BUILDING MAINTENANCE	8,000.00	680.00	8,941.94	-941.94	112%	8,000.00	2,474.00	5,891.35	2,108.65	74%
	02-480-402-0000	LIBRARY - EQUIPMENT MAINTENANCE/LEASE	2,000.00	43.00	260.01	1,739.99	13%	2,000.00	43.00	-62.85	2,062.85	-3%
	02-480-504-000											

	05-406-101-0000	RECREATION - FULL TIME SALARIES	0.00	0.00	0.00	0.00	0%	143,975.00	11,295.83	81,929.61	62,045.39	57%
	05-406-103-0000	RECREATION - PART TIME SALARIES	103,455.00	1,269.00	69,728.04	33,726.96	67%	125,273.00	2,949.10	90,062.33	35,210.67	72%
	05-406-111-0000	RECREATION - WORK STUDY	0.00	0.00	0.00	0.00	0%	1,000.00	0.00	70.00	930.00	7%
	05-406-190-0000	RECREATION - TRAINING/STAFF DEVELOPMENT	1,400.00	0.00	85.00	1,315.00	6%	3,425.00	0.00	625.00	2,800.00	18%
	05-406-191-0000	RECREATION - TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0%	400.00	105.28	107.28	292.72	27%
	05-406-192-0000	RECREATION - MEAL ALLOWANCE	350.00	0.00	176.91	173.09	51%	650.00	30.00	136.73	513.27	21%
	05-406-201-0000	RECREATION - POSTAGE	400.00	0.00	54.16	345.84	14%	1,900.00	3.70	867.57	1,032.43	46%
	05-406-202-0000	RECREATION - GENERAL SUPPLIES	1,650.00	165.91	1,929.73	-279.73	117%	3,723.00	221.90	1,922.86	1,800.14	52%
	05-406-202-0034	RECREATION - ATHLETIC SUPPLIES	2,154.00	0.00	1,068.62	1,085.38	50%	2,154.00	0.00	668.42	1,485.58	31%
	05-406-202-0036	RECREATION - CLASS SUPPLIES	7,000.00	725.12	1,839.37	5,160.63	26%	7,000.00	160.21	3,256.73	3,743.27	47%
	05-406-301-0000	RECREATION - COMMUNICATION SERVICES	0.00	0.00	0.00	0.00	0%	2,720.00	331.65	1,995.32	724.68	73%
	05-406-302-0000	RECREATION - ELECTRICITY	0.00	78.33	151.65	-151.65	0%	0.00	0.00	0.00	0.00	0%
	05-406-302-0001	RECREATION - FIELD LIGHTS	5,000.00	0.00	2,561.08	2,438.92	51%	5,000.00	72.77	2,546.56	2,453.44	51%
	05-406-310-0002	RECREATION - DUES/SUBSCRIPTIONS	150.00	0.00	80.00	70.00	53%	870.00	390.00	585.00	285.00	67%
	05-406-310-0003	RECREATION - ADVERTISING	800.00	0.00	40.00	760.00	5%	800.00	0.00	1,278.78	-478.78	160%
	05-406-402-0000	RECREATION - EQUIPMENT MAINTENANCE/LEASE	1,000.00	0.00	351.06	648.94	35%	8,106.00	666.63	3,770.66	4,335.34	47%
	05-406-501-0000	RECREATION - PRINTING & PUBLISHING	8,163.00	0.00	4,414.79	3,748.21	54%	8,163.00	0.00	5,001.13	3,161.87	61%
	05-406-508-0000	RECREATION - BUS TRIPS	36,000.00	462.02	23,511.24	12,488.76	65%	38,027.00	0.00	23,018.64	15,008.36	61%
	05-406-800-0000	RECREATION - EQUIPMENT PURCHASE	2,000.00	0.00	0.00	2,000.00	0%	5,218.00	0.00	484.70	4,733.30	9%
	05-406-902-0000	RECREATION - SUMMER CAMP	9,000.00	0.00	8,648.42	351.58	96%	8,945.00	481.60	4,837.22	4,107.78	54%
	05-406-902-0037	RECREATION - TEEN CAMP	2,500.00	0.00	16.15	2,483.85	1%	2,532.00	0.00	862.98	1,669.02	34%
	05-406-904-0000	RECREATION - SUNRISE SUNSET SR CTR	0.00	0.00	0.00	0.00	0%	7,022.00	262.25	2,742.01	4,279.99	39%
	05-406-906-0000	RECREATION - SPECIAL EVENTS	10,150.00	726.13	4,467.80	5,682.20	44%	10,150.00	888.60	6,824.33	3,325.67	67%
Recreation			191,172.00	3,426.51	119,124.02	72,047.98	62%	387,053.00	17,859.52	233,593.86	153,459.14	60%
	07-450-103-0000	SW - PART TIME	10,881.00	837.00	5,946.75	4,934.25	55%	10,530.00	837.00	6,159.37	4,370.63	58%
	07-450-202-0000	SW - GENERAL SUPPLIES	15,000.00	54.44	10,788.48	4,211.52	72%	20,000.00	160.52	5,001.52	14,998.48	25%
	07-450-310-0002	SW - DUES/SUBSCRIPTIONS	800.00	625.52	625.52	174.48	78%	800.00	0.00	0.00	800.00	0%
	07-450-402-0000	SW - EQUIPMENT LEASE	1,200.00	47.00	923.00	277.00	77%	4,900.00	40.00	880.00	4,020.00	18%
	07-450-403-0000	SW - VEHICLE MAINTENANCE	5,000.00	0.00	6,347.12	-1,347.12	127%	5,000.00	0.00	0.00	5,000.00	0%
	07-450-501-0000	SW - PRINTING & PUBLICATION	500.00	0.00	0.00	500.00	0%	500.00	0.00	0.00	500.00	0%
	07-450-532-0000	SW - FREON REMOVAL	1,500.00	696.00	696.00	804.00	46%	1,500.00	0.00	0.00	1,500.00	0%
	07-450-536-0000	SW - HOUSEHOLD HAZARDOUS	10,000.00	0.00	8,344.65	1,655.35	83%	10,000.00	0.00	0.00	10,000.00	0%
	07-450-537-0000	SW - SPRING CLEAN-UP	40,000.00	0.00	0.00	40,000.00	0%	0.00	0.00	0.00	0.00	0%
	07-450-602-0000	SW - LEGAL	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
	07-450-702-0047	SW - LAMPREY REG. CO-OP	2,100.00	0.00	0.00	2,100.00	0%	2,100.00	0.00	0.00	2,100.00	0%
	07-450-702-0048	SW - MSW CONTRACT	130,350.00	14,350.66	79,170.39	51,179.61	61%	137,217.00	20,435.42	80,888.02	56,328.98	59%
	07-450-702-0049	SW - RECYCLING CONTRACT	150,280.00	15,602.12	80,482.97	69,797.03	54%	157,678.00	15,487.37	76,755.95	80,922.05	49%
	07-450-702-0050	SW - CONSTRUCTION DEBRIS	47,000.00	3,599.18	26,383.19	20,616.81	56%	45,000.00	2,756.97	27,495.10	17,504.90	61%
	07-450-702-0051	SW - POST CLOSURE LANDFILL TEST	30,000.00	1,581.98	9,797.20	20,202.80	33%	50,000.00	1,956.15	9,567.55	40,432.45	19%
	07-450-800-0000	SW - EQUIPMENT PURCHASE	5,000.00	0.00	0.00	5,000.00	0%	5,000.00	0.00	1,104.52	3,895.48	22%
Solid Waste			449,611.00	37,393.90	229,505.27	220,105.73	51%	450,225.00	41,668.43	207,852.03	242,372.97	46%

20-451-101-0000	WATER - FULL TIME SALARIES	121,009.00	8,600.07	62,007.76	59,001.24	51%	120,302.00	9,256.32	69,186.51	51,115.49	58%
20-451-102-0000	WATER - OVERTIME	8,000.00	782.61	4,646.01	3,353.99	58%	8,000.00	899.58	4,574.87	3,425.13	57%
20-451-103-0000	WATER - PART TIME SALARIES	0.00	658.61	5,239.39	-5,239.39	0%	6,968.00	0.00	0.00	6,968.00	0%
20-451-150-0000	WATER - FICA	7,999.00	590.15	4,232.05	3,766.95	53%	8,436.00	588.95	4,323.09	4,112.91	51%
20-451-151-0000	WATER - MEDICARE	1,871.00	138.00	989.66	881.34	53%	1,983.00	137.76	1,011.16	971.84	51%
20-451-152-0000	WATER - SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
20-451-155-0000	WATER - HEALTH INSURANCE	31,160.00	2,069.32	16,545.71	14,614.29	53%	29,390.00	2,304.63	18,437.04	10,952.96	63%
20-451-156-0000	WATER - RETIREMENT	13,685.00	994.36	7,084.39	6,600.61	52%	14,654.00	1,077.65	7,855.25	6,798.75	54%
20-451-159-0000	WATER - LIFE/DISABILITY INSURANCE	1,542.00	69.89	597.23	944.77	39%	1,152.00	18.00	602.02	549.98	52%
20-451-160-0000	WATER - WORKERS COMPENSATION	4,939.00	0.00	4,378.28	560.72	89%	4,241.00	0.00	0.00	4,241.00	0%
20-451-161-0000	WATER - UNEMPLOYMENT	2,201.00	1,488.70	1,488.70	712.30	68%	312.00	161.51	161.51	150.49	52%
20-451-190-0000	WATER - TRAINING/STAFF DEVELOPMENT	1,500.00	0.00	750.00	750.00	50%	2,500.00	83.81	233.81	2,266.19	9%
20-451-193-0000	WATER - UNIFORMS	3,000.00	90.62	722.38	2,277.62	24%	3,000.00	375.18	2,049.45	950.55	68%
20-451-198-0000	WATER - LONGEVITY	1,013.00	0.00	225.00	788.00	22%	788.00	0.00	787.50	0.50	100%
20-451-201-0000	WATER - POSTAGE	2,800.00	174.65	1,033.82	1,766.18	37%	2,800.00	756.26	1,845.93	954.07	66%
20-451-202-0000	WATER - GENERAL SUPPLIES	2,500.00	552.93	2,715.63	-215.63	109%	2,500.00	63.22	1,372.44	1,127.56	55%
20-451-202-0002	WATER - DUES/SUBSCRIPTIONS	1,050.00	336.33	769.33	280.67	73%	1,050.00	0.00	653.00	397.00	67%
20-451-202-0003	WATER - ADVERTISING	1,600.00	0.00	2,446.39	-846.39	153%	1,600.00	717.85	1,030.03	569.97	64%
20-451-204-0000	WATER - TAXES	300.00	0.00	0.00	300.00	0%	300.00	0.00	0.00	300.00	0%
20-451-209-0000	WATER - GASOLINE	5,200.00	187.62	1,553.04	3,646.96	30%	5,200.00	407.22	2,769.14	2,430.86	53%
20-451-211-0000	WATER - LP GAS	15,000.00	1,464.53	5,009.79	9,990.21	33%	15,000.00	1,871.51	5,601.48	9,398.52	37%
20-451-217-0000	WATER - CHEMICALS	20,000.00	1,548.27	4,815.42	15,184.58	24%	26,000.00	2,506.14	6,050.49	19,949.51	23%
20-451-301-0000	WATER - COMMUNICATION SERVICES	3,800.00	274.88	2,084.89	1,715.11	55%	3,800.00	275.18	1,705.29	2,094.71	45%
20-451-302-0000	WATER - ELECTRICITY	40,000.00	4,024.64	18,850.47	21,149.53	47%	46,000.00	3,119.85	16,741.10	29,258.90	36%
20-451-401-0000	WATER - BUILDING MAINTENANCE	7,000.00	179.59	3,832.88	3,167.12	55%	7,000.00	161.24	2,258.90	4,741.10	32%
20-451-402-0000	WATER - EQUIPMENT MAINTENANCE/LEASE	4,000.00	0.00	0.00	4,000.00	0%	4,000.00	0.00	1,936.18	2,063.82	48%
20-451-403-0000	WATER - VEHICLE MAINTENANCE	5,000.00	0.00	1,476.82	3,523.18	30%	5,000.00	143.08	439.70	4,560.30	9%
20-451-406-0000	WATER - SYSTEM MAINTENANCE	45,000.00	10,596.09	25,771.47	19,228.53	57%	45,000.00	10,166.70	20,908.67	24,091.33	46%
20-451-504-0000	WATER - PROPERTY/LIABILITY INSURANCE	4,280.00	0.00	4,280.00	0.00	100%	4,283.00	0.00	4,283.00	0.00	100%
20-451-602-0000	WATER - LEGAL EXPENSES	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
20-451-702-0000	WATER - CONTRACTED SERVICES	10,000.00	45.00	3,148.84	6,851.16	31%	9,000.00	90.00	4,235.75	4,764.25	47%
20-451-702-0702	WATER - GROUNDWATER ENGINEERING	0.00	0.00	0.00	0.00	0%	0.00	0.00	1,525.00	-1,525.00	0%
20-451-703-0000	WATER - AUDIT	3,425.00	0.00	0.00	3,425.00	0%	3,350.00	0.00	0.00	3,350.00	0%
20-451-704-0000	WATER - ENGINEERING	25,000.00	5,639.95	12,725.59	12,274.41	51%	30,000.00	133.49	133.49	29,866.51	0%
20-451-800-0000	WATER - EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
20-451-900-0000	WATER - TRANSFER TO CAPITAL RESERVE	360,000.00	0.00	360,000.00	0.00	100%	359,800.00	0.00	359,800.00	0.00	100%
20-451-900-0052	WATER - FIRING RANGE EXPENDITURES	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
20-451-950-0000	WATER - BONDS & NOTES PRINCIPLE	54,213.00	0.00	54,213.00	0.00	100%	53,732.00	0.00	53,732.00	0.00	100%
20-451-951-0000	WATER - BONDS & NOTES INTEREST	975.00	0.00	974.76	0.24	100%	1,456.00	0.00	1,456.66	0.34	100%
20-451-954-0000	WATER - LAND ACQUISITION	20,000.00	0.00	20,000.00	0.00	100%	20,000.00	0.00	20,000.00	0.00	100%
Water		829,062.00	40,506.81	634,608.70	194,453.30	77%	848,597.00	35,315.13	617,699.46	230,897.54	73%
30-471-101-0000	WW - FULL TIME SALARIES	174,313.00	17,688.87	91,384.30	82,928.70	52%	172,438.00	13,445.12	99,005.32	73,432.68	57%
30-471-102-0000	WASTEWATER - OVERTIME	17,000.00	1,827.66	9,748.01	7,251.99	57%	17,000.00	1,206.25	8,211.79	8,788.21	48%
30-471-103-0000	WASTEWATER PART TIME SALARIES	16,562.00	658.61	5,131.26	11,430.74	31%	23,530.00	0.00	0.00	23,530.00	0%
30-471-150-0000	WASTEWATER - FICA	12,889.00	869.00	6,289.18	6,599.82	49%	13,281.00	828.16	6,258.71	7,022.29	47%
30-471-151-0000	WASTEWATER - MEDICARE	3,015.00	203.24	1,470.85	1,544.15	49%	3,106.00	193.69	1,463.77	1,642.23	47%
30-471-152-0000	SEWER - SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
30-471-155-0000	WASTEWATER - HEALTH INSURANCE	64,618.00	4,825.10	38,591.95	26,026.05	60%	64,618.00	5,067.19	40,537.54	24,080.46	63%
30-471-156-0000	WASTEWATER - RETIREMENT	20,254.00	1,536.50	10,916.22	9,337.78	54%	23,046.00	1,540.25	11,520.40	11,525.60	50%
30-471-159-0000	WASTEWATER - LIFE/DISABILITY INSURANCE	2,195.00	121.13	1,009.91	1,185.09	46%	3,000.00	27.00	947.08	2,052.92	32%
30-471-160-0000	WASTEWATER - WORKERS COMPENSATION	5,899.00	0.00	4,670.17	1,228.83	79%	4,599.00	0.00	0.00	4,599.00	0%
30-471-161-0000	WASTEWATER - UNEMPLOYMENT INSURANCE	3,157.00	2,135.99	2,135.99	1,021.01	68%	601.00	316.81	316.81	284.19	53%
30-471-162-0000	WASTEWATER - EMPLOYEE TESTING	750.00	0.00	0.00	750.00	0%	750.00	0.00	0.00	750.00	0%
30-471-190-0000	WASTEWATER - TRAINING/STAFF DEVELOPMENT	3,500.00	0.00	1,415.44	2,084.56	40%	3,500.00	0.00	1,267.28	2,232.72	36%
30-471-193-0000	WASTEWATER - UNIFORMS	4,700.00	584.56	1,224.66	3,475.34	26%	3,000.00	453.29	2,619.41	380.59	87%
30-471-198-0000	SEWER - LONGEVITY	1,688.00	0.00	2,025.00	-337.00	120%	1,013.00	0.00	1,237.50	-224.50	122%
30-471-201-0000	WASTEWATER - POSTAGE	2,500.00	370.65	1,613.79	886.21	65%	2,500.00	9.47	1,099.14	1,400.86	44%
30-471-202-0000	WASTEWATER - GENERAL SUPPLIES	2,500.00	479.29	2,868.54	-368.54	115%	2,500.00	49.89	1,855.17	644.83	74%
30-471-202-0002	WASTEWATER - DUES/SUBSCRIPTIONS	800.00	493.32	739.32	60.68	92%	700.00	0.00	121.00	579.00	17%
30-471-202-0003	WASTEWATER - ADVERTISING	1,500.00	0.00	0.00	1,500.00	0%	1,200.00	0.00	0.00	1,200.00	0%
30-471-209-0000	WASTEWATER - GASOLINE	5,000.00	158.04	1,514.42	3,485.58	30%	5,000.00	319.05	1,869.36	3,130.64	37%
30-471-215-0000	WASTEWATER - LAB SUPPLIES	20,000.00	565.86	13,027.83	6,972.17	65%	20,000.00	351.21	10,051.88	9,948.12	50%
30-471-217-0000	WASTEWATER - CHEMICALS	38,000.00	3,441.60	23,166.27	14,833.73	61%	35,000.00	2,830.28	17,004.79	17,995.21	49%
30-471-301-0000	WASTEWATER - COMMUNICATION SERVICES	6,800.00	486.30	3,208.67	3,591.33	47%	6,800.00	477.72	2,953.56	3,846.44	43%
30-471-302-0000	WASTEWATER - ELECTRICITY	84,000.00	9,593.14	36,681.02	47,318.98	44%	87,000.00	7,335.28	33,656.44	53,343.56	39%
30-471-303-0000	WASTEWATER - HEAT & OIL	30,000.00	0.00	5,093.08	24,906.92	17%	30,000.00	3,089.99	3,089.99	26,910.01	10%
30-471-401-0000	WASTEWATER - BUILDING MAINTENANCE	23,000.00	361.23	11,880.00	11,120.00	52%	23,000.00	1,559.46	16,485.78	6,514.22	72%
30-471-402-0000	WW - EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00	0%
30-471-403-0000	WASTEWATER - VEHICLE MAINTENANCE	5,000.00	0.00	1,536.06	3,463.94	31%	5,000.00	1,248.42	1,949.76	3,050.24	39%
30-471-406-0000	WASTEWATER - SYSTEM MAINTENANCE	50,000.00	105.30	18,895.67	31,104.33	38%	50,000.00	1,064.31	22,089.25	27,910.75	44%
30-471-504-0000	WASTEWATER - PROPERTY/LIABILITY INSURANCE	8,740.00	0.00	8,740.00	0.00	100%	8,740.00	0.00	8,740.00	0.00	100%
30-471-538-0000	WASTEWATER - SLUDGE DISPOSAL	30,000.00	2,016.00	7,575.00	22,425.00	25%	30,000.00	1,993.00	6,895.72	23,104.28	23%
30-471-602-0000	WASTE WATER - LEGAL EXPENSES	0.00	0.00	0.00	0.00	0%	0.00	0.00	59.00	-59.00	0%
30-471-702-0000	WASTEWATER - CONTRACT SERVICES	17,000.00	2,230.00	6,005.29	10,994.71	35%	17,000.00	2,126.00	8,333.95	8,666.05	49%
30-471-703-0000	WASTEWATER - AUDIT	3,425.00	0.00	0.00	3,425.00	0%	3,350.00	0.00	0.00	3,350.00	0%
30-471-704-0000	WASTEWATER - ENGINEERING	30,000.00	7,695.40	14,668.38	15,331.62	49%	30,000.00	0.00	0.00	30,000.00	0%
30-471-800-0000	WASTEWATER - EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0%					

Town of Newmarket, New Hampshire
Revenue Report^{ab}
For the Period Ended January 31, 2015

Function	Account Number	ACCOUNT DESCRIPTION	Fiscal Year 2015				Fiscal Year 2014					
			Budget	Month to Date Transactions	Year to Date Transactions	Balance Year	Percent Collected	Budget	Month to Date Transactions	Year to Date Transactions	Balance Year	Percent Collected
Taxes(Real estate, land use, PILOT, interest on taxes)			18,162,519.00	9,969.60	18,132,190.10	30,328.90	100%	18,031,572.00	8,715.66	17,988,131.88	43,440.12	100%
Licenses, permit and fees			1,378,938.00	119,916.43	899,022.87	479,915.13	65%	1,315,300.00	114,824.15	832,024.52	483,275.48	63%
From State			598,095.00	0.00	559,454.74	38,640.26	94%	538,561.00	20,684.00	512,228.00	26,333.00	95%
Charges for services			139,850.00	28,514.31	91,699.75	48,150.25	66%	134,750.00	13,894.38	72,333.83	62,416.17	54%
Misc. Rev. includes Int. Rev.			74,602.00	1,607.69	168,453.74	-93,851.74	226%	79,701.00	785.56	126,667.19	-46,966.19	159%
Fund Balance			435,960.00	0.00	0.00	435,960.00	0%	461,000.00	0.00	0.00	461,000.00	0%
Recreation			191,172.00	6,473.59	78,985.77	112,186.23	41%	209,981.00	4,587.55	65,918.19	144,062.81	31%
Solid Waste			244,450.00	15,809.89	136,738.97	107,711.03	56%	244,450.00	14,379.60	130,557.39	113,892.61	53%
Water			829,062.00	57,220.40	548,742.08	280,319.92	66%	848,597.00	109,861.36	595,770.79	252,826.21	70%
Sewer			928,361.00	97,655.46	795,093.74	133,267.26	86%	932,760.00	186,627.19	825,190.64	107,569.36	88%
Total Revenue			22,983,009.00	337,167.37	21,410,381.76	1,572,627.24	93%	22,796,672.00	474,359.45	21,148,822.43	1,647,849.57	93%

Town of Newmarket, New Hampshire
Revenue Report ^{a,b}
 For the Period Ended January 31, 2015

Fiscal Year 2015							Fiscal Year 2014					
Function	Account Number	ACCOUNT DESCRIPTION	Budget	Month to Date Transactions	Year to Date Transactions	Balance Year	Percent Collected	Budget	Month to Date Transactions	Year to Date Transactions	Balance Year	Percent Collected
	01-310-000-1001	REAL ESTATE TAXES	18,153,215.00	0.00	18,174,843.00	-21,628.00	100%	18,024,524.00	0.00	18,029,622.00	-5,098.00	100%
	01-310-000-1004	YIELD TAXES	1,500.00	0.00	292.28	1,207.72	19%	1,500.00	0.00	0.00	1,500.00	0%
	01-310-000-1005	PAYMENTS IN LIEU OF TAXES	19,175.00	0.00	20,527.98	-1,352.98	107%	20,000.00	0.00	21,044.44	-1,044.44	105%
	01-310-000-1006	INTEREST & PENALTIES ON CURRENT PROP	27,000.00	2,476.23	13,054.96	13,945.04	48%	27,000.00	4,060.36	11,206.27	15,793.73	42%
	01-310-000-1007	REDEMPTION INTEREST	60,000.00	7,493.37	21,842.88	38,157.12	36%	60,000.00	4,655.30	27,666.41	32,333.59	46%
	01-310-000-1010	OVERLAY	-98,371.00	0.00	-98,371.00	0.00	100%	-101,452.00	0.00	-101,452.00	0.00	100%
	01-310-001-1006	INTEREST & PENALTIES ON OTHER TAXES	0.00	0.00	0.00	0.00	0%	0.00	0.00	26.26	-26.26	0%
	01-310-002-1011	LIEN COST RECOVERY UTILITIES	0.00	0.00	0.00	0.00	0%	0.00	0.00	18.50	-18.50	0%
Taxes(Real estate, land use, PILOT, interest on taxes)			18,162,519.00	9,969.60	18,132,190.10	30,328.90	100%	18,031,572.00	8,715.66	17,988,131.88	43,440.12	100%
	01-330-000-1013	MV MAIL-IN FEES	7,000.00	579.00	4,077.00	2,923.00	58%	7,000.00	550.00	4,005.00	2,995.00	57%
	01-330-000-1014	MV PERMIT, LOCAL CLERK & TRANSFER FEE	1,121,036.00	109,301.00	737,083.98	383,952.02	66%	1,095,000.00	109,037.00	693,565.09	401,434.91	63%
	01-330-000-1015	MOTOR VEHICLE STICKERS	26,000.00	2,271.00	17,158.00	8,842.00	66%	26,000.00	2,254.00	16,993.00	9,007.00	65%
	01-330-000-1016	BOAT REGISTRATIONS	3,000.00	820.76	1,997.44	1,002.56	67%	3,000.00	791.64	1,473.44	1,526.56	49%
	01-330-000-1017	MV TITLE FEES	3,000.00	282.00	2,292.00	708.00	76%	3,000.00	280.00	2,262.00	738.00	75%
	01-330-000-1018	DOG LICENSES	5,000.00	170.00	2,006.00	2,994.00	40%	5,000.00	306.00	1,817.50	3,182.50	36%
	01-330-000-1019	VITAL STATISTICS	3,000.00	585.00	3,609.00	-609.00	120%	3,000.00	547.00	2,993.00	7.00	100%
	01-330-000-1020	UCC'S	500.00	0.00	330.00	170.00	66%	500.00	0.00	855.00	-355.00	171%
	01-330-000-1022	POLICE - DOG ORDINANCE FINES	400.00	0.00	375.00	25.00	94%	400.00	25.00	350.00	50.00	88%
	01-330-000-1023	Finger Prints Receipts	0.00	0.00	15.00	-15.00	0%	0.00	0.00	0.00	0.00	0%
	01-330-000-1024	BUILDING PERMITS	57,602.00	5,815.00	42,115.50	15,486.50	73%	20,000.00	925.00	23,740.50	-3,740.50	119%
	01-330-000-1025	MISC LICENSES, PERMITS & Fees	2,400.00	92.67	820.06	1,579.94	34%	2,400.00	108.51	1,020.39	1,379.61	43%
	01-330-000-1026	FRANCHISE RENEWAL AGREEMENT	150,000.00	0.00	87,143.89	62,856.11	58%	150,000.00	0.00	82,949.60	67,050.40	53%
Licenses, permit and fees			1,378,938.00	119,916.43	899,022.87	479,915.13	65%	1,315,300.00	114,824.15	832,024.52	483,275.48	63%
	01-320-000-1012	HIGHWAY BLOCK GRANT	155,381.00	0.00	93,228.80	62,152.20	60%	137,226.00	0.00	90,758.98	46,467.02	66%
	01-320-000-1014	MISC. GRANTS	23,413.00	0.00	23,988.00	-575.00	102%	0.00	0.00	1,593.66	-1,593.66	0%
	01-320-000-1015	MEALS AND ROOM TAX DISTRIBUTION	397,992.00	0.00	442,237.94	-44,245.94	111%	380,000.00	0.00	397,992.47	-17,992.47	105%
	01-320-000-1042	RAILROAD TAX	1,199.00	0.00	0.00	1,199.00	0%	76.00	0.00	1,198.89	-1,122.89	1577%
	30-320-000-1073	WASTEWATER - STATE REVENUE	20,110.00	0.00	0.00	20,110.00	0%	21,259.00	20,684.00	20,684.00	575.00	97%
From State			598,095.00	0.00	559,454.74	38,640.26	94%	538,561.00	20,684.00	512,278.00	26,333.00	95%
	01-340-000-1025	POLICE SEX OFFENDER RECEIPTS	50.00	0.00	90.00	-40.00	180%	50.00	0.00	0.00	50.00	0%
	01-340-000-1027	PLANNING/ZONING RECEIPTS	2,000.00	0.00	1,521.00	479.00	76%	2,000.00	226.00	12,127.00	-10,127.00	606%
	01-340-000-1028	POLICE REPORT FEES	1,200.00	135.00	863.00	337.00	72%	1,200.00	290.00	1,092.50	107.50	91%
	01-340-000-1031	AMBULANCE RECEIPTS	125,000.00	26,561.67	78,462.12	46,537.88	63%	125,000.00	10,011.53	45,697.80	79,302.20	37%
	01-340-000-1034	FIRE DEPARTMENT RECEIPTS	5,000.00	25.00	853.00	4,147.00	17%	5,000.00	62.00	642.76	4,357.24	13%
	01-340-000-1035	WELFARE REIMBURSEMENTS	0.00	0.00	726.91	-726.91	0%	0.00	474.85	474.85	-474.85	0%
	01-340-000-1036	COURT RECEIPTS	1,500.00	630.64	2,044.22	-544.22	136%	1,500.00	800.00	3,263.92	-1,763.92	218%
	01-340-000-1043	PARKING TICKETS	0.00	450.00	3,100.00	-3,100.00	0%	0.00	1,740.00	7,435.00	-7,435.00	0%
	01-340-000-1045	PARKING PERMITS	5,100.00	480.00	1,310.00	3,790.00	26%	0.00	290.00	1,600.00	-1,600.00	0%
	01-340-001-1034	FIRE DEPT. X-DETAIL RECEIPTS	0.00	232.00	1,369.50	-1,369.50	0%	0.00	0.00	0.00	0.00	0%
	01-340-002-1034	DPW DEPT. X-DETAIL RECEIPTS	0.00	0.00	1,360.00	-1,360.00	0%	0.00	0.00	0.00	0.00	0%
Charges for services			139,850.00	28,514.31	91,699.75	48,150.25	66%	134,750.00	13,894.38	72,333.83	62,416.17	54%

Town of Newmarket, New Hampshire
Revenue Report ^{a, b}
For the Period Ended January 31, 2015

		Fiscal Year 2015					Fiscal Year 2014					
Function	Account Number	ACCOUNT DESCRIPTION	Budget	Month to Date Transactions	Year to Date Transactions	Balance Year	Percent Collected	Budget	Month to Date Transactions	Year to Date Transactions	Balance Year	Percent Collected
	01-340-000-1037	COPIER REVENUE	0.00	0.00	88.00	-88.00	0%	100.00	0.00	77.50	22.50	78%
	01-340-000-1038	MISC. RECEIPTS	0.00	0.00	52,865.61	-52,865.61	0%	5,000.00	0.00	114,435.67	-109,435.67	2289%
	01-340-051-1047	RECREATION FACILITY RENTAL	0.00	190.00	1,745.00	-1,745.00	0%	0.00	0.00	0.00	0.00	0%
	01-340-052-0000	SUNRISE SUNSET REVENUE	0.00	24.00	767.00	-767.00	0%	0.00	0.00	0.00	0.00	0%
	01-345-000-1044	HOUSING AUTHORITY	0.00	0.00	15.13	-15.13	0%	0.00	0.00	0.00	0.00	0%
	01-350-000-0000	INS. SETTLEMENT RECEIPTS	0.00	0.00	0.00	0.00	0%	0.00	0.00	1,266.39	-1,266.39	0%
	01-350-000-1046	SALE OF MUNICIPAL PROPERTY	65,000.00	0.00	105,973.91	-40,973.91	163%	65,000.00	0.00	4,900.00	60,100.00	8%
	01-350-000-1047	RENT OF MUNICIPAL PROPERTY	3,601.00	350.00	2,000.00	1,601.00	56%	3,600.00	345.00	2,125.00	1,475.00	59%
	01-350-000-1048	INTEREST ON INVESTMENTS	6,000.00	1,043.69	5,019.69	980.31	84%	6,000.00	449.56	3,700.36	2,299.64	62%
	01-350-001-1105	TC/TC OVER AND UNDER	0.00	0.00	-20.60	20.60	0%	0.00	-9.00	-26.10	26.10	0%
	01-360-000-0000	GF - MISCELLANEOUS REVENUE	1.00	0.00	0.00	1.00	0%	1.00	0.00	188.37	-187.37	18837%
Misc. Rev. Includes Int. Rev.			74,602.00	1,607.69	168,453.74	-93,851.74	226%	79,701.00	785.56	126,667.19	-46,966.19	159%
	01-360-000-1054	FUND BALANCE USED	435,960.00	0.00	0.00	435,960.00	0%	461,000.00	0.00	0.00	461,000.00	0%
Fund Balance			435,960.00	0.00	0.00	435,960.00	0%	461,000.00	0.00	0.00	461,000.00	0%
	05-340-000-1047	RECREATION - RECREATION RENTAL REVEN	0.00	0.00	0.00	0.00	0%	0.00	800.00	2,616.00	-2,616.00	0%
	05-340-000-1058	RECREATION - REVENUE	191,172.00	6,288.50	71,651.13	119,520.87	37%	209,981.00	3,784.25	56,169.94	153,811.06	27%
	05-340-000-1059	RECREATION - LIGHT USAGE	0.00	0.00	3,736.66	-3,736.66	0%	0.00	0.00	3,166.31	-3,166.31	0%
	05-350-000-1048	RECREATION - INTEREST	0.00	5.09	27.98	-27.98	0%	0.00	3.30	5.94	-5.94	0%
	05-350-000-1049	REC - ADVERTISING RECEIPTS	0.00	180.00	3,570.00	-3,570.00	0%	0.00	0.00	3,960.00	-3,960.00	0%
Recreation			191,172.00	6,473.59	78,985.77	112,186.23	41%	209,981.00	4,587.55	65,918.19	144,062.81	31%
	07-340-000-1067	SW - LANDFILL RECEIPTS	0.00	3,346.08	40,303.31	-40,303.31	0%	0.00	1,890.00	37,951.27	-37,951.27	0%
	07-340-000-1068	SW - GARBAGE BAGS	244,450.00	12,285.50	95,350.10	149,099.90	39%	244,450.00	12,374.90	88,272.70	156,177.30	36%
	07-340-000-1069	SW - RECYCLING BINS	0.00	50.00	770.00	-770.00	0%	0.00	100.00	760.00	-760.00	0%
	07-340-000-1070	SW - UNITED TECHNOLOGIES	0.00	0.00	0.00	0.00	0%	0.00	0.00	3,530.15	-3,530.15	0%
	07-350-000-1048	SW - INTEREST	0.00	39.87	227.12	-227.12	0%	0.00	14.70	43.27	-43.27	0%
	07-360-001-0000	SW - MISC. REVENUES	0.00	88.44	88.44	-88.44	0%	0.00	0.00	0.00	0.00	0%
Solid Waste			244,450.00	15,809.89	136,738.97	107,711.03	56%	244,450.00	14,379.60	130,557.39	113,892.61	53%
	20-310-000-1001	WATER - TAX REVENUE	829,062.00	48,894.25	490,639.25	338,422.75	59%	848,597.00	102,827.75	542,812.25	305,784.75	64%
	20-310-000-1006	WATER - INTEREST AND PENALTIES ON DEL	0.00	356.70	1,707.04	-1,707.04	0%	0.00	617.13	2,084.37	-2,084.37	0%
	20-330-000-1071	WATER - ENTRANCE FEES	0.00	1,000.00	10,000.00	-10,000.00	0%	0.00	0.00	4,000.00	-4,000.00	0%
	20-340-000-1038	WATER - OTHER MISC. REVENUE	0.00	0.00	1,446.92	-1,446.92	0%	0.00	0.00	5,425.29	-5,425.29	0%
	20-340-000-1072	WATER - JOB WORK	0.00	105.00	160.00	-160.00	0%	0.00	55.00	99.95	-99.95	0%
	20-350-000-1047	WATER - RENT OF MUNICIPAL PROPERTY	0.00	6,538.62	43,953.55	-43,953.55	0%	0.00	6,318.68	41,272.30	-41,272.30	0%
	20-350-000-1048	WATER - INTEREST	0.00	108.83	618.32	-618.32	0%	0.00	42.80	76.63	-76.63	0%
	20-350-021-1073	WATER - DEDUCT METER	0.00	217.00	217.00	-217.00	0%	0.00	0.00	0.00	0.00	0%
Water			829,062.00	57,220.40	548,742.08	280,319.92	66%	848,597.00	109,861.36	595,770.79	252,826.21	70%
	30-310-000-1001	WASTEWATER - TAX REVENUE	928,361.00	95,954.94	780,231.86	148,129.14	84%	932,760.00	185,651.00	812,689.64	120,070.36	87%
	30-310-000-1006	WASTEWATER - INTEREST ON DELIQUENT	0.00	618.91	2,949.40	-2,949.40	0%	0.00	951.06	3,049.01	-3,049.01	0%
	30-330-000-1071	WASTEWATER - ENTRANCE FEES	0.00	1,000.00	10,000.00	-10,000.00	0%	0.00	0.00	4,000.00	-4,000.00	0%
	30-340-000-1038	WASTEWATER - OTHER MISC. REVENUE	0.00	0.00	1,446.92	-1,446.92	0%	0.00	0.00	5,425.29	-5,425.29	0%
	30-350-000-1048	WASTEWATER - INTEREST	0.00	81.61	465.56	-465.56	0%	0.00	25.13	26.70	-26.70	0%
Sewer			928,361.00	97,655.46	795,093.74	133,267.26	86%	932,760.00	186,627.19	825,190.64	107,569.36	88%
Total Revenue			22,983,009.00	337,167.37	21,410,381.76	1,572,627.24	93%	22,796,672.00	474,359.45	21,148,822.43	1,647,849.57	93%

TOWN OF NEWMARKET, NEW HAMPSHIRE
By the Newmarket Town Council
Resolution #2014/2015-43

Resolution Relating to a Record Retention Policy

WHEREAS, the Town of Newmarket's current record retention policy is not flexible enough to consider our current space needs, and

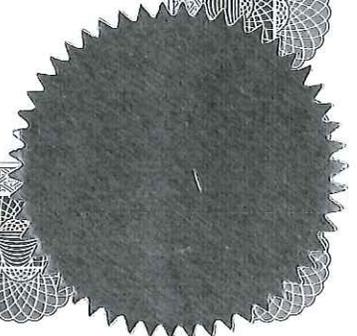
WHEREAS, the attached record retention policy follows RSA 33-a more closely, provides flexibility, and maintains accountability.

NOW, THEREFORE BE IT RESOLVED that the Newmarket Town Council does hereby approve the attached Record Retention Policy.

First Reading: *February 4, 2015*
Second Reading: *February 18, 2015*
Approval: *February 18, 2015*

Approved: _____
Gary Levy, Chairman Newmarket Town Council

A True Copy Attest: _____
Terri Littlefield, Town Clerk



Town of Newmarket
 Town Hall
 186 Main Street
 Newmarket, NH 03857



Memorandum

Date: February 11, 2015
 To: Steve Fournier, Town Administrator
 From: Terri Littlefield, Town Clerk (TS)
 Matthew Angell, Interim Finance Director (MA)
 Re: Record Retention Policy

Steve,
 We are sending a joint memo in support of changing the record retention policy.

Background:

- We cannot find any authoritative action approving the current policy.
- We can only assume the policy was created as a reaction to the fraud audit conducted many years ago.
- Our current store room is in the attic of the water plant, which it is at max capacity.
- Storage of records are filed is not managed by the generated department. Rather, storage is by matter of convenience (first available spot).
- The Finance Office has three years of records that cannot fit into the current store room.
- Accounts payable records go back to FY 2003, which is one year beyond the record retention policy. FY 2006 is incomplete. Documents have been removed from many other years without being placed back into storage.
- The Water/Sewer Superintendent has expressed his concerns over whether the attic floor can support the volume of documents that are current stored there.

Comparison:

We have compared key aspects of the current policy with the proposed policy. We have focused our attention on management of documents and our current storage space.

Issue	Current Policy	Proposed Policy
Compliance with RSA	Many records exceed RSA, such as accounts payable is to be kept for 10 years.	Meets RSA standards.
The ability to mark documents for storage beyond the record retention policy	No. All documents are kept for a prescribed number of years.	Documents can be deemed important enough to retain beyond the standard set in the RSA.
Permission for destruction.	We need permission from the "Town", meaning Town	Documents to be destroyed must review and catalog

	Council, in order to destroy documents.	documents to be destroyed. Before destruction, a determination must be made that the documents have not been flagged for retention beyond that prescribed by RSA.
Condition of Records	There is no requirement on how the condition of the records should be kept.	A minimum prescribed method of condition has been proposed, which can be increased.

Discussion:

Efficiency – Creating a Record Retention Committee allows us to react to the need of storing documents beyond that prescribed by RSA. If a record is deemed important enough to retain beyond the prescribed length of time, the Committee can determine its importance and segregate the documents.

Safety – The Committee will monitor the volume of documents within the storage facility in an effort to prevent the current condition.

Condition of Records – The Committee can prescribe the best method for retention of files. As a result, the records can be reviewed more quickly and accurately.

Conclusion:

The current policy cannot be met with our current storage capacity.

We will be available to discuss the proposed policy with the Town Council.

Town of Newmarket, New Hampshire

Record Retention Policy:

Section 1. Purpose:

The purpose of this Policy is to ensure compliance with all applicable state and federal laws and regulations regarding record retention including, but not limited to those listed in RSA 33-A; while simultaneously recognizing the Town of Newmarket's administrative need to manage its records and provide for their systematic destruction after said legal requirements have been met and the record no longer has value to the Town of Newmarket or its constituents.

Section 2. Authority:

This Policy is adopted in accordance with the following governing laws of the State of New Hampshire: RSA 33-a.

Section 3. The Town Clerk shall have overall responsibility for the records of the Town (NH RSA 41:58). Individual Department Heads and Committee Chairs are responsible for the records in their care and for following the Records Retention Schedule. The Town archive is responsible for maintaining the permanent records of the Town in accordance with best practices.

Section 4. Applicability:

This Policy applies to all physical records generated in the course of the Town of Newmarket's operation including original, reproduced, and electronic documents.

Section 5. Definitions:

RECORD – As used herein, shall refer to all municipal documentary materials, whether in paper, electronic or any other form, prepared or received by the Town of Newmarket in connection with the conduct of its official governmental function. A department that creates a record shall be considered the primary owner of that particular record.

Section 6. Municipal Records Retention Committee:

- a. In accordance with RSA 33-A:3, the Town Council will establish and maintain a Records Retention Committee charged with governing the retention and disposition of municipal records. Said Committee shall be chaired by the Town Clerk and comprised of the following or their designee: Town Administrator, Treasurer, Assessor, Police Chief, and Finance Director.
- b. As shown in RSA 33-A:3-a, the Town Council will adopted a Record Retention Schedule detailing the initial maintenance, retention and

disposal schedule for municipal records of the Town of Newmarket. To ensure that this Schedule is followed, the Committee shall:

- i. Monitor local, state and federal laws affecting record retention, and;
 - ii. Modify the Record Retention Schedule as necessary to ensure that it complies with local, state and federal laws and/or addresses the appropriate document and record categories for the Town of Newmarket.
- c. The Committee shall monitor compliance with this policy and, if necessary, develop additional operational procedures to ensure that records are properly stored and accessible.
- i. Any such additional procedures will be developed in a manner which takes into account the organization's operational capabilities. The Records Retention Committee may elect to use electronic methods of document storage, where appropriate.
 - ii. Any such additional procedures and/or storage processes will be incorporated as an Appendix to this Policy and be periodically reviewed by the Committee in order to ensure their level of efficiency and adequacy.
 - iii. Any such additional procedures shall take into account:
 1. Statutory requirements.
 2. The Town of Newmarket's operational capabilities.
 3. That certain records contain sensitive and/or confidential information, and as a result must be destroyed and eliminated with particular care.
 - iv. These destruction processes will be periodically reviewed in order to ensure their adequacy and level of efficiency.
- d. The Committee shall review annually the Record Retention Policy as a whole and recommend amendments as appropriate to comply with regulatory requirements and/or procedural changes.

Section 7. Storage, Retention, and Disposal of Municipal Records:

- a. Minimum Storage Procedures: Each department shall store their archived records in a box or cabinet and provide the following information on the storage device: the department name, box number, retention period, scheduled disposition date, authority granted or allowing the disposition, and a general description of the contents.

- b. Retention of Documents: The Records Retention Schedule (RSA 33-A:3-a) details the retention period for specific types and categories of records in order to ensure legal compliance. In addition, this schedule is designed to accomplish other objectives such as the preservation of confidential and valuable administrative information, cost effectiveness, and space management. Scheduled records are those that, by state statute and administrative rules or the Code of Federal Regulations, need only be retained for a stated period.

The Records Retention Committee may determine that such records are to be maintained by the Town for a period longer than the minimum required period. If so, such determination shall be made a matter of record by incorporation into a Town Wide Records Retention Schedule, in addition to RSA 33-A:3-a.

c. Destruction of Documents:

- i. Documents to be destroyed shall first be reviewed by the applicable Department head to determine if any portion(s) of those records should be retained due to their historical value. If no reason exists to maintain the record beyond the retention schedule then the documents shall be destroyed as follows:
1. Non-confidential documents – shall be disposed of with other paper recycled products or shredded.
 2. Confidential documents – shall be shredded.
 3. Electronic files – shall be deleted from the individual's computer as well as from any backup or permanent media storage.

Documents being shredded in mass quantities shall be done so by authorized shredding service. The shredding service shall provide the Town with a stamped receipt acknowledging that the identified documents were shredded and the date of which the shredding occurred.

ii. Each department head is responsible for maintaining a Document Destruction Log which shall contain the following information:

1. Department destroying
2. What was destroyed
3. The date it was destroyed
4. Who destroyed the record
5. Cite RSA or authority giving the right to destroy record(s)

d. Unauthorized Activities: All Municipal Records belong to the public in perpetuity and shall not be destroyed, maliciously damaged or retained by any person not entitled to do so by local, state, and/or federal regulations.

e. Right-to-Know: All of the records generated or created by Departments and Committees are subject to the provisions of RSA 91-A:4 and RSA 91-A:5 that governs the public's right to examine all public documents and to request copies. There are some exceptions to the Right-to-Know law and the cited references should be consulted if you have any questions.

Section 8. Suspension of Record Disposal:

In the event any official or employee of the Town of Newmarket is served with any subpoena or Right-to-Know request; or becomes aware of an investigation or audit concerning the Town of Newmarket or the commencement of any litigation against or concerning the Town of Newmarket; such individual shall ensure that all records are preserved, regardless of the Retention Schedule, until the Town's legal counsel determines that the records are no longer needed.

Section 9. Adoption: The Town of Newmarket has adopted the Record Retention Policy effective _____.

Town of Newmarket
Record Retention Manual

*Current
Policy*

PURPOSE

To establish a procedure on the retention and/or destruction of municipal records which adheres to the RSA 33-A: 4-b; RSA 33-A: 5; RSA 41:58-58; RSA 91-A: 4,7 and the New Hampshire Code of Administrative Rules Chapter Mur 300
MUNICIPAL RECORDS.

RETENTION PRINCIPLES

Permanent Retention

When a record is designated as permanent the custody of such records shall remain with the Town of Newmarket forever.

Form of Retention

Permanent records will be microfilmed and then transferred to CD-ROM. The microfilm will meet the American National Standards Institute (ANSI), particularly Publication ANSI/AIIM MS23-1991 Practice of Operational Procedures/Inspection and Quality Control of First-Generation Silver-Gelatin Microfilm of Documents. Copies of the microfilm will be held at the Town Clerk's office and the Division of Records Management and Archives. Two CD-ROM versions will be produced. One will be held at the Newmarket Public Library and the other at the Town Clerk's Office.

Non-permanent paper records will be kept in their original form until, as prescribed later in this manual, the records are disposed of.

If the original is created in an electronic format, a paper copy shall be obtained and then retained as described by the record retention schedule for that document.

Any records that are kept by a subsidiary department will be combined with the primary department responsible for such records. Copies will be destroyed in the same manner as prescribed later in this manual. The only exception is if the subsidiary department uses such records in their regular course of business. A listing of such files and where they are housed will be kept by the Town Clerk

ULTIMATE DISPOSITION OF ORIGINAL RECORDS

At the time of disposition of the original records an interested party may request custody of original records which are open for public inspection and which will otherwise be destroyed. Such request shall be made to the Town prior to the expiration of a record's retention.

The interested party shall be the Newmarket Historical Society, the Newmarket Public Library, or the New Hampshire Historical Society.

The Town shall destroy records in two ways. Shredding the documents or incinerating them are acceptable ways of disposition.

EXCEPTION FOR VITAL STATISTICS RECORDS

If the original document pertains to vital statistics, the Director of the Division of Public Health Services shall dictate the retention period.

RETENTION SCHEDULE

Notation of Retention Schedule

For the purpose of the following table, specific notations shall indicate the following:

1. The notation "C" means the current year or period of time within which the record is being actively used.
2. The notation "CLR" means closure, which indicated the date upon which the activity governed by the record was concluded.
3. The notation "audited" means an examination conducted by a certified public accountant or a public accountant licensed by the State under RSA 309-B.

Retention Schedule

TYPE OF RECORD	RETENTION PERIOD
Ambulance	
Invoices	6 years
Mutual Aid Agreements	Permanent
NH EMS Patient Records (Confidential)	20 years
NH Unit Transport Licenses	Permanent
Operation and Maintenance (O&M) Manuals	Until Equipment Replaced
Receipts	6 years
Rules & Regulations	Permanent
Standard Operating Procedures (SOP)	Permanent

TYPE OF RECORD	RETENTION PERIOD
Assessing	
Current Use Application & Map	Until Removed + 4 years
Current Use Card	Permanent
Invoice	20 years
Perambulations of Town Lines	Permanent
Property Inventory	20 years
Property Maps	Permanent
Property Record Card	Permanent
Property Record Map (Tax Map)	Permanent
Property Tax Exemption Applications	Transfer of Property + 1 year
Special (Betterment of property)	20 years
Finance	
Accounts Payable	10 years
Audit Reports	Permanent
Award of Proposals (Bids)	CLR + 3 years
Bank Statements and Deposit Slips	6 years
Budget Documents	10 years
Canceled Notes, Bonds and Coupons	Until Paid and Audited + 1 yr.
Capital Improvement Plan	10 years
Capital Projects	10 years after completion
Cash Book	6 years
Checks-Canceled or Voided	10 years
Contracts – Awarded and Signed	CLR + 3 years
General Ledger	20 years
Insurance Policies	Permanent
Intergovernmental Agreements	Permanent
Journal Entry Records	Until Audited + 1 year
Labor/Union Contracts	Permanent
Note, Bond and Coupon Register	Permanent
Payroll – Time Sheets	5 years
Payroll - W2 Reporting (including 941)	7 years
Personnel File	20 years after termination
Request for Proposals	CLR + 3 years
Surety Bonds	Expiration of Bond + 2 years
Treasurer's Warrant	Until Audited + 1 year
Trust Fund Books	Permanent

TYPE OF RECORD	RETENTION PERIOD
Fire	
Fire Incident Reports	7 Years
Library	
Library Registration Cards	C + 1 year
Miscellaneous	
Applications for Municipal Positions	
Successful	Place in personnel file
Unsuccessful	C + 1 year
Miscellaneous Correspondence	3 years unless part of a capital project
Miscellaneous Correspondence-Capital Project	Capital Project Completion + 10 years – file with capital project
Legal Actions Against the Municipality	Permanent
Public Employees Labor Relations Board: Actions and Decisions Relating to Municipality	Permanent
Studies	Permanent
Planning and Zoning	
Building Permits and Applications	Permanent
Driveway Permits	Permanent
Plat Plans	20 years
Septic System Approvals & Plans	Permanent
Scenic Roads	Permanent
Site Plan	20 years
Subdivision and Site Plan Applications	Permanent
Zoning Board of Adjustment Applications and Decisions	Permanent
Zoning Permits	Permanent
Police	
Accident Reports	6 years
Arrest Reports	Life of Defendant
Daily Logs	10 years
Miscellaneous Administrative Records	CLR

Offense Reports	6 years
Offense Reports-Murder	Permanent
Pistol Permits	CLR
Restraining Orders	CLR
Public Works	
Road Layouts and Discontinuances	Permanent
Street Acceptances	Permanent
Street Signs, Lights, Maintenance Records	Permanent
Tax Collector	
Abatement Records	5 years
Cash Books	6 years
Deeds for Tax-Deeded Property	Until Disposal of Property + 10 years
Mortgage Deeds (Notice of Sale)	10 years after recording deed
Registered or Certified Receipts of Notices to Property Owner and Mortgagee of Tax Lien and Intent to Deed, and including subsequent payment and any pertinent tax lien correspondence for Tax-Deeded Property	Until Disposal of Property + 10 years
Tax Receipts – Land Use Change	6 years
Tax Receipts – Miscellaneous	6 years
Tax Receipts – Property	6 years
Tax Receipts – Resident	6 years
Tax Receipts – Sewer	6 years
Tax Receipts – Special Assessment	6 years
Tax Receipts – Water	6 years
Tax Receipts – Yield	6 years
Tax Sales/Liens and Redemption Books	Permanent
Tax Sales/Liens Receipts	6 years
Tax Sales/Liens Redeemed Reports	Permanent
Warrants – Land Use Change	Permanent
Warrants – Property	Permanent
Warrants – Resident Tax	Permanent
Warrants – Sewer	Permanent
Warrants – Water	Permanent
Warrants – Yield	Permanent
Town Clerk	
Annual Town Reports	Permanent

TYPE OF RECORD	RETENTION PERIOD
Articles of Agreement	Permanent
Auto Permits: Void and Unused	Permanent
Ballots-Federal Election	90 days
Ballots-All Other Elections	60 days
Cash Books	6 years
Dog Licenses	C + 1 year
Dredge and Fill Permits	4 years
Easements Awarded to Municipality	Permanent
Federal Liens Upon Personal Property	Permanent
Form 23-A (Application for title)	Until Audited + 1 year
IRS Liens	1 year after discharge
Licenses-All Other	Duration + 1 year
Marriage License Worksheets-Completed, Returned & Filed	1 Year
Marriage License Worksheets-Issued, Never Returned + Filed	50 years
Minutes (Final or Approved) of Boards and Committees	Permanent
Minutes (Final or Approved) of Town Meetings/Council	Permanent
Motor Vehicle Permits-Used	C + 3 years
Motor Vehicle Permits-Void and Unused	Until Audited + 1 year
Municipal Agent Daily Logs	Until Audited + 1 year
Oaths	Permanent
Resolutions	Permanent
Superior Court Petitions to Attach To Federal Tax Liens	Permanent
Town Charter	Permanent
Town Ordinances	Permanent
UCC – Security Agreements	6 years
UCC – Leases	Lease Term + 4 years
Voter Checklists	5 years
Voter Registration Cards or Forms that have been purged	5 years
Writs (Summons, Attachments, Etc.)	Until Case is closed + 1 year
Welfare	
Case Files	7 years
Welfare Guidelines	Permanent

RSA Chapters Pertaining to Records Retention

CHAPTER 33A Disposition of Municipal Records

SECTION 33-A: 1

33-A: 1 Definition of Terms – In this chapter:

- I. "Board" means the municipal records board.
- II. "Municipal" refers to a city or town, county or precinct.
- II. "Municipal officers" means:
 - a. In the case of a town, the board of selectmen.
 - b. In the case of a city which has adopted the council manager plan under RSA 49-A, the city manager.
 - c. In the case of any other city, the mayor.
 - d. In the case of a county, the county commissioners.
 - e. In the case of a precinct, the precinct commissioners.
- III. "Municipal records" means all municipal records, reports, minutes, tax records, ledgers, journals, checks, bills, receipts, warrants, payrolls, deeds and any other written or computerized material that may be designated by the board.

Source. 1967, 105:1. 1977, 358:1, effective. July 1, 1977.

SECTION 33-A: 2

33-A: 2 Authority Granted – [Repealed 1977, 358:7, I, effective July 1, 1977]

SECTION 33-A: 3

33-A: 3 Municipal Committees – The municipal officers or their designee together with the clerk, treasurer, assessors and tax collector of each city or town shall constitute a committee to govern the disposition of municipal records pursuant to the rules promulgated by the municipal records board and the standards established by this chapter.

Source. 1967, 105:1. 1977, 358:2, effective July 1, 1977.

SECTION 33-A: 4

33-A: 4 Disposition Schedule – [Repealed 1977, 358:7, II, effective July 1, 1977]

SECTION 33-A: 4-a

33-A: 4-a Municipal Records Board. – I. There is hereby established a municipal records board consisting of the following persons or their designees:

- a. Director of the Division of Records Management and Archives
- b. Director of the New Hampshire Historical Society
- c. State Librarian
- d. Presidents of the New Hampshire Tax Collectors' Association, the New Hampshire City and Town Clerks' Association and the Association of New Hampshire Assessors
- e. State Registrar of Vital Records and Health Statistics
- f. Secretary of State
- g. A municipal treasurer or finance director appointed by the president of the New Hampshire Municipal Association for a 3-year term
- h. A professional historian appointed by the governor and council for a 3-year term
- i. A representative of the Association of New Hampshire Historical Societies appointed by its president for a 3-year term
- j. A representative of the department of revenue administration
- k. State Records Manager

II. The board shall elect its own chairman and vice-chairman. The board shall meet at the call of the chairman, but not less than once every 2 calendar years. Five members of the board shall constitute a quorum for all purposes. Board members shall serve without compensation. Administrative services for the board shall be provided by the Director of the Division of Records Management and Archives who shall serve as secretary of the board.

Source. 1977, 358:3. 1985, 102:1. 1991, 197:1, effective July 27, 1991.

SECTION 33-A: 4-b

33-A: 4-b Powers and Duties of Board. – The board shall by rule establish standards, procedures and regulations for the effective and efficient management of municipal records. Such standards, procedures and regulations shall govern the retention, preservation and disposition of municipal records. The statutory standards for retention, preservation and disposition of municipal records in effect at the time of passage of this section shall remain effective until superseded by rules promulgated by the board.

Source. 1977, 358:3, effective July 1, 1977.

SECTION 33-A: 5

33-A: 5 Microfilming. – If municipal records are disposed of by microfilming, 2 films shall be produced. One film shall be retained by the municipality in a fireproof container and properly labeled. One shall be transferred to a suitable location for permanent storage.

Source. 1967, 105:1. 1977, 358:4, effective July 1, 1977.

SECTION 33-A: 6

33-A: 6 Exception. – Notwithstanding any other provision hereof, original town meeting and city council records shall not be disposed of but shall be permanently preserved. Such records prior to 1900 need not be microfilmed unless legible.

Source. 1967, 105:1, effective July 10, 1967.

CHAPTER 41

Choice and Duties of Town Officers

Preservation of Public Records, Books and Documents of Towns

SECTION 41:58

41:58 Deposit with Clerk – All books, records, papers, vouchers, and documents which shall be in the possession of any officer, committee, or board of officers of the town, and which are not needed elsewhere by them in the discharge of official duty, shall be deposited in the office of the town clerk, and shall be there kept and preserved by him as public records of the town. Provided that, if the office of the clerk is not equipped for the safe keeping of the said public records, the clerk may, with the approval of the selectmen, deposit such records in some other safe and suitable place.

Source. PS 43:42. PL 47:46. 1931, 107:1. RL 59:53.

SECTION 41:59

41:59 Care and Preservation – The selectmen shall cause all books of public record belonging to the town to be well and strongly bound, and all papers and documents to be filed and arranged in an orderly manner convenient for reference and examination, and shall provide suitable fireproof safes or other means for their care and preservation, all at the expense of the town.

Source. 1885, 74:1. PS 43:43. PL 47:47. RL 59:54.

SECTION 41:60

41:60 Copying Records – The selectmen may authorize and direct the town clerk to make, in suitable books, true copies of any of the public records of the town which have become so faded, worn out or otherwise defaced that in their judgment it is necessary they should be copied in order to insure the preservation of a proper record of the facts or instruments recorded. The town clerk shall attach thereto certificates of their correctness, and showing when, by whom and under what authority they were made, and shall also preserve the originals. Such copies shall have the same force and effect as the originals, and copies made therefrom may be used in evidence the same as if made from the originals, without showing the loss of the originals.

Source. 1885, 59:1. PS 43:44. PL 47:48. RL 59:55.

SECTION 41:61

41:61 Inspection – No town officer having the custody of its public records or documents shall loan the same or permit them to be taken from the place where they are usually kept except when necessary for the discharge of official duty or upon the summons of a court of competent authority; and they shall be open at all proper times for public inspection and examination.

Source. 1885, 74:2. PS 43:45. PL 47:49. RL 59:56.

SECTION 41:62

41:62 Books and Pamphlets – The selectmen shall provide, at the expense of the town, suitable cases for the preservation of the laws, reports and other books and pamphlets received by the town from the state or others; and the town clerk shall arrange and keep them therein in such manner that they will be accessible and convenient for use.

Source. PS 43:47. PL 47:50. RL 59:57.

SECTION 41:63

41:63 Delivery by Clerk – Whenever a town officer goes out of office he shall deliver to his successor all records, books, pamphlets, papers and other things in his possession pertaining to the office.

Source. PS 43:48. PL 47:51. RL 59:58.

SECTION 41:64

41:64 Old Records Copied by State – The secretary of state shall require town clerks or other town officials having the custody of town or parish records, plans, documents or public papers, prior to the year 1825, to deposit the same in his

office in the state house at Concord, for the purpose of being copied and indexed. Such records shall be known as Ancient Records of Towns, Parishes and other Divisions of the State of New Hampshire. The expense of transportation thereof to and from the secretary's office, and the expense of copying and indexing the same, shall be borne by the state, and paid upon the warrant of the governor, from any moneys in the treasury not otherwise appropriated. After the same have been copied they shall be returned to the officials of the towns from which they were received.

Source. 1913, 137:1. PL 47:52. RL 59:59.

SECTION 41:65

41:65 Unrecorded Documents – Any person having an unrecorded document pertaining to the affairs of public importance of any town, parish or division of the state, prior to the year 1825, may submit the same to the secretary of state, with his affidavit of the source from which it was received, and, if it be found to come within such classification, the secretary of state may cause the same to be recorded and indexed with the Ancient Records of Towns, Parishes and other Divisions of the State of New Hampshire, pertaining to such subdivision of the state, and shall record said affidavit therewith, and file the original affidavit in his office.

Source. 1913, 137:2. PL 47:53. RL 59:60.

SECTION 41:66

41:66 Copies Evidence – Copies of such records, duly attested and certified by the secretary of state over the state's seal, shall be as competent evidence in any court within this state as the original record or document would be if produced by the legal custodian thereof.

Source. 1913, 137:3. PL 47:54. RL 59:61.

SECTION 41:67

41:67 Certification – Any report, form or assurance required to be submitted to the state by a town officer which requires the submitting officer to certify to the accuracy of information it contains shall use a statement for the certification in a form substantially similar to the following: "The information submitted on this form is a true and accurate statement to the best of my personal knowledge and belief based on the information available to me at the time entered hereon and no information is presently known by me to exist which leads me to believe or suspect otherwise."

Source. 1977, 278:1, effective Aug. 21, 1977.

SECTION 41:68

41:68 Unauthorized Destruction; Penalty – All municipal records as defined in RSA 33-A: 1, IV belong to the public in perpetuity and shall not be destroyed, maliciously damaged or retained by any person not entitled to keep them. Municipal records shall be destroyed only with the approval of the municipal records board established under RSA 33-A: 4-a. any natural person who violates this section shall be guilty of a misdemeanor and any other person shall be guilty of a felony.

Source. 1977, 358:6, effective July 1, 1977.

CHAPTER 91A

Access to Public Records and Meetings

SECTION 91-A: 4

91-A: 4 Minutes and Records Available for Public Inspection. – I. Every citizen during the regular or business hours of all such bodies or agencies, and on the regular business premises of such bodies or agencies, has the right to inspect all public records, including minutes of meetings of the bodies or agencies, and to make memoranda, abstracts, and photographic or Photostat copies of the records or minutes so inspected, except as otherwise prohibited by statute or RSA 91-A: 5.

I-a Records of any payment made to an employee of any public body or agency listed in RSA 91-A: 1-a, I-IV, or to the employee's agent or designee, upon the resignation, discharge, or retirement of the employee, paid in addition to regular salary and accrued vacation, sick, or other leave, shall immediately be made available without alteration for public inspection. All records of payments shall be available for public inspection notwithstanding that the matter may have been considered or acted upon in nonpublic session pursuant to RSA 91-A: 3.

II After the completion of a meeting of such bodies or agencies, every citizen, during the regular or business hours of all such bodies or agencies, and on the regular business premises of such bodies or agencies, has the right to inspect all notes, materials, tapes or other sources used for compiling the minutes of such meetings, and to make memoranda, abstracts, photographic or Photostat copies, or tape record such notes, materials, tapes or sources inspected, except as otherwise prohibited by statute or RSA 91-A:5.

III Each body or agency shall keep and maintain all public records in its custody at its regular office or place of business in an accessible place and, if there is no such office or place of business, the public records pertaining to such body or agency shall be kept in an office of the political subdivision in which such body or

agency is located or, in the case of a state agency, in an office designated by the secretary of state.

IV Each public body or agency shall, upon request for any public record reasonably described, make available for inspection and copying any such public record within its files when such records are immediately available for such release. If a public body or agency is unable to make a public record available for immediate inspection and copying, it shall, within 5 business days of request, make such record available, deny the request in writing with reasons, or furnish written acknowledgment of the receipt of the request and a statement of the time reasonably necessary to determine whether the request shall be granted or denied. If a photocopying machine or other device maintained for use by a body or agency is used by the body or agency to copy the public record or document requested, the person requesting the copy may be charged the actual cost of providing the copy, which cost may be collected by the body or agency. Nothing in this section shall exempt any person from paying fees otherwise established by law for obtaining copies of public records or documents, but if such fee is established for the copy, no additional costs or fees shall be charged.

V In the same manner as set forth in RSA 91-A: 4, IV, any body or agency which maintains its records in a computer storage system may, in lieu of providing original documents, provide a printout of any record reasonably described and which the agency has the capacity to produce in a manner that does not reveal information which is confidential under this chapter or any other law. Access to work papers, personnel data and other confidential information under RSA 91-A: 5, IV shall not be provided.

Source. 1967, 251:1. 1983, 279:2. 1986, 83:5, effective Jan. 1, 1987. 1997, 90:2, effective Aug. 2, 1997.

SECTION 91-A: 7

91-A: 7 Violation. – Any person aggrieved by a violation of this chapter may petition the superior court for injunctive relief. The courts shall give proceedings under this chapter priority on the court calendar. Such a petitioner may appear with or without counsel. The petition shall be deemed sufficient if it states facts constituting a violation of this chapter, and may be filed by the petitioner or his counsel with the clerk of court or any justice thereof. Thereupon the clerk of court or any justice shall order service by copy of the petition on the person or persons charged. When any justice shall find that time probably is of the essence, he may order notice by any reasonable means, and he shall have authority to issue an order ex parte when he shall reasonably deem such an order necessary to insure compliance with the provisions of this chapter.

Source. 1967, 251:1. 1977, 540:5, effective Sept. 13, 1977.

CHAPTER 309B

New Hampshire Accountancy Act

SECTION 309-B: 4

309-B: 4 Certified Public Accountants; Designation and Requirements. –

- I. The board shall grant a certificate for a certified public accountant, designating the individual as a certified public accountant, to any person who is a resident of this state or has a place of business in this state or, as an employee, is regularly employed in this state at the time of application, and is of good character, pays the fees prescribed, and meets the education, experience, and examination requirements of this section.
- II. "Good character" for purposes of this section means the lack of a history of dishonest or felonious acts.
- III. An applicant wishing to sit for the uniform examination shall meet the educational requirements prescribed in the following:
 - a. Prior to January 1, 1996, an individual must have a 4-year college degree or equivalent.
 - b. Effective January 1, 1996, an individual must have a 4-year college degree or equivalent, and have successfully completed 24 semester hours of business-related courses, which shall include at least 12 semester hours of accounting.
- IV. The examination required to be passed as a condition for the granting of a certificate shall be in writing, shall be held twice a year, and shall test the applicant's knowledge of the subjects of accounting and auditing and such other related subjects as the board may specify by rule. The time for holding such examination shall be fixed by the board and may be changed from time to time. The board shall prescribe by rule the methods of applying for and conducting the examination, including methods for grading papers and determining a passing grade required of an applicant for a certificate, provided, however, that the board shall insure, to the extent possible, that the grading of the examination and the passing grades are uniform with those applicable in all other states. The board may make such use of all or any part of the Uniform Certified Public Accountant Examination and Advisory Grading Service of the American Institute of Certified Public Accountants, and may contract with third parties to perform such administrative services with respect to the examination as it deems appropriate to assist it in performing its duties. An applicant shall be required to pass all sections of the examination provided for in this paragraph in order to qualify for a certificate. If, at a given sitting of the examination, an applicant passes 2 or more but not all sections, the applicant shall be given credit for those sections passed and need not sit for reexamination in those sections, provided that:

- a. The applicant wrote all sections of the examination at that sitting;
 - b. The applicant attained a minimum grade of 50 on each section not passed at that sitting;
 - c. The applicant passes the remaining sections of the examination within 10 consecutive examinations given after the one at which the first sections were passed;
 - d. At each subsequent sitting at which the applicant seeks to pass any additional sections, the applicant writes all sections not yet passed; and
 - e. In order to receive credit for passing additional sections in any such subsequent sitting, the applicant attains a minimum grade of 50 on sections written but not passed on such sitting.
- V. An applicant shall be given credit for any and all sections of an examination passed in another state if such credit would have been given, under applicable requirements at that time, had the applicant taken the examination in this state.
- VI. The board may charge, or provide for a third party administering the examination to charge, each applicant a fee in an amount prescribed by the board by rule, for each section of the examination or reexamination taken by the applicant.
- VII. The experience requirement shall consist of public accounting experience in providing one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements, or one or more kinds of management advisory, financial advisory, or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters, or the equivalent, all of which was under the direction of a licensee in any state in practice as a certified public accountant or as a public accountant, or in any state in employment as a staff accountant by a certified public accountant or anyone practicing public accounting, or a combination of either of such types of experience and for the following periods of time:
- a. Two years for a candidate with a 4-year college degree, or the equivalent; or
 - b. One year for a candidate holding a master's degree in accounting, taxation, finance, or business administration.
- VIII. Experience obtained in the employment of a governmental agency for the periods of time provided in paragraph VII in the following areas shall be accepted by the board as qualifying experience under this section:
- a. In auditing the tax returns or books and accounts of non governmental entities in 3 or more distinct lines of commercial or industrial business

- in accordance with generally accepted auditing standards under the direction of a licensee; or
- b. In auditing the books and accounts or activities of 3 or more governmental agencies or distinct organizational units in accordance with generally accepted auditing standards under the direction of a licensee and reporting on their operations to a third party, to the Congress, or to a state legislature; or
 - c. In reviewing financial statements and supporting material covering the financial condition and operations of non governmental entities engaged in 3 or more distinct lines of commercial or industrial business under the direction of a licensee to determine the reliability and fairness of the financial reporting and compliance with generally accepted accounting principles and applicable government regulations for the protection of investors and consumers.
- IX. A certificate of certified public accountant shall be issued and renewed for periods of not more than 3 years with renewal subject to the requirements of continuing professional education and payment of fees prescribed by the board. A minimum of 120 hours of continuing professional education over a 3-year period is required, with a minimum of 20 hours each year. The board may prescribe by rule the content, duration, and organization of continuing professional education program which contribute to the general professional competence of the applicant.

Source. 1994, 316:2. 1995, 197:3, effective Aug. 11, 1995.

CHAPTER Mur 300 MUNICIPAL RECORDS

Statutory Authority: RSA 33-A: 4-b; RSA 33-A: 5; RSA 41:58-68; RSA 91-A: 4; RSA 91-A: 7

REVISION NOTE: Document #6073, effective 7-20-95, made extensive changes to the wording, format, structure, and numbering of rules in Chapter Mur 300. Document #6073 supersedes all prior filings for the sections in this chapter. The prior filings for former Chapter Mur 300 include the following documents. #2417, effective 7-7-83 #3109 effective 8-30-85; EXPIRED 8-30-91

PART Mur 301 DEFINITIONS

Mur 301.01 "Board" means the municipal records board as established under RSA 33-A: 4-a.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

Mur 301.02 "Municipality" means city, town, village district or unincorporated place.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

Mur 301.03 "Records" means information required by statute, regulation or administrative rule, in any format, created by or on behalf of a municipality within the state of New Hampshire.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

Mur 301.04 "Retention" means the length of time that the municipality is required to maintain the record.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

PART Mur 302 RETENTION PRINCIPLES

Mur 302.01 Permanent Retention When a record is designated as permanent by the board, the custody of such record shall remain with the municipality forever.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

Mur 302.02 Form of Retention.

(a) Records may be retained in their original form, if such form can be read without use of any equipment other than the human eye, or the record may be microfilmed. If the record is microfilmed, the following shall apply:

(1) All microfilm of public records shall be produced according to specifications of, and shall meet standards established by, the American National Standards Institute (ANSI), particularly Publication ANSI/AIIM MS23-1991 Practice of Operational Procedures/Inspection and Quality Control of First-Generation Silver-Gelatin Microfilm of Documents, costing \$40, available from AIIM, 1100 Wayne Avenue, Suite 1100, Silver Spring, Maryland 20910.

(2) A copy of all microfilm of records in this chapter may be deposited with the department of state, division of records management and archives.

(b) If the original is created in an electronic format, a paper or microfilm copy of such record shall be obtained and retained.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

Mur 302.03 Retention of New Records. Any record not addressed by this chapter shall be retained by the municipality until the board determines the minimum retention period for that record and amends these rules accordingly.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

Mur 302.04 Notification to the Board of New Records. Persons responsible for municipal records pursuant to RSA 33-A: 3, including local records committees, shall notify the board of any public record which comes to their attention and which is not included in the retention schedule of this chapter.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

Mur 302.05 Voluntary Extension Beyond Minimum Retention.

(a) Persons responsible for municipal records pursuant to RSA 33-A: 3, including local records committees, may elect to retain records for a period longer than required by this chapter.

(b) Records shall not be retained for a period shorter than that required in this chapter.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

Mur 302.06 Ultimate Disposition of Original Record.

(a) If the local records committee does not elect to extend the minimum retention, any interested party may take custody of original records which are open for public inspection and which will otherwise be destroyed. Such request shall be made to the municipality prior to the expiration of a record's retention.

(b) Any interested party shall include a local historical society, a local library, or the New Hampshire Historical Society.

(c) Records not so requested and not retained shall be destroyed by the municipality by any method available in keeping with the confidentiality of the record.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

Mur 302.07 Exception for Vital Statistics Records. In instances where an original document relates to vital statistics, the retention period for the document shall be the longer of the periods specified in Mur 303.02 or in effective rules of the director of the division of public health services.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

PART Mur 303 RETENTION SCHEDULE

Mur 303.01 Notation of Retention Schedule. For purposes of Table 300-1, specific notations shall indicate the following:

- (a) The notation "C" means the current year or period of time within which the record was being actively used.
- (b) The notation "CLR" means closure which indicates the date upon which the activity governed by the record was concluded; and
- (c) The notation "audited" means an examination conducted by a certified public accountant or a public accountant licensed by the state under RSA 309-B.

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

Mur 303.02 Retention of Records. Records created by municipalities shall be retained according to the provisions of Table 300-1, below:

<u>Table 300-1</u>		Minimum Retention
Type of Record		
ABATEMENT RECORD		5 YEARS
ACCOUNTS PAYABLE, FOR <u>CAPITAL</u> PROJECTS REQUIRING ACCOUNTABILITY (LONG) AFTER COMPLETION		10 YEARS
ANNUAL AUDIT REPORT		10 YEARS
ANNUAL REPORTS		PERMANENT
APPLICATIONS FOR MUNICIPAL POSITIONS		Place in personnel

Successful	file
Unsuccessful	C + 1 YEAR
ARTICLES OF AGREEMENT	PERMANENT
ASSESSMENTS: SPECIAL (Betterment of property)	20 YEARS
ASSESSORS - ABATEMENT RECORD	5 YEARS
ASSESSORS - INVOICE	20 YEARS
ASSESSORS - PROPERTY INVENTORY	5 YEARS
ASSESSORS - PROPERTY RECORD CARD	PERMANENT
ASSESSORS - PROPERTY RECORD MAP (Tax Map)	PERMANENT
AUTO PERMITS: VOID AND UNUSED	UNTIL AUDITED + 1 YEAR
AWARD OF PROPOSALS (BIDS) (SEE CONTRACTS)	
BALLOTS FEDERAL ELECTIONS	22 MONTHS AFTER ELECTION
ALL OTHER ELECTIONS	60 DAYS AFTER ELECTION, RECOUNTS AND APPEAL
BANK DEPOSIT SLIPS AND STATEMENTS	6 YEARS
BIDS (SEE CONTRACTS)	
BONDS (SEE SURETY BONDS or CANCELLED NOTES, BONDS & COUPONS)	
BUILDING PERMITS AND APPLICATIONS	PERMANENT

CANCELLED NOTES, BONDS AND COUPONS	UNTIL PAID AND AUDITED + 1 YEAR
CASH BOOK CLERKS	6 YEARS
COLLECTORS	6 YEARS
TREASURERS	6 YEARS
CHECKLISTS	5 YEARS
CHECKS AND BILLS	6 YEARS
CONTRACTS COMPLETED AWARDS BIDS NOT SUCCESSFUL	CLR + 3 YEARS C + 3 YEARS
CORRESPONDENCE BY MUNICIPALITY WHICH IS OR REFERS TO A RECORD	FILE WITH RECORD REFERRED TO
CURRENT USE APPLICATIONS & MAPS	UNTIL REMOVED PLUS 4 YEARS
CURRENT USE CARD	PERMANENT
DEED FOR TAX-DEEDED PROPERTY	UNTIL DISPOSAL OF PROPERTY + 10 YEARS
DEED GRANTEE/GRANTOR LISTING FROM REGISTRY	UNTIL REPLACED + 1 YEAR
DOG LICENSES	CURRENT + 1 YEAR
DREDGE AND FILL PERMITS	4 YEARS
DRIVEWAY PERMITS (SEE ZONING PERMITS)	
EASEMENTS AWARDED TO MUNICIPALITY	PERMANENT
FEDERAL LIENS UPON PERSONAL PROPERTY	PERMANENT

(Other than IRS Liens)

FORM 23-A (Application for title) (Clerk on fee)	UNTIL AUDITED + 1 YEAR
HOSPITAL LIENS	6 YEARS
INSURANCE POLICIES	PERMANENT
INTERGOVERNMENTAL AGREEMENTS	PERMANENT
INVOICES (Source documents for accounts payable)	UNTIL AUDITED + 1 YEAR
IRS LIENS	1 YEAR AFTER DISCHARGE
LABOR/UNION CONTRACTS	PERMANENT
LEGAL ACTIONS AGAINST THE MUNICIPALITY	PERMANENT
LEDGER AND JOURNAL ENTRY RECORDS	UNTIL AUDITED + 1 YEAR
LIBRARY REGISTRATION CARDS	C + 1 YEAR
LICENSES - ALL OTHER	DURATION + 1 YEAR
MAPS (SEE UNDER SPECIFIC TYPE)	
MARRIAGE LICENSE WORKSHEETS COMPLETED, RETURNED & FILED	1 YEAR
ISSUED, NEVER RETURNED OR FILED	50 YEARS
MINUTES (FINAL OR APPROVED) OF BOARDS AND COMMITTEES	PERMANENT
MINUTES (FINAL OR APPROVED) OF TOWN MEETING/COUNCIL	PERMANENT
MOTOR VEHICLE PERMITS USED	C + 3 YEARS

VOID AND UNUSED	UNTIL AUDITED + 1 YEAR
MUNICIPAL AGENT DAILY LOG	UNTIL AUDITED + 1 YEAR
NOTE, BOND AND COUPON REGISTER	PERMANENT
OATHS	PERMANENT
PAYROLLS	UNTIL AUDITED + 1 YEAR
PERAMBULATIONS OF TOWN LINES	PERMANENT
PERSONNEL FILE	7 YEARS AFTER TERMINATION
PLANNING BOARD - SUBDIVISION AND SITE PLAN APPLICATIONS	PERMANENT
PLANNING BOARD RECORDS ON SCENIC ROADS OR SITE PLAN REVIEW	PERMANENT
PLAT PLANS	20 YEARS
PROPERTY MAPS	PERMANENT
PROPERTY TAX EXEMPTION APPLICATIONS	TRANSFER OF PROPERTY + 1 YEAR
PROPERTY TAX WARRANTS & LISTS	PERMANENT
PUBLIC EMPLOYEES LABOR RELATIONS BOARD; ACTIONS AND DECISIONS RELATING TO MUNICIPALITY	PERMANENT
REAL ESTATE: NOTICE OF SALE	10 YEARS AFTER RECORDING DEED
REGISTERED OR CERTIFIED RECEIPTS OF NOTICE TO PROPERTY OWNER AND MORTGAGEE OF TAX LIEN AND INTENT	

TO DEED, AND INCLUDING SUBSEQUENT PAYMENT AND ANY PERTINENT TAX LIEN	TAX DEEDING PLUS 10 YEARS
CORRESPONDENCE FOR TAX-DEEDED PROPERTY REQUESTS FOR PROPOSALS (SEE CONTRACTS)	
ROAD LAYOUTS AND DISCONTINUANCES	PERMANENT
SELECTMEN'S MINUTES	PERMANENT
SEPTIC SYSTEM APPROVALS & PLANS (SEE ZONING)	
SITE PLANS	20 YEARS
STREET ACCEPTANCES	PERMANENT
STREET SIGNS, LIGHTS, MAINTENANCE RECORDS	PERMANENT
SUPERIOR COURT PETITION TO ATTACH TO FEDERAL TAX LIENS (SEE FEDERAL LIENS)	
SURETY BONDS	EXPIRATION OF BOND + 2 YEARS
TAX DEED RECORD CARD	UNTIL DISPOSAL OF PROPERTY + 10 YEARS
TAX LIENS, STATE MEAL & ROOMS TAX STATE LIENS FOR SUPPORT OF CHILDREN	UNTIL RELEASE PLUS 1 YEAR UNTIL COURT ORDER IS LIFTED PLUS 1 YEAR
TAX MAPS	PERMANENT
TAX RECEIPTS - LAND USE CHANGE	6 YEARS
TAX RECEIPTS - MISCELLANEOUS	6 YEARS
TAX RECEIPTS - PROPERTY	6 YEARS

TAX RECEIPTS - RESIDENT	6 YEARS
TAX RECEIPTS - SEWER	6 YEARS
TAX RECEIPTS - SPECIAL ASSESSMENT	6 YEARS
TAX RECEIPTS - YIELD	6 YEARS
TAX SALE/LIEN AND REDEMPTION BOOK	PERMANENT
TAX SALE/LIEN RECEIPTS	PERMANENT
TAX SALES/LIENS REDEEMED REPORT	6 YEARS
TAX - LAND USE CHANGE WARRANT AND BOOK OR LIST	PERMANENT
TAX - RESIDENT WARRANT AND BOOK OR LIST	PERMANENT
TAX - YIELD WARRANT AND BOOK OR LIST	PERMANENT
TAXABLE PROPERTY: INVOICE (SEE ASSESSORS)	
TOWN REPORT, ANNUAL	PERMANENT
TREASURER'S WARRANTS	UNTIL AUDITED + 1 YEAR
TRUST FUND BOOKS	PERMANENT
UCCS: SECURITY AGREEMENTS	6 YEARS
LEASES	LEASE TERM PLUS 4 YEARS
VITAL STATISTICS (See Mur 302.07)	
VOTER CHECKLISTS (SEE CHECKLISTS)	
VOTER REGISTRATION CARDS OR FORMS THAT HAVE BEEN PURGED	5 YEARS

VOUCHERS AND TREASURER'S RECEIPTS	UNTIL AUDITED + 1 YEAR
WARD MAPS	UNTIL REVISED + 1 YEAR
WATER & SEWER HISTORIES	PERMANENT
WATER & SEWER PAID RECEIPTS	6 YEARS
WRITS (SUMMONS, ATTACHMENTS, ETC)	UNTIL APPEAL PERIOD LAPSES + 1 YEAR
ZONING BOARD OF ADJUSTMENT APPLICATIONS AND DECISIONS	PERMANENT
ZONING PERMITS	PERMANENT

Source. (See Revision Note at chapter heading for Mur 300) #6073, effective 08/04/95

TOWN OF NEWMARKET, NEW HAMPSHIRE
By the Newmarket Town Council
Resolution #2014/2015-44

**Authorizing the Town Administrator to Enter into an Agreement for Audit Services
for Fiscal Year 2015**

WHEREAS, the Town of Newmarket's current audit firm has withdrawn from the remaining year of the audit contract, and

WHEREAS, the Town has previously conducted a search for audit firms, and

WHEREAS, after evaluating the firm's references and had previously interviewed prospective audit firms, the Interim Finance Director recommends the proposal submitted by Macpage.

NOW, THEREFORE BE IT RESOLVED, that the Newmarket Town Council does approve the Town Administrator to enter into an agreement with Macpage after negotiating a fee.

First Reading: February 4, 2015
Second Reading: February 18, 2015
Council Approval: February 18, 2015

Approved: _____
Gary Levy, Chairman Newmarket Town Council

A True Copy Attest: _____
Terri Littlefield, Town Clerk

Town of Newmarket
Matthew Angell
Interim Finance Director
Town Hall
186 Main Street
Newmarket, NH 03857



603-659-3617 *1304
603-659-3351 (fax)
MAngell@newmarketnh.gov

Memorandum

Date: January 23, 2015
To: Steve Fournier, Town Administrator
From: Matthew Angell, Interim Finance Director MA
Re: Audit Firms

Everyone,

We are not continuing with our current audit firm, which is amicable to both the Town and the current audit firm. Please do not let this split influence your decision regarding hiring this firm in the future, as they continue to be a highly regarded firm in New Hampshire.

We need to move forward with another firm, quickly. The need for speed is to allow the new firm to perform certain audit procedures prior to year-end. Plus, we need to put forth a positive image while we go through this transition.

Previously, we vetted out other qualified audit firms through our prior RFP process, which I would like to begin price negotiations with another firm from that pool with the Town Council's blessing. Afterwards, we will notify the Town Council of our results. Therefore, I respectfully request the Town Council approve a resolution that selects MacPage as our next audit firm, and authorizing the Town Administrator to negotiate and enter into a contract with this audit firm.

Thanks,
Matt

Firm Name	Audit Service							Single Audit							Grand Total
	2013	2014	2015	2016	2017	2018	Total	2013	2014	2015	2016	2017	2018	Total	
Macpage, LLC	25,500	26,000	26,500	27,000	27,500	28,000	160,500	3,000	3,000	3,000	3,000	3,000	3,000	18,000	
Vachon Clukay & Co., PC	26,966	27,210	27,840	28,470	29,688	30,400	170,574	2,814	2,870	2,940	3,002	3,124	3,196	17,946	
Plodzick & Sanderson, PA	28,750	24,900	26,100	26,800	27,600	28,400	157,550	1,500	2,500	2,500	2,750	2,750	2,750	14,750	
Roberts & Greene, PPLC	25,950	26,550	27,200	27,925	28,675	29,350	165,650	2,000	2,000	2,000	2,250	2,250	2,500	13,000	

= Low Cost Bidder

Review - The two high bidders will not proceed to the reference process, which requires phone calls to audit customers.

Macpage, LLC

City of Dover, NH
Town of Scarborough, ME
City of Waterville, ME
Town of Freeport, ME
Town of Vassalboro, ME

Thorough, almost to a repetitive basis. They are current on changes in auditing standards. Always checking reporting requirements of GASB and CAFRs. They challenge to do the right thing. Most of the FS data and FN disclosures are created by the City. They are good about finalizing. 03/12/13 - Left message. Spoke with Chuck (Finance Director) 207-680-4240. He thinks they are wonderful. They are helpful and knowledgeable. Explains things well. Good at meeting deadlines. They are happy with them. They have been with them since 1994. Public believed this is too long. In 2012, Macpage lost by \$1,000. They lost only because of price, not because of quality. They believe Mcpage can be done by December. They would love to have them back. They are happy with them. The performed the audit for last 2 years. They have been thorough. They begin in August. Final report has been issued in December. You have to monitor their work, but you need to work with them. They would rehire them if the audit comes due.

Plodzick & Sanderson, PA

Town of Hampton
Town of Durham
Town of Sandwich
City of Lebanon
Town of Pittsfield

Town has been with them for 30 years. Have gone out twice in Mike's tenure, where they have had the lowest price. Also, good teams. Bombard him with people. 7 on Monday, 6 on Tuesday through Thursday, and 1 on Friday. The only issue is that finalization slips. Sometimes, it is legal letters. Need to keep up pressure to finalize them. They are consistent and ask correct questions. Charter requires a switch every 6 years; however, they were happy with them. Excellent. Good crew. Thorough, courteous, polite. Audit timing, audits not included in Town Report. Do not ask for a crunch. They follow-up. They have been auditors for Lebanon for a number of years. Her auditors for almost 20 years. She had two other auditors. They are thorough and courteous staff. Timing - a little behind, but due to staff departures. She has been there for 12 years and have only dealt with Plodzick. She is happy with them. They are great and courteous. Timing, they have met deadlines.

March 5, 2013

Mr. Matthew Angell
Interim Financial Director
186 Main Street
Newmarket, NH 03857

Dear Mr. Angell:

Thank you for the opportunity to present our proposal to provide annual audit services for the Town of Newmarket, New Hampshire (the Town) for the years ending June 30, 2013-2015, with the option of three, one-year extensions. The Town will be an important client for Macpage LLC ("the Firm" or "Macpage"), commanding priority service by our team to ensure that projects are completed efficiently and reports are issued timely. Our attached proposal outlines our Firm's qualifications, approach, and relevant experience.

We have carefully read the requirements for this engagement as outlined in the Request for Proposal and we are committed to working with the Town's personnel to meet the deadlines. We will audit the financial statements of the Town in conformity with accounting principles generally accepted in the United States and if applicable, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

The individuals servicing the Town are a key factor in selecting your auditors and, accordingly, we will commit an experienced and proven team of professionals. We believe our Firm is highly qualified, which will allow us to provide the best service to the Town because:

- We are a member of the AICPA's Government Audit Quality Center, which helps us to ensure that we provide quality services;
- Our Firm services a wide range of governmental audits and our team of government audit experts has developed a comprehensive base of knowledge to benefit our clients; and
- All of the individuals assigned to your engagement are Certified Public Accountants; and
- Our audit staff and audit partner will spend a substantial amount of time at your office performing the audit procedures. This will ensure that the audit is handled efficiently, will minimize the need for follow up later on and will result in a quicker turnaround in issuing the final audit report.

We have provided the pertinent information you have requested, as it is our intent for this proposal to answer any questions you may have about Macpage LLC. I, Christian Smith, Client Service Director, am authorized to make representations for Macpage; if you require any additional information on our Firm, personnel, or services, please do not hesitate to contact me at (207) 523-3354, by mail at 30 Long Creek Drive, South Portland, ME 04106, or by email at cas@macpage.com. Thank you again for this opportunity, and for your interest in Macpage LLC.

Very truly yours,



Christian A. Smith, CPA, CFE, Client Service Director



TOWN OF NEWMARKET, NEW HAMPSHIRE

AUDIT PROPOSAL, TECHNICAL PORTION

MARCH 5, 2013

PREPARED BY:
CHRISTIAN A. SMITH, CPA, CFE
CLIENT SERVICE DIRECTOR
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MACPAGE[™]
ACCOUNTING & CONSULTING

TABLE OF CONTENTS

	Page
Title Page	i
Table of Contents	ii
Letter of Transmittal	iii
Profile of the Firm	1
Services to be Provided	9
Appendices:	
Peer Review Report	
Summary Proposal Cost Form	

PROFILE OF THE FIRM

OVERVIEW

Macpage LLC provides a variety of accounting, auditing, tax, management consulting, and information assurance services to our clients. Our Firm was established in 1956, and has grown to become one of the largest accounting firms based in Northern New England. Macpage LLC has a successful 57 year track record of serving our clients. The Firm employs over 90 motivated and talented individuals from our offices located in South Portland and Augusta, Maine. Unless otherwise noted, the engagement team will be staffed from our South Portland office. The South Portland office has six managing directors, seven client service directors, two consulting directors, two senior managers, eight managers, 11 supervisors, three seniors and 16 professional staff.

ENGAGEMENT TEAM

Our audit of the Town will be staffed by a top-level team of qualified personnel working under the direction and supervision of an engagement director, Christian A. Smith.

We pledge to keep the staffing of this engagement the same throughout the duration of the contract. Our Firm has 25 individuals who practice in the governmental accounting industry. You can be assured that if a change in staff is necessary, we have other qualified and available individuals from which to draw.

The following outlines our staffing plan and provides a brief description of the functions and responsibilities of our key team members; full resumes of each follow.

CHRISTIAN A. SMITH, CPA, CFE – CLIENT SERVICE DIRECTOR

Christian will be the individual responsible for the coordination and oversight of the engagement, and also will have participation in the examination of the records. Christian is Macpage LLC's Director-in-charge for all of the Firm's municipal and school district clients, and has 19 years experience working with governmental entities. Christian is based out of the Firm's South Portland office. He is also a Certified Fraud Examiner, and provides fraud audit services and forensic accounting to a variety of clients.

ELENA I. CASEY, CPA – AUDIT SUPERVISOR

Elena will assist with the coordination of the engagement with the Town's management, and will be an active member of the engagement throughout the planning, fieldwork, and completion of the audit. Elena is based out of the Firm's South Portland office. Elena is responsible for fieldwork and report preparation for many of the Firm's municipal and school district clients.

DOROTA MCKAY, CPA – AUDIT STAFF

Dorota will assist Elena with the coordination of the engagement with the Town's management, and will be an active member of the engagement throughout the planning, fieldwork, and completion of the audit. Dorota is based out of the Firm's South Portland office. Dorota is responsible for fieldwork and report preparation for many of the Firm's municipal and school district clients.

PROFILE OF THE FIRM – CONTINUED

CHRISTIAN A. SMITH, CPA, CFE – CLIENT SERVICE DIRECTOR



Christian concentrates his auditing and accounting services on governmental entities, including schools, municipalities and special-purpose governments.

He has been with Macpage since 1995, received his CPA certificate in 1994 and became a Certified Fraud Examiner in 1998.

KNOWLEDGE AND EXPERTISE

- Christian is responsible for the planning, controlling, coordinating and overall supervision of client engagements.
- He is a contributing author and presenter on fraud detection and prevention. He also provides litigation support for the State of Maine, as well as corporate and nonprofit organizations.

EDUCATION/CERTIFICATIONS/AFFILIATIONS

WEST VIRGINIA WESLEYAN COLLEGE – Buckhannon, WV
Bachelor of Science

American Institute of Certified Public Accountants – Member

Association of Certified Fraud Examiners – Member

Maine Government Finance Officers Association – Member

New Hampshire Government Finance Officers Association - Member

RELEVANT CONTINUING PROFESSIONAL EDUCATION

June 2012 – Maine Government Finance Officers Association: Fraud, Internal Controls & Legislative Update

May 2012 – AICPA GAQC: Understanding the AICPA's Yellow-Book Independence Practice Aid

January 2012 – In-House: A&A Update

September 2011 – New England Government Finance Officers Association: Training Conference

August 2011 – State of Maine, Office of Comptroller: 2011 GASB and GAGAS Update

August 2011 – In-House: Governmental Team Training

January 2011 – Strafford Education FASB Statement 167: Challenges with Consolidating

August 2010 – Thomson Reuters Perform Complex Single Audits with Ease

June 2010 – In-House: Governmental Entities Training

May 2010 – AICPAQC: The Recovery Act: Information You Need to Plan 2010 Single Audits

April 2010 – AICPA GAQC 2010 Annual Update Webcast

January 2010 – AICPA New Guidance on Sampling in a Single Audit Environment

December 2009 – A & A Update (In-house)

September 2009 – CCH Webinar, SAS 115: Communication Internal Controls

September 2009 – CCH Webinar, GAAP for State and Local Governments: Revenues

September 2009 – CCH Webinar, GAAP for State and Local Governments: Assets

PROFILE OF THE FIRM – CONTINUED

ELENA J. CASEY, CPA – AUDIT SUPERVISOR



Elena's focus is on municipalities and governmental entities, small businesses and nonprofit organizations.

Elena joined Macpage in 2008, received her CPA certificate in 2011 is licensed in the State of Maine.

KNOWLEDGE AND EXPERTISE

- Elena is responsible for the completion of tasks within the planning phase, fieldwork phase, and completion stage of the engagement.
- She also has extensive experience in the preparation of corporate and individual tax returns.

EDUCATION/CERTIFICATIONS/AFFILIATIONS

The American University in Bulgaria – Blagoevgrad, Bulgaria

Bachelor of Science – Business Administration

RELEVANT CONTINUING PROFESSIONAL EDUCATION

May 2012 – AICPA GAQC: Annual Update Webcast

January 2012 – In-House: A&A Update

April 2012 – CCH: SAS 109: Understanding the Entity and Environment

March 2012 – CCH: SAS 108: Planning an Audit

September 2011 – NESGFOA Fall Conference and GASB Update

July 2011 – CCH Compliance Audits: SAS 117

May 2011 – CCH Governmental GAAP for State and Local Governments: Assets

May 2011 – CCH Governmental GAAP for State and Local Governments: Expenditures

May 2011 – CCH Governmental GAAP for State and Local Governments: Revenues

May 2011 – CCH SAS 115: Communicating Internal Controls

April 2011 – CCH National Single Audit Sampling Project

December 2010 – AuditSense In-Charge/Supervisor Training

December 2010 – AICPA GAQC Internal Control over Compliance

June 2010 – Governmental Entities (In-house, Full Day Training)

May 2010 – AICPA GAQC The Recovery Act: Information You Need to Plan 2010 Single Audits

May 2010 – Financial Statements Update (In-house, Full Day Training)

April 2010 – AICPA GAQC 2010 Annual Update Webcast

March 2010 – AICPA Single Audit Fundamentals: Part I, Part II and Part IV

September 2009 – AICPA Revised Yellowbook: Government Auditing Standards

PROFILE OF THE FIRM – CONTINUED

DOROTA MCKAY, CPA – AUDIT STAFF



Dorota concentrates her auditing practice on governmental units. As a staff auditor, she is responsible for the completion of tasks within the planning phase, fieldwork phase, and completion stage of the engagement, along with keeping supervisors informed of progress and issues.

Dorota joined Macpage in 2012 and has passed all sections of the CPA examination; she is waiting to receive her certificate from the State of Maine.

KNOWLEDGE AND EXPERTISE

- Dorota has extensive experience providing audit and accounting services to governmental entities which includes the planning, reviewing, and preparation of the audit work and the financial statements.

EDUCATION/CERTIFICATIONS/AFFILIATIONS

UNIVERSITY OF SOUTHERN MAINE – Portland, ME

Bachelor of Science – Business Administration

Summa Cum Laude

YORK COUNTY COMMUNITY COLLEGE – Wells, ME

Associates in Applied Science – Accounting

RELEVANT CONTINUING PROFESSIONAL EDUCATION

June 2012 – Maine Government Finance Officers Association: Fraud, Internal Controls & Legislative Update

May 2012 – CCH: Understanding GASB 34

May 2012 – AICPA GAQC: Annual Update Webcast

May 2012 – AICPA GAQC: Understanding the AICPA's Yellow-Book Independence Practice Aid

May 2012 – AICPA GAQC: Single Audit Fundamentals (4-Part Series)

January 2012 – In-House: A&A Update

PROFILE OF THE FIRM – CONTINUED

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

Macpage LLC is a leader in providing services to municipal entities. We provide these and other clients with required financial and compliance audits consisting of basic financial statement audits, governmental audits, audits in accordance with OMB Circular A-133, and audits in compliance with the *Maine Accounting and Auditing Practices for Community Agencies* (MAAP Audits). We perform audits for over 30 governmental entities and can provide you with a complete list upon request. We offer the following list of similar engagements with other governmental entities similar to the Town:

Entity	Scope of Services	Date of Services	Engagement Partner	Total Hours	Client Contact	Client Phone Number
City of Dover, New Hampshire & School Department	Audit and Single Audit (CAFR)	November	Christian Smith	850	Daniel Lynch, Finance Director	(603) 516-6030
Town of Scarborough & School Department	Audit and Single Audit (CAFR)	October	Christian Smith	550	Ruth Porter, Finance Director	(207) 730-4000
City of Waterville & School Department	Audit and Single Audit	September	Christian Smith	450	Michael Roy, City Manager	(207) 680-4248
Town of Freeport	Audit and Single Audit	September	Christian Smith	250	Abbe Yacoben Finance Director	(207) 865-4743
Town of Vassalboro	Audit and Single Audit	August	Christian Smith	150	Mary Sabins, Town Manager	(207) 872-2826

PROFILE OF THE FIRM – CONTINUED

QUALITY CONTROL

Macpage LLC was the first Maine based Firm registered as a member of the Government Audit Quality Center sponsored by the AICPA.

The Center's mission is to improve the quality of Government and OMB A-133 audits by establishing the highest quality standards by which members are required to adhere to remain in good standing. The Audit Quality Center also provides a forum for information sharing with other Certified Public Accountants specializing in Government and OMB A-133 audits throughout the country.

PEER REVIEW AND PROFESSIONAL MEMBERSHIPS

Macpage LLC is devoted to quality and has taken steps to guarantee that the Firm meets the highest professional standards. Our quality controls are examined by CPAs from other firms every three years. Results of these reviews, called Peer Review Reports, are available to the public. We are pleased that we again received an unqualified report on our most recent review, meaning that our Firm adheres to the most rigorous professional standards for CPA firms. A copy of our most recent Peer Review Report is included as the Appendix to this proposal. We also have an annual inspection of our quality control system.

We are required to be independent in fact and appearance with respect to all of our audit and attestation clients, and we maintain strict guidelines for our directors and staff to follow to ensure that we maintain this independence. As part of the proposal process, we have performed an inquiry of the Firm's employees to ensure that we are independent with respect to the Town of Newmarket, New Hampshire in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*. We also require each employee of our Firm to immediately report any potential changes in independence to our independence committee, and require each employee to complete and sign an independence questionnaire.

We are careful to adhere to the independence requirements as they relate to additional services that we might perform for our audit clients to ensure that any consulting services provided do not impair our independence as auditors.

PROFILE OF THE FIRM – CONTINUED

McGLADREY ALLIANCE AFFILIATION

Macpage LLC is an integral part of the McGladrey Alliance, a premiere affiliation of independent accounting and consulting firms in the United States, with more than 90 members in 42 states and Puerto Rico. As an alliance member, we maintain our name, autonomy and independence, and are responsible for our own client fee arrangements, delivery of services and maintenance of client relationships. This affiliation gives us access to a full range of national and international capabilities. Macpage accepted an invitation to become an alliance member because it is a natural fit with our commitment to clients and our determination to stay on the forefront of developments affecting accounting and consulting firms today.

McGladrey Alliance is a business of McGladrey LLP, which operates under the McGladrey brand as the fifth largest U.S. provider of assurance, tax and consulting services with nearly 6,500 professionals and associates in more than 70 offices nationwide. McGladrey is a licensed CPA firm and a member of RSM International, the sixth largest global network of independent accounting, tax and consulting firms. RSM International serves clients from more than 700 offices in over 86 countries.

PROFILE OF THE FIRM – CONTINUED

AUDIT AND ACCOUNTING SERVICES

Principle services include audit, review and compilation of financial statements in various disciplines, including governmental, nonprofit, employee benefit plans, credit unions, banking, manufacturing, and small business. We also provide assistance in budgeting, forecasting, and projecting financial information.

TAX SERVICES

Tax planning and preparation are performed by tax specialists who strive to ensure the proper preparation of returns to minimize taxes by taking full advantage of various tax credits, tax laws, and regulations.

MANAGEMENT ADVISORY SERVICES

Beyond tax and accounting services, Macpage LLC provides operational audits, performance evaluations, strategic planning facilitation, internal audits, and assistance with budgeting and help with mergers and acquisitions. We also assist in the interviewing and selection of accounting personnel and systems.

CERTIFIED FRAUD EXAMINATION SERVICES

Macpage LLC provides Certified Fraud Examination services which include the following:

- Evaluation of antifraud processes and controls
- Identification of areas that are most susceptible to fraud
- Developing antifraud processes and controls that will mitigate fraud risks
- Education for the Board of Directors, management and employees regarding fraud and ethical behavior
- Fraud detection
- Forensic accounting
- Expert witness testimony

INFORMATION ASSURANCE SERVICES

Macpage LLC has a team of information assurance service professionals, accountants and industry-specific analysts available to assist clients. We are independent of all hardware and software vendors; therefore, we are able to provide clients with objective IT assistance. Our Information Assurance Services project team's unique combination of experienced management consultants and IT professionals has the required skills to provide excellent outcomes and will be a valuable resource to your organization.

SERVICES TO BE PROVIDED

Macpage LLC agrees to meet the requirements of the engagement as stated in the "Scope of Audit" section of the Request for Proposal. Below is our approach to perform the audit.

AUDIT APPROACH

Audit objectives can be achieved by a number of different approaches. The important consideration is to perform the audit as effectively and efficiently as possible. Since all organizations are unique, very few audits can be performed using identical work plans. Our audit process provides a means so that audit effort is placed where audit risks and significance are the greatest. Our planning and coordination of the audit can be divided into six phases:

- Phase 1: Orientation
- Phase 2: Planning
- Phase 3: Systems Review and Testing
- Phase 4: Audit of Account Balances
- Phase 5: Review of Preliminary Drafts and Report Submission
- Phase 6: Post-Audit Critique and Future Planning

PHASE 1: ORIENTATION

Our principal objectives will be:

- Obtaining an understanding of the Town's accounting systems and familiarizing ourselves as to revenue, cash receipts, cash disbursements, purchasing, payroll and personnel procedures, and any changes made to these procedures during the year
- Identifying key elements of internal control
- Identifying various revenue sources, including, if applicable, federal or state grants and evaluating the audit implications of each source

PHASE 2: PLANNING

We will meet with appropriate personnel to discuss the planned scope of our audit to ensure that all areas of interest or concern have been addressed. Further, we will discuss specific audit requirements (e.g., the extent of internally-prepared schedules and reports, copies of selected documents, preparation of the financial statements and other client involvement) and the related timing thereof with the Town's management.

Some of the procedures we will follow in performing our planning will include:

- Discussing laws and regulations with management
- Reviewing loan agreements, budgets and budget amendments
- Reviewing minutes of the Town
- Reviewing the organization chart

SERVICES TO BE PROVIDED – CONTINUED

PHASE 3: SYSTEMS REVIEW AND TESTING

Upon completion of the foregoing, we will make a comprehensive review of the existing accounting procedures and internal control. During this phase, we will document the controls in place in each of the major systems through:

- Inquiry of appropriate management, supervisory and staff personnel
- Inspection of documents and records
- Observation of activities and operations

Our review of the systems will include a review of the data processing functions including physical security, systems documentation, input/output controls, and control over the use and retention of data files.

Once the flow of data through the various accounting systems has been documented and controls in effect determined, we will select our audit approach. In developing our audit program, we will make decisions about the Town by transaction cycles and the extent of use of standardized materials to accomplish the objectives of our audit. The form of the audit program and the extent of its detail will vary with the extent of reliance we place on internal control. If the most efficient method of auditing is placing reliance on internal control, we would then test the system in effect to determine the extent that reliance could be placed thereon. To determine the effectiveness of the procedures and control structure, we will document certain factors, including:

- Management's awareness or lack of awareness of applicable laws and regulations
- Policies regarding matters such as acceptable operating practices and codes of conduct
- Assignment of responsibility and delegation of authority to deal with matters such as Town goals and objectives, operating functions and regulatory requirements

Sample transactions from throughout the year would then be tested for compliance with the key accounting features noted in our initial evaluation of the system in order to:

- Identify and obtain an understanding of the design of specific control structure policies and procedures
- Determine if those policies and procedures have been placed in service
- Test to evaluate the effectiveness of the design and operation of such policies and procedures in preventing or detecting noncompliance

Sample sizes will be determined using a non-statistical approach and a haphazard or judgmental selection method. Sample sizes vary, but will generally range between 40 and 60 items for a particular test. The same sample may be used for multiple tests.

SERVICES TO BE PROVIDED – CONTINUED

PHASE 4: AUDIT OF ACCOUNT BALANCES

Our procedures and tests of financial account balances will be designed around the key financial elements identified in our orientation and planning phases. Again, we will focus our efforts on significant account balances. We will apply tests to determine whether:

- Cash and investment accounts are reconciled to the bank and/or broker balances
- Accounts receivable are valid and collectible
- Property and related depreciation are accounted for properly
- Unpaid invoices are accounted for properly
- Revenues and expenses expenditures are classified properly
- Payroll and related liabilities are accounted for properly
- Fund equity is fairly stated

Analytical procedures are used to assess the overall reasonableness of transactions and account balances. Methods include using trend analysis between and among current financial and operational performance results, as well as comparisons with prior and anticipated performance (budget). Selected ratios will be calculated and compared to prior periods. We also may use tools such as Benford's analysis to analyze certain accounts.

This phase also includes, as necessary, a review of any significant events that occur subsequent to the balance sheet date, but prior to the issuance of our report that may require financial statement disclosure.

We use computer assisted auditing techniques that include the use of computerized software that provides analytical data, records journal entries, and produces financial statements from the general ledger balance. We also use data extraction software that enables us to sort and extract specific data directly from your general ledger. Our utilization of comprehensive audit software enables us to perform a highly efficient and effective audit.

All of the audit information then is used to review the draft financial statements to reach a conclusion about whether the financial statements are presented fairly.

This results in our professional opinion and recommendations for improvements in the Town's operational efficiency and the systems for preparing financial information.

SERVICES TO BE PROVIDED – CONTINUED

PHASE 5: REVIEW OF PRELIMINARY DRAFTS AND REPORT SUBMISSION

Upon completion of fieldwork, we will review our tests and procedures to determine that they are sufficient to meet our professional standards. The audit information is used to reach a conclusion about whether the basic financial statements are presented fairly. Preliminary results of our work will be discussed with management prior to our leaving the field to ensure we have correctly considered all available information, and that there are no misunderstandings in the basis of the conclusions made.

Formal presentation of the basic financial statements to you will include explanation of financial information and charts and graphs to illustrate visually the financial positions and the results of operations.

All of our engagements go through an independent quality control review by our Accounting & Auditing (A&A) department. A member of our A&A department with municipality experience will review the engagement for quality and adherence to accounting and auditing standards.

PHASE 6: POST-AUDIT CRITIQUE AND FUTURE PLANNING

An exit conference will be held to cover various topics, including:

- Critiquing and assessing the current audit by discussing the scope of audit procedures, any departures from generally accepted accounting principles and any errors or irregularities noted, any questioned costs related to federal financial assistance and any other items of interest to the Town.
- Preparing tentative audit programs for subsequent years to reflect our current findings.
- Providing beginning balances for the new fiscal year, including reviewing any audit or closing adjustments needed.
- Discussing recommendations to improve the accounting procedures, financial operations, and internal controls over financial reporting of the Town.

OTHER – IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

We do not anticipate any audit problems. We believe in open and frequent communication to identify potential issues prior to the start of the audit. We would plan on discussing any upcoming new accounting pronouncements with management in advance of the required implementation to work with management on a strategy for implementation.

SERVICES TO BE PROVIDED – CONTINUED

ESTIMATED HOURS

	Engagement Director	A&A Quality Review	Audit Supervisor	Audit Staff	Admin	Total Hours
Orientation & Planning	4	-	4	4	-	12
Systems Review and Testing	16	-	24	24	-	64
Audit of Account Balances	32	-	70	70	4	176
Review of Preliminary Drafts & Report Submission	8	6	8	-	-	22
Post-Audit Critique and Future Planning	2	-	2	-	-	4
Total Hours	62	6	108	98	4	278

We anticipate the audit hours being consistent for each of the years of service.

ESTIMATED TIMELINE

We anticipate the following estimated timeline pending your scheduling needs.

Orientation	April/May
Planning	May
Systems Review & Testing	June 3, 2013
Audit of Account Balances	July 22, 2013
Review of Preliminary Drafts & Report Submission	September
Delivery of Find Report	September
Audit Committee/Council Presentation	October
Post-Audit Critique and Future Planning	October

APPENDIX A – PEER REVIEW REPORT

B&R Boyer & Ritter
Certified Public Accountants and Consultants

211 House Avenue, Camp Hill, PA 17011
P.O. Box 8300, Camp Hill, PA 17001-8300
TEL (717) 761-7210 – FAX (717) 761-7134
1-800-843-1120
Web Site: www.qpabr.com

System Review Report

To the Directors of
MacDonald Page & Co LLC

Peer Review Committee of
New England Peer Review

We have reviewed the system of quality control for the accounting and auditing practice of MacDonald Page & Co LLC (the firm) in effect for the year ended March 31, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*; audits of employee benefit plans, and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of MacDonald Page & Co LLC in effect for the year ended March 31, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. MacDonald Page & Co LLC has received a peer review rating of *pass*.



September 15, 2010
Camp Hill, Pennsylvania

CAMP HILL • CARLISLE • CHAMBERSBURG • STATE COLLEGE

An Independently Owned Member of the BSM Affiliates Network

TOWN OF NEWMARKET, NEW HAMPSHIRE

Resolution 2014/2015 - 45

Authorizing the Town Administrator to Solicit Proposals for a Management, Organizational Structure, and Efficiency Study for All Town Departments

WHEREAS: the Town Council and Town Administrator wish to review all Town Departments, current management structure, staffing, and current/future staff workloads to make sure the Town is operating in a most effective and efficient management and organizational structure and has the staffing to meet the service levels expected by elected officials, Town residents, business owners, and visitors, and

WHEREAS: as part of this study the Town Council and Town Administrator wish to review the current Dispatch Services provided by the Town, identify options of other agencies (County, neighboring communities) providing the service, or the possibility of having other communities use our service, and

WHEREAS: the Town Council and Town Administrator believe an independent outside consultant will best perform this service in a fair and judicious manner.

NOW, THEREFORE, BE IT RESOLVED BY THE NEWMARKET TOWN COUNCIL THAT:

The Town Council authorizes the Town Administrator to issue a request for proposal to conduct such a study.

First Reading: February 18, 2015

Second Reading:

Approval:

Approved: _____
Gary Levy, Chairman Newmarket Town Council

A True Copy Attest: _____
Terri Littlefield, Town Clerk