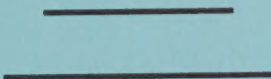


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**THE
TOWN
OF
WEBSTER
NEW HAMPSHIRE**

ANNUAL REPORT



1992

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The 1992 Town of Webster Annual Report

is Dedicated to



EDNA FROST

*A community is no more
than the sum of its people.*

*Because of people like Edna,
Webster is more
than the sum of its people.*

TOWN OFFICERS

Moderator	HAROLD W. JANEWAY
Selectmen: CLARENCE JEFFREY	GEORGE CUMMINGS, Chairman WILLIAM J. BIRD
Administrative Assistant Secretary	BARBARA J. MOCK JUDITH M. JONES
Town Clerk Deputy Town Clerk	LINDA A. McFARLAND RUTH A. 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, Sergeant WILLIAM SHACKFORD, Officer
Fire Department:	PAUL W. WELCOME, Fire Chief and Fire Warden DAN ST. CYR, Deputy Fire Chief
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	PATRICIA E. INMAN, Chairman BRENDA SILVER

Planning Board: NANCY N. VAN LOAN, Chariman
 RICHARD OBER LAMAR W. RIGGS, Secretary
 HUBERT SCOTT, JR. WILLIAM J. BIRD, Selectman Member
 EUGENE A. BLAKE, Alternate BRUCE R. LANTMAN, Alternate

Board of Adjustment: MARTIN BENDER, Chairman
 JUDITH RIGGS DAVID MARCEAU, Secretary*
 PAUL W. WELCOME STEVE E. MANNING, Secretary
 RICHARD CUMMINGS LEE BEZANSON, Alternate

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

Parks Commission: JEANNE ANDERSON, Chairman
 DOROTHY MONZ, Secretary/Treasurer GLEN BLANCHETTE
 GEORGE LITTLE ROBERT PEARSON, III

Welfare Officer CHARLES BARTLETT

Health Officer NICHOLAS VAN LOAN

Members-Board of Directors-Franklin Visiting Nurses' Assoc.
 JANE FLETCHER PRISCILLA CARTER

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

Civil Defense Director PAUL W. WELCOME

Old Home Day Committee: NORMANDIE BLAKE, President
 BRENDA SILVER, Secretary/Treasurer PAULINE COLBY, Vice President

*Resigned

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 Article 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 9th 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. To vote on an amendment as proposed by the Planning Board for the Town Zoning Ordinance. (By Ballot)

=====

**BUSINESS MEETING WILL BE HELD AT THE TOWN HALL ON
SATURDAY, MARCH 13, 1993 AT 10:00 A.M.
TO ACT UPON THE FOLLOWING SUBJECTS:**

=====

3. To see if the Town will vote to raise and appropriate the sum of \$141,002. for General Government:

Executive	\$ 7,450.
Election, Registration & Vital Statistics	7,800.
Financial Administration	56,400.
Revaluation of Property	4,000.
Legal Expenses	5,050.
Employee Benefits	10,500.
Planning & Zoning	3,130.
General Government Building	13,050.
Cemeteries	5,000.
Insurance	25,000.
Advertising and Regional Associations	1,122.
Other General Government (Contingency Fund)	2,500.
TOTAL	\$141,002.

4. To see if the Town will vote to raise and appropriate the sum of \$95,248. for Public Safety:

Police	\$54,527.
Ambulance	9,500.
Fire	26,931.
Fire -- Medical	3,190.
Building Inspection	700.
Emergency Management	50.
Other -- Flashing School Lights	350.
TOTAL	\$95,248.

5. To see if the Town will vote to raise and appropriate the sum of \$16,154. for the hiring of a second full time police officer.

6. To see if the Town will vote to raise and appropriate the sum of \$99,910. for Highways.

7. To see if the Town will vote to raise and appropriate the sum of \$22,660. for Deer Meadow Road reconstruction.

8. To see if the Town will vote to raise and appropriate the sum of \$8,500. for improvements to the intersection at Dingit Corner on Clothespin Bridge Road.

9. To see if the Town will vote to raise and appropriate the sum of \$81,158. for Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station as follows:

Operating Budget	\$63,922.
Bonded Indebtedness	17,236.
TOTAL	\$81,158.

10. To see if the Town will vote to raise and appropriate the sum of \$1,051.50 for household hazardous waste collection.

11. To see if the Town will vote to raise and appropriate the sum of \$25,636 for the following:

Health Department	\$ 108.
Franklin Visiting Nurse Association	2,318.
Welfare Department	5,500.
Community Action Program	2,290.
Parks and Recreation	740.
Youth Sports Program	1,600.
Library	10,500.

Patriotic Purposes -- Old Home Day	2,330.
Conservation Commission	250.
TOTAL	\$25,636.

12. To see if the Town will vote to raise and appropriate the sum of \$46,730. for Debt Service:

Principal -- Long Term Bond	\$25,000.
Interest -- Long Term Bond	11,730.
Interest -- Tax Anticipation Notes	10,000.
TOTAL	\$46,730.

13. To see if the Town will vote to raise and appropriate the sum of \$1,500. for dry hydrant installation.

14. To see if the Town will vote to raise and appropriate the sum of \$4,950. for fire equipment.

15. To see if the Town will vote to raise and appropriate the sum of \$200. for medical equipment for the fire department.

16. To see if the Town will vote to raise and appropriate the sum of \$498. for office equipment for the Selectmen's Office.

17. To see if the Town will vote to raise and appropriate the sum of \$250. for equipment for the Planning and Zoning Boards.

18. To see if the Town will vote to raise and appropriate the sum of \$1,300. for improvements to the Police Station building.

19. To see if the Town will vote to raise and appropriate the sum of \$500. for signs for the town hall.

20. To see if the Town will vote to raise and appropriate the sum of \$40,575. to be added to the previously established Capital Reserve Funds as follows:

Cemetery Equipment	\$ 500.
Cemetery Improvements	2,500.
Reappraisal	10,000.
Police Cruiser	5,000.
Fire Truck	15,000.
Fire Station	5,000.

Highway Equipment	2,575.
TOTAL	\$40,575.

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 the dedication of any street shown on a subdivision plat approved by the Planning Board, provided that such street has been constructed to applicable town specifications as determined by the Board of Selectmen or their agent.

23. 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.

24. To see if the Town will authorize the Board of Selectmen to apply for, accept and expend, without further action by the town meeting, money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year. Such article or item shall: I. Be used only for legal purposes for which a town may appropriate money; II. Require the Selectmen to hold a prior public hearing on the action to be taken; III. Not require the expenditure of other town funds except those funds lawfully appropriated for the same purpose; IV. Be exempt from all provisions of RSA 32 relative to limitation and expenditure of town moneys. (All as provided by RSA 31:95-b)

25. 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.

26. To see if the Town will vote to authorize the tax collector to accept prepayment of taxes.

27. To see if the Town will vote to convey by quit claim deed to the abutting property owners that portion of the former N.H. State Highway Route 127 beginning at station 330 east of the present N.H. State Highway Route 127 northerly to Tyler Road as depicted in the N.H. Department of Transportation plans titled Webster RS-266(1) S-3444; thereby confirming by affirmation its status as an abandoned Class VI road.

28. 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.

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

Given under our hands and seal, this 8th day of February, in the year of our Lord nineteen hundred and ninety-three.

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

A true copy of Warrant - Attest:

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

1993 BUDGET OF THE TOWN OF WEBSTER

Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1993 to December 31, 1993

PURPOSE OF APPROPRIATION	W.A. No.	Appropriations Prior Year	Actual Expenditures Prior Year	Appropriations Ensuing Fiscal Year
GENERAL GOVERNMENT				
Executive	3	7,600.	6,780.	7,450.
Election, Registration & Vital Statistics	3	7,800.	7,275.	7,800.
Financial Administration	3	51,500.	49,792.	56,400.
Revaluation of Property	3	4,200.	2,669.	4,000.
Legal Expense	3	5,050.	5,367.	5,050.
Personnel Administration	3	10,512.	8,460.	10,500.
Planning and Zoning	3	1,780.	1,322.	3,130.
General Government Building	3	11,750.	12,575.	13,050.
Cemeteries	3	5,000.	3,486.	5,000.
Insurance	3	25,004.	23,627.	25,000.
Advertising and Regional Associations	3	1,126.	1,126.	1,122.
Other General Government	3	2,500.	342.	2,500.
PUBLIC SAFETY				
Police	4,5	52,385.	52,506.	70,681.
Ambulance	4	9,000.	7,456.	9,500.
Fire	4	27,510.	24,194.	30,121.
Building Inspection	4	700.	158.	700.
Emergency Management	4	50.		50.
Flashing School Lights	4	350.	342.	350.
HIGHWAYS AND STREETS				
Highways and Streets	6	97,000.	96,861.	99,910.
Deer Meadow Road Reconstruction	7	22,000.		22,660.
Dingit Corner Improvements	8			8,500.
SANITATION				
Solid Waste Disposal	9	77,055.	75,787.	81,158.
Hazardous Waste Collection	10			1,051.

PURPOSE OF APPROPRIATION	W.A. No.	Appropriations Prior Year	Actual Expenditures Prior Year	Appropriations Ensuing Fiscal Year
HEALTH				
Health Agencies and Hospitals --VNA Administration -- Health Officer	11	2,318.	2,318.	2,318.
	11	108.	108.	108.
WELFARE				
Administration -- Welfare Officer	11	200.	200.	200.
Vendor Payments	11	5,300.	2,996.	5,300.
Community Action Program	11	2,181.	2,181.	2,290.
CULTURE AND RECREATION				
Parks and Recreation	11	1,850.	1,444.	740.
Library	11	9,200.	9,200.	10,500.
Patriotic Purposes --				
Old Home Day	11	2,150.	1,592.	2,330.
Youth Sports Program	11	1,110.	1,110.	1,600.
CONSERVATION				
Administration	11	350.	125.	250.
DEBT SERVICE				
Princ.--Long Term				
Bonds & Notes	12	25,000.	25,000.	25,000.
Interest--Long Term				
Bonds & Notes	12	13,455.	13,455.	11,730.
Interest on TAN	12	10,000.	3,850.	10,000.
CAPITAL OUTLAY				
Land Improvements	13	1.		1,500.
Machinery, Vehicles & Equipment				
	14-17	6,645.	5,618.	5,898.
Buildings	18,19	7,100.	5,670.	1,800.
OPERATING TRANSFERS				
To Capital Reserve Funds	20	30,500.	30,500.	40,575.
TOTAL APPROPRIATIONS		537,340.	485,492.	587,822.

