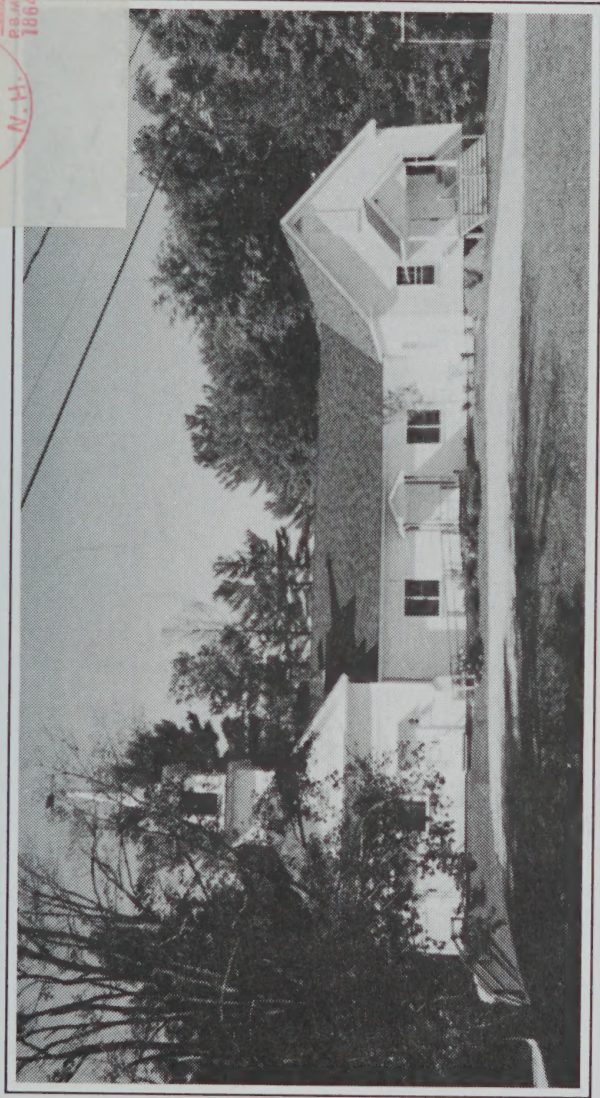


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Town of Webster Annual Report

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The 1991 Town of Webster Annual Report

is Dedicated to



RUTH A. STEBBINS

Ruth has announced her retirement after being
Town Clerk for 26 years.

Her service to the Town goes back 53 years.
She has been a member of the School Board and
was Town Auditor for 15 years.

Ruth was Grand Marshal of Webster's 1991 Old Home Day.

An outstanding citizen of Webster,
Ruth could be counted upon to volunteer for the many duties that
arise from time to time in Webster.

A lifelong member of the Grange, she also served as Clerk of the
Webster Congregational Church for many years.

Ruth, we shall miss you! Have a long and happy retirement.

TOWN OFFICERS

Moderator	HAROLD W. JANEWAY
Selectmen: GEORGE CUMMINGS	WILLIAM J. BIRD, Chairman CLARENCE JEFFREY
Administrative Assistant Secretary	BARBARA J. MOCK JUDITH M. JONES
Town Clerk Deputy Town Clerk	RUTH A. STEBBINS BRIAN STEBBINS
Tax Collector Deputy Tax Collector	MADELEINE L. ROBERTS KAREN R. KING
Treasurer	LINDA J. LORDEN
Road Agent	ROBERT T. LAKE
Police Department: ELMER BOUTWELL, Sergeant AVIS V. ROY, Matron	AIME J. ROY, Chief STEVEN FAER, Officer WILLIAM SHACKFORD, Officer
Fire Department: DAN ST. CYR, Deputy Fire Chief	PAUL W. WELCOME, Fire Chief and Fire Warden
Building Inspector	EDWIN H. PIPER
Supervisors of Checklist: MARION T. JONES	PATRICIA E. INMAN JUNE S. AUSTIN
Trustees of Trust Funds: JANICE F. DAWE	BARBARA J. MOCK JUDITH M. JONES
Library Trustees: SANDRA STARKEY	JANICE F. DAWE NANCY RIDEOUT
Librarian:	LORNA AUSTIN
Cemetery Commission DUANE A. ANDERSON BRENDA SILVER (Appointed)	PATRICIA E. INMAN, Chairman JON PEARSON (Resigned)

Planning Board: NANCY N. VAN LOAN, Chariman
 LAMAR W. RIGGS, Secretary RICHARD OBER
 HUBERT SCOTT, JR. CLARENCE JEFFREY, Selectman Member
 EUGENE A. BLAKE, Alternate

Board of Adjustment: MARTIN BENDER, Chairman
 JUDITH RIGGS DAVID MARCEAU, Secretary
 PAUL W. WELCOME MARION T. JONES, Alternate
 RICHARD CUMMINGS STEVE E. MANNING, Alternate

Conservation Commission: BETSY JANEWAY, Chairman
 CLARENCE JEFFREY WILLIAM BIRD
 LARRY AMOS CHRIS GINTY
 RICHARD OBER

Parks Commission: JEANNE ANDERSON, Chairman
 DOROTHY MONZ GLEN BLANCHETTE
 GEORGE LITTLE

Welfare Officer CHARLES BARTLETT

Health Officer NICHOLAS VAN LOAN

Members-Board of Directors-Franklin Visiting Nurses' Assoc.
 JANE FLETCHER KAREN PERKINS

Sanitary Landfill Committee: MICHAEL P. BOREK
 LILLIAN L. CROCKER DANA B. REDDISH

Civil Defense Director PAUL W. WELCOME

Old Home Day Committee: NORMANDIE BLAKE, President
 MARJ BLANCHETTE, Secretary JAN ST. CYR, Vice President
 BRENDA SILVER, Treasurer

THE STATE OF NEW HAMPSHIRE

TOWN WARRANT

THE POLLS WILL BE OPEN FROM 10:00 A.M. to 7:00 P.M. to act on Articles 1 & 2.

To the Inhabitants of the Town of Webster in the County of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Webster on Tuesday, the 10th day of March, next at 10:00 of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing. (By Ballot)

2. "Shall we adopt the provisions of RSA 72:37 for the exemption for the blind from property tax? This statute provides that every inhabitant who is legally blind shall be exempt each year from the property tax on a residence to the value of \$15,000." (By Ballot)

3. To see if the Town will vote to raise and appropriate the sum of \$133,806. for General Government:

Executive	\$ 7,600.
Election, Registration & Vital Statistics	7,800.
Financial Administration	51,500.
Revaluation of Property	4,200.
Legal Expenses	5,050.
Employee Benefits	10,500.
Planning & Zoning	1,780.
General Government Building	11,750.
Cemeteries	5,000.
Insurance	25,000.
Advertising and Regional Associations	1,126.
Other General Government (Contingency Fund)	2,500.
TOTAL	\$133,806.

4. To see if the Town will vote to raise and appropriate the sum of \$86,833. for Public Safety:

Police	\$52,223.
Ambulance	6,000.

Fire	24,440.
Fire - Medical	3,070.
Building Inspection	700.
Emergency Management	50.
Other - Flashing School Lights	350.
TOTAL	\$86,833.

5. To see if the Town will vote to raise and appropriate the sum of \$3,000. to help defray costs for the purchase of a new ambulance by the Penacook Rescue Squad.

6. To see if the Town will vote to raise and appropriate the sum of \$97,000. for Highways.

7. To see if the Town will vote to raise and appropriate the sum of \$22,000. for Deer Meadow Road reconstruction.

8. To see if the Town will vote to raise and appropriate the sum of \$77,055. for Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station as follows:

Operating Budget	\$59,279.
Bonded Indebtedness	17,776.

9. To see if the Town will vote to raise and appropriate the sum of \$23,767. for the following:

Health Department	\$ 108.
Franklin Visiting Nurse Association	2,318.
Welfare Department	5,500.
Community Action Program	2,181.
Parks and Recreation	850.
Youth Sports Program	1,110.
Library	9,200.
Patriotic Purposes - Old Home Day	2,150.
Conservation Commission	350.
TOTAL	\$23,767.

10. To see if the Town will vote to raise and appropriate the sum of \$48,455. for Debt Service:

Principal - Long Term Bond	\$25,000.
Interest - Long Term Bond	13,455.

Interest - Tax Anticipation Notes	10,000.
TOTAL	\$48,455.

11. To see if the Town will vote to raise and appropriate the sum of \$925. for the purchase of chair caddies, table caddies and fire extinguishers for the Town Hall.

12. To see if the Town will vote to raise and appropriate the sum of \$3,000. for improvements to the Police Station building.

13. To see if the Town will vote to raise and appropriate the sum of \$5,570. for fire equipment.

14. To see if the Town will vote to raise and appropriate the sum of \$150. for medical equipment for the fire department.

15. To see if the Town will vote to raise and appropriate the sum of \$3,000. for paint and/or vinyl siding, and/or insulation, and/or trim at the Fire Station.

16. To see if the Town will vote to raise and appropriate the sum of \$1,100. for wiring for electricity and lighting at the Salt Shed.

17. To see if the Town will vote to raise and appropriate the sum of \$30,500. to be added to the previously established Capital Reserve Funds as follows:

Cemetery Equipment	\$ 500.
Cemetery Improvements	2,500.
Reappraisal	5,000.
Police Cruiser	5,000.
Fire Truck	10,000.
Fire Station	5,000.
Highway Equipment	2,500.
TOTAL	\$30,500.

18. To see if the Town will vote to accept the donation of Lot 5, Section 6 in the Pillsbury Lake District and further; authorize the selectmen to join this property with the adjacent Lot 54, Section 4 (acquired through tax deed) and sell the resulting double lot in the same manner as tax deeded properties.

19. To see if the Town will vote to accept the donation of Lot 183, Section 5 in the Pillsbury Lake District and raise and appropriate the sum of \$1.00 in

the event a \$1.00 purchase is necessary for technical legal purposes. (This lot provides additional access to the Park E property.)

20. To see if the Town will authorize the Selectmen and Road Agent to sell unneeded loam accumulated through normal highway maintenance and repair with first preference to Webster taxpayers in such sales; and further, to establish a Town Road Improvement Capital Reserve Fund with the proceeds.

21. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

22. To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.

23. To see if the Town will authorize the Selectmen to apply for, receive and expend federal or state grants which may become available during the course of the year, and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money, provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95-b.

24. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by tax collector's deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

25. To see if the Town will authorize the Selectmen to sell, trade or dispose of any surplus equipment, vehicles or items which are available or become available during the year, at an amount or in a way they determine to be in the best interest of the Town.

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

Given under our hands and seal, this 10th day of February, in the year of our Lord nineteen hundred and ninety-two.

WILLIAM J. BIRD
GEORGE C. CUMMINGS
CLARENCE JEFFREY
Selectmen of Webster

A true copy of Warrant - Attest:

WILLIAM J. BIRD
GEORGE C. CUMMINGS
CLARENCE JEFFREY
Selectmen of Webster

1991 BUDGET OF THE TOWN OF WEBSTER

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1992 to December 31, 1992

PURPOSE OF APPROPRIATION	Appropriations 1991	Actual Expenditures 1991	Appro- priations Ensuing Year 1992
GENERAL GOVERNMENT			
Executive	7,160.	7,330.	7,600.
Election, Registration, & Vital Statistics	4,952.	4,674.	7,800.
Financial Administration	45,138.	45,897.	51,500.
Revaluation of Property	4,200.	4,133.	4,200.
Legal Expense	4,500.	4,460.	5,050.
Employee Benefits	12,000.	9,936.	10,500.
Planning and Zoning	1,500.	1,158.	1,780.
General Government Building	* 18,000.	17,822.	11,750.
Cemeteries	5,000.	4,603.	5,000.
Insurance	25,000.	21,569.	25,000.
Advertising and Regional Associations	1,114.	1,114.	1,126.
Other General Government(Contingency)	2,500.	879.	2,500.
PUBLIC SAFETY			
Police	48,536.	48,537.	52,223.
Ambulance	6,000.	5,520.	9,000.
Fire	24,241.	22,427.	24,440.
Fire - Medical	* 4,256.	3,234.	3,070.
Building Inspection	700.	275.	700.
Emergency Management	50.		50.
Flashing School Lights	350.	302.	350.
HIGHWAYS AND STREETS			
Highways and Streets	97,000.	95,496.	97,000.
Deer Meadow Road Reconstruction *	44,000.	44,147.	22,000.
SANITATION			
Solid Waste Disposal	76,448.	75,163.	77,055.

PURPOSE OF APPROPRIATION	Appropriations 1991	Actual Expenditures 1991	Appropriations Ensuing Year 1992
HEALTH			
Health Agencies and Hospitals - VNA Administration - Health Officer	2,161. 100.	2,162. 100.	2,318. 108.
WELFARE			
Administration - Welfare Officer Vendor Payments Community Action Program	100. 5,000. 1,800.	100. 3,955. 1,800.	200. 5,300. 2,181.
TAXES			
Parks and Recreation Library Patriotic Purposes - Old Home Day Youth Sports Program Administration	* 540. 8,200. 2,150. 1,300. * 410.	350. 8,200. 1,477. 1,300. 319.	850. 9,200. 2,150. 1,110. 350.
DEBT SERVICE			
Princ.-Long Term Bonds & Notes Interest-Long Term Bonds & Notes Interest on TAN	23,000. 15,126. 10,000.	23,000. 15,126. 4,250.	25,000. 13,455. 10,000.
CAPITAL OUTLAY			
Land Improvements Machinery, Vehicles & Equipment Buildings Improvements Other Than Bldgs.	 188,845. 11,589. * 605.	 188,035. 9,673. 349.	 6,645. 7,100. 1.
OPERATING TRANSFERS OUT			
To Capital Reserve Funds	45,500.	45,500.	30,500.
TOTAL APPROPRIATIONS	* 749,071.	724,372.	536,162.

* Includes Encumbrances from Prior Year.

SOURCES OF REVENUE	Estimated Revenue 1991	Actual Revenue 1991	Estimated Revenue 1992
TAXES			
Land Use Change Taxes	8,000.	8,346.	4,000.
Yield Taxes	4,500.	6,259.	5,000.
Interest & Penalties on Delinquent Taxes	18,000.	24,035.	18,000.
LICENSES, PERMITS AND FEES			
Business Licenses and Permits	1,000.	1,078.	1,000.
Motor Vehicle Permit Fees	85,000.	84,645.	85,000.
Other Licenses, Permits & Fees	1,000.	1,203.	1,000.
FROM STATE			
Shared Revenue	11,214.	11,214.	11,214.
Highway Block Grant	33,771.	33,771.	35,290.
State & Federal Forest Land Reimbursement		815.	815.
Flood Control Reimbursement	9,313.	14,491.	9,313.
Other		274.	
CHARGES FOR SERVICES			
Income from Departments	17,000.	27,874.	17,000.
MISCELLANEOUS REVENUES			
Sale of Municipal Property	8,790.	8,791.	8,000.
Interest on Investments	10,000.	11,060.	10,000.
Other	2,000.	3,205.	2,000.
INTERFUND OPERATING TRANSFERS IN			
Capital Reserve Fund	182,252.	181,508.	
Capital Projects Fund		53.	
Trust and Agency Funds	1,900.	1,822.	1,200.
OTHER FINANCING SOURCES			
Fund Balance	42,000.	42,000.	45,000.
TOTAL REVENUES AND CREDITS	435,740.	462,444.	253,832.
Total Appropriations		536,162.	
Less: Amount of Estimated Revenues, Exclusive of Taxes		253,832.	
Amount of Taxes to be Raised (Exclusive of School and County Taxes)		282,330.	

SUMMARY INVENTORY OF VALUATION
Tax Year 1991

Land		\$ 8,356,993.
Buildings		16,276,260.
Public Utilities		
Concord Electric Co.	\$ 247,150.	
New England Power Co.	1,396,150.	
Public Service Co.	236,350.	
New England Hydro-Trans. Corp.	1,126,680.	3,006,330.
 Total Valuation Before Exemptions Allowed	 27,639,583.	
 Elderly Exemption (Number 15)	 233,950.	
Solar/Windpower Exemption (Number 5)	5,000.	
 Total Exemptions Allowed		 238,950
 NET VALUATION ON WHICH THE TAX RATE IS COMPUTED		 \$27,400,633.

SCHEDULE OF TOWN PROPERTY

As of December 31, 1991

DESCRIPTION	VALUE
Town Hall:	
Land and Buildings	\$227,000.
Furniture and Equipment	23,000.
 Library:	
Furniture and Equipment	12,000.
 Police Department:	
Land and Buildings	28,950.
Furniture and Equipment	40,000.
 Fire Department:	
Land and Buildings	16,700.
Furniture and Equipment	350,000.
 Highway Department:	
Land and Buildings	18,850.
Equipment	25,000.
Materials and Supplies	2,000.

All Lands and Buildings Acquired Through Tax Collector's Deeds:

Map 10 - Lot 1-121	3,650.
Map 10 - Lot 1-136	2,750.
Map 10 - Lot 4-51	50.
Map 10 - Lot 4-54	10,250.
Map 10 - Lot 6-39	250.

All Other Property:

Map 5 - Lot 5	450.
Map 5 - Lot 10	8,500.
Map 6 - Lot 33	1,050.
Map 6 - Lot 41	6,000.
Map 10 - Lot 8	12,150.
Map 6 - Lot 75	1,200.
Map 8 - Lot 12	16,750.

TOTAL	\$806,550.
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STATEMENT OF APPROPRIATIONS

Tax Year 1991

GENERAL GOVERNMENT:

Town Officers' Salaries	\$17,650.00
Town Officers' Expenses	38,500.00
Election and Registration Expenses	1,100.00
Cemeteries	5,000.00
General Government Buildings	13,000.00
Reappraisal of property	4,200.00
Planning and Zoning	1,500.00
Legal Expenses	4,500.00
Advertising and Regional Association	1,114.00
Contingency Fund	2,500.00

PUBLIC SAFETY:

Police Department	48,535.80
Fire Department Operating Expenses	24,241.00
Fire Department Medical	3,040.00
Civil Defense	50.00
Building Inspection	700.00
Blinking School Lights	350.00

HIGHWAYS, STREETS & BRIDGES:

Town Maintenance	93,000.00
General Highway Department Expenses	4,000.00

Deer Meadow Road Reconstruction	22,000.00
SANITATION:	
Solid Waste Disposal	76,448.00
HEALTH:	
Health Department	100.00
Ambulances	6,000.00
Franklin Visiting Nurse Association	2,161.50
WELFARE:	
General Assistance	5,100.00
Community Action Program	1,800.00
CULTURE AND RECREATION:	
Library	8,200.00
Parks and Recreation	375.00
Patriotic Purposes -- Old Home Day	2,150.00
Conservation Commission	300.00
DEBT SERVICE:	
Principal of Long-Term Bonds & Notes	23,000.00
Interest Expense--Long Term Bonds & Notes	15,125.57
Interest Expense--Tax Anticipation Notes	10,000.00
CAPITAL OUTLAY:	
Machinery, Vehicles & Equipment	188,844.99
Buildings	11,589.44
OPERATING TRANSFERS OUT:	
Payments to Capital Reserve Funds	45,500.00
MISCELLANEOUS:	
Youth Sports Program	1,300.00
FICA, Retirement & Pension Contributions	12,000.00
Insurance	25,000.00
TOTAL APPROPRIATIONS	\$719,975.30

1991 TAX RATE AND COMMITMENT

1991 Tax Rate	\$ 50.83
1991 Amount of Tax to be Committed to Tax Collector	1,401,810.00

1991 Tax Rate Breakdown

Units of Government	Tax Rates
Town	\$10.99
School	34.64
County	5.20
Combined Rate (Town, School & County)	\$50.83

Due Other Units of Government

Due School District	\$966,217.00
Due County	143,782.00

Other Pertinent Information

1991 Overlay	9,922.00
Net Valuation Used in Setting the Tax Rate	\$27,400,633.00

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

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

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Webster as of and for the year ended December 31, 1991, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Webster as of December 31, 1991, and the results of its operations (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1991, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general

purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying financial information listed as schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Town. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

January 14, 1992

Plodzik & Sanderson Professional Association

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1991

NOTE 1 -

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Webster, New Hampshire was incorporated in 1860 and operates under a Selectmen form of government.

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

A. Governmental Reporting Entity

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

The following organizations are not part of the Town and are excluded from the accompanying financial report:

Merrimack Valley School District
Pillsbury Lake District

B. Basis of Presentation

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

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

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

Special Revenue Funds-- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Conservation Commission, Public Library, and Steeple Funds.

Capital Project Funds-- Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived

principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUND TYPES

Fiduciary Funds include Expendable and Nonexpendable Trust Funds. The measurement focus of the Expendable Trust Funds is the same as of governmental funds. Nonexpendable Trust Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, emphasis is placed on the determination of net income, financial position and changes in financial position.

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town. The following funds are included in this fund type:

Nonexpendable Trust Fund

Town Trusts - Cemetery Perpetual Care

Expendable Trust Funds

Capital Reserve Funds

Tri-centennial Fund

Webster History Trust Fund

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt.

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

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

***TOTAL COLUMNS (MEMORANDUM ONLY)
ON COMBINED STATEMENTS***

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

COMPARATIVE DATA

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

C. Basis of Accounting

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and Public Library Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1991, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$42,000
Beginning Fund Balance -	
Reserved for Encumbrances	<u>29,096</u>
Total Use of Beginning Fund Balance	<u>\$71,096</u>

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

E. Assets, Liabilities and Fund Equity

1. Cash and Equivalents

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States

Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. *Receivables*

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

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Webster annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized with a reserve representing those properties for which there is a reasonable doubt as to their collection.

Also, management has, through a comparison of historical trends, recognized a reserve of \$3,000 representing potential abatements of property tax receivables for the tax levy of 1991.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Various service charges (ambulance and landfill) are recorded as revenue for the period when service was provided. The receivables for such services are shown on the balance sheet.

3. *Interfund Receivables and Payables*

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

4. *Long-Term Liabilities*

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

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

It is the Town's policy to permit employees to accumulate a limited amount of earned but unused vacation benefits, which will be paid to employees upon separation from the Town's service. In Governmental Fund Types and Fiduciary Fund Types, the cost of vacation benefits is recognized when payments are made to employees. A long-term liability of \$688 of accrued vacation benefits at December 31, 1991, has been recorded in the General Long-Term Debt Group of Accounts, representing the Town's commitment to fund such costs from future operations.

5. *Fund Equity*

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

Reserved for Endowments - represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

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

Reserved for Special Purposes - is used to account for unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds.

F. *Revenues, Expenditures and Expenses*

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

Compensated Absences

Vested or accumulated earned time leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and fund liability of the General Fund. Amounts of vested or accumulated leave benefits that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts.

In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive earned time benefits.

NOTE 2 - ASSETS

A. Cash and Investments

At year end, the carrying amount of the Town's cash deposits is \$457,745 and the bank balance is \$465,961. Of the bank balance, \$243,643 was covered by Federal depository insurance and \$222,318 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

B. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

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

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

Annually, the New Hampshire Department of Revenue Administration, in conjunction with the Town, establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Merrimack Valley School District, Merrimack County and Pillsbury Lake District, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

NOTE 3 - LIABILITIES**A. Intergovernmental Payable**

The Town has recorded \$482,475 as an intergovernmental payable of which \$481,850 represents the balance of the school district assessment due to be paid to the Merrimack Valley School District during the six-month period ending June 30, 1992, \$125 represents dog license fees due the State of New Hampshire, and \$500 represents ambulance fees due the Town of Hopkinton.

B. Defined Benefit Pension Plan

Only the police chief participates in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1991 was \$24,780; the Town's total payroll was \$127,800.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

The Police Chief is required by State Statute to contribute 9.3% of his salary to the plan. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1987. These contributions represented 6.82% for police through June 30, 1991. From July 1, 1991, the Town's contribution rate was 5.36%. The contribution requirements for the year ended December 31, 1991 were \$3,813, which consisted of \$1,509 from the Town and \$2,304 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to

plan administrators, the pension benefit obligation at June 30, 1990 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,471,877,286. The system's net assets available for benefits on June 30, 1990 (as reported in the Plan's Audited Annual Report dated February 25, 1991) were at \$1,245,744,548. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page 34 of the above-referenced Annual Report.

C. Long-Term Debt

1. General Obligation Debt

The following is a summary of general obligation debt transactions of the Town for the fiscal year ended December 31, 1991.

General Obligation Debt Payable, January 1, 1991	\$218,000
General Obligation Debt Retired	<u>23,000</u>
General Obligation Debt Payable, December 31, 1991	<u>\$195,000</u>

General obligation debt payable at December 31, 1991 is comprised of the following individual issue:

\$218,000 1990 Office Building Bonds due in annual installments of \$23,000 through July 15, 1991, \$25,000 through July 15, 1994, and \$20,000 through July 15, 2000; interest at 6.90%	<u>\$195,000</u>
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The annual requirements to amortize all general obligation debt outstanding as of December 31, 1991, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

Fiscal Year Ending December 31,	General Obligation Debt		
	Principal	Interest	Total
1992	\$ 25,000	\$13,455	\$ 38,455
1993	25,000	11,730	36,730
1994	25,000	10,005	35,005
1995	20,000	8,280	28,280
1996	20,000	6,900	26,900
1997-2000	<u>80,000</u>	<u>13,800</u>	<u>93,800</u>
Totals	<u>\$195,000</u>	<u>\$64,170</u>	<u>\$259,170</u>

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

Legal Debt Margin

According to State Law, Town borrowing (exclusive of those exceptions allowed under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as equalized by the Commissioner of Revenue Administration. At December 31, 1991, the Town of Webster is using an equalized value of \$88,651,810 and a legal debt margin of \$1,551,407.

2. Compensated Absences

The Town has recognized \$688 as an accrued liability for compensated absences which is reflected in the General Long-term Debt Account Group.

Total Long-Term Debt	
General Obligation	\$195,000
Compensated Absences Payable	<u>688</u>
Total	<u>\$195,688</u>

NOTE 4 - FUND EQUITY***Reservations of Fund Balances******Reserve for Encumbrances***

The General Fund reserve for encumbrances at December 31, 1991 is detailed in Exhibit A-2 and totals \$275.

Reserved for Special Purposes

The \$115,314 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes.

Reserved for Endowments

The \$26,453 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

Designated for Special Purposes

The \$1,733 designated for special purposes represents all Special Revenue Fund balances which management intends to use in the subsequent years.

Trust Funds

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1991 are detailed on the following page:

<u>Purpose</u>	<u>Principal</u>	<u>Nonexpendable Income</u>
Cemetery - Perpetual Care	<u>\$23,474</u>	<u>\$-0-</u>
		<u>Expendable</u>
<i>Capital Reserve Funds</i>		
Town Hall		\$5,171
Highway Equipment		4,476
Cemetery Improvements		15,598
Cemetery Equipment		3,078
Fire Station		61,712
Reappraisal		23,398
Police Cruiser		1,881
<i>Other Expendable</i>		
Tricentennial Fund		1,413
Webster History Trust		<u>1,566</u>
Total Expendable		<u>\$118,293</u>
Total All Trust Funds		<u><u>\$141,767</u></u>

NOTE 5 - LITIGATION

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

NOTE 6 - SANITARY LANDFILL AGREEMENT

The sanitary landfill agreement with the Town of Hopkinton provides that the Town of Webster will pay 20% of the yearly expenses of the landfill operation. In addition, the Town receives from Hopkinton 20% of gross receipts from the use of the facilities. The amount to be paid annually to the Town of Hopkinton is to be based on the actual costs. Total costs to the Town of Webster in 1991 were \$75,032 and the Town of Webster's share of gross revenue was \$18,301.

SCHEDULE I -- TOWN OF WEBSTER
Summary of Tax Warrants
For the Fiscal Year Ended December 31, 1991

Dr.	1991	Levies of	1990
Uncollected Taxes -- January 1, 1991			
Property			\$226,429
Yield			438
Taxes Committed to Collector			
Property	\$1,404,254		
Yield	5,232		
Land Use Change	776		7,570
Added Taxes			
Property	5,143		
Yield			1,027
Interest Collected on Delinquent Taxes	<u>2,534</u>		<u>15,385</u>
TOTAL DEBITS	<u>\$1,417,939</u>		<u>\$250,849</u>
Cr.			
Remittances to Treasurer			
Property Taxes	\$1,199,422		\$226,429
Yield Taxes	4,675		1,465
Land Use Change Taxes	776		7,570
Interest on Taxes	2,534		15,385
Abatements Allowed			
Property Taxes	11,213		
Uncollected Taxes -- December 31, 1991			
Property	198,763		
Yield	<u>556</u>		_____
TOTAL CREDITS	<u>\$1,417,939</u>		<u>\$250,849</u>

SCHEDULE II -- TOWN OF WEBSTER
Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 1991

Dr.	1990	Levies of 1989	1988
Unredeemed Taxes -- January 1, 1991		\$21,713	\$5,078
Tax Liens Issued in 1991	90,738		
Interest and Costs Collected	<u>2,958</u>	<u>1,995</u>	<u>1,163</u>
TOTAL DEBITS	<u>\$93,696</u>	<u>\$23,708</u>	<u>\$6,241</u>
 Cr.			
Remittances to Treasurer			
Redemptions	\$38,552	\$10,050	\$2,222
Interest and Costs	2,958	1,995	1,163
Abatements During Year	436	367	1,841
Deeded to Town During Year	935	758	1,015
Unredeemed Taxes -- December 31, 1991	<u>50,815</u>	<u>10,538</u>	<u> </u>
TOTAL CREDITS	<u>\$93,696</u>	<u>\$23,708</u>	<u>\$6,241</u>

SCHEDULE III -- TOWN OF WEBSTER
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1991

Dr.

Motor Vehicle Permits Issued		\$84,645
Marriage Licenses		480
Dog Licenses and Penalties		
Town's Share	\$1,196	
State Share	<u>125</u>	
		1,321
Dump Fees		108
Check Fines		<u>50</u>
TOTAL DEBITS		<u>\$86,604</u>

Cr.

Remittances to Treasurer		
Motor Vehicle Permit Fees		\$84,645
Dog Licenses and Penalties		1,321
Marriage Licenses		480
Dump Fees		108
Check Fines		<u>50</u>
TOTAL CREDITS		<u>\$86,604</u>

SCHEDULE IV -- TOWN OF WEBSTER
Trust Funds - Summary of Principal, Income and Investments For the Fiscal Year Ended December 31, 1991

	Balance Jan. 1, 1991	PRINCIPAL		Balance Dec. 31, 1991	Balance Jan. 1, 1991	INCOME		Balance Dec. 31, 1991	Bal. of Prin. & Income Dec. 31, 1991
		Additions	Deductions			Additions	Deductions		
Cemetery - Perpetual Care	\$23,224	\$ 250	\$	\$ 23,474	\$	\$ 1,822	\$ 1,822	\$	\$ 23,474
Capital Reserve Funds									
Town Hall Funds	4,000			4,000	863	308	1,171		5,171
Highway Equipment	1,565	2,500		4,065	213	198		411	4,476
Fire Truck	95,000	25,000	120,000		37,775	9,377	47,152		
Cemetery Improvements	9,459	2,500		11,959	2,775	864		3,639	15,598
Cemetery Equipment	2,000	500		2,500	382	196		578	3,078
Fire Station	45,000	5,000		50,000	7,771	3,941		11,712	61,712
Reappraisal	15,000	5,000		20,000	2,021	1,377		3,398	23,398
Police Cruiser	10,000	5,000	13,200	1,800	793	444	1,156	81	1,881
	182,024	45,500	133,200	94,324	52,593	16,705	48,308	20,990	115,314
Other Funds									
Tricentennial Fund	1,000			1,000	314	99		413	1,413
Webster History Trust Fund	1,000			1,000	459	107		566	1,566
	2,000			2,000	773	206		979	2,979
TOTALS	<u>\$207,248</u>	<u>\$45,750</u>	<u>\$133,200</u>	<u>\$119,798</u>	<u>\$53,366</u>	<u>\$18,733</u>	<u>\$50,130</u>	<u>\$21,969</u>	<u>\$141,767</u>

**Additions: William & Nancy Pfeiffer Fund

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief

BARBARA J. MOCK, JANICE F. DAWE, JUDITH M. JONES
Trustees of Trust Funds
January 10, 1992

INVESTMENTS -- BANKS
Bank of New Hampshire \$22,478
Concord Savings 15,704
Merrimack County Savings 85,111
New Hampshire Savings 18,474

TOTAL INVESTMENTS \$141,767

EXHIBIT C-1 TOWN OF WEBSTER
Trust Funds Combining Balance Sheet December 31, 1991

	Trust Funds		Totals	
	Expendable	Nonexpend.	Dec. 31, 1991	Totals
ASSETS				
Cash and Equivalents	Town	Town	Dec. 31, 1991	
Receivables -- Interest	Reserve	\$23,474	\$141,485	\$300,799
	\$2,979	<u>\$23,474</u>	<u>282</u>	<u>\$300,799</u>
	<u>\$2,979</u>	<u>\$23,474</u>	<u>\$141,767</u>	
LIABILITIES AND EQUITY				
Liabilities				
Intergovernmental Payable	\$	\$	\$	\$ 40,185
Equity				
Fund Balances				
Reserved for Endowments ¹	2,979	23,474	26,453	25,997
Reserved for Special Purposes		<u>23,474</u>	<u>115,314</u>	<u>234,617</u>
Total Equity	<u>2,979</u>	<u>23,474</u>	<u>141,767</u>	<u>260,614</u>
TOTAL LIABILITIES AND EQUITY	<u>\$2,979</u>	<u>\$23,474</u>	<u>\$141,767</u>	<u>\$300,799</u>

EXHIBIT A -- TOWN OF WEBSTER
 Combined Balance Sheet -- All Fund Types and Account Groups -- December 31, 1991

	Governmental Fund Types		Fiduciary Fund Type	Account Group	Totals (Memorandum Only)
	General	Special Revenue	Trust Funds	Gen.Long-Term Debt	Dec. 31, 1991 Dec. 31, 1991
ASSETS AND OTHER DEBTS					
Assets					
Cash and Equivalents	\$314,515	\$1,745	\$141,485		\$457,745 \$ 633,863
Receivables (Net of Allowances for Uncollectibles)					
Interest					
Taxes	257,672		282		282 257,672
Accounts	5,490	247			5,737 450
Intergovernmental					10,966
Interfund Receivable					61,401
Other Debits					
Amount to Be Provided for Retirement of General Long-Term Debt				195,688	195,688 218,000
TOTAL ASSETS AND OTHER DEBTS	<u>\$577,671</u>	<u>\$1,992</u>	<u>\$141,767</u>	<u>\$195,688</u>	<u>\$917,124</u> <u>\$1,178,338</u>

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$ 259		\$ 259	\$ 777	\$ 777
Intergovernmental Payable	482,475			482,475	440,295
Interfund Payable					61,401
Escrow and Performance Deposits	125			125	205
General Obligation Debt Payable			195,000	195,000	218,000
Compensated Absences Payable			<u>688</u>	<u>688</u>	
Total Liabilities	<u>482,600</u>	<u>259</u>	<u>195,688</u>	<u>678,547</u>	<u>720,678</u>

Equity

Fund Balances					
Reserved for Endowments		26,453		26,453	25,997
Reserved for Encumbrances	275			275	86,221
Reserved for Special Purposes		115,314		115,314	234,617
Unreserved					
Designated for Special Purposes				1,733	16,871
Undesignated	94,802			94,802	93,954
Total Equity	<u>95,077</u>	<u>141,767</u>		<u>238,577</u>	<u>457,660</u>

TOTAL LIABILITIES
AND EQUITY

	<u>\$577,677</u>	<u>\$141,767</u>	<u>\$195,688</u>	<u>\$917,124</u>	<u>\$1,178,338</u>
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EXHIBIT A-1 -- TOWN OF WEBSTER
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1991

REVENUES	Estimated	Actual	Over (Under) Budget
Taxes			
Property and Inventory	\$1,391,852	\$1,387,848	(\$ 4,004)
Yield	4,500	6,259	1,759
Land Use Change	8,000	8,346	346
Interest and Penalties on Taxes	<u>18,000</u>	<u>24,035</u>	<u>6,035</u>
Total Taxes	<u>1,422,352</u>	<u>1,426,488</u>	<u>4,136</u>
Licenses and Permits			
Motor Vehicle Permit Fees	85,000	84,645	(355)
Doc Licenses	1,000	1,203	203
Business Licenses, Permits and Fees	<u>1,000</u>	<u>1,078</u>	<u>78</u>
Total Licenses and Permits	<u>87,000</u>	<u>86,926</u>	<u>(74)</u>
Intergovernmental Revenues			
State			
Shared Revenue	11,214	11,214	
Business Profits Tax	21,082	21,082	
Highway Block Grant	33,771	33,771	
Reimb. a/c State-Federal Forest Land		815	815
Flood Control	9,313	14,491	5,178
Federal Grants			
FEMA -- Disaster Relief	<u> </u>	<u>274</u>	<u>274</u>
Total Intergovernmental Revenues	<u>75,380</u>	<u>81,647</u>	<u>6,267</u>
Charges for Services			
Income From Departments			
Ambulance	2,000	4,000	2,000
Dump Stickers		108	108
Other Departments	15,000	23,766	8,766
Rent of Town Property	<u>2,000</u>	<u>2,235</u>	<u>235</u>
Total Charges for Services	<u>19,000</u>	<u>30,109</u>	<u>11,109</u>
Miscellaneous Revenues			
Interest on Deposits	10,000	11,060	1,060
Sale of Town Property	8,790	8,791	1
Insurance Dividends		856	856

Other		<u>114</u>	<u>114</u>
Total Misc. Revenues	<u>18,790</u>	<u>20,821</u>	<u>2,031</u>
Other Financing Sources			
Operating Transfers In			
Interfund Transfers			
Capital Projects Fund		53	53
Trust Funds			
Expendable Trust Funds			
Capital Reserve Funds	182,252	181,508	(744)
Nonexpendable Trust Funds	1,900	1,822	(78)
Total Other			
Financing Sources	<u>184,152</u>	<u>183,383</u>	<u>(769)</u>
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	1,806,674	<u>\$1,829,374</u>	<u>\$22,700</u>
Unreserved Fund Balance			
Used to Reduce Tax Rate	<u>42,000</u>		
Total Revenues, Other Financing			
Sources and Use of Fund Balance	<u>\$1,848,674</u>		

**EXHIBIT A-3 -- TOWN OF WEBSTER
General Fund**

**Statement of Changes in Unreserved-Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1991**

Unreserved-Undesignated			
Fund Balance -- January 1		\$89,678	
Deduction			
Unreserved Fund Balance Used			
to Reduce the 1991 Tax Rate		<u>42,000</u>	
			\$47,678
Addition			
1991 Budget Summary			
Revenue Surplus (Exhibit A-1)		\$22,700	
Unexpended Balance			
of Appropriations (Exhibit A-2)		<u>24,424</u>	
1991 Budget Surplus			<u>47,124</u>
Unreserved - Undesignated			
Fund Balance -- December 31			<u>\$94,802</u>

EXHIBIT A-2 -- TOWN OF WEBSTER General Fund
Statement of Appropriations, Expenditures and Encumbrances For the Fiscal Year Ended December 31, 1991

	Encumbered From 1990	Appropriations 1991	Expenditures Net of Refunds	Encumbered To 1992	(Over) Under Budget
Current					
General Government					
Town Officers' Salaries	\$ 17,650	\$ 18,483	(\$ 833)		
Town Officers' Expenses	38,500	38,498	2		
Election and Registration Expenses	1,100	920	180		
Cemeteries	5,000	4,603	397		
General Government Buildings	\$5,000	17,822	178		
Reappraisal of Property	4,200	4,133	67		
Planning and Zoning	1,500	1,158	342		
Legal Expenses	4,500	4,460	40		
Advertising and Regional Associations	1,113	1,114	(1)		
Contingency	2,500	879	1,621		
Employee Benefits	12,000	9,936	2,064		
Insurance	25,000	21,569	3,431		
Total General Government	<u>5,000</u>	<u>123,575</u>	<u>7,488</u>		
Public Safety					
Police Department	48,536	48,537	(1)		
Fire Department	24,241	22,427	\$275		
Civil Defense	50		50		
Building Inspection	700		275		
Flashing Lights at School	350		302		

Fire Department Medical	<u>1,216</u>	<u>3,040</u>	<u>3,234</u>	<u>1,022</u>
Total Public Safety	<u>1,216</u>	<u>76,917</u>	<u>74,775</u>	<u>3,083</u>
Highways, Streets, Bridges				
Town Maintenance		93,000	93,407	(407)
General Highway Department Expenses		4,000	2,089	1,911
Deer Meadow Road Reconstruction	<u>22,000</u>	<u>22,000</u>	<u>44,147</u>	<u>(147)</u>
Total Highways, Streets, Bridges	<u>22,000</u>	<u>119,000</u>	<u>139,643</u>	<u>1,357</u>
Sanitation				
Solid Waste Disposal		<u>76,448</u>	<u>75,163</u>	<u>1,285</u>
Health				
Health Department		100	100	
Ambulance		6,000	5,520	480
Visiting Nurse Association		<u>2,162</u>	<u>2,162</u>	
Total Health		<u>8,262</u>	<u>7,782</u>	<u>480</u>
Welfare				
General Assistance		5,100	4,055	1,045
Community Action Program		<u>1,800</u>	<u>1,800</u>	
Total Welfare		<u>6,900</u>	<u>5,855</u>	<u>1,045</u>
Culture and Recreation				
Parks and Recreation	165	375	350	190
Old Home Day		2,150	1,477	673
Conservation Commission	110	300	319	91
Youth Sports Program		<u>1,300</u>	<u>1,300</u>	
Total Culture and Recreation		<u>4,125</u>	<u>3,446</u>	<u>954</u>

\$275

Capital Outlay					
Parks -- Ballfield Fence	105				105
Cemetery Improvements -- Fence	500		349		151
Medical Equipment		293	255		38
Police Cruiser		14,873	14,356		517
Fire Equipment		3,700	3,445		255
New Fire Truck		169,979	169,979		
Buildings					
Garage Doors		4,089	4,089		
Recycling Center Additions		<u>2,500</u>	<u>584</u>		<u>1,916</u>
Total Capital Outlay		<u>195,434</u>	<u>193,057</u>		<u>2,982</u>
Debt Service					
Principal of Long-Term Debt		23,000	23,000		
Interest Expense -- Long-Term Debt		15,126	15,126		
Interest Expense -- Tax Anticipation Notes		<u>10,000</u>	<u>4,250</u>		<u>5,750</u>
Total Debt Service		<u>48,126</u>	<u>42,376</u>		<u>5,750</u>
Intergovernmental					
School District Assessment		966,217	966,217		
County Tax Assessment		143,782	143,782		
Precinct Taxes		<u>18,700</u>	<u>18,700</u>		
Total Intergovernmental		<u>1,128,699</u>	<u>1,128,699</u>		
Other Financing Uses					
Operating Transfers Out					
Interfund Transfers					
Special Revenue Fund					
Public Library		13,200	13,200		

Expendable Trust Funds				
Capital Reserve Funds	45,500	45,500		
Total Operating Transfers Out	58,700	58,700		
Total Appropriations,				
Expenditures and Encumbrances	\$29,096	\$1,848,674	\$1,853,071	\$275
				<u>\$24,424</u>

EXHIBIT B-1 -- TOWN OF WEBSTER Special Revenue Funds Combining Balance Sheet, December 31, 1991

			Totals	
			Dec. 31, 1991	Dec. 31 1990
ASSETS				
Cash and Equivalents			\$1,745	\$16,871
Receivables				
Accounts	247	Public Library	247	
	<u>1,882</u>	Conservation Commission	<u>1,992</u>	<u>16,871</u>
TOTAL ASSETS				

LIABILITIES AND EQUITY

Liabilities				
Accounts Payable	\$ 259		\$ 259	
Equity				
Fund Balances				
Unreserved	1,623		1,733	16,871
Designated for Special Purposes				
TOTAL LIABILITIES AND EQUITY	<u>1,882</u>	<u>1,110</u>	<u>1,992</u>	<u>16,871</u>

EXHIBIT B-3 -- TOWN OF WEBSTER
Special Revenue Fund -- Public Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1991

	General Account	Gift and Fine Account	Total
Revenues			
Miscellaneous			
Interest		\$ 180	\$ 180
Intra-account Transfer	\$10,021	3,000	13,021
Fundraising	486		486
Donations	116	1,550	1,666
Other	1,482		1,482
Other Financing Sources			
Operating Transfers In			
General Fund	<u>13,200</u>	_____	<u>13,200</u>
Total Revenues and			
Other Financing Sources	<u>25,305</u>	<u>4,730</u>	<u>30,035</u>
Expenditures			
Current			
Culture and Recreation			
Salaries and Benefits	4,340		4,340
Other Administrative Costs	321		321
Books, Periodicals and Programs	5,527		5,527
Capital Acquisitions			
and Improvements	12,028		12,028
Intra-account Transfer	<u>3,000</u>	<u>10,021</u>	<u>13,021</u>
Total Expenditures	<u>25,216</u>	<u>10,021</u>	<u>35,237</u>
Excess (Deficiency) of Revenues			
and Other Financing Sources			
Over (Under) Expenditures	89	(5,291)	(5,202)
Fund Balance -- January 1	<u>165</u>	<u>6,660</u>	<u>6,825</u>
Fund Balance -- December 31	<u>\$254</u>	<u>\$1,369</u>	<u>\$1,623</u>

EXHIBIT B-4 -- TOWN OF WEBSTER
Special Revenue Fund -- Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1991

	Land Trust Fund	Tyler Rd. Maple Trees	Total
Revenues			
Miscellaneous			
Donations	\$ 900		\$ 900
Interest Income	<u>183</u>	<u>\$ 5</u>	<u>188</u>
Total Revenues	1,083	5	1,088
Expenditures			
Current			
Culture and Recreation			
Conservation Commission	<u>6,099</u>	_____	<u>6,099</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,016)	5	(5,011)
Fund Balance - January 1	<u>5,016</u>	<u>105</u>	<u>5,121</u>
Fund Balance - December 31	<u>\$ -0-</u>	<u>\$110</u>	<u>\$ 110</u>

TREASURER'S REPORT

Cash on Hand January 1, 1991	\$ 316,193.33
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RECEIVED FROM TOWN CLERK

Permit Fees	\$ 84,645.00	
Dog Licenses	1,175.00	
Dump Fees and Vouchers	108.00	
Marriage Fees	480.00	
Dog Fees (fines)	145.50	
Insufficient Check Chg.	50.00	86,603.50

RECEIVED FROM TAX COLLECTOR

1990 Property Tax	226,428.76	
Property Tax Interest	15,335.73	
1990 Yield Tax	1,465.18	
Yield Tax Interest	49.57	
Land Use Change	7,570.00	250,849.24
1991 Property Tax	1,199,421.52	
Property Tax Interest	2,521.58	
Yield Tax	4,675.49	
Yield Tax Interest	12.24	
Current Use Change	776.00	1,207,406.83

TAX SALES REDEEMED

1988 Redemptions	2,222.46	
Red. Int. of Sale	1,162.90	
1989 Redemptions	10,049.80	
Red. Int. of Sale	1,994.77	
1990 Redemptions	38,552.13	
Red. Int. of Sale	2,957.87	56,939.93

RECEIVED FROM STATE OF NH

Highway Block Grant	33,770.81	
Revenue Distribution	32,296.30	
Reimb. Food Control	23,803.72	
1990 Disaster relief Final Pyt.	274.00	90,144.83

RECEIVED FROM LOCAL SOURCES, EXCEPT TAXES

Ambulance	3,125.00
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Trustee of Trust Funds Closed Accts.

Reserve Fund Police Cruiser (withdrawal)	14,356.59	
Reserve Fund Fire Truck	167,151.52	
Cemetery Trust Fund	1,822.22	186,455.33

BUSINESS LICENSES, PERMITS & FILING FEES

Building Permit Fees & Applications	270.00	
Junk Yard Licenses	25.00	
Planning Board & Zoning Board Fees	781.00	
Current Use Filing Fee	20.00	1,096.00

INCOME FROM DEPARTMENTS

Old Home Day	828.00	
Police Reports & Pistol Permits	194.00	
Tax Maps Sold	33.50	
Voter Check List	66.00	
Photo Copies	26.50	
Site Plan	1.00	
Sub-Div. Regs.	16.66	
Zoning	76.00	
Copy of HUD Standards	12.50	
Landfill 4th Quarter 1990	1,653.30	2,907.46

NEW TRUST FUNDS

Cemetery Trust Funds	250.00	250.00
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REIMBURSEMENT TO OLD HOME DAY

Unused money returned from Treasurer	121.83	121.83
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TOWN HALL PROJECT

Donations to Town Hall	770.00	770.00
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REIMBURSEMENT TO DEPARTMENTS

Fire Department	137.61	
General Government	8,662.04	
Highway Department	148.80	8,948.45

SALE OF TOWN PROPERTY

Sale of Town Property	8,791.27	8,791.27
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MISC. REVENUES

NHMA Insurance dividend	856.25	856.25
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RENT TO TOWN PROPERTY

Town Hall Rental	3,135.00	3,135.00
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US TREASURY

Fed. Owned Entitlement Land	815.00	815.00
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OTHER RESOURCES

Bank East Tax Anticipation Note	250,000.00	250,000.00
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Cash On hand 01/01/91	\$ 316,193.33
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Total Receipts	+ 2,156,090.92
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Paid on Order of Selectmen	- 2,169,052.68
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Replacement checks	212.58
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Add Back Check St. Date	10.00
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Interest on savings a/c Concord Savings Bank	1,780.71
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Bank East Interest	<u>9,279.75</u>
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	\$ 314,514.61
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REPORT OF THE BOARD OF SELECTMEN

Selectmen meetings were scheduled for the first and third Monday evenings commencing at 7:00 P.M. The Town Clerk's Office was opened the same hours to accommodate the citizens of Webster outside of working hours. Highlights of the year were the following:

- The Town Hall building project was completed in time for Town Meeting in March. Special thanks to the members of the building committee and those who participated in this landmark project.

- Under the supervision of Nancy Rideout, a landscape project was carried out to beautify the town hall grounds. Public spirited citizens in the Webster tradition provided plants, trees and the working force.

- With a minimum budget the police department transformed the old Library into an attractive and functional working station.

- The 1991 County tax increased about 12% over 1990 while the school tax dropped slightly as the Webster students enrolled represented a smaller percentage of the overall enrollment. Net effect of all budget items was a \$2.11 per thousand drop in the tax rate.

- During the year the lawsuit filed by the Otto family against the towns of Hopkinton and Webster was settled in favor of the towns and a release was signed by the Otto's. This suit was filed in 1987.

- Recycling at the transfer station continued in high gear. The recycling building was enlarged to add plastic and glass to the list of items accepted for recycling.

- The selectmen have been focusing on improving the visibility and slowing of the traffic flow at Dingit Corner and will continue this project in 1992.

- The new fire truck arrived and was put into service. All seem satisfied with the performance.

- Discussions continued with Hopkinton Selectmen relative to the closure of the joint landfill. Planning of this item will continue into 1992.

- Seven building permits were issued during 1991.

- Another portion of Deer Meadow Road was reconstructed and surfaced, bringing the project completed from the Concord town line nearly to Pillsbury Lake.

- During the year the Route 127 realignment project was completed and meetings were held with the State Highway Department on the landscaping to take place in 1992.

- Old Home Day came off bigger and better than ever thanks to the hardworking committee.

- During the year the new Town Hall facilities provided for a variety of social events such as weddings, dances, plays, school functions, Grange functions, suppers, kindergarten, etc. which provided income to partially offset the operating expense of the building. In effect, we now have a town center which has brought the people of Webster closer together.

- During the past three years the Webster Land Conservation Investment Program progressed, under the constant attention of Betsy Janeway and her Committee, to final closing on October 24, 1991. At that time the Town of Webster purchased 110 acres of woodland (with State funding) along the Blackwater River and conservation easements were placed on an additional 324 acres. In all a total of 434 acres have been protected. Generous matching easements were donated by Judy and Lamar Riggs, Betsy and Harold Janeway, and Abby Rockefeller which made the project possible.

- At the time of the designing of the Town Hall it was the feeling of the building committee and selectmen that the repair of the Chapel Steeple was extensive and avoidable expense to the project. Thanks to the untiring efforts of Edna Frost, now known as the Steeple Lady, approximately \$8,500 was raised from private sources and the steeple was restored.

- A flag, that was flown over our nation's capitol has been donated and a flag pole has also been received. Come the spring thaw and the flagpole will be installed in front of the town hall.

- With the help of volunteer citizens the new soccer field was raked and seeded and will be ready for action for the 1992 season.

- Several town parcels of land in the Pillsbury Lake area were sold by sealed bid. The remaining lots will be offered during 1992. These lots were acquired through the tax lien procedure.

- Despite the depressed economy in New Hampshire, tax collections proceeded at a normal rate in 1991.

REPORT OF THE WEBSTER POLICE DEPARTMENT

1991 WAS A BUSY YEAR FOR THE POLICE DEPARTMENT. Our crime rate went up with the downward trend of the economy. Our burglaries rose from 6 in 1990 to 9 in 1991; thefts were also on the increase along with criminal mischief. We had more vandalism, and a lot of juvenile problems this year. Mail theft and mail box damage seems to be the "in" thing.

We had four stolen motor vehicles reported this year, and all have been recovered. We are still looking for a low-bed trailer, a woodchipper and wood-splitter that were taken.

We now have running water at the new Police Station. As you all know, we moved into the old library and renovated it. I want to thank my officers, Elmer, Steve and Avis for the work they did, and a special thanks to Bill Shackford for the carpentry work he did; he made a beautiful counter with sliding doors, lockers for all of the officers, and a medicine cabinet. Bill and I painted the rooms and hallway within our budget. We are very pleased with our station and invite all to stop in and see what we have done so far. We will need a central heating system and some more work done to bring it up to State and Federal specifications, but I think we can do this a little each year until it's finished.

We have our new cruiser as most of you know. We have gotten a lot of comments on it - some good, some bad! We (the officers) like it and it is a comfortable vehicle to work with. We thank you all for your support and hope 1992 is a Happy and Prosperous year for you all.

Remember to continue to call us anytime you see or hear anything suspicious -- cars, people, noises, etc. Much of our success fighting crime is directly due to your vigilance in reporting to us. We could not do as good a job without your help. We enjoy and count on your continued support and assistance in the coming year. Thanks again.

Respectfully submitted,

AIME J. ROY, Chief of Police

WEBSTER POLICE ACTIVITIES

Alarms	51
Animal Complaints	95
Animals to S.P.C.A.	8
Arson	1
Assaults.....	8
Assist Other Departments	69
Assist Towns People	55
Burglaries.....	9
Civil Standby	8
Criminal Mischief/Vandalism	55
Criminal Respass.....	17
Drugs	3
D.W.I.	2
Family Disputes	9
Fire & Smoke Investigations	44
Harassment & (Phone)	46
Juvenile Complaints	26
Medical Emergency	31
Missing Persons	17
	(all found)
Motor Vehicle Accidents.....	20
Neighborhood Disputes	10
Noise Complaints	23
O.H.R.V. Complaints	15
Request For Property Chescks	87
Suspicious Persons	49
Suspicious Vehicles.....	43
Stolen Vehicles	4
Thefts.....	14

REPORT OF TOWN FOREST FIRE WARDEN

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fires in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save your community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green! Thank you for being fire safe.

WEBSTER FIRE DEPARTMENT

The officers of the Webster Fire Department for 1992 are as follows: Deputy Chief, Dan St. Cyr; Captain, Bob Lake; First Lieutenant, Jim Hoyt; Lieutenant, Ted Gosinski; Brian Sheldon; Medical Director, Roy Fanjoy; and Secretary/Treasurer, Paula Fanjoy. We had ten new members join the Fire Department this year. If you are interested in joining the department you can contact me or visit us on our regular meeting night, which is Thursday at 7:00 P.M. or at our regular business meeting which is the last Thursday of each month.

The calls for 1991 are 120; this is a 29% increase from 1990--93 calls. The average response time for fire calls is 3.9 minutes and 4.3 minutes for medical calls.

Appliance Fires	1	Investigations	2
Brush and Grass	5	Medical Aid	38
Building Fires	12	Mutual Aid	20
Chimney Fires	5	Non Permit Fires	2
Drills	5	Outside Fires	2
Electrical Problems	0	Service Calls	1
Fire Alarm Activations	10	Vehicle Accidents	2
Furnace Problems	1	Vehicle Fires	4
Gas Leak and Fuel Spills	2	Wires	8

We have 5 nationally registered E.M.T.'s, 1 Paramedic and 1 Registered Nurse and 6 First responders in our department. Many of the Firefighters are trained in C.P.R. and Advanced First Aid. Our E.M.T.'s and firefighters are constantly training.

1991 was a real busy year for the Webster Fire Department. We had more building fires than any other town in the Capital Area Fire Mutual Aid Compact. We received our new fire truck on November 9, 1991. This piece of equipment should be a big asset to the Town of Webster. The fire department is very pleased with the workmanship of the new truck.

I would like to thank all of the members and families for the many hours spent away from home. Also a special thanks to the Ladies Auxiliary for the service they provide at fires and drills. We would also like to thank the residents of Webster for their support and donations and help in many ways.

I would personally like to thank all the medical squad members and firefighters for their hours of service they have given. We have a well trained and equipped Fire Department. Thank you all for a job well done.

Respectfully submitted,
P. WILLIAM WELCOME, Chief

REPORT OF THE BUILDING INSPECTOR

In the year 1991, seven building permits were issued; of these seven, two were mobile homes and two were null and void.

Applications can be obtained from the Selectmen's Office, by mail, or from the Building Inspector.

Respectfully submitted,

EDWIN PIPER
Building Inspector

REPORT OF THE WEBSTER PARKS COMMISSION

Due to the small budget for the year, only necessary maintenance, such as mowing and trash pickup and sand for the river's edge, was done at the park. Money encumbered from the previous year allowed the addition of a fence on the side of the gate. This fence was erected as a result of the County Forester's visit. We were informed that white pine dying near the gate was a result of root rot fungus. A general recommendation was to limit vehicular traffic in the park. Root rots can invade a tree when roots are damaged by vehicles driving over them. Therefore if we want to keep our park such a lovely area, we should all be aware of the damage which can be done and ask that no vehicles be driven beyond the gate.

Respectfully submitted,

JEANNE ANDERSON, Chairperson
DOROTHY MONZ, Secretary
ROBERT PEARSON, III
GEORGE LITTLE
GLEN BLANCHETTE
Commissioners

REPORT OF THE CONSERVATION COMMISSION

Your Conservation Commission is winding down from the excitement of completing the Land Conservation Investment Program, which gives the Town its own Town Forest and a Natural Area, both on the Blackwater River. Now we're talking Land Management: signs, trails and field trips. There was only one application to the Wetlands Board for us to review and we walked the land twice, in different seasons. We worked hard on the update of the Town's Master Plan, attended meetings of the Recycling Committee, and made many ambitious plans! Members attended workshops on land management, identifying and protecting deer yards, and on land trusts. We do all this with the lowest budget of any Town Committee, and we intend to continue in this manner.

Our plans for 1992 are definitely outdoor activity-oriented: Liz Harvey and Betsy Janeway will work with volunteers to inventory town wetlands. Dick Ober, Larry Amos and volunteers will plan a Conservation Day in the Spring, with a Fishing Derby, field trips and workshops. Ellen Cilley will continue to follow the recycling effort, and Betty Hadley will help organize trail-work and sign installation days on our new conservation lands, which will all need to be monitored (the easements) and managed (the town-owned lands). Would anyone like to donate two big posts and a chain, please?

Respectfully submitted,

BETSY JANEWAY, Chairperson

REPORT OF THE CEMETERY COMMISSION

The fence at Beaver Dam Cemetery has received a coat of stain and will receive another in 1992. We are using stain hoping to avoid having to scrape peeling paint before applying more.

We have treated lumber to repair the fence at Riverdale Cemetery and will also try to get it painted in 1992.

We had problems changing maintenance people during the year but hope next year to have better luck.

We reloamed the section at Corser Hill where we dug up the roots but must do more work in that area; we have the loam.

Jon Pearson resigned as Cemetery Commissioner and Brenda Silver was appointed in his place.

Respectfully submitted,

DUANE ANDERSON
PATRICIA INMAN
JON PEARSON
Commissioners

REPORT OF THE HIGHWAY DEPARTMENT

I would like to thank the townspeople of Webster for your show of support . . . both at the voting booth and the many calls of encouragement throughout the year.

During our first year as road agent we've concentrated our efforts on the most serious problems plaguing the town. These have included areas of broken pavement, rocks heaving through roads, cleaning of culverts and restoring ditches.

Four catch basins, three on Deer Meadow Project, one on Warner-Webster Road and several culverts were installed. A major water problem was eliminated on Clothespin Bridge Road, Warner-Webster Road by the Hatch home, as well as New Hampshire Drive at Pillsbury Lake. This will eliminate large quantities of water collecting in the roadway.

Work continued on the Deer Meadow Project in an area that proved to be in rougher shape than prior sections. Unfortunately this uses more money in a shorter section of road, but should ultimately prove cost effective.

To better the line of sight for traffic, a lot of brush has been cut, chipped and taken to the town pit. This mulch is available for use by townspeople.

Sections of Clothespin Bridge Road, the north end of Deer Meadow Road, and Dingits Corner have been shimmed with hot top.

In August a tractor, mower and one operator was hired to mow the road sides.

The old Town Pit was opened this year on Detour Road. This involved the cutting and stumping of trees, reconstructing the driveway and installing a

new culvert. The total cost of labor and equipment was \$2,407.00 (The culvert was donated by a Webster citizen).

Opening the pit has yielded several thousand yards of both bank-run gravel and loam. We will be crushing gravel for use on Webster roads. This material is better and longer lasting than straight bank-run.

We enter our second year as Road Agent with plans to use town funds frugally, but also assuring townspeople well maintained and safe roadways.

Respectfully submitted,

R. T. LAKE AND CREW
Road Agent

REPORT OF THE TOWN HISTORY COMMITTEE

Highlights of 1991

The new Town Hall celebration lasted over eight months, beginning in January with a huge bonfire on the new soccer field below the school and ending with a dance at the Town Hall on Old Home Day. An open house was held on March 2, when the townspeople could tour their new hall, complete with town offices, new kitchen, enlarged dining area, and library. On the previous day, an open house (by invitation only) was held for officials of surrounding towns to tour the building. The Old Meeting House Society arranged a fine display of old pictures and other memorabilia, including the construction of the Blackwater Dam and pictures of Webster's last Town Hall, taken in 1940.

The first old-fashioned dance was held March 2 in the new Town Hall as part of the celebration. A musical revue and play, "Laffin' Room Only", was held on March 22 and 23. A dinner/entertainment followed on April 20th.

An ice-cutting demonstration was held at Lake Winnepocket on January 26, with many people enjoying hot chocolate, coffee and a warm bonfire, while watching the activities. The Old Meeting House celebrated its 200th year in 1991 and several special programs were planned.

The former library was remodeled to house the Webster Police Department.

The annual school meeting was held at Merrimack Valley High School on March 7.

With her new office now in the Town Hall, Ruth Stebbins began a new schedule of office hours to coincide with those of the other town officials.

About 200 Webster residents turned out for the town's business meeting on Saturday, March 16. All warrant articles passed, except the one requesting that nonprofit organizations be allowed to sell food during Old Home Day activities. The results of Tuesday's voting found Robert Lake defeating Robert

Mock for the position of Road Agent (201-141). There were no other contests.

Sports for the children of Webster have been expanded, with various age groups playing soccer, baseball, softball, basketball, and hockey.

In addition to raising money for the Steeple Fund, Edna Frost took on the enormous task of equipping the new town hall kitchen. Many donated time and talent in securing some of the needed items. The kitchen now has new cabinets, counter tops, dishwasher, refrigerator, a new stove with exhaust fan, a center island work area and closures for the pass-through serving area.

The 8th Annual N.E. Dif. Canoe and Kayak Races were held May 4 and 5 on the Blackwater River.

Fires were numerous in town in 1991. On March 11, 1991, the house beyond John Little's home on Deer Meadow Road, occupied by the Demers', was destroyed by fire: cause: a wood stove.

On April 11, Marion Jones' house on Winnepocket Road was destroyed by fire: cause, arson.

On May 19, Scott and Joanne (Whitcomb) Miller's home on Tyler Road (which they had recently purchased but not yet occupied) was totally destroyed: cause, unknown. They have since built a new home on the property. The original house is described on page 224 in the 1983 Town History.

On May 23, the barn belonging to Sandra and Charles Bartlett on Tyler Road burned: cause, undetermined.

A fire on June 8 destroyed the mobile home of Joan and Peter Robillard on Pleasant Street: cause, defective dryer.

On June 15, Leroy Smith's summer cottage at Walker Pond was struck by lightning and burned.

A fire on July 11 gutted the home of Charles and Caroline Pellock on Deer Meadow Road: cause, undetermined. This house is described on page 209 of the 1983 Webster Town History.

Seven building permits were issued in 1991, two of these for mobile homes. Two permits were later voided.

The reconstruction of State Route 127 was completed this year.

By the end of March, 1991, 28.5 inches of snow had fallen in Webster. Normal for the winter season is 62.3 inches.

Marion T. Jones retired as organist of Webster's Congregational Church after 47 years of service.

The church purchased the Edwin Buck house next door; it is now known as the Parish House, and is used as pastoral offices, Sunday School and Youth Fellowship rooms and meeting facilities, child care during church services, and (the most important item) for bathrooms!

The poor economy found many in need of assistance in the way of food. A food pantry has been formed in the Parish House. Many contributions were received from individuals. Food from N.H.'s surplus left from Operation Desert Storm, Capital Area Food Program, Community Action Program, etc. are welcome additions. Twenty families received 40 boxes at Thanksgiving and Christmas and the pantry is open weekly on a regular basis.

The Town Planning Board appointed a committee to review the Town's Master Plan.

The Society for the Preservation of the Old Meeting House held a Memorial Day service on May 30, patterned after the services of 50 years ago, with the children going to Corser Hill Cemetery to place flowers on the graves of servicemen.

Scholarships awarded by town organizations to high school graduates were as follows: The Joseph Degen Scholarship (given by the Meeting House) went to Angela Pitrone; Daniel Webster Grange Scholarship - Eric Cummings; William R. Pearson Memorial Scholarship - Travis Taliaferro.

Webster's 93rd Old Home Day celebration was held on August 17, a beautiful, warm, sunny day. Ruth Stebbins was the Grand Marshal of the parade, which was enjoyed by a large crowd. For the first time, a photo was taken of all present. Games, music, and swimming followed.

A Land Conservation Investment Program was completed in October, with the establishment of the Paul P. Mock Memorial Forest; 58.9 acres of land across from the swimming hole at Pearson Park. Thirteen adjoining acres of Edward and William Phelps land and 51.1 acres of Ted Gaskill land on Tyler Road, with 5,440 feet of river frontage behind Riverdale Cemetery were included. The aforementioned land was purchased, and 311.21 acres were donated by Abby Rockefeller, Harold and Betsy Janeway, and Lamar and Judy Riggs in order to close the deal.

Considering the state of the economy, the Church Booth at Hopkinton Fair had another successful year, taking in around \$12,000. \$10,000 was turned over to the church.

The summer suppers were again a huge success, utilizing the new dining room and kitchen of the town hall. Proceeds of the first supper were donated to the Robillard's, following their fire loss; the remaining five suppers netted \$1,100 for each of the three sponsoring organizations (Church, Grange and Women's Union).

The Planning Board is holding meetings in regard to the Walker Pond Watershed Plan -- it affects about 2,000 acres along Beaver Dam Brook and Walker Pond (Boscawen's water supply).

At the annual church meeting, Ruth Stebbins retired as clerk of the church after 47 years. Mary Welch was elected in her place.

The fifth annual town-wide Christmas Party was again held at the meeting house. Santa and Mrs. Claus were there to greet the children, refreshments were served, carols sung, and displays of doll houses and English Villages were enjoyed.

The annual popcorn party was held at the Drown Farm on Battle Street on December 10. Over 300 popcorn balls were made and boxes of candy filled, to be distributed following the school program, which was presented on December 12 at the Town Hall to a "standing room only" audience of family and friends.

The third annual Christmas Eve Service of Carols and Candles was held

on December 24 at the church with a capacity crowd in attendance.

TEACHERS 1990-1991:

Kindergarten	Nancy Rideout
1st grade	Elizabeth Morse
2nd grade	Dale Barrett
2nd & 3rd	June Branscom
4th grade	Margaret Halacy
5th grade	George Radcliffe
Aide	Pauline Colby

ORGANIZATIONS:

Webster Extension	Dorothy Monz, President
Daniel Webster Grange	Dorothy Haskins, Master
Women's Union	Janet Broker, President

REPORT OF TRUSTEES OF WEBSTER FREE LIBRARY

The trustees and librarian are extremely grateful for our beautiful new library. The move was made without incident with the help of some very fine volunteers, including the school children who each carried over a bag of children's books.

498 new books were added in 1991, with very few being weeded. This was possible because of the extra space. Many of the new books were donated, for which we are fortunate. As with everything else, books are becoming more costly. A few videos have been acquired to see how it will work out.

We now have 450 registered patrons. This continues to increase, as does the circulation. 8,421 books were circulated in 1991, 1,132 more than in 1990. This is an increase of 15%.

A very successful summer reading program was overseen by the librarian, with many of the mothers as volunteers. The program "Some Enchanted Reading" was enjoyed by everyone who took part. A magic show was presented one week, with a party following. Certificates were presented to all who completed the program. A story hour was also held each Wednesday morning.

The librarian has thanked all of our volunteers by name each month in the Webster Grapevine. There are far too many of them for us to name here. We do wish to add our thanks to all who have donated time, effort, materials and money. We need all of these volunteers to make the library operate effectively. Many thanks to Lorna Austin, the librarian, for doing such a fine job of making everything work.

The library has extended its hours to try to keep up with state requirements. It is now open Monday from 9 to 4 and 6 to 8, and on Wednesday all day, 9 to 8.

Respectfully submitted,
 JANICE F. DAWE
 SANDRA K. STARKEY
 NANCY M. RIDEOUT

REPORT OF OLD HOME DAY COMMITTEE

Once again the skies were clear and weather great (although a little too humid for some people) which enabled Webster to celebrate its 93rd Old Home Day in grand style. The parade started things off on time and included Grand Marshal Ruth Stebbins, a variety of floats, and costumed participants of all ages. Other daytime activities included: a group photograph of everyone at the Old Home Day festivities (with hundreds of people posing); games for all ages (horseshoe tournament, frog jumping, greased pole, sand dig, pie eating, a variety of races, doughnut eating, etc.); entertainment in the park - songs by "Strings 'N Things", a variety of dance performances by members of the Concord Dance Academy (at the school playground), and music by the Daniel Webster Fife & Drum Corps; a softball game between the town's men and women. A public ham and bean supper, sponsored cooperatively by the Webster Kindergarten - 1992 Class and the Penacook Rescue Squad was held in the Town Hall from 5:30 - 7. The day's festivities concluded with a dance in the Town Hall with music supplied by D.J. Earl Rinker (People were having such a good time they collected money to continue the dance until 1 a.m.).

Unfortunately, due to unforeseen circumstances, the time capsule was not buried on Old Home Day but plans are underway to bury the capsule under the new flagpole at a later date.

As president of the Old Home Day Committee, I wish to extend my heart-felt thanks to every member of the Old Home Day Committee for another terrific job which made the 1991 Celebration a great success again! Many hours of hard work go into plans prior to this annual event and each committee member really works hard all day long so you can enjoy the festivities. This year's committee included: Dee Blake, President; Pauline Colby, vice president; Brenda Silver, secretary/treasurer; Judy and Jim Kenefick, Gene Blake, Collin Colby, Nancy Cummings, Sandra and Glen Creighton, Sarah Lake, Terry Ohlson, Denise Lawless, Darlene Cummings, Barbara and Joe Hockrein, Marj Blanchette, Mike and Jane Borek, Larry and Linda Amos. Special thanks to volunteers not on the committee who lent us a hand to set up or clean up: Jim and Sandy Weld, Charlie Beck, Brian Hoar, George Cummings, Bob Lake (and any others I have inadvertently failed to mention); the fire department for the loan of their generator; and Beth Blake and Chris Ginty for designing and screen printing the special "We Did It" Old Home Day tee shirts which were paid for by committee members.

To all Webster Residents and Friends: Remember -- Come to the 1992 Old Home Day (Saturday, August 15, 1992) and support the activities all these volunteers have worked so hard to organize. It is really satisfying to see a big crowd -- so be part of it -- whether you have lived in Webster all your life or you are a newcomer.

Again, many, many thanks to all who helped out with the 1991 Old Home Day Celebration. More hands are always needed and appreciated. If you would like to help out just call me or talk to any committee member.

PLEASE NOTE: The Old Home Day Committee returned \$720.83 to the town's treasury.

Respectfully submitted,

NORMANDIE BLAKE, President
Webster Old Home Day Committee

REPORT OF THE WEBSTER SPORTS COMMITTEE

The year 1991 goes into the books a big winner for Webster sports enthusiasts. More of our young people took advantage of this community's flourishing athletic program than ever before, fielding hometown teams and blending into area organizations to participate in baseball, basketball, cheering, softball, and soccer.

We are proud to report that a very high percentage of Webster's girls and boys from six through twelve years of age are applying their bodies and minds to the development of the skills necessary for competitive and honorable sports. Notable among our successes this season was the recruiting of virtually half of all eligible kids to play in our Third and Fourth Grade soccer program.

More Webster children than not engage in multiple team sports throughout the school year, providing them with a respite from the routine, vigorous physical exercise, and an opportunity to put into practice the theories of proper social behavior which teachers and parents strive so to instill.

This past year also witnessed the sowing of the seeds (literally) of Webster's first soccer field. Parents, coaches, and friends of our children came forth with the courage of their convictions, and we are now within reach of a longtime objective -- hosting our first soccer games.

It is the hope of the Committee that Webster views the health of the youth sports program as a barometer of the wellness of the community itself, and continue to support the inestimable contributions of time and energy invested by the kids, their parents, coaches, organizers, and sports officials.

Respectfully submitted,

WEBSTER SPORTS COMMITTEE

TOWN MEETING - March 12, 1991

The Moderator, Pro-tem., Robert H. Pearson III, declared the polls open at 10:00 A.M.

The polls closed at 7:00 P.M. Town Meeting to be reconvened at 10:00 A.M. Saturday, March 16th.

ARTICLE 1. Results of the balloting were reported as follows:

Office	#Yrs. Term	Name	Votes
Selectman	3	Clarence Jeffrey	306
		Steven Manning	4
		Mike Borek	3
		Bob Drown	3
		Randy Inman	2
		Various others	1 vote, each
Road Agent	3	Robert Lake	201
		Robert Mock	141
Town Clerk	1	Ruth Stebbins	336
		Brian Stebbins	2
Tax Collector	1	Madeleine Roberts	334
		Judy Jones	1
		Larry Amos	1
Treasurer	1	Linda Lorden	337
Library Trustee	3	Nancy Rideout	335
Trustee of Trust Funds	3	Barbara J. Mock	316
		Judy Jones	7
		Fran Bird	1
Trustee of Trust Funds	2	Harold Janeway	4
		Janice Dawe	4
		Judy Jones	3
		Carol Creighton,	
		Betty Pearson,	
		Bob Austin,	
		Barbara Mock	2 votes, each
Numerous others	1 vote, each		

ARTICLE 2. "Shall we adopt the provisions of RSA 72:28 V and VI for an optional veterans' exemption and an expanded qualifying war service for veterans seeking the exemption? The optional veterans' exemption is \$100, rather than \$50." (By Ballot) Yes -- 288 No -- 46

ARTICLE 3. "Shall we adopt the provisions of RSA 72:35 IV for an optional property tax exemption on residential property for a service-connected total disability? The optional disability exemption is \$1,400, rather than \$700." (By Ballot) Yes -- 267 No -- 61

ARTICLE 4. "Are you in favor of an amendment to the existing town Zoning Ordinance as proposed by the Planning Board to change the requirements for Manufactured Housing from BOCA certified to HUD certified which then reads as follows:

Under Article II, Definitions, MANUFACTURED HOUSING. Means any current HUD (United States Department of Housing and Urban Development) certified structure transportable in one or more sections, which, in the traveling mode, is 8 body feet or more in width and 40 body feet or more in length, or when erected on site, is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to required utilities, which include plumbing, heating, and electrical systems contained therein. Manufactured housing as defined in this section shall not include pre-site built housing as defined in RSA 674:31-a. (By Ballot) Yes -- 235 No -- 84

TOTAL VOTES CAST 335 + 9 ABSENTEE 344

TOWN MEETING - March 16, 1991

The meeting was called to order by Moderator Harold Janeway at 10:00 A.M. Eugene Blake commended "Bob" Lake and his crew for their excellent work on the Town Hall Complex; this was followed by a hearty applause. A prayer was offered by Rev. Mary Caldwell. Harold Janeway expressed appreciation to "Bob" Pearson (III) for serving as moderator Pro-tem during his absence. There was a round of applause.

Results of Tuesday's voting were read by the moderator.

An interesting fact from a journal; nearly 90 years ago sixteen road agents were appointed one year, instead of the usual three and two new snow rollers were purchased. The following year, it was noted, the town returned to having only three road agents.

Clarence Jeffrey thanked the voters for his reelection and recommended

that we express our appreciation to "Bob" Mock for twenty years of faithful service in all kinds of weather and circumstances. There was a standing ovation.

ARTICLE 5. The sum of \$89,064. was voted to be raised and appropriated for the following:

Town Officers' Salaries	\$17,650.
Town Officers' Expenses	38,500.
Election & Registration	1,100.
Cemeteries	5,000.
General Government Buildings	13,000.
Appraisal of Property	4,200.
Planning & Zoning	1,500.
Legal Expenses	4,500.
Advertising & Regional Association	1,114.
Contingency Fund	2,500.

(Voice Vote)

ARTICLE 6. The sum of \$45,500. was voted, to be added to the Capital Reserve Funds as follows:

Cemetery	\$ 500.
Cemetery Improvements	2,500.
Reappraisal	5,000.
Police Cruiser	5,000.
Fire Truck	25,000.
Fire Station	5,000.
Highway Equipment	2,500.

(Voice Vote)

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$14,872.99 to purchase a new Police Cruiser and authorize the withdrawal of this amount from the Capital Reserve Fund created for that purpose. So voted -- voice vote

ARTICLE 8. It was voted to raise and appropriate the sum of \$48,535.80 for the operating budget of the Police Department.

ARTICLE 9. The sum of \$169,979. was voted, for the purchase of a new fire truck; also, to authorize the withdrawal of \$167,379. from the Capital Reserve Fund created for that purpose, with the balance of \$2,600. to come from general taxation. Voice vote.

ARTICLE 10. Voted as presented. Voice vote (for the Fire Department)

Operating Budget	\$24,241.
Medical Budget	3,040.
Capital Outlay:	
Equipment	3,700.
Garage Doors	4,089.
Medical Equipment - Microchip	293.

ARTICLE 11. \$1,100 was voted to be raised and appropriated for the following:

Civil Defense	\$ 50.
Building Inspector	700.
Blinking School Lights	350.

--Voice vote--

Carol Creighton suggested that we show our appreciation to the Fire Department for their many hours of training and fine service to the town. A hearty applause acknowledged their commitment to their duties.

ARTICLE 12. Highway Department (Town Maintenance) \$93,000. (a vote to increase this amount by \$10,000 was defeated)

General Highway Department	
Expenses	\$ 4,000.
Deer Meadow Road Reconstruction	22,000.

Voted, as presented. -- Voice vote--

ARTICLE 13. Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station:

Operating Budget	\$58,132.
Bonded Indebtedness	18,316.

--So voted -- voice vote--

ARTICLE 14. The sum of \$2,500. was voted to make additions to the Recycling Center at the Landfill. (The expenditure of the appropriation is contingent upon the Hopkinton/Webster Solid Waste District receiving grant approval from the State of New Hampshire.) -- Voice vote --

ARTICLE 15. All items were voted as presented, with the exception of FICA, Retirement & Pension Contributions, which was amended to be increased by \$5,300. So voted.

The sum of \$66,286.50 voted as follows:

Health Department	\$ 100.
Ambulance Service	6,000.
Franklin Visiting Nurse Ass'n.	2,161.
General Assistance	5,100.
Community Action Program	1,800.
Parks	375.
Youth Sports Program	1,300.
Old Home Day	2,150.
Conservation Commission	300.
Interest Expense	10,000.
Tax Anticipation Notes	
FICA, Retirement & Pension Contributions	12,000.
Insurance	25,000.

It had been proposed that the Town pay Social Security expenses for this year, so that no one will have less take-home pay. Next year all employees will pay their share.

ARTICLE 16. Voted for Library

Operating Budget \$8,200.00

Capital Outlay - Shelving & Furniture 5,000.00

-- Voice vote --

Over \$5,000.00 was raised by private donations for the new Library. Janice Dawe expressed appreciation for the help received.

ARTICLE 17. Voted to change the purpose of the existing Town Hall Fund** to the Town Hall Renovations and Improvements Fund and designate the Selectmen as agents to expend. Voice vote -- Nearly unanimous **(over \$4,900 in fund)

ARTICLE 18. Voted an amendment, to read: To see if the Town will vote to authorize the Selectmen to enter into an agreement with a Webster non-profit organization to conduct "Bingo" games at the Webster Town Hall.

ARTICLE 19. To see if the Town will authorize the sale of food by Webster non-profit organization(s) at the Old Home Day Celebration. After a discussion it was moved by Nancy Walker and seconded by Patricia Inman, to pass over this article.

After further discussion, they agreed to withdraw the motion. The article was voted upon, as presented and defeated. Voice vote

ARTICLE 20. Voted to authorize the Selectmen to borrow money in anticipation of taxes. Hand vote Yes - 80 No - 0

ARTICLE 21. Voted to authorize the Tax Collector to accept pre-payment of taxes. Voice vote.

ARTICLE 22. Voted to authorize the Selectmen to apply for, receive and expend federal or state grants, and as otherwise stated in the warrant article. Voice vote

ARTICLE 23. The question of Cable TV coming to Webster in the near future, was discussed briefly.

Clarence Jeffrey was given a vote of appreciation and a round of applause for his three year's service as Selectman.

The meeting adjourned - 12:55 P.M.

Respectfully submitted,

RUTH A. STEBBINS
Town Clerk

**PILLSBURY LAKE DISTRICT
Webster, New Hampshire
DISTRICT OFFICERS**

MODERATOR--Richard Ober

DISTRICT CLERK--Eleanor Hoffman TREASURER--Gladys Lee Durgin

COMMISSIONERS--Mark R. Moser
Everett W. Van Dyne Michael R. Royce

SUPERINTENDENT--Robert M. MacFadzen * Appointed

AUDITOR--Carlton J. Leathers

**WARRANT FOR THE ANNUAL MEETING OF
THE PILLSBURY LAKE DISTRICT**

To the inhabitants of the Village District of Pillsbury Lake, Webster, in the County of Merrimack and the State of New Hampshire, qualified to vote in the Village District affairs.

You are hereby notified to meet at the Pillsbury Lake Community Center in said Village District on the 17th day of March in the year of our Lord nineteen hundred and ninety-two at 7:00 in the evening to act upon the following subjects.

1. To hear the report of the district commissioners and any vote relating thereto.
2. To choose all necessary officers as follows:
 - a. To choose a clerk to serve until the next annual meeting.
 - b. To choose a treasurer to serve until the next annual meeting.
 - c. To choose a moderator to serve until the next annual meeting.
 - d. To choose an auditor to serve until the next annual meeting.
 - e. To choose one (1) commissioner to serve until the annual meeting of 1995.
3. To adopt a budget and make necessary appropriations from water revenues and other available funds for the ensuing year.
4. To see if the District will vote to authorize the commissioners to make improvements to the water distribution system for the purpose of improving water pressure specifically at the north end of the development. Said

improvements to include installation of gate valves, blowoffs, locating and repairing breaks in the water mains and replacing substandard water mains, for a sum not to exceed \$20,000.00.

5. To see if the District will vote to authorize the Commissioners to withdraw \$4,000.00 from the "Water Main Improvement Fund" and to withdraw \$4,000.00 from the "Water Pump Replacement Fund" for a total of \$8,000.00.

6. To see if the District will vote to authorize the Commissioners to sign an agreement with Aquatic Control Technology, Inc. for a one (1) year dewatering of Pillsbury Lake as per their October, 1991 proposal for a sum not to exceed \$17,840.00.

7. To see if the District will vote to authorize the Commissioners to make improvements to the water distribution system for the purpose of improving water pressure. Said improvements to include installation of gate valves, blowoffs, locating and repairing breaks in the water mains and replacing substandard water mains, for a sum not to exceed \$17,840.00.

8. To see if the District will vote to accept transfer of ownership of Parcel A and B, Section 3, better known as the "Club House," to meet future domestic water source protection requirements, to better implement property improvements and to take advantage of the District's tax exempt status. An agreement for the day-to-day operation will be signed with Pillsbury Lake Management.

9. To see what sum of money the District will vote to raise by taxation and appropriate to pay expenses and charges of the District not covered by water revenues and other available funds for the ensuing year.

10. To see if the District will vote to authorize the commissioners to borrow money in anticipation of revenue and taxes.

11. To see if the District will vote to authorize the commissioners to transfer any unexpended balance of money from one appropriation to another within the budget.

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

A true copy of Warrant -- Attest: Respectfully submitted,
MARK R. MOSER, Commissioner
EVERETT W. VAN DYNE, Commissioner
MICHAEL R. ROYCE, Commissioner

1992 BUDGET

Appropriations and Expenses

	Com'ners' Budget 1991	Expended 1991	Com'ners' Budget 1992
Salaries	\$ 2,100.00	\$ 1,814.04	\$ 3,000.00
Office Expenses	800.00	877.52	900.00
Insurance	2,400.00	2,978.69	2,500.00
*Legal	20,000.00	20,708.64	2,000.00
Utilities	5,700.00	5,203.95	5,700.00
Wells & Related Items	4,500.00	3,191.10	4,500.00
Repairs to Mains & Services	1,000.00	2,465.17	2,000.00
Materials	250.00	353.98	350.00
Parks & Grounds & Beaches	800.00	1,491.85	1,000.00
Recreational Equipment	200.00	-0-	200.00
Roads & Ways - Snow Removal	250.00	101.00	300.00
Lake Maintenance	500.00	30.00	200.00
Tools & Equipment	200.00	-0-	200.00
Refunds, Rebates	-0-	-0-	-0-
Interest	-0-	-0-	-0-
Taxes	-0-	-0-	-0-
Permit Fees	2,800.00	650.00	1,500.00
	\$41,500.00	\$39,865.94	\$24,350.00

CAPITAL EXPENDITURES

Payment of Long Term Note(s) and Interest (Phase II)	\$ 6,000.00	\$ 5,200.00 762.32	\$ 5,200.00 400.00
Groundwater Exploration Phase II	-0-	1,881.00	-0-
Water Line - Lake Crossing	10,000.00	-0-	-0-
Lake Dewatering	-0-	-0-	17,850.00
New Well	-0-	-0-	20,000.00
	\$57,500.00	\$47,709.32	\$67,800.00

*Includes Regular and Special Meeting Appropriations

TREASURER'S REPORT

RECEIPTS

Balance on Hand January 1, 1991 - Operating Budget	\$8,991.97
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Balance on Hand January 1, 1991 - Phase II Budget	6,336.82
Received 1991 Water Users Tolls (108)	8,518.00
including late charges (17)	72.00
Received 1990 Water Users Tolls (1)	85.00
including late charges (1)	9.60
Received 1989 Water Users Tolls (2)	55.00
Service Turn-Offs (0); Turn-Ons (2); Tie-Ins (0)	50.00
Town of Webster, NH - 1991 District Taxes Collected	18,700.00
BankEast - Money Market Account Interest	1,069.60
BankEast - Checking Account Interest	45.45
Withdrawal from Capital Reserve	42,291.67
Miscellaneous Reimbursements (Repairs, Refunds)	25.00

\$86,250.11

EXPENDITURES

Utilities	\$ 5,203.95
Office Expense	877.52
Insurance	2,978.69
Legal	20,708.64
Parks & Grounds & Beaches	1,491.85
Roads & Ways - Snow Removal	101.00
Wells & Related Equipment	3,191.10
Repairs to Mains & Services	2,465.17
Materials	353.98
Salaries	1,814.04
Recreational Equipment	-0-
Lake Maintenance	30.00
Tools & Equipment	-0-
Refunds & Rebates	-0-
Interest	-0-
Taxes	-0-
Permits	650.00

\$39,865.94

Water Survey, Exploration & Engineering Fund (Capital Reserve)	\$27,288.67
Paid Long Term Note (Phase II)	5,200.00
plus interest	762.38
Groundwater Exploration - Phase II	1,881.00
Balance on Hand December 31, 1991 - Phase II Budget	4,455.82
Balance on Hand December 31, 1991 - Operating Budget	6,796.30

\$86,250.11

Respectfully submitted,

GLADYS LEE DURGIN, Treasurer

SOURCE OF REVENUE--1991**WATER DEPARTMENT**

Balance from December 31, 1990

Operating Budget	\$ 8,991.97
Phase II Budget	6,336.82
1991 Water Tolls	
(with late charges)	8,590.00
1990 Water Tolls	
(with late charges)	94.60
1989 Water Tolls	55.00
Service Turn-Offs (0); Turn-Ons (2); Tie-Ins (0)	50.00

TOTAL WATER DEPARTMENT REVENUE	24,118.39
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TOWN OF WEBSTER DISTRICT TAX COLLECTED

1991 Taxes Received	\$18,700.00
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TOTAL DISTRICT TAX COLLECTED	\$18,700.00
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RECEIVED FROM ALL LOCAL SOURCES

BankEast - Money Market Account Interest	\$ 1,069.60
BankEast - Checking Account Interest	45.45
Miscellaneous Reimbursements (Repairs, Refunds)	25.00

TOTAL RECEIVED FROM LOCAL SOURCES	\$1,140.05
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RECEIPTS OTHER THAN CURRENT REVENUE

Withdrawal from Capital Reserve Fund	\$42,291.67
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TOTAL RECEIPTS OTHER THAN CURRENT REVENUE	\$42,291.67
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TOTAL COLLECTED FROM ALL SOURCES	\$86,250.11
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SOURCE OF REVENUE--1992

Surplus Available to reduce District Taxes	\$ 3,311.33
Water Tolls	8,500.00
District Tax	18,700.00
Withdrawal from Capital Reserve Accounts	
Water Main Improvements	5,000.00
Water Pump Replacement	5,000.00
Water Survey & Exploration & Engineering	27,288.67

TOTAL ESTIMATED REVENUE	\$67,800.00
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FIXED ASSETS

Wells & Pumps	\$ 38,500.00
Structures & Tanks	25,600.00
Water Mains & Gates	157,000.00
Municipal Building	5,000.00

PARK DEPARTMENT

Land Owned:

Lot 4, Section 1; Lot 91, Section 1; Lot 90, Section 1;

Lot 10, Section 2; Lots 29A, 36, 54, 55, Section 5;

Lot 18, Section 6; Parks C. and D.; Ball Park;

Lots 65, 66, Section 4 (Playground); Beaches:

Lots 36, 37, Section 2; Lot 105AB, Section 4

Total Land	41,000.00
Equipment & Supplies	5,000.00

TOTAL FIXED ASSETS	\$272,100.00
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CURRENT ASSETS

Cash on Hand - Operating Budget	\$ 6,796.30
Cash on Hand - Phase II Budget	4,455.82
Uncollected Water Tolls a/c Rec.	25.00
Capital Reserve Funds	
(1) Water Main Improvement	5,419.55
(2) Water Pump Replacement	5,419.55
(3) Water Survey, Exploration & Engineering	27,288.67

TOTAL CURRENT ASSETS	\$ 49,404.89
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TOTAL ASSETS	\$321,504.89
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REPORT OF DISTRICT AUDITOR

I have examined the accounts for the Commissioners, Treasurer and Clerk of Pillsbury Lake District for the year 1991 and find them correctly cast and properly vouched.

Respectfully submitted,

CARLTON J. LEATHERS, Auditor

ANNUAL MEETING

The Annual Meeting of the Pillsbury Lake District was held on Tuesday, March 19, 1991 at 7:00 P.M. at the Pillsbury Lake Community Center.

At 7:05 P.M. the meeting was called to order by Moderator Richard Ober.

ARTICLE 1. To hear the report of the District Commissioners and any vote relating thereto.

ARTICLE 2. To choose all necessary officers as follows:

- a. To choose a clerk to serve until the next annual meeting.
Eleanor Hoffman
- b. To choose a moderator to serve until the next annual meeting.
Richard Ober
- c. To choose a treasurer to serve until the next annual meeting.
Gladys Lee Durgin
- d. To choose an auditor to serve until the next annual meeting.
Carlton J. Leathers
- e. To choose one commissioner to serve until the annual meeting of 1992.
Everett W. Van Dyne
- f. To choose one commissioner to serve until the annual meeting of 1994.
Michael R. Royce

It was moved and seconded. The vote was unanimous.

ARTICLE 3. To adopt a budget and make necessary appropriations from water revenues and other available funds for the ensuing year.

A budget of \$32,500 was passed by a unanimous voice vote. See attached budget.

ARTICLE 4. To see if the District will vote to authorize the commissioners to withdraw and expend up to Ten Thousand Dollars (10,000.00) from the Water, Survey, Exploration and Engineering Funds for the purpose of installing a new water line across Pillsbury Lake between New Hampshire Drive and Centennial Drive. (2/3 hand-vote required)

It was moved and seconded. The hand vote was unanimous (17)

ARTICLE 5. To see if the District will vote to authorize the commissioners to set the new water tie-in fee at Five Thousand Dollars (\$5,000.00) per household.

It was moved and seconded. The vote was unanimous.

ARTICLE 6. To see if the District will vote to designate the commissioners jointly as managers of the Capital Reserve Funds known as the Water Main Improvement Fund and the Water Pump Replacement Fund.

The wording of ARTICLE 6 was changed, and the following changes made: To see if the District will vote to designate the commissioners jointly as managers of the Capital Reserve Funds known as the Water Main Improvement Fund and the Water Pump Replacement Fund, and as agents to expend the funds.

It was moved and seconded. The vote was unanimous.

ARTICLE 7. To see what sum of money the District will vote to raise by taxation and appropriate to pay expenses and charges of the District not covered by water revenues and other available funds for the ensuing year.

A sum of \$17,500 was to be raised by taxation.

It was moved and seconded. The vote was unanimous.

ARTICLE 8. To see if the District will vote to authorize the commissioners to borrow money in anticipation of revenue and taxes.

It was moved and seconded. The vote was unanimous.

ARTICLE 9. To transact any other business which may legally come before the meeting.

There was a discussion about the remainder of the road signs being put up.

There being no further business the meeting adjourned at 8:30 P.M.

Respectfully submitted,

ELEANOR L. HOFFMAN, Clerk

SPECIAL PILLSBURY LAKE MEETING
Friday, August 2, 1991

The Special Meeting of the Pillsbury Lake District was held on Friday, August 2, 1991, at the Club House, at 7:00 P.M. Richard Ober was the Moderator.

The intent of the meeting was to discuss and pass the following:

Article 1. To see if the District will vote to abolish the Water Survey, Exploration and Engineering Fund, established to make capital improvements to the District's water system, and to transfer the principal amount of said fund and any accumulated interest to the District's General Operating Account.

It was moved and seconded. The vote was 24 (yes) 1 (no)

Article 2. If Article passed, to see if the District will vote to raise and appropriate the sum of Fifteen Thousand Dollars (15,000) for the purpose of settling two lawsuits filed against the District by Recreational Marketing Associates, Inc., said settlement calling for the conveyance to the District of any remaining lots owned by Recreational Marketing Associates, Inc. including the latter's claim to a portion of the lot or lots containing the District's well and associated facilities, and further to authorize the Commissioners to take any and all other action necessary to carry out the terms of the settlement agreement.

It was moved and seconded. The vote was unanimous (25).

The meeting adjourned at 8:30 P.M.

Respectfully submitted,

ELEANOR HOFFMAN, Clerk

BIRTHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1991

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother	Maiden Name
Jan. 14	Concord	Travis David	Judson A. Stevens	Judy Lange	Judy Lange
Feb. 20	Franklin	Cody William	Kevin D. Muzzey	Pamela Lee Durgin	Pamela Lee Durgin
Feb. 24	Concord	Sarah Margaret	George K. Hashem	Elaime H. Anderson	Elaime H. Anderson
Mar. 14	Concord	Duncan Thomas	J. Jeffrey Joyal	Susan F. Tracey	Susan F. Tracey
Apr. 2	Concord	Aleka Kirsten	Brian J. Goumillout	Amy E. Arata	Amy E. Arata
Apr. 8	Webster	Jed Newton	Donald C. Patscheider	Cheryl Lee Reen	Cheryl Lee Reen
Apr. 17	Concord	Brenna Amy	Kevin P. Drown	Rebecca J. Shores	Rebecca J. Shores
Apr. 28	New London	Douglas James	David A. Potter, Sr.	Doreen L. Home	Doreen L. Home
Aug. 15	Concord	Lauren Sarah	Stephen B. Ordway	Susan M. Dow	Susan M. Dow
Sept. 14	Concord	Jocelyn Rose	Andy J. Tanner	Marjorie J. Chandler	Marjorie J. Chandler
Oct. 15	Concord	Larissa Ann	Leonidas Makris	Roxanne L. Boulton	Roxanne L. Boulton
Nov. 6	Lebanon	Brandon Tyler	Eugene R. Campbell	Margo M. Hugron	Margo M. Hugron
Nov. 13	Concord	Keelin Marie	Kim R. Berry	Carrie E. Jalbert	Carrie E. Jalbert
Dec. 2	Lebanon	Danielle Rae	Stephen B. Arnold	Kimberly R. Starkey	Kimberly R. Starkey
Dec. 7	Concord	Hannah Katherine	Walter J. Grischuk	Constance E. Long	Constance E. Long

This is to certify that the above is correct, according to the best of my knowledge and belief.

RUTH A. STEBBINS, Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF WEBSTER FOR YEAR ENDING DECEMBER 31, 1991

Date of Marriage	Name of Groom	Residence of Groom	Maiden Name of Bride	Residence of Bride
Feb. 16	Stephen F. Lowell	Webster	Kay A. Harbour	Webster
Mar. 9	Edward J. Marceau III	Webster	Diane M. Demers	Webster
May 4	Joseph F. DiCicco, Jr.	Webster	Kristen Lee Starkey	Webster
June 1	Richard Ober	Webster	Elizabeth A. Harvey	Webster
June 14	Charles V. Sawyer, Jr.	Philadelphia, PA.	Dianna L. Tarbox	Webster
July 14	Robert F. Wescott	Webster	Michelle R. Korbet	Hopkinton
Aug. 24	Stephen G. Monz	Webster	Brenda A. Baron	Webster
Aug. 31	George H. Little	Webster	Ella P. Gilson	Tilton
Sept. 14	Christopher R. Dolloff	Charleston, SC.	Kellie C. Neville	Webster
Oct. 5	Stephen M. Bathcelder	Webster	Eileen M. Poole	Laconia
Oct. 12	Lloyd H. Stone III	Webster	Carolee A. Little	Pembroke
Oct. 20	Matthew E. Courage	Webster	Sally Minter	Webster
Dec. 31	Thomas G. Kraeger	Wilmot	Susan Austin	Wilmot

This is to certify that the above is correct, according to the best of my knowledge and belief.
 RUTH A. STEBBINS, Town Clerk

DEATHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1991

Date of Death	Place of Death	Name of Deceased	Name of Father	Maiden Name of Mother	Burial Place
Feb. 8	Manchester	Edwin H. Buck	Sydney C. Buck	Mary L. McCarthy	MA.
Feb. 17	Webster	William M. Wynne	Joseph F. Wynne	Nellie O'Conner	MA.
Mar. 4	Webster	Emily E. Rowell	Fred A. Savory	Florence Davis	Warner, NH
Mar. 24	Concord	Lester R. Schulz	Robert Schulz	Anna Kochlhouffer	***
Apr. 9	Concord	James A. Hodgdon	Ralph Hodgdon	Betty White	C.H.
Aug. 16, 1974	Groton, MA.	Gregory A. Pfeiffer	William A. Pfeiffer	Nancy J. Fage	C.H.
Burial Date-Webster May 30, 1991					
June 8	Manchester	John R. McDonnell	Angus McDonnell	Bridget Haley	C.H.
July 19	Boscawen	Kenneth F. Hoar	Henry H. Hoar	Lena M. Stevens	B.D.
Aug. 21	Franklin	Harold E. Hanson	Harry Hanson	Lucy Flanders	R.D.
Oct. 19	Webster	Charles Vieira	Manuel Vieira	Minerva Stein	MA.

*** Burial Arlington National Cemetery, Virginia

Cemeteries: R.D. = Riverdale Cemetery C.H. = Corser Hill Cemetery B.D. = Beaver Dam Cemetery

This is to certify that the above is correct, according to the best of my knowledge and belief.

RUTH A. STEBBINS, Town Clerk

86 TOWN OF WEBSTER

Nagle, John J. & Barbara A.	10-4-91	3,700.00	Shea, John R.	10-6-4950	2,350.00
Nagle, John J. & Barbara A.	10-4-92	16,300.00	Shea, William J.	10-4-52	200.00
Nagle, John J. & Barbara A.	10-4-140	2,850.00	Sherwood, Lloyd M.	10-6-94	2,000.00
Nannini, Enzo & Anne	10-5-184	2,750.00	Sherwood, Lloyd M.	10-5-94	2,000.00
Natanson, Pauline	10-4-22	2,300.00	Shilansky, Byron M. & Sandra P.	10-2-1344	48,500.00
Nelson, Winifred & Clairald, Joan	10-1-122	8,000.00	Shoemaker, Jack E. & Sue		
Neva, Rudolph A. & Josephine	10-5-18	3,550.00	ShriDharani, Miranjan	105-160416	25,950.00
Nevers, Joseph Sr. & Frances	10-5-60	950.00	Short, Winifred	101-101402	5,450.00
Nevers, Joseph Sr. & Frances	10-5-71472	1,350.00	Short, Winifred	101-145	3,000.00
Nevers, Joseph Jr. & Linda	10-5-50	950.00	Short, Winifred	10-1-14	32,900.00
Nevers, Joseph Jr. & Linda	10-5-71472	1,350.00	Short, Winifred	10-4-50	50.00
Nicholas, Antonio & Tocci, Elliott	10-5-61	1,900.00	Short, Winifred	10-4-69	3,100.00
Nozawa, Yasuahi & Ann	10-2-26	3,450.00	Short, Winifred	10-2-27A	1,900.00
			Short, Winifred	10-6-8	1,350.00
Oates, Ronald M. & Kathleen M.	10-1-18AB	36,000.00	Shridharani, Miranjan	10-5-46	1,900.00
Ober, Richard & Harvey,			ShriDharani, Miranjan	10-5-76	2,900.00
Elizabeth A.	10-3-3	25,300.00	Shu, Vitus M. H. & Carol A.	10-1-135	3,100.00
Oberle, Ronald R.	10-5-1	3,400.00	Shu, Vitus M. H. & Carol A.	10-1-140	2,500.00
Oberle, Ronald R.	10-5-157A	2,600.00	Silva, Jeanne B.	10-4-136	2,500.00
O'Brien, Barbara K.	10-4-159	25,700.00	Skinner, Aaron	10-1-51	2,000.00
O'Brien, Barbara K.	10-4-158	1,900.00	Small, Thomas & Norma	10-4-156	1,900.00
O'Brien, Barbara K.	10-4-160	1,900.00	Smith, Gordon	10-5-13	4,200.00
Oltiskey, Stanley & Virginia	10-6-7428	1,550.00	Smith, Jerry L. & Margaret E.	10-4-8	25,100.00
Olsen, Duana & Susan	10-5-143	1,900.00	Smith, Leslie J. & Patricia C.	10-1-9410	28,050.00
Oppeliano, Pasquale & Elizabeth	10-5-95	1,900.00	Smith, Vernon A.	10-5-11	4,250.00
Oppeliano, Pasquale & Elizabeth	105-1554156	3,500.00	Solander, John	10-1-98	3,700.00
Oppeliano, Pasquale & Elizabeth	10-5-167	3,550.00	Spanos, Nicholas & Pauline	105-98499	2,650.00
Orday, Stephen B. & Susan M.	10-5-23	33,000.00	Spanos, Pauline & Evangelina	10-5-100101	2,750.00
Orphanos, John & Vicki	10-1-12	2,700.00	Spanos, Pauline & Evangelina	10-5-102103	2,750.00
			Spence, William Estate of	10-8-80	2,200.00
Parmenter, Michael J.	10-1-57AB	2,400.00	Staelle, Charles & Barbara	10-5-20	14,900.00
Parucci, Joseph A.	10-6-94	1,800.00	Stefaniak, Edward & Loretta	10-6-61	2,050.00
Perreault, Richard & Sharon	10-5-162	2,950.00	Steg, Richard C. & Mae H. B.	10-4-85	5,750.00
Perreault, Richard & Sharon	10-5-163	3,150.00	Stegall, Herbert & Theresa	10-5-56	1,900.00
Perry, Carmine	10-5-147	2,150.00	Stegall, Herbert & Theresa	10-5-88	2,050.00
Perry, Jeffrey K.	10-4-93	24,050.00	Stegall, Herbert & Theresa	10-6-59460	2,300.00
Peters, Frederic J.	10-4-146	1,900.00	Stegall, Robert W.	10-5-168	3,600.00
Pfeiffer, George F.	10-6-19420	1,900.00	Steiniger, Linda & Douglas	10-5-52	4,400.00
Pillsbury Lake Management Inc.	10-142	28,350.00	Stewart, Mildred	10-5-25A	2,800.00
Pineau, Virginia	10-5-169	3,350.00	Stewart, Mildred	10-5-159A	2,900.00
Piniari, Antonietta	10-6-46	2,900.00	Stout, Andrew L. & Faucher, Wendy	10-5-19	28,000.00
Poirier, Lawrence & Irene	104-1374138	2,900.00	Strong, Brian J. & Sharon L.	10-5-179	34,500.00
Polucci, Marie	10-4-53	400.00			
Polucci, Marie	10-5-94	2,450.00	Sullivan, Elizabeth	10-4-124	1,900.00
Powers, John & Rita	10-5-154	2,450.00	Sullivan, Daniel M. & Joanne M.	10-6-30	1,050.00
Pool, John H. & Theresa M.	10-5-130	2,850.00	Sullivan, James	10-1-120	1,650.00
Pool, John H. & Theresa M.	10-5-192	21,800.00	Sullivan, Florence T.	10-6-48	2,100.00
Porter, Robert Eaton	10-3-10	26,300.00	Sullivan, Robert F. & Betty A.	10-6-34337	300.00
Potter, Leonard Estate Of	10-5-148	2,100.00	Sullivan, William J.	10-6-41	1,400.00
Pustizi, Joseph	10-4-88	3,700.00			
			Tarr, James C. & Judith M.	10-2-39	3,400.00
Quebec, Arthur F. & Margaret M.	10-6-12	1,150.00	Tashjian, Robert & Mary	10-4-30AB	2,050.00
Quebec, Robert P.	10-6-13	950.00	Thomas, Joseph F. & Eleanor K.	10-1-102	22,650.00
			Thompson, Bruce E. & Jocelyn R.	10-6-75476	34,800.00
Rahais, Edward	10-5-96497	2,450.00	Thompson, Harold Sr. & Harold Jr.	105-171414	4,750.00
Rahais, Edward	10-5-192	2,650.00	Titus, Carleton M. & Paul R.	10-1-128	2,450.00
Rath, Kurt P.	10-1-41642	2,000.00	Titus, Paul R.	10-4-127	2,850.00
Rauch, Harry	10-4-121	1,900.00	Tkach, George & Gloria	10-1-88489	400.00
Record, Timothy Allen	10-4-13	23,600.00	Toomey, John J. & Marie E.	10-1-128	3,450.00
Recreational Marketing Assoc. Inc.	10-5-74835	1,150.00	Toppi, Joseph & Anna	10-5-48449	2,650.00
Recreational Marketing Assoc. Inc.	10-5-76437	1,500.00	Toppi, Joseph R. & Mary E.	10-5-47	1,900.00
Recupero, Frank A. & Sebastians	10-5-153	2,450.00	Tracy, William J. & Dianna M.	10-5-79	28,100.00
Rice, Virginia	10-6-17	50.00			
Richards, William L. & Joann L.	10-2-50	35,500.00	Uphres, Lowell E. & Janet	10-4-143	1,900.00
Riley, John J. & Mary G.	10-5-18	2,200.00			
Ritrouato, Nicholas & Rose	101-18A52AB	4,000.00	Vallieres, Joseph R. & Joan C.	10-4-73	29,300.00
Ritrouato, Nicholas & Rose	10-3-5	6,150.00	Vallieres, Joseph R. & Joan C.	10-4-74	3,550.00
Ritrouato, Nicholas & Rose	10-3-8	2,100.00	Van Dyne, Everett W.		
Ritrouato, Nicholas & Rose	10-4-142	4,250.00	Geraldine M.	10-4-33AB	28,400.00
Ritrouato, Nicholas & Rose	10-4-23AB	2,900.00	Van Ling, Charles & Grace	10-5-121	1,950.00
Ritter, Robert & Arlene	10-4-133	2,850.00	Violet, Ernest A.	10-5-111	42,550.00
Rizzi, Roy & Beverly	10-5-43	2,700.00	Violet, Ernest A.	10-5-110	1,900.00
Robinson, Edward & Carol	10-1-72473	1,100.00	Violet, Ernest A.	10-4-19	3,650.00
Rodenhiser, Louia & Alice	10-4-36	21,550.00			
Rodriguez, Iralda	10-6-38	200.00	Wagner, Lillian	10-5-33	400.00
Romano, Carlo & Arlene	10-4-30AB	2,050.00	Maidman, Arthur J. & Rosenblatt, Marvin	10-1-115	900.00
Rooney, James P. & Cynthia M.	10-4-129	34,350.00	Maidman, Arthur J. & Rosenblatt, Marvin	10-1-64	3,900.00
Royce, Michael	10-2-40441	43,600.00	Marconi, Joseph M.	10-5-135	1,900.00
Rubant, Richard H. & Cynthia J.	10-2-4	23,000.00	Marconi, Joseph M. Jr.	10-5-136	1,900.00
Rubant, Richard H.	10-2-3	7,250.00	Weinfeld, Charles & Gertrude	10-3-7	18,850.00
Russo, George M. & Patricia A.	10-1-78	1,200.00	Weinfeld, Charles & Gertrude	10-4-17556	31,500.00
			Weinfeld, Charles & Gertrude	10-4-18	2,900.00
Sabatini, Adolfs & Albina	10-1-6	3,300.00	West, James E. & Sandra L.	10-6-8	32,850.00
Sarilo, Antonio	10-5-112	2,750.00	West, Ernest M.	10-6-29	1,050.00
Sartorelli, Patricia A. & Burkholder, Elaine H.	10-5-127	26,400.00	Wheeler, John & Carin	10-4-59660	7,800.00
Savage, Arthur P. Jr. & Marsha J.	10-4-35	38,500.00	Whitney, Leonard W. & Hilda D.	10-4-90	31,700.00
Sawelle, Murray J.	10-6-10411	1,050.00	Wilson, Ernest & Mary	10-5-118	1,400.00
Schad, Wayne C. & Stella A.	10-1-45	2,750.00	Woodman, John E.	10-5-3	2,750.00
Schlaelinger, Heidi A.	10-4-109	28,750.00	Woodman, John E.	10-5-4	4,000.00
Schrauwen, Adriaan & Gerda	10-5-139	1,900.00	Wright, Clifford L. Jr.	10-4-107	5,150.00
Schrauwen, Adriaan & Gerda	10-5-142	1,900.00	Wyman, Manning & Ruth	10-6-91	2,050.00
Scott, James & Marlon	10-5-70	1,900.00	Wynn, Matthew M.	10-2-1 & 2	59,300.00
Segarra, Francis & Martha	10-6-44445	500.00			
			Yasashiro, George	10-5-175	3,150.00
			Young, Cindy L.	10-4-80481	36,950.00

TOWN OFFICE HOURS

SELECTMEN--648-2272

First and Third Monday, 7:00 P.M. to 9:00 P.M.

ADMINISTRATIVE ASSISTANT--648-2272

Monday & Wednesday

9:00 A.M. to 12:00 Noon 1:00 P.M. to 4:00 P.M.

TOWN CLERK--648-2538 Monday & Wednesday

9:00 A.M. to 12:00 Noon 1:00 P.M. to 3:00 P.M.

7:00 P.M. to 9:00 P.M. 1st and 3rd Mondays

TAX COLLECTOR--746-3892

Wednesday (at home)

7:00 P.M. to 9:00 P.M.

ZONING BOARD OF ADJUSTMENT

Second Tuesday of Each Month--7:00 P.M. Town Hall

PLANNING BOARD

Third Thursday of Each Month--7:30 P.M. at Town Hall

TOWN MEETING SCHEDULE

Polls Open for Voting at Town Hall, March 10, 1992

10:00 A.M. to 7:00 P.M.

Business Meeting at Town Hall--March 14, 1992 at 10:00 A.M.

SCHOOL MEETING SCHEDULE

Merrimack Valley High School Auditorium, March 5, 1992

Polls Open for Voting, 6:00 P.M. to 7:30 P.M.

Business Meeting Begins 7:30 P.M.

DUMP HOURS

Monday 8:00 A.M.--5:00 P.M. Wednesday 8:00 A.M.--5:00 P.M.

Friday 1:00 P.M.--5:00 P.M. Saturday 8:00 A.M.--5:00 P.M.

WEBSTER EMERGENCY NUMBERS

Police Station 228-1800

Fire Station or

Medical Emergency 225-3355

NON-EMERGENCY

Police Station 648-2200

Fire Station 648-2500

WEBSTER FREE PUBLIC LIBRARY HOURS--648-2706

Monday 9:00 A.M.--4:00 P.M. Monday 6:00 P.M.--8:00 P.M.

Wednesday 9:00 A.M.--8:00 P.M.