SOURCES OF REVENUE	Estimated Revenue Prior Year	Actual Revenue Prior Year	Estimated Revenue Ensuing Fiscal Year
TAXES			
Yield Taxes	6,000.	6,054.	6,000.
Interest & Penalties on Delinquent Taxes	23,000.	27,609.	27,000.
LICENSES, PERMITS AND FEES			
Business Licenses and Permits	1,000.	1,201.	1,200.
Motor Vehicle Permit Fees	85,000.	93,254.	93,000.
Other Licenses, Permits & Fees	1,200.	1,337.	1,300.
FROM STATE			
Shared Revenue	11,239.	11,239.	11,239.
Highway Block Grant	35,290.	35,290.	40,600.
State & Federal Forest Land Reimb.	815.	815.	815.
Flood Control Reimbursement	14,490.	14,490.	14,490.
FROM OTHER GOVERNMENT			
Intergovernmental Revenues		178.	
CHARGES FOR SERVICES			
Income from Departments	13,000.	15,914.	14,000.
Other Charges	2,000.	3,377.	2,000.
MISCELLANEOUS REVENUES			
Sale of Municipal Property	9,500.	9,590.	
Interest on Investments	6,000.	5,186.	5,000.
Other	2,500.	3,962.	2,500.
INTERFUND OPERATING TRANSFERS FROM			
Trust and Agency Funds	1,200.	1,231.	1,050.
OTHER FINANCING SOURCES			
Fund Balance: Remainder of Surplus	45,000.	45,000.	50,000.
TOTAL REVENUES AND CREDITS	257,234.	275,727.	270,194.
Total Appropriations		587,822.	
Less: Amount of Estimated Revenues, Exclusive of Property Taxes		270,194.	
Amount of Taxes to be Raised (Exclusive of School and County Taxes)		317,628.	

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 of the Town of Webster as of and for the year ended December 31, 1992, as listed in the table of contents. These general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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 for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Webster as of December 31, 1992, and the results of its operations (and cash flows of its nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles.

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

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1992**

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, authorities, and other potential component units 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.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The basic--but not the only--criterion for including a potential component unit in the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to influence operations significantly, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

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

Merrimack Valley School District
Pillsbury Lake District

The Merrimack Valley School District is excluded from the Town's reporting entity, because the Town does not exercise any oversight or control over District activities. Further, the Town has no responsibility for the budget, debt, financing deficits or fiscal management of the School District. Additionally, the Town does not influence the operation of the District in any respect other than to pay over District Assessments as requested by the School District.

The Pillsbury Lake District is excluded from the Town's reporting entity because the Town does not exercise any oversight or control over District activities. Further, the Town has no responsibility for the budget, debt, financing deficits or fiscal management of the District. Additionally, the Town does not influence the operation of the District in any respect other than to pay over the District's Assessment as requested by the District.

B. Basis of Presentation - Fund Accounting

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 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. The following funds are included in this fund type:

Conservation Commission
Library

FIDUCIARY FUND TYPES

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

Nonexpendable Trust Funds

Town Trusts

Expendable Trust Funds

Town Trusts
Capital Reserve

Agency Fund

Developers' Performance Bond

ACCOUNT GROUPS

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

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

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

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 inter-

fund 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.

C. Measurement Focus/Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental, Expendable Trust, and Agency 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 in 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 unpaid 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 Fund only. Special Revenue Funds are immaterial. Budgets are adopted on a basis consistent with generally accepted accounting principles.

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 1992, the beginning General Fund balance was applied as follows:

	General Fund
Unreserved Fund Balance	
Used to Reduce Tax Rate	\$45,000
Beginning Fund Balance -	
Reserved for Encumbrances	<u>275</u>
Total Use of Beginning Fund Balance	<u>\$45,275</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.

Reconciliation of Town Budget to GAAP Basis of Accounting

The Statements of Revenues, Expenditures, and Changes in Fund Balances -- Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses* (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1992 were required as follows:

	General Fund
Total Appropriations	
budgetary basis (legally adopted budget)	\$1,725,892
Adjusted to restate budget to GAAP basis	
Carryover appropriations	
Reserve for encumbrances	
beginning of period	275
Reserve for encumbrances end of period	<u>(23,030)</u>
Total Appropriations -- GAAP Basis	<u>\$1,703,137</u>

E. Assets, Liabilities and Fund Equity

1. Cash and Equivalents

The Town Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the Laws of the State of New Hampshire or in national banks located within the Commonwealth of Massachusetts."

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

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. Management has, through a comparison of historical data, recognized a reserve of \$3,000 representing potential abatements of property taxes receivable.

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 responsibility for and the payment of intergovernmental expenditures 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 18% per annum.

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

- b. Interest on deposits 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 net of an allowance for estimated uncollectibles.

3. Interfund Receivables and Payables

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services. 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. Inventories

Inventory in the General Fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

5. Long-Term Liabilities

General Obligation Debt

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

Compensated Absences

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

6. 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

Town employees are entitled to certain compensated absences based on their length of employment and do not vest or accumulate and are recorded as expenditures when they are paid.

NOTE 2 - ASSETS

A. Cash and Equivalents

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

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

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

Category 3 Includes deposits that are uninsured and uncollateralized.

	Category			Total	
	1	2	3	Bank Balance	Book Balance
Bank deposits	\$114,210	\$-0-	\$311,692	\$425,902	\$336,669
Certificates of deposit	<u>178,051</u>	—	—	<u>178,051</u>	<u>178,051</u>
Total Deposits	<u>\$292,261</u>	<u>\$-0-</u>	<u>\$311,692</u>	<u>\$603,953</u>	<u>\$514,720</u>

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.

In connection with the setting of the tax rate, the New Hampshire Department of Revenue Administration 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.

The tax rate for the year ended December 31, 1992, was as follows:

Municipal Portion	\$10.58
School Tax Assessment	36.30
County Tax Assessment	5.06
Precinct Tax Assessment	<u>6.00</u>
<u>Total</u>	<u>\$57.94</u>

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

During the current fiscal year, the Tax Collector on May 13, 1992, placed a lien for all uncollected 1991 property taxes.

Taxes receivable at December 31, 1992, are as follows:

<u>Property Taxes</u>	
Levy of 1992	\$189,626
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1991	57,283
Levy of 1990	26,435
Yield Taxes	290
Less: Reserve for estimated uncollectible taxes	<u>(3,000)</u>
<u>Total Receivable</u>	<u>\$270,634</u>

C. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1992 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$	\$144
Trust Funds	<u>144</u>	<u> </u>
<u>Totals</u>	<u>\$144</u>	<u>\$144</u>

D. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1992, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Worker's Compensation Fund. These two entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The Compensation Fund was organized to provide statutory Worker's Compensation coverage and is self-sustaining through annual member premiums. The Property-Liability Insurance Trust, Inc. provides certain property and liability coverage. The program includes a Loss Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. Reinsurance is secured from other insurance companies for incurred losses over \$200,000. For the year ended June 30, 1989, the program includes Loss Funds from which is paid up to \$150,000 for each and every covered property, crime and liability loss that exceeds \$1,000.

Both fund agreements permit the pool to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

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

NOTE 3 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1992 include:

General Fund

School District Assessment	\$459,000
Town of Hopkinton - Landfill Operation	14,516
State of New Hampshire - Dog License Fees	<u>136</u>
<u>Total General Fund</u>	<u>\$473,652</u>

B. Defined Benefit Pension Plan*Plan Description and Provisions*

Only the Police Chief participates in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll covered by the System for the year ended December 31, 1992, was \$26,040; the Town's total payroll was \$121,844. There are no other full-time employees of the Town.

The System also provides death and disability benefits, and cost-of-living increases have been periodically granted to retirees by the State Legislature.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of gross earnings up to the Social Security taxable wage limit, with 9.2% of the excess wages. Group II employees are required to contribute 9.3% of gross earnings. The Town must contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended December 31, 1992, was as follows:

Town's Portion	\$1,151
Employees' Portion	<u>2,421</u>
<u>Total</u>	<u>\$3,572</u>

The amount shown as "pension benefit obligation" in the System's financial statements 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 PERS and employers. The System does not make separate measurements of assets and pension benefit obligations for indi-

vidual employers. The pension benefit obligation at June 30, 1991, for the System as a whole, determined through an actuarial valuation performed as of that date, was \$1,676.3 million. The System's net assets available for benefits on that date (valued at market) were \$1,467.2 million. The System holds none of the Town's securities.

Trend Information

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is available for only four years and is presented in the System's June 30, 1991, annual financial report (the latest year available).

C. Long-Term Debt

The following is a summary of the Town's general obligation debt transactions for the fiscal year ended December 31, 1992.

	Notes and Bonds Payable	Compensated Absences Payable	Total
<i>General Long-Term Debt</i>			
<i>Account Group</i>			
Balance, Beginning of Year	\$195,000	\$	\$195,000
Retired	(25,000)		(25,000)
Net increase in employee benefits payable	_____	348	348
Balance, End of Year	<u>\$170,000</u>	<u>\$348</u>	<u>\$170,348</u>

Long-term debt payable at December 31, 1992, is comprised of the following individual issues.

Description of Issue	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstand- ing at 12/31/92
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Bonds and Notes Payable

General Long-Term Debt

Account Group

Office Building

Notes	\$218,000	1990	2000	6.9	\$170,000
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Compensated Absences Payable

Accrued Vacation Leave	348
Total General Long Term Debt	<u>\$170,348</u>

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1992, including interest payments, are as follows:

General Long-Term Debt Account Group

Fiscal Year Ending	General Obligation Debt			
	December 31	Principal	Interest	Total
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		20,000	5,520	25,520
1998-2000		<u>60,000</u>	<u>8,280</u>	<u>68,280</u>
<u>Totals</u>		<u>\$170,000</u>	<u>\$50,715</u>	<u>\$220,715</u>

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

Legal Debt Margin

The amount of long-term debt that can be incurred by the Town is limited by State law. Except as otherwise provided, Town borrowing in general may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration under RSA 21-3:3 XIII. As of December 31, 1992, the Town of Webster is using an equalized value of \$74,101,703 and a legal debt margin of \$1,296,780.

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

The General Fund reserved for encumbrances totals \$23,030 at year end.

Reserved for Special Purposes

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

<u>Capital Reserve Funds</u>	Expendable
Town Hall	\$ 5,384
Highway Equipment	7,262
Cemetery Improvements	18,937

Cemetery Equipment	3,758
Fire Station	69,390
Reappraisal	29,589
Fire Truck	10,033
Police Cruiser	7,087
Town Road Improvements	<u>568</u>

Total Capital Reserve Funds \$152,008

Other Expendable Town Trusts

Tricentennial Fund	\$ 1,488
Webster History Trust	<u>1,649</u>

Total Other Expendable Town Trusts 3,137

Total Reserved for Special Purposes \$155,145

Reserved for Endowment

The reserved for endowments at December 31, 1992 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1992 are detailed as follows:

<u>Purpose</u>	<u>Principal</u>
Cemetery Perpetual Care	<u>\$23,474</u>

Designated for Special Purposes

The \$689 designated for special purposes represents Special Revenue Fund balances which the Town intends to use in the subsequent years as follows:

Special Revenue Funds

Public Library	\$574
Conservation Commission	<u>115</u>

Total \$689

NOTE 5 - 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 1992 were \$75,788 and the Town of Webster's share of gross revenue was \$15,480.

EXHIBIT A -- TOWN OF WEBSTER
 Combined Balance Sheet -- All Fund Types and Account Groups -- December 31, 1992

	Governmental Fund Types		Fiduciary Fund Types	Account Group	Total
	General	Special Revenue			
<u>Assets</u>					
Cash and Equivalents	\$324,980	\$689	\$189,051	\$	\$514,720
Receivables (Net of Allowances For Uncollectibles)					
Taxes	270,634				270,634
Accounts	875				875
Intergovernmental	178				178
Other			424		424
Interfund Receivable			144		144
<u>Other Debits</u>					
Amount To Be Provided For				170,348	170,348
Retirement of General Long-term Debt					
TOTAL ASSETS AND OTHER DEBITS	<u>\$596,667</u>	<u>\$689</u>	<u>\$189,619</u>	<u>\$170,348</u>	<u>\$957,323</u>

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$	396	\$	396
Intergovernmental Payable		473,652		473,652
Interfund Payable		144		144
Escrow and Performance Deposits		226	11,000	11,226
General Obligation Debt Payable			170,000	170,000
Compensated Absences Payable			348	348
Total Liabilities		<u>474,418</u>	<u>170,348</u>	<u>655,766</u>

Equity

Fund Balances

Reserved For Endowments			23,474	23,474
Reserved For Encumbrances		23,030		23,030
Reserved For Special Purposes			155,145	155,145
Unreserved				
Designated For Special Purposes			689	689
Undesignated		99,219		99,219
Total Equity		<u>122,249</u>	<u>178,619</u>	<u>301,557</u>
TOTAL LIABILITIES AND EQUITY		<u>\$596,667</u>	<u>\$189,619</u>	<u>\$957,323</u>

EXHIBIT A-1
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1992

REVENUES	Estimated	Actual	Over (Under) Budget
<u>Taxes</u>			
Property	\$1,447,351	\$1,449,370	\$2,019
Yield	6,000	6,054	54
Interest and Penalties on Taxes	<u>23,000</u>	<u>27,609</u>	<u>4,609</u>
Total Taxes	<u>1,476,351</u>	<u>1,483,033</u>	<u>6,682</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	1,000	1,201	201
Motor Vehicle Permit Fees	85,000	93,254	8,254
Dog Licenses	<u>1,200</u>	<u>1,337</u>	<u>137</u>
Total Licenses and Permits	<u>87,200</u>	<u>95,792</u>	<u>8,592</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	32,368	32,391	23
Highway Block Grant	35,290	35,290	
State and Federal Forest Land			
Reimbursement	815	815	
Flood Control Reimbursement	14,490	14,490	
<u>Federal</u>			
Highway Safety Grant	<u>178</u>	<u>178</u>	
Total Intergovernmental			
Revenues	<u>83,141</u>	<u>83,164</u>	<u>23</u>
<u>Charges For Services</u>			
Income From Departments	13,000	15,914	2,914
Ambulance Service	2,000	2,518	518
Other		<u>859</u>	<u>859</u>
Total Charges for Services	<u>15,000</u>	<u>19,291</u>	<u>4,291</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	9,500	9,590	90
Interest on Investments	6,000	5,186	(814)
Rents of Property	2,500	2,685	185
Donations		500	500

Other	_____	<u>777</u>	<u>777</u>
Total Miscellaneous Revenues	<u>18,000</u>	<u>18,738</u>	<u>738</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Trust and Agency Funds	<u>1,200</u>	<u>1,231</u>	<u>31</u>
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	1,680,892	<u>\$1,701,249</u>	<u>\$20,357</u>
<u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>45,000</u>		
<u>Total Revenues, Other Financing</u>			
<u>Sources and Use of Fund Balance</u>		<u>\$1,725,892</u>	

EXHIBIT A-2 -- TOWN OF WEBSTER General Fund
Statement of Appropriations, Expenditures and Encumbrances For the Fiscal Year Ended December 31, 1992

<u>Current</u>	Encumbered From 1991	Appropriations 1992	Expenditures Net of Refunds	Encumbered To 1993	(Over) Under Budget
<u>General Government</u>					
Executive	\$	7,600	\$ 6,780	\$	\$ 820
Election and Registration		7,800	7,275		525
Financial Administration		51,500	49,792		1,708
Revaluation of Property		4,200	2,669		1,531
Legal Expenses		5,050	5,367		(317)
Employee Benefits		10,512	8,460		2,052
Planning and Zoning		1,780	1,322		458
General Government Buildings		11,750	12,575		(825)
Cemeteries		5,000	3,486	500	1,014
Insurance, not otherwise allocated		25,004	23,627		1,377
Advertising and Regional Associations		1,126	1,126		
Other		2,500	342		2,158
Total General Government	-----	133,822	122,821	500	10,501
<u>Public Safety</u>					
Police Department		52,385	52,506		(121)
Ambulance		9,000	7,456		1,544
Fire Department	275	27,510	24,194		3,591
Building Inspection		700	158		542
Emergency Management		50			50

<u>Conservation</u>					
Administration		<u>350</u>	<u>125</u>		<u>225</u>
<u>Debt Service</u>					
Principal of Long-Term Debt		25,000	25,000		
Interest Expense -- Long Term Debt		13,455	13,455		
Interest Expense -- Tax Anticipation Notes		10,000	3,850		<u>6,150</u>
Total Debt Service		<u>48,455</u>	<u>42,305</u>		<u>6,150</u>
<u>Capital Outlay</u>					
Land and Improvements		1			1
Machinery, Vehicles and Equipment		6,645	5,618		1,027
Buildings		7,100	5,670	230	1,200
Total Capital Outlay		<u>13,746</u>	<u>11,288</u>	230	<u>2,228</u>
<u>Intergovernmental</u>					
School District Assessments		1,019,854	1,019,854		
County Tax Assessments		141,008	141,008		
Precinct Taxes		27,690	27,723		(33)
Total Intergovernmental		<u>1,188,552</u>	<u>1,188,585</u>		<u>(33)</u>
<u>OTHER OPERATING USES</u>					
<u>Operating Transfers Out</u>					
<u>Interfund Transfers</u>					
Special Revenue Funds		9,200	9,200		
Capital Reserve Funds		30,500	30,500		
Total Operating Transfers Out		<u>39,700</u>	<u>39,700</u>		
<u>Total Appropriations, Expenditures & Encumbrances</u>	<u>\$275</u>	<u>\$1,725,892</u>	<u>\$1,674,077</u>	<u>\$23,030</u>	<u>\$29,060</u>

EXHIBIT B-3
TOWN OF WEBSTER, NEW HAMPSHIRE
Special Revenue Fund -- Public Library
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1992

	General Account	Gift and Fine Account	Total
<u>Revenues</u>			
<u>Miscellaneous</u>			
Interest Income	\$	\$ 52	\$52
Intra-Account Transfer	1,460	540	2,000
Donations	1,692		1,692
Fundraising	95		95
Other	1,083		1,083
<u>Other Financing Sources</u>			
Operating Transfers In			
<u>General Fund</u>	<u>9,200</u>	<u> </u>	<u>9,200</u>
<u>Total Revenues and Other</u>			
<u>Financing Sources</u>	<u>13,530</u>	<u>592</u>	<u>14,122</u>
<u>Expenditures</u>			
<u>Current</u>			
<u>Culture and Recreation</u>			
Salaries and Benefits	\$ 5,444		\$ 5,444
Other Administrative Costs	642		642
Materials and Supplies	3,988		3,988
Utilities	370		370
Equipment	1,890		1,890
Intra-Account Transfers	540	1,460	2,000
Other	<u>837</u>	<u> </u>	<u>837</u>
<u>Total Expenditures</u>	<u>13,711</u>	<u>1,460</u>	<u>15,171</u>
<u>Excess (Deficiency) of Revenues</u>			
<u>and Other Financing Sources</u>			
<u>Over (Under) Expenditures</u>	(181)	(868)	(1,049)
<u>Fund Balance -- January 1</u>	<u>254</u>	<u>1,369</u>	<u>1,623</u>
<u>Fund Balance -- December 31</u>	<u>73</u>	<u>501</u>	<u>574</u>

EXHIBIT B -- TOWN OF WEBSTER
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds For the Fiscal Year Ended December 31, 1992

	Governmental Fund Types		Fiduciary Fund Type	Total
	General	Special Revenue	Expendable Trust	(Memorandum Only)
<u>Revenues</u>				
Taxes	\$1,483,033	\$		\$1,483,033
Licenses and Permits	95,792			95,792
Intergovernmental	83,164			83,164
Charges For Services	19,291			19,291
Miscellaneous	18,738	4,927	6,352	30,017
<u>Other Financing Sources</u>				
Operating Transfers In	<u>1,231</u>	<u>9,200</u>	<u>30,500</u>	<u>40,931</u>
<u>Total Revenues and Other Financing Sources</u>	<u>1,701,249</u>	<u>14,127</u>	<u>36,852</u>	<u>1,752,228</u>
<u>Expenditures</u>				
<u>Current</u>				
General Government	122,821			122,821
Public Safety	84,656			84,656
Highways and Streets	96,861			96,861

Sanitation	75,787		75,787
Health	2,426		2,426
Welfare	5,377		5,377
Culture and Recreation	4,146	15,171	19,317
Conservation	125		125
Debt Service	42,305		42,305
Capital Outlay	11,288		11,288
Intergovernmental	1,188,585		1,188,585
<u>Other Financing Uses</u>			
Operating Transfers Out	39,700		39,700
<u>Total Expenditures and Other Financing Uses</u>	<u>1,674,077</u>	<u>15,171</u>	<u>1,689,248</u>
<u>Excess (Deficiency) of Revenues and</u>			
<u>Other Financing Sources Over (Under)</u>	27,172	(1,044)	62,980
<u>Expenditures and Other Financing Uses</u>			
Fund Balances -- January 1	95,077	1,733	215,103
Fund Balances -- December 31	<u>\$ 122,249</u>	<u>\$ 689</u>	<u>\$ 278,083</u>

EXHIBIT B-4
TOWN OF WEBSTER, NEW HAMPSHIRE
Special Revenue Fund -- Conservation Commission
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1992

<u>Revenues</u>	
<u>Miscellaneous</u>	
Interest Income	\$ 5
<u>Expenditures</u>	<u>-0-</u>
<u>Excess of Revenues Over Expenditures</u>	5
<u>Fund Balance -- January 1</u>	<u>110</u>
<u>Fund Balance -- December 31</u>	<u>\$115</u>

SCHEDULE I
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Warrants
For the Fiscal Year Ended December 31, 1992

Dr.	1992	Levies of	1991
<u>Uncollected Taxes -- January 1, 1992</u>			
Property	\$ _____		\$198,763
Yield			<u>556</u>
<u>Taxes Committed to Collector</u>			
Property	1,454,474		_____
Yield	<u>6,054</u>		_____
<u>Overpayments</u>			
Property Taxes	<u>1,427</u>		<u>897</u>
<u>Added Taxes</u>			
Property	<u>1,919</u>		_____
<u>Interest Collected on Delinquent Taxes</u>	<u>2,058</u>		<u>15,528</u>
TOTAL DEBITS	<u>\$1,465,932</u>		<u>\$215,744</u>
Cr.			
<u>Remittances to Treasurer</u>			
Property Taxes	\$1,264,694		\$199,565
Yield Taxes	<u>5,764</u>		<u>556</u>
Interest on Taxes	<u>2,058</u>		<u>15,528</u>
<u>Abatements Allowed</u>			
Property Taxes	<u>2,531</u>		<u>95</u>
<u>Deeded to Town</u>	<u>969</u>		_____
<u>Uncollected Taxes -- December 31, 1992</u>			
Property	<u>189,626</u>		_____
Yield	<u>290</u>		_____
TOTAL CREDITS	<u>\$1,465,932</u>		<u>\$215,744</u>

SCHEDULE II
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 1992

Dr.	<u>1991</u>	Levies of <u>1990</u>	<u>1989</u>
<u>Unredeemed Taxes -- January 1, 1992</u>	\$ _____	\$50,815	\$10,538
<u>Tax Liens Issued in 1992</u>	<u>83,161</u>	_____	_____
<u>Interest and Costs Collected</u>	<u>2,062</u>	<u>4,826</u>	<u>3,136</u>
TOTAL DEBITS	<u>\$85,223</u>	<u>\$55,641</u>	<u>\$13,674</u>
Cr.			
<u>Remittances to Treasurer</u>			
Redemptions	<u>\$24,738</u>	<u>\$23,576</u>	<u>\$9,775</u>
Interest and Costs	<u>2,062</u>	<u>4,826</u>	<u>3,136</u>
<u>Deeded to Town During Year</u>	<u>1,140</u>	<u>804</u>	<u>763</u>
<u>Unredeemed Taxes -- December 31, 1992</u>	<u>57,283</u>	<u>26,435</u>	_____
TOTAL CREDITS	<u>\$85,223</u>	<u>\$55,641</u>	<u>\$13,674</u>

SCHEDULE III
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1992

Dr.

<u>Motor Vehicle Permits Issued</u>	<u>\$93,347</u>
<u>Marriage Licenses</u>	<u>560</u>
<u>Dog Licenses and Penalties</u>	<u>1,549</u>
<u>Dump Fees</u>	<u>88</u>
<u>Vital Record Fees</u>	<u>122</u>
<u>Check Fines</u>	<u>20</u>
TOTAL DEBITS	<u><u>\$95,686</u></u>

Cr.

<u>Remittances to Treasurer</u>	
Motor Vehicle Permit Fees	\$93,347
Dog Licenses and Penalties	1,549
Marriage Licenses	560
Dump Fees	88
Vital Record Fees	122
Check Fines	<u>20</u>
TOTAL CREDITS	<u><u>\$95,686</u></u>

SCHEDULE IV -- TOWN OF WEBSTER, NEW HAMPSHIRE
Trust Funds -- Summary of Principal, Income and Investments -- Cash Basis -- For the Fiscal Year Ended December 31, 1992

	PRINCIPAL		INCOME		Bal. of Prin. & Income Dec. 31, 1992
	Balance Jan. 1, 1992	Balance Dec. 31, 1992	Balance Jan. 1, 1992	Deduct- tions	
Cemetery -- Perpetual Care	\$ 23,474	\$ 23,474	\$	\$1,231	\$ 23,474
<u>Capital Reserve Funds</u>					
Town Hall Funds	4,000	4,000	1,171	213	5,384
Highway Equipment	4,065	6,565	411	286	7,262
Fire Truck		10,000		33	10,033
Cemetery Improvements	11,959	14,459	3,639	839	18,937
Cemetery Equipment	2,500	3,000	578	180	3,758
Fire Station	50,000	55,000	11,712	2,678	69,390
Reappraisal	20,000	25,000	3,398	1,191	29,589
Police Cruiser	1,800	6,800	81	206	7,087
	<u>94,324</u>	<u>124,824</u>	<u>20,990</u>	<u>5,626</u>	<u>151,440</u>
<u>Other Funds</u>					
Tricentennial Fund	1,000	1,000	413	75	1,488
Webster History Trust Fund	1,000	1,000	566	83	1,649
	<u>2,000</u>	<u>2,000</u>	<u>979</u>	<u>158</u>	<u>3,137</u>
TOTALS	<u>\$119,798</u>	<u>\$150,298</u>	<u>\$21,969</u>	<u>\$7,015</u>	<u>\$178,051</u>

This is to certify that information contained in this report was taken from official records and is correct to the best of our knowledge and belief. January 11, 1993 BARBARA J. MOCK JUDITH M. JONES JANICE F. DAWE Trustees of Trust Funds

STATEMENT OF APPROPRIATIONS

Tax Year 1992

GENERAL GOVERNMENT

Executive	\$ 7,600.00
Election, Registration, & Vital Statistics	7,800.00
Financial Administration	51,500.00
Revaluation of Property	4,200.00
Legal Expense	5,050.00
Employee Benefits	10,500.00
Planning and Zoning	1,780.00
General Government Building	11,750.00
Cemeteries	5,000.00
Insurance	25,000.00
Advertising and Regional Associations	1,126.00
Other General Government (Contingency)	2,500.00

PUBLIC SAFETY

Police	52,223.00
Ambulance	9,000.00
Fire	24,440.00
Fire -- Medical	3,070.00
Building Inspection	700.00
Emergency Management	50.00
Flashing School Lights	350.00
Highways and Streets	97,000.00
Deer Meadow Road Reconstruction	22,000.00

SANITATION

Solid Waste Disposal	77,055.00
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HEALTH

Health Agencies and Hospitals -- VNA	2,318.00
Administration -- Health Officer	108.00

WELFARE

Administration -- Welfare Officer	200.00
Vendor Payments	5,300.00
Community Action Program	2,181.00

CULTURE AND RECREATION

Parks and Recreation	1,850.00
Library	9,200.00
Patriotic Purposes -- Old Home Day	2,150.00
Youth Sports Program	1,110.00

CONSERVATION	
Administration	350.00
DEBT SERVICE	
Principal -- Long Term Bonds & Notes	25,000.00
Interest -- Long Term Bonds & Notes	13,455.00
Interest on TAN	10,000.00
CAPITAL OUTLAY	
Land Improvements	1.00
Machinery, Vehicles & Equipment	6,645.00
Buildings	7,100.00
OPERATING TRANSFERS OUT	
To Capital Reserve Funds	30,500.00
TOTAL APPROPRIATIONS	\$537,162.00

1992 TAX RATE COMPUTATION

Town Portion		Tax Rates
Appropriations	\$537,167	
Less: Revenues	(257,234)	
Add: Overlay	4,833	
War Service Credits	10,050	
Sub Total	\$294,811	
Less: Shared Rev. Returned to Town	(2,662)	
Approved Town Tax Effort		\$292,149
Municipal Tax Rate		\$10.58
School Portion		
Due to Local School District	0	
Due to Regional School District	1,019,854	
Sub Total	1,019.854	
Less: Shared Rev. Returned to Town	(17,199)	
Approved School Tax Effort	1,002,655	
School Tax Rate		36.30

		Tax Rates
County Portion		
Due to County	141,008	
Less: Shared Rev. Returned to Town	(1,268)	
Approved County Tax Effort	139,740	
County Tax Rate		5.06
COMBINED TAX RATE		\$51.94

Commitment Analysis

Total Property Taxes Assessed	\$1,434,544
Less: War Service Credits	(10,050)
Add: Village District Commitment	27,723
TOTAL PROPERTY TAX COMMITMENT	\$1,452,217

Proof of Rate

Net Assessed Valuation	Tax Rate	Assessment
\$27,619,254	\$51.94	\$1,434,544

SUMMARY INVENTORY OF VALUATION Tax Year 1992

Land	\$ 8,537,254.
Buildings	16,315,510.
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	27,859,094.
Blind Exemption (Number 2)	30,000.
Elderly Exemption (Number 13)	204,840.
Solar/Windpower Exemption (Number 5)	5,000.
Total Exemptions Allowed	239,840.
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED	\$27,619,254.

SCHEDULE OF TOWN PROPERTY

As of December 31, 1992

DESCRIPTION	VALUE
Town Hall:	
Land and Buildings	\$227,000.
Furniture and Equipment	23,600.
Library:	
Furniture and Equipment	16,000.
Police Department:	
Land and Buildings	31,700.
Furniture and Equipment	42,000.
Fire Department:	
Land and Buildings	16,700.
Furniture and Equipment	355,000.
Highway Department:	
Land and Buildings	20,000.
Equipment	25,000.
Materials and Supplies	12,000.
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 4-104	8,000.
Map 10 - Lot 4-161	2,600.
Map 10 - Lot 6-23	1,100.
Map 10 - Lot 6-26	950.
Map 10 - Lot 6-39	250.
Map 3 - Lot 117	4,550.
All Other Property:	
Map 10 - Lot 5-183	2,700.
Map 10 - Lot 8	12,150.
Map 5 - Lot 5	450.
Map 5 - Lot 10	8,500.
Map 6 - Lot 33	1,050.
Map 6 - Lot 41	6,000.
Map 6 - Lot 75	1,200.
Map 8 - Lot 12	16,750.
TOTAL	\$841,700.

TREASURER'S REPORT

Cash on Hand January 1, 1992	\$314,514.61
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RECEIVED FROM TOWN CLERK

Permit Fees	\$93,347.00	
Dog Licenses	1,519.00	
Dump Fees and Vouchers	88.00	
Marriage Fees	560.00	
Vital Records	122.00	
Dog Fines	30.00	
Insufficient Check Fines	20.00	95,686.00

RECEIVED FROM TAX COLLECTOR

1991 Property Tax	199,565.27	
Property Tax Interest	15,527.93	
1991 Yield Tax	556.02	215,649.22
1992 Property Tax	1,264,693.64	
Property Tax Interest	2,056.80	
1992 Yield Tax	5,763.91	
Yield Tax Interest	.75	1,272,515.10

TAX SALES REDEEMED

1989 Redemptions	9,775.06	
Red. Int. of Sale	3,135.35	
1990 Redemptions	23,576.38	
Red. Int. of Sale	4,825.82	
1991 Redemptions	24,738.20	
Red. Int. of sale	2,062.53	68,113.34

RECEIVED FROM STATE OF NH

Highway Block Grant	35,289.79	
Shared Revenue Block Grant	32,391.46	
Flood Control	14,490.30	\$82,171.64

RECEIVED FROM LOCAL SOURCES, EXCEPT TAXES

Ambulance	2,967.94	2,967.94
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BUSINESS LICENSES, PERMITS & FILING FEES

Building Permits/Application Fees	60.00	
Junk Yard License	25.00	
Pistol Permit/Renewal Fee	8.00	
Zoning & Planning Board	1,058.00	
Current Use Filing Fee	50.00	1,201.00

INCOME FROM DEPARTMENTS

Police Reports	186.00	
Voter Check List	15.00	
Tax Maps	128.00	
Photo Copies/Postage	25.00	
Zoning/Subdiv. Regs./Tapes	80.00	
Old Home Day Proceeds	859.00	1,293.00

CEMETERY TRUST FUNDS

Interest from accounts	1,230.89	1,230.89
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SALE OF TOWN PROPERTY

Fire Truck	7,162.50	
Town Owned Property	3,026.79	10,189.29

RENT OF TOWN PROPERTY

Town Hall/Utility Fees	3,260.00	3,260.00
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US TREASURY

Fed. owned entitlement land	815.00	815.00
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MISC. REVENUES

NHMA Insurance Dividend	512.02	
1992 Unemployment Comp. Dividend	214.70	726.72

REIMBURSEMENT TO DEPARTMENTS

Fire Department	277.39	
Appropriation Account	756.69	
Old Home Day	77.44	1,111.52

MISC. SOURCES

Sale of Loam	144.00	144.00
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CONTRIBUTIONS & DONATIONS

Donations to Town Hall	500.00	500.00
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ESCROW ACCOUNT		
Timber Tax Bond (State Property)	225.70	225.70
1991 ACCOUNTS RECEIVABLE		
Reimb. Otto Settlement	4,000.00	
Fire Depart. Registration Refund (SOLO)	165.00	4,165.00
OTHER RESOURCES		
TAX ANTICIPATION NOTE	300,000.00	300,000.00
Cash On Hand 01-01-92		\$314,514.61
Total Receipts		2,061,965.36
Paid on Order of Selectmen		(2,057,108.16)
Charge For Deposit slips		(18.14)
Add Back Lost Check		439.99
Interest on Account		5,186.38
Total on Hand 12-31-92		\$324,980.04

REPORT OF THE BOARD OF SELECTMEN

Being a selectman in some towns is not always a pleasant experience as the daily press sometimes attests. Your selectmen do their best to represent the town and quite often put in long hours looking after the interests of the citizens of Webster. The same is true of staff members Barbara Mock and Judy Jones, Treasurer Linda Lorden, Town Clerk Linda McFarland, Tax Collector Madeleine Roberts and the folks who serve in appointed positions. All the above appreciate the continued support the people of Webster give to town officials which makes it all worthwhile.

The following is a summary of major activities over the last year. During the year the selectmen found that managing the town hall was something like running a large home. One of the goals in constructing the hall was to have a focal point for the town. This hope has certainly been realized with meetings, dances, plays and other events going on almost constantly some months. While the goal has been realized, the selectmen felt their way through the year balancing policies for the use of the hall.

As with any home, there are unexpected repairs and maintenance. During the winter the drain for the kitchen sinks froze somewhere between the foundation and dry well. With the spring thaw the pipe was still plugged, which meant digging out the old pipe, replacing it and pumping out the dry well. This was the only major project, but there are always small things, just like any home that's well used.

Special thanks to the Daniel Webster Grange for a generous donation toward maintenance and a dumpster which has proved its worth many times over.

Special thanks also to Judy Jones and Gene Blake who handle the booking schedule and hall rentals.

The tax rate increased from \$50.83 to \$51.94 due to a slight county increase, slightly lower town budget and a significant increase in the school district assessment. Although the school district budget decreased, the fickleness of the state's foundation aid formula resulted in a \$50,000 increase in Webster's assessment. A bill being introduced in the Legislature this year may help smooth out the peaks and valleys caused by the present state aid formula.

The town was sued for refusing a building permit on Gerrish Road, an unmaintained Class VI road. The court decision was in the town's favor. The 1993 warrant contains an article to alleviate or eliminate the safety concerns at Dingit Corner which relate, in part, to the suit.

FEMA and the US Geological Survey completed the flood plain survey and plan for the Blackwater River. We now have detailed maps with elevations.

In July the town went out of the water business after a new well was completed at the Anderson property. After a gasoline contamination problem five years ago the town had supplied water from the firehouse.

Although the town acquired a soccer field free of charge below the school a few years ago during the Route 127 work, it was rough -- to say the least. Bob

Lake along with his son, Eric donated his time and equipment. Matthews Equipment of Boscawen donated equipment as did Joe Hochrein of Webster. For two days members of the sports committee raked, leveled, screened, rolled loam and seeded and the soccer field will be ready for the 1993 season!

Warm weather in May brought out no trespassing signs at the "Beach" on Lake Winnepocket. After generations in the Austin family the property had been sold and the new owners were determined to have the beach to themselves. Research determined that although the road right of way easement at the beach has been four rods since 1812, this did not grant any right for the public to swim. The public has used the beach for 40-50 years which means the spot may have become public by "prescriptive easement." When an informational hearing was held in July the turnout was small. While there was sentiment that some town swimming area would be nice, pursuing legal action for a prescriptive easement ruling was far from unanimous. The selectmen conferred with town counsel and counsel's opinion was that a favorable ruling was hard to predict. Because of this uncertainty, a lack of strong sentiment from townspeople, and the already hefty legal expense from the Gerrish Road suit, the matter was not pursued.

Legislation which would set up a statewide 911 emergency system will go into effect in 1994. Some preliminary planning was done and house numbering will be completed in 1993.

The police station re-wiring was completed and walls and ceiling insulated. Though a 1993 warrant article for a furnace was contemplated, it was decided to hold off and see how much heating cost we save with the insulation this year.

Webster and Hopkinton moved forward on landfill closure, taking bids on engineering and closure plans in November, narrowing the proposals to a final three at year's end.

After several years of promises rather than results from company officials, Cable I's bankruptcy was no surprise. The selectmen terminated the franchise agreement and cable may still be far off. However, at year's end the selectmen learned that a proven company had some interest and as this report is written two companies are surveying the town.

SALARY OR WAGES PAID ELECTED OFFICIALS IN 1992

Selectmen	\$1,000.00 each
Tax Collector	\$9,180.00 Plus Fees
Town Clerk	\$ 955.00 Plus Fees
Treasurer	\$ 966.43
Moderator	Requested no compensation
Road Agent	\$6,349.03 (\$10.29/hr.)
Supervisors of Checklist	\$ 257.13 each (\$4.25/hr.)
Library Trustees and Trustees of Trust Funds	No compensation received

REPORT OF THE WEBSTER POLICE DEPARTMENT

1992 started with a shop-lifting incident at the Corser Hill Country Store, and continued on for another busy year. We handled over 2800 calls this year. A sure sign of the bad economy was the rise noted in domestic and neighborhood disputes (total of 56 this year -- had only 19 last year) and the consistency of the burglaries (had nine last year and ten this year). We have cleared three of these and are still working on the other seven.

Sergeant Elmer Boutwell resigned this year for personal reasons. We thank him for the years he worked with us and we wish him the very best in the future.

This year we were involved with several Federal Grant Programs which have been very beneficial to both the Town and to the Department. (1) We were in on a special Highway Safety Program that gave us extra patrols at 100% REIMBURSEMENT to the Town; (2) We received a Federal Grant for equipment and through this acquired a new copy machine, phones, a lap top computer and an exercise machine; (3) We have obtained a second Federal Grant for a 4x4 pickup (when a good one becomes available) and for special equipment for the Department such as night vision and surveillance equipment to aid in combating drug related incidents going on in this area.

The Department has been getting steadily busier for the past several years and the work load has now reached the level where it is getting too much for one person to handle alone. With your permission, I would like to promote Sergeant Steve Faer to a full-time officer as of March 15th, 1993. Steve has attended the Police Academy and is certified as a full-time officer by the State. I believe that with the two of us, we will be able to give you even better coverage.

We thank you all for your continuing support. Your vigilance in calling us whenever you see or hear anything unusual or questionable helps us to be more effective in giving you good police protection. Together we can keep Webster the happy, safe little Town we know and love to live in.

Respectfully submitted,

AIME J. ROY, Chief of Police

WEBSTER POLICE ACTIVITIES

	1991	1992
Alarms	51	151
Animal Complaints	95	192
Animals to S.P.C.A.	8	15
Arson	1	0
Assaults	8	2
Sexual Assaults		3
Assist Other Departments	69	168
Assist Townspeople	55	182

Burglaries.....	9.....	10
Civil Standby	8.....	27
Criminal Mischief/Vandalism	55.....	75
Criminal Trespass	17.....	30
Drugs	3.....	3
D.W.I.....	2.....	0
Domestic Disputes	9.....	31
Fire and Smoke Investigations.....	44.....	72
Gunshot Wounds.....		1
Harassment & (Phone)	46.....	61
Juvenile Complaints	26.....	62
Medical Emergency	31.....	36
Missing Persons	17.....	12
	(all found).....	(all found)
Motor Vehicle Accidents.....	20.....	16
Neighborhood Disputes	10.....	25
Noise Complaints.....	23.....	66
O.H.R.V. Complaints	15.....	21
Request for Property Checks	87.....	241
Suspicious Persons	49.....	92
Suspicious Vehicles.....	43.....	86
Stolen Vehicles	4.....	1
Thefts.....	14.....	22

WEBSTER FIRE DEPARTMENT

The officers of the Webster Fire Department for 1993 are as follows: Deputy Chief, Ted Gosinski; Captain, Jim Hoyt; First Lieutenant, Dan St. Cyr; Lieutenants, Jeff Lorden and Mike Arpino; Medical Director, Roy Fanjoy; and Secretary/Treasurer, Paula Fanjoy. We had a few 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 every Thursday night at 7:00 P.M. or at our regular business meeting, which is the last Thursday of each month.

The calls for 1992 are 93. This is a 22.5% decrease in calls from 1991. The average response time for fire calls is 4.4 minutes and 4.9 minutes of medical calls.

Appliance Fire.....	1	Investigations.....	2
Brush and Grass	4	Medical Aid	30
Building Fires	2	Mutual Aid	11
Chimney Fires.....	2	Non Permit Fires.....	3
Drills	8	Odor in Building.....	1
Electrical.....	0	Searches.....	1
Fire Alarm Activation	17	Vehicle Accident	5
Furnace Problems.....	0	Wires Down.....	4

We have 5 nationally registered E.M.T.'s, 1 Paramedic, 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 continually training to better themselves. In November 1992 the new E-One Pumper was a year old and has turned out to be a big asset to the Department.

I would like to thank all the medical squad and firefighters for the many hours they have given in service and training and also to their families for the many hours spend away from home. Also a special thanks to the Ladies Auxiliary for the service they provide at fires and trainings. We would also like to thank the residents of Webster for their support and donations and help in so many ways. We can be proud that we have a well trained and equipped Fire Department. Thank you for a job well done.

Respectfully submitted,

P. WILLIAM WELCOME, Chief

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

1992 was below average for wildfires reported in our state. Our largest fire was in May in Rumney where a suspicious origin fire burned approximately 150 acres with a total cost of approximately \$30,000. The N.H. Division of Forests and Lands assisted many other communities in wildland fire suppression as well.

Our fire lookout towers reported 289 fires, burning a total of 136 acres. Our major causes of fires were fires kindled without a permit, unknown causes and children.

Please help your town and state forest fire officials with fire prevention. New Hampshire State Law (RSA 224:27) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, *without first obtaining a written fire permit from the Forest Fire Warden of the town where the burning is to be done.*" Violation of this statute is a misdemeanor, punishable by a fine of up to \$1,000 and/or a year in jail and you are liable for all fire suppression costs.

Local fire departments are responsible for suppressing fires. The small average fire size of .47 acre/fire is a tribute to early detection by the public or our fire tower system and the quick response of our trained local fire departments. Please help your Warden and fire department by requesting and obtaining a fire permit *before* kindling an open fire.

The N.H. Division of Forests and Lands assisted 28 towns with a total of \$20,000 in 50/50 cost share grants for fire fighter safety items and wildland suppression equipment in 1992.

If you have any questions regarding New Hampshire forest fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or Division

of Forests and Lands at 271-2217.

Forest Fire Statistics 1992 -- Town of Webster

	State	District	Town
Number of fires	289	30.	3
Acres burned	136	26.5	9

Call 648-2204 for fire permits and information

PAUL W. WELCOME
Forest Fire Warden

RICHARD F. CHASE
Forest Ranger

REPORT OF THE HIGHWAY DEPARTMENT

1992 started out with an ice storm on the first and didn't let up until April, with the last storm occurring on April 17th.

Webster, along with many other New Hampshire towns, suffered from frozen culverts and ditches, forcing water to back up and spill over onto the roads. The corner of Deer Meadow Road and Mt. Vernon Terrace was cut back to repair such a water problem. In February a culvert was installed on Pond Hill Road.

Many roadside ditches have been dug out and reshaped. The material was then hauled to the old town pit on Detour Road and screened. This has yielded several hundred yards of loam that is available to the townspeople at a cost of \$8.00 per yard. Residents are responsible for the delivery of purchased loam.

Blasting ledge and excavation of the embankment at the corner of Deer Meadow Road and Merrimack Circle has allowed traffic a much safer line of vision.

In October "Tri-State Sealing" was hired to apply a special crack sealant to the new section of Deer Meadow Road from the Concord line in, at a cost of \$1,500.00.

November 17th brought our first winter storm of the '92-'93 season -- more ice. The last two weeks of the year Mother Nature blessed us with icy conditions...once again.

In order to meet the demands of inflation, the 1993 budget has been increased by 3%. In the coming year we will continue construction on the Deer Meadow Road project. There are also some water problems at the beginning of the Deer Meadow Road project that will require our attention.

Respectfully submitted,

R. T. LAKE AND CREW
Road Agent

REPORT OF THE BUILDING INSPECTOR

Due to a slow down in the housing market, only three (3) building permits were issued this year. Two of these were issued to replace existing houses that were burned by the fire department for the training of its members. There is a continuing decline in the number of requests to build new homes in Webster.

Respectfully submitted,

EDWIN PIPER, Building Inspector

REPORT OF THE CONSERVATION COMMISSION

In 1992, the Webster Conservation Commission reviewed and investigated various local complaints to the Wetlands Board. We began a long term study of our Town's Wetlands by taking workshops, making maps, and going on field trips to a couple of Wetlands to study the New Hampshire method of Wetlands Evaluation.

Signs have been erected at the Town's Conservation Lands and Conservation easements have been monitored. We look forward to making some trails and guides to the Paul Mock Memorial Forest and The Blackwater Natural Area.

Respectfully submitted,

BETSY JANEWAY, Chairperson

REPORT OF THE WEBSTER PARKS COMMISSION

General maintenance, such as mowing, trash pickup and sand for the river's edge, was done by the Parks Committee this year. The old fence and posts were dismantled and removed from around the ball field in preparation for the new chain link fence put in by the Sports Committee.

In 1993 we will replace the fence to the right of the gate. We will also have gravel put on the road leading to the park with money encumbered from the 1992 budget. This is a project which should be looked at seriously in the future as one load of gravel every year or so is not solving the problem of the bad condition of this road.

A special thank you to Glen Blanchette for removing all the old tires, paint cans and trash on the hill to the left of the school.

Respectfully submitted,

JEANNE ANDERSON, Chairperson

DOROTHY MONZ, Secretary

ROBERT PEARSON, III

GEORGE LITTLE

GLEN BLANCHETTE

Commissioners

REPORT OF THE WEBSTER SPORTS COMMITTEE

In its continuing endeavor to provide opportunities for local youth to participate in team sports, the Webster Sports Committee broke a serious sweat in 1992. As a result of much hard work taken up by many willing hands, and the support of the Town, the year past was an unqualified success.

Numbers of young Webster residents participating in all activities continue to be high, and the enthusiasm level just seems to know no ceiling. The Committee expanded this year, bringing fresh parents into the fold whose input and muscle have refreshed the dedication of the senior crew; and a community pitched in to make the dream of a hometown soccer field take shape.

'Ninety-three promises to be a bad (that's good!) year for the Committee. After all -- there're still kids out there. And nothing can take the place of seeing kids do things they never imagined they could do. And nothing can be better than introducing them to new things and watching as they develop and grow into able, and then good, and often superlative players.

The kids (the older ones as well as the youthful ones) would like to use this opportunity to thank the community for its backing, and invite all to come and watch us grow.

Respectfully submitted,

WEBSTER SPORTS COMMITTEE

REPORT OF THE WEBSTER PLANNING BOARD

Members of the Planning Board include Nancy VanLoan, Chairman, Lamar Riggs, Secretary, Hubert Scott, Dick Ober, Gene Blake, Alternate, Bruce Lantman, Alternate, and Bill Bird, Selectman Representative. In November, Gene Blake was appointed a regular member and Dick Ober an Alternate member of the Board.

Although there were few subdivision applications this year, the Planning Board has been very active.

The Webster Master Plan has been revised and printed. An Ad Hoc Committee, chaired by Randy Inman, provided the skill and diligence to revise the Master Plan. His committee included Larry Amos, Dee Blake, Rick Cummings, Betty Hadley, Betsy Janeway, and Dick Ober. Judy Jones provided the administrative support. Copies of the revised plans are available in the Town Office.

The Planning Board has spent over eleven months considering changes to the Subdivision Regulations, which have not been revised since 1986. The Board anticipates finishing the review and presenting the revised Subdivision Regulations at a Public Hearing during the first quarter of 1993.

The Planning Board is currently working with the Selectmen to name all streets and number all houses in the Town of Webster in order to conform to a regional emergency 911 system.

Subdivisions approved during the year included an eight lot subdivision off Long Street owned by Detlef Schildbach and a two lot subdivision off Pleasant Street owned by Raymond and Mary Blodgett.

A seven lot subdivision off Tyler Road, owned by George Murphy, was revoked, as the time limit for completion of a road had elapsed.

Respectfully submitted,

LAMAR W. RIGGS

REPORT OF TRUSTEES OF WEBSTER FREE LIBRARY

1992 was a very busy and productive year for the library. The circulation has risen over 700 to a total of 9,129 items signed out. We now have 524 registered patrons -- more than 37 percent of our town population. These are impressive figures for a town the size of Webster. A total of 459 books were added to the collection this year -- many of these were donated. The lending of video recordings for children and adults has been popular. We plan to add to this collection although slowly because of expense.

The summer reading program about Native Americans was designed by Leslie Collins. Many thanks to her for this very successful project in which 33 children participated. Michael Caduto, Indian artist and author, and David Stewart-Smith, a Webster resident, entertained and informed the children with stories, traditions and songs of area tribes.

Six beautifully hand crafted chairs will be added to the Library to compliment the conference table. They are made by Roger Scheffer of West Unity, NH and are given in memory of Jack I. Hoffman, Naomi A. Fifield, Stuart G. Fifield, Charlotte Berry, and Carol L. Bird. Donations also were given for the chairs by the Webster Women's Union, Betsy and Harold Janeway, and Judy and Lamar Riggs.

Our thanks and appreciation go to those who have donated books for the collection and for our ongoing book sale, to all who give their time and efforts volunteering on Monday and Wednesday evenings and those doing accession bookkeeping, to those who donated for the new chairs, and to David Stewart-Smith for his help in the summer reading program. The trustees are especially appreciative to Lorna Austin for her wonderful librarianship.

Respectfully submitted,

SANDRA K. STARKEY
NANCY M. RIDEOUT
JANICE F. DAWE

REPORT OF OLD HOME DAY COMMITTEE

Old Home Day festivities were well attended this year although the weather (predicted to be miserable and rainy by local weathermen) was the subject of concern for days before (and probably cut down the number of parade float entries) but, once again, Webster was lucky with clear, although cloudy skies. A special addition to the parade was a Color Guard from the N.H. National Guard (comprised of Websterites Glen Creighton, Dick Fredette, Jim Holland and Gordon Welch) and a M198 Howitzer.

During noontime ceremonies Mary Chase, 87, of Pleasant Street was awarded the "Webster Cane" by Marj Blanchette for being the oldest Webster resident. Dee Blake presented Marion T. Jones a plaque commemorating her as the 1992 Old Home Day Grand Marshal. Special recognition prizes were given to: Minous Cannon, 91, for being the oldest person present at the festivities; Jocelyn Tanner, 10 month old daughter of Andy and Marge Tanner of Tyler Road for being the youngest; The Chase Family for having most members present; Henning Eiben of West Germany for coming the farthest to Old Home Day (he is an exchange student for the 1992/1993 school year and lives with the Lampron Family). The band "Strings 'N Things" entertained those in the park during the day and games like sack races, watermelon seed spitting, frog jumping, sand dig, greased pole climbing, and horseshoe tournament kept people moving all afternoon. Free watermelon and juice was given out by the Old Home Day Committee.

Once again the public chicken barbecue was held, but this time it was organized by the Webster Congregational Church Choir. The day ended with a dance in the town hall with a big crowd of people of all ages. Music was provided by Disc Jockey Earl Rinker. For the first time, about 20 door prizes (donated by many local businesses) were given out to those attending the dance.

PLEASE NOTE: The Old Home Day Committee returned \$858.00 to the town which was realized from the sale of dance tickets. We also had to pay \$100 for a policeman to be in attendance at the dance which came out of dance proceeds. This year the committee is requesting \$2,330 for Old Home Day activities which we hope YOU will all come out and support!!!

Once again, as president of the Old Home Day Committee, I wish to give a round of applause and my heartiest thank you to all the members on the Old Home Day Committee -- Pauline Colby, vice president; Brenda Silver, secretary/treasurer; Gene Blake, Larry and Linda Amos, Judy and Jim Kenefick, Colin Colby, Sandra and Glen Creighton, Barbara and Joe Hochrein, Sarah Lake, Terry Ohlson-Martin, Denise Lawless, Darlene Cummings, and Nancy Cummings. They do a great job of getting it altogether so you can go out and have a good time. Special thanks to those not on the committee who helped clean up at the park and after the dance -- we really appreciate you, too!!!

More hands are always needed. If you think you have a little time to

spare and want to join a fun committee, give one of us a call. We can always use suggestions about what to include in Old Home Day festivities.

Respectfully submitted,

NORMANDIE BLAKE, President
Webster Old Home Day Committee

REPORT OF THE TOWN HISTORY COMMITTEE

Highlights of 1992

At Merrimack Valley School District meeting on March 5, a budget of \$11,407,288 was adopted. A special district school meeting was held on October 16 to accept a new contract with the teachers (\$191,000).

At Webster's Town Meeting on March 10, a proposed budget of \$536,162 was accepted.

Ruth A. Stebbins retired as Town Clerk after 26 years of service, and Linda McFarland was elected.

Public suppers to benefit the Church were held on the 2nd Saturday of each month from January through May. Over \$2000 was raised.

The ninth annual New England Canoe and Kayak races were held on May 2 and 3.

On April 17, we received 4" of snow; 35" for the entire winter. This was the least snowy winter since 1950-51, and the 8th least snowy since records were kept (1871).

Peter Johnson and his sled dogs finished 85th (good!) in the Iditarod held in Alaska. This race covers 1159 miles, from Anchorage to Nome.

Through the efforts of C.A.P. and several local residents, the Senior Citizens have been enjoying a luncheon and program at the Town Hall on the 3rd Friday of each month.

The Church's Food Pantry has helped 22 families in town as the need arises. Thirty-two Christmas baskets were delivered in December.

The Women's Union and friends arranged a thrift shop/yard sale in the barn of the Parish house. This was open during the summer and early fall months with proceeds going to the Church.

Scholarships were awarded this year as follows: Daniel Webster Grange - Ian MacGregor; Joseph Degen (meetinghouse) - Jeremy Gosinski.

Saturday night suppers held during the summer months were again successful. Six suppers netted each of the three participating organizations (Church, Women's Union and Grange) over \$1100.

Soccer Camp was held the week of August 10, with about 50 young people participating.

Old Home Day was cloudy and cool, but maintained a good attendance.

Marion T. Jones was Grand Marshal of the Parade. Marion has lived in Webster since 1940. She has held several town offices, and has been a Grange member for nearly 60 years, serving in many offices in Daniel Webster and Merrimack County Pomona Granges. She was the first person in Webster to serve as an officer in the N.H. State Grange. She was organist for 47 years and a Sunday School teacher for almost as long. She has been instrumental in the operation of the Webster Church Booth at Hopkinton Fair and will be remembered for her many donuts, made "on location" at the church booth. She was also the speaker at the Old Home Day Sunday church service.

As the oldest resident of Webster, Mary Chase, 87, of Pleasant Street, was presented the Webster Cane.

On September 12, the Country Fair and Auction, sponsored by the Meeting House Society, brought forth a smaller attendance than anticipated, but is well worth repeating next year following more publicity.

The Webster Church Booth at Hopkinton Fair was again successful, with a profit of \$12,000. \$10,000 was contributed to the Webster Church. Paul and Marsha LaBrecque now head up this project.

The Veterans' Memorial, at the junction of Route 127 and Allen's Road, was nearly completed. Stones and plaques with the names of all from Webster who served our country from WWI on are listed. Appropriate lighting, a flag and pole and a bed of flowers in the shape of the American Flag have been provided. Later, further landscaping and a small parking lot are planned. The land for this project was given by Ruth (Stockbridge) Garvey and her husband, Ed.

The National (presidential) election on November 3, 1992 brought out more voters than ever before in Webster's history. In mid-afternoon, more than 50 persons were waiting in line to vote. Dem. Bill Clinton received 266 votes in Webster; Rep. George Bush 250 votes, and Independent Ross Perot 175 votes. Bill Clinton and V.P. Al Gore were the winning candidates.

The Webster Congregational Church has been placed on the National Register of Historic Places.

The carriage shed/wood shed was repaired with funds from the Old Webster Meeting House Society.

Through the generosity of residents and friends, a parking lot was constructed behind the Webster Congregational Church.

The tax rate for 1992 was \$51.94 per thousand dollars of property valuation (37%).

The Sixth Annual Christmas Party at the Old Meeting House on December 6 was again very successful. Santa was present as usual. Local musicians and carolers made this a festive occasion. The theme this year was ANIMALS, with ceramic, stuffed and wooden animals, old and new, on display.

Due to the town's very busy schedule, no popcorn party was held this year, but the Grange and Women's Union presented each school child with a box of goodies and an apple at the annual Christmas program. The Town Hall

was filled to capacity on this evening, with the Kindergarten and Grades 1 through 5 presenting their programs.

The Fire Department Auxiliary sponsored Tuesday Night Bingo at the Webster School during 1992.

The Black Water Players presented "Welcome To The West" on May 22 and 23. On October 23 and 24 they presented two one act plays "Any Body For Tea?" and "How Does A Thing Like That Get Started?"

Only three building permits were issued in 1992.

TEACHERS 1991-1992:

Principal	Irene Plourde
Grade 1	Elizabeth Morse
Grade 2	Dale Barrett
Grade 3 & 4	Nancy Webster
Grade 3 & 4	Margaret Halacy
Grade 5	George Radcliffe
Aide	Pauline Colby
Kindergarten	Nancy Rideout

ORGANIZATIONS:

Webster Extension	Betsy Janeway
Daniel Webster Grange	Dorothy Haskins
Women's Union	Eleanor Corliss

SCHOOL BOARD MEMBERS

Normandie Blake	George Hashem
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TOWN MEETING - March 10, 1992

The Moderator, Harold Janeway, declared 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 14th.

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

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

Office	# Yrs. Term	Name	Votes
Selectman	3	William Bird	193
		Fred Dawe	2
		Susan Joyal	1
		Steve Manning	1
		Randolph Inman	1
		Robert Drown	1
Town Clerk	1	Linda McFarland	89
		Susan Joyal	76
		Cindy Matthews	39
		Ruth Stebbins	2
		Avelyn Delano	1
Tax Collector	1	Madeleine Roberts	202
		Larry Amos	1
Treasurer	1	Linda Lorden	200
Library Trustee	3	Janice Dawe	201
		Carol Creighton	1
		Lorna Austin	1
Trustee of Trust Funds	3	Janice Dawe	200
		Harold Janeway	1
Moderator	2	Harold Janeway	196
		Robert H. Pearson, Jr.	3
		Maurice Chapin	1
Supervisor of Checklist	6	Patricia Inman	204

ARTICLE 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) Yes - 145 No - 39
TOTAL VOTES CAST 203 & 4 ABSENTEE 207

TOWN MEETING - March 14, 1992

The meeting was called to order by Moderator Harold Janeway at 10:05 A.M. A prayer was offered by Reverend Mary Caldwell. Results of Tuesday's voting were read by the moderator. Clarence Jeffrey talked of current use meeting. Everyone was asked to sign a petition to continue repairs and improvement to Route 127 to the south so as to be put on the next ten year agenda for the State.

Harold Janeway gave a special thanks to Ruth Stebbins for over 53 years of service to the Town of Webster and specifically her 26 years as Town Clerk. Mr. Janeway noted that Ruth was way ahead of her time in breaking ground for women in politics. Mr. Janeway then made a motion to dedicate the Town Clerk's Office to her which was overwhelmingly approved. In anticipation of that approval, Mr. Janeway presented a plaque to be hung in the Clerk's Office. Ruth was presented with a special Webster pottery crock with a bouquet of mixed flowers. A standing ovation was given.

Ruth then gave a special thanks noting she didn't think she deserved all the attention but liked it anyway.

Selectman William Bird presented a 1991-1992 Comparison Budget making special note that every year the Town does come under budget.

Michael Borek raised a question on the county meeting, asking if the public would be able to attend. Selectman Cummings gave a quick report on the County Budget.

A special note was made that, due to new classification laws, some figures would be more than last year, some less.

ARTICLE 3. The sum of \$133,806. was voted to be raised and appropriated for the following:

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.

(Voice Vote)

ARTICLE 4. It was voted 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.

(Voice Vote)

ARTICLE 5. It was voted 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. (Voice Vote)

There was a small discussion on the merit of defraying costs versus buying an ambulance for the Town.

ARTICLE 6. It was voted to raise and appropriate the sum of \$97,000. for Highways. (Voice Vote)

ARTICLE 7. It was voted to raise and appropriate the sum of \$22,000. for Deer Meadow Road reconstruction. (Voice Vote)

ARTICLE 8. It was voted 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.

(Voice Vote)

ARTICLE 9. All items were voted as presented with the exception of Parks and Recreation, which was amended to be increased by \$1,000 for a new chain link fence around the ball field.

Health Department	\$ 108.
Franklin Visiting Nurse Association	2,318.
Welfare Department	5,500.
Community Action Program	2,181.
Parks and Recreation	1,850.

Youth Sports Program	1,110.
Library	9,200.
Patriotic Purposes - Old Home Day	2,150.
Conservation Commission	350.

TOTAL \$24,767.

(Voice Vote)

ARTICLE 10. It was voted 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.

(Voice Vote)

ARTICLE 11. It was voted to raise and appropriate the sum of \$925. for the purchase of chair caddies, table caddies and fire extinguishers for the Town Hall. (Voice Vote)

ARTICLE 12. It was voted to raise and appropriate the sum of \$3,000. for improvements to the Police Station building. (Voice Vote)

ARTICLE 13. It was voted to raise and appropriate the sum of \$5,570. for fire equipment. (Voice Vote)

ARTICLE 14. It was voted to raise and appropriate the sum of \$150. for medical equipment for the fire department. (Voice Vote)

ARTICLE 15. It was voted 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. (Voice Vote)

ARTICLE 16. It was voted to raise and appropriate the sum of \$1,100. for wiring for electricity and lighting at the Salt Shed. (Voice Vote)

Clarence Jeffrey apologized for the wiring not being in the specs. After some discussion it was passed.

ARTICLE 17. It was voted 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.

(Voice Vote)

ARTICLE 18. It was voted 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. (Voice Vote)

ARTICLE 19. It was voted 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.) (Voice Vote)

A brief history of Fred Flemming's wish that this property go to the Town after his death was given by Barbara Mock.

ARTICLE 20. It was voted to 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. (Voice Vote)

ARTICLE 21. It was voted to authorize the Selectmen to borrow money in anticipation of taxes. (Hand Vote) Yes - 60 No - 1

ARTICLE 22. It was voted 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. (Voice Vote)

ARTICLE 23. It was voted to 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. (Voice Vote)

ARTICLE 24. It was voted 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. (Voice Vote)

ARTICLE 25. It was voted to 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. (Voice Vote)

ARTICLE 26. The Selectmen talked of their position on the change of current use laws. Selectman Cummings stated their position was to do nothing due to lack of knowledge on the subject.

Motion was made to authorize the tax collector to accept prepayment of taxes. (Voice Vote)

P. William Welcome made a motion for the proceeds from the sale of the old fire truck be put into the Fire Truck Capital Reserve Fund. (Voice Vote) Passed as a nonbinding resolution.

Robert Drown, Jr. raised the question of publishing each town officer's salary. After a pro/con discussion the question was left unresolved.

Robert Austin raised the question of paving the front parking area. He wanted to know if the Town could put it on the next year's warrant. Unresolved.

Harold Janeway asked if the Town wanted to change Town Meeting Day from Saturday back to a weeknight. (Hand Vote) Yes - 18 No - 40

Robert Austin introduced the new Town Clerk, Linda McFarland.

At the break the 1983 History Committee presented the Town with a picture of the Grange and Church circa 1900. The framed photo was presented by Patricia Inman. There was a hearty round of applause.

The meeting adjourned - 12:06 P.M.

Respectfully submitted,

LINDA A. MCFARLAND
Town Clerk

PILLSBURY LAKE DISTRICT

Webster, New Hampshire
DISTRICT OFFICERS

MODERATOR - Richard Ober

DISTRICT CLERK -- Eleanor L. Hoffman

TREASURER -- Gladys Lee Durgin

COMMISSIONERS

Mark R. Moser

Michael R. Royce

Andrew Stout

SUPERINTENDENT - Open

AUDITOR - Plodzik & Sanderson Professional Association

**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 16th day of March in the year of our Lord nineteen hundred and ninety three at 7:00 in the evening to act upon the following subjects.

- 1. To hear the report of the Pillsbury Lake 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 1996.
- 3. To see if the District will vote to raise and appropriate the sum of \$28,050 as detailed in the Commissioners proposed budget as follows:

**Commissioners Proposed
1993 Budget**

Salaries	\$ 2,000
Office Expenses	1,200

Insurance	2,500
Legal	1,000
Utilities	6,500
Wells & Related Items	4,500
Water Supply Testing	3,000
Repairs to Mains & Services	5,000
Materials	1,000
Parks & Grounds & Beaches	250
Recreational Equipment	200
Roads & Ways -- Snow Removal	100
Lake Maintenance	200
Tools & Equipment	200
Permit Fees	400
 TOTAL	 \$28,050

4. To see if the District will vote to raise and appropriate the sum of \$11,000 for the purpose of continued water distribution system improvements. Such improvements to include adding a 3" water main across the lake, installation of gate valves and finish work on Deer Meadow Road.

5. To see if the District will vote to raise and appropriate the sum not to exceed \$20,000 for dewatering Pillsbury Lake as per Aquatic Control Technology, Inc. October, 1991 proposal. Such funds to be raised as follows: \$7,000.00 from general taxation and the balance thru private contributions. (By Petition)

6. To see if the District will vote to establish an expendable trust fund under the provision of RSA 31:19-a to be known as the "Pillsbury Lake Dewatering Fund"; to raise and appropriate \$1,500.00 to be deposited into the newly established fund and to name the District Commissioners as agents to expend. Both the principal and interest may be expended from this fund. (By Petition)

7. To see if the District will vote to raise and appropriate the sum not to exceed \$900 to prepare the grade and install asphalt paving for a half basketball court in the north west corner of the ball field. (By Petition)

8. To see if the District will vote to raise and appropriate the sum of \$2,000.00 to be added to the "Water Main Improvement Capital Reserve Fund."

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

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

A true copy of Warrant -- Attest: Respectfully submitted,

MARK R. MOSER, Commissioner
 MICHAEL R. ROYCE, Commissioner
 ANDREW STOUT, Commissioner

1993 BUDGET
Appropriations and Expenses

	Com'ners' Budget 1992	Expended 1992	Com'ners' Budget 1993
Salaries	\$ 3,000.00	\$ 1,841.67	\$ 2,000.00
Office Expenses	900.00	1,055.12	1,200.00
Insurance	2,500.00	1,960.00	2,500.00
Legal	2,000.00	120.00	1,000.00
Utilities	5,700.00	6,402.96	6,500.00
Wells & Related Items	4,500.00	2,161.19	4,500.00
Repairs to Mains & Services	11,000.00	14,571.60	5,000.00
Material	350.00	1,234.95	1,000.00
Parks, Grounds & Beaches	1,000.00	-0-	250.00
Recreational Equipment	200.00	-0-	200.00
Roads & Ways -- Snow Removal	300.00	112.50	100.00
Lake Maintenance	200.00	-0-	200.00
Tools & Equipment	200.00	110.30	200.00
Permit Fees	1,500.00	350.00	400.00
Payment of Long Term Note and Interest (Phase II)	5,200.00 400.00	5,200.00 354.90	-0- -0-
Water Supply Testing	-0-	-0-	3,000.00
	\$38,950.00	\$35,475.19	\$28,050.00

PERMANENT IMPROVEMENTS

Park Improvements (paving basketball court)	-0-	-0-	\$ 900.00
Lake Dewatering	-0-	-0-	7,000.00
Pillsbury Lake Dewatering Fund	-0-	-0-	1,500.00

CAPITAL EXPENDITURES

Groundwater Exploration -- Phase II	\$ -0-	\$ 4,455.82	\$ -0-
Water Improvements -- General	17,850.00	5,228.08	-0-
Water Improvements -- North End	20,000.00	35,057.80	11,000.00
Capital Reserve Fund --			
Water Main Improvement	-0-	-0-	2,000.00
	\$76,800.00	\$80,216.89	\$50,450.00

TREASURER'S REPORT

RECEIPTS

Balance on Hand, January 1, 1992 -- Operating Budget	\$34,084.97
Balance on Hand, January 1, 1992 -- Phase II Budget	4,455.82
Received 1992 Water Users Tolls (98)	8,330.00
including late charges (14)	28.00
Received 1991 Water Users Tolls (1)	25.00
including late charges (1)	7.00
Received 1990 Water Users Tolls (0)	-0-
Service Turn-Offs (0); Turn-Ons (1); Tie-Ins (1)	5,025.00
Town of Webster, NH -- 1992 District Taxes Collected	27,723.00
First NH Bank -- Money Market Account Interest	806.41
First NH Bank -- NOW Checking Account Interest	152.07
Withdrawal from Capital Reserve	10,000.00
Miscellaneous Reimbursements (Repairs, Refunds)	72.72
	\$90,709.99

EXPENDITURES

Utilities	\$ 6,402.96
Office Expense	1,055.12
Insurance	1,960.00
Legal	120.00
Parks, Grounds & Beaches	-0-
Roads & Ways -- Snow Removal	112.50
Wells & Related Equipment	2,161.19
Repairs to Mains & Services	14,571.60
Materials	1,234.95
Salaries	1,841.67
Recreational Equipment	-0-
Lake Maintenance	-0-
Tools & Equipment	110.30
Refunds & Rebates	-0-
Interest	-0-
Taxes	-0-
Permits	350.00

Paid Long Term Note (Phase II)	5,200.00	
plus interest	354.90	\$35,475.19
Improvements -- General		5,228.08
Groundwater Exploration -- Phase II		4,455.82
Improvements -- North End		35,057.80
Balance on Hand, December 31, 1992 -- Operating Budget		10,493.10
		\$90,709.99

Respectfully submitted,

GLADYS LEE DURGIN, Treasurer

SOURCE OF REVENUE -- 1992

WATER DEPARTMENT

Balance from December 31, 1991		
Operating Budget	\$34,084.97	
Phase II Budget	4,455.82	
1992 Water Tolls	8,330.00	
(with late charges)	28.00	
1991 Water Tolls	25.00	
(with late charges)	7.00	
1990 Water Tolls	-0-	
Service Turn-offs (0); Turn-Ons (1); Tie-Ins (1)	5,025.00	
TOTAL WATER DEPARTMENT REVENUE		\$51,955.79

TOWN OF WEBSTER DISTRICT TAX COLLECTED

1992 Taxes Received	\$27,723.00	
TOTAL DISTRICT TAX COLLECTED		\$27,723.00

RECEIVED FROM ALL LOCAL SOURCES

First NH Bank -- Money Market Account Interest	\$ 806.41	
First NH Bank -- NOW Checking Account Interest	152.07	
Miscellaneous Reimbursements (Repairs, Refunds)	72.72	
TOTAL RECEIVED FROM LOCAL SOURCES		\$1,031.20

RECEIPTS OTHER THAN CURRENT REVENUE

Withdrawal from Capital Reserve Fund	\$10,000.00	
TOTAL RECEIPTS OTHER THAN CURRENT REVENUE		\$10,000.00
TOTAL COLLECTED FROM ALL SOURCES		\$90,709.99

FIXED ASSETS

Wells and 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

CURRENT ASSETS

Cash on Hand -- Operating Budget	\$ 10,493.10
Uncollected Water Tolls a/c Rec.	45.00
Capital Reserve Funds	
(1) Water Main Improvement	598.06
(2) Water Pump Replacement	598.06
TOTAL CURRENT ASSETS	\$11,734.22
TOTAL ASSETS	\$283,834.22

ANNUAL MEETING

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.

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.
- 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.

VOTE: Voted to pass on this article as three people were interested in the one (1) open commissioner position.

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

VOTE: The sum of \$38,950 was voted to be raised and appropriated for the operating budget as follows:

	Comm. Proposed 1992 Budget	Changed	Amended 1992 Budget
Salaries	\$ 3,000		\$ 3,000
Office Expenses	900		900
Insurance	2,500		2,500
Legal	2,000		2,000
Utilities	5,100		5,100
Wells & Related Items	4,500		4,500
Repairs to Mains & Services	2,000	+9,000	11,000
Materials	350		350
Parks & Grounds & Beaches	1,000		1,000
Recreational Equipment	200		200
Roads & Ways - Snow Removal	300		300
Lake Maintenance	200		200
Tools & Equipment	200		200
Refunds, Rebates	0		0
Interest	0		0
Taxes	0		0
Permit Fees	1,500		1,500

Payment of Long Term Note(s) and Interest (Phase II)	5,600	5,600
TOTAL	\$29,950	\$38,950

ARTICLE 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. Such 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.

VOTE: Article PASSED

ARTICLE 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.

VOTE: Article was amended to withdraw \$5,000.00 from each fund for a total amount of \$10,000.00.

VOTE: Article PASSED for a total amount of \$10,000.00

ARTICLE 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.

VOTE: Article FAILED.

ARTICLE 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. Such 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.

VOTE: Article PASSED.

ARTICLE 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.

VOTE: Article PASSED.

ARTICLE 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.

VOTE: Article PASSED to raise \$27,700.00 through taxation.

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

VOTE: Article PASSED.

ARTICLE 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.

VOTE: Article PASSED.

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

VOTE: Voted to extend the ANNUAL MEETING until a later date to be announced so that people interested to run for the open positions listed in Article 2 would have time to prepare their presentation.

Respectfully submitted,

ELEANOR L. HOFFMAN, Clerk

SPECIAL PILLSBURY LAKE MEETING Tuesday, May 12, 1992

The monthly meeting of the Pillsbury Lake District Commissioners was held on Tuesday, May 12, 1992, at the Club House, at 7:00 P.M. (Special Meeting)

At this meeting, as the vote had been postponed at the Annual Meeting held on March 17, 1992, Warrant Article 2 was voted on for officers of the Pillsbury Lake Water District.

The following people were voted into office:

Auditor: Carlton Leathers -- 1993

Clerk: Eleanor L. Hoffman -- 1993

Commissioner: Andrew Stout -- 1995 (3 years)

Moderator: Dick Ober -- 1993

Treasurer: Lee Durgin -- 1993

Mark Moser will be Commissioner until 1993, and Mike Royce until 1994.

The vote was unanimous for the slate of officers.

The meeting adjourned at 7:40 P.M.

Respectfully submitted,

ELEANOR L. HOFFMAN, Clerk

BIRTHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1992

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
Jan. 7	Manchester	Cody Alden	Wayne A. Forsberg	Kandi M. Deyo
Jan. 7	Manchester	Whitney Jean	Wayne A. Forsberg	Kandi M. Deyo
Jan. 8	Webster	Chloe Elizabeth	Stuart E. Fischbach	Melissa A. Beyl
Feb. 10	Concord	Alex Ryan	Eric W. Cilley	Ellen N. Kontinos
Feb. 12	Concord	Kayla Rose	Clinton A. Ham	Lisa A. Cutting
Apr. 29	Concord	Cory Donald	Donald J. Arsenaault, Jr.	Cynthia A. Larson
June 13	Concord	Harris Grant	Ronald N. Oats, Jr.	Kathleen A. Mullen
June 19	Concord	Matthew Dominic	Warren W. Leary, III	Maria R. Santarelli
July 1	Concord	Rory Atom	Glenn R. Ford	Anne L. Maki
July 12	Concord	Chelsea Elise	Stephen B. Ordway	Susan M. Dow
Sept. 2	Concord	Michelle Amanda	Daniel M. Cottrell	Maryanne Trimble
Sept. 22	Concord	Taylor Michael	Gary M. Hillsgrove	Patricia A. Liane
Oct. 19	Concord	Zachary Lee	Harold L. Blanchette	Kristine F. Pratt
Dec. 3	Concord	Jonathan Richard	James A. Kimball	Maureen A. Ferns

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

LINDA A. McFARLAND, Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF WEBSTER FOR YEAR ENDING DECEMBER 31, 1992

Date of Marriage	Name of Groom	Residence of Groom	Maiden Name of Bride	Residence of Bride
Feb. 29	Peter W. Goershel	Webster	Karen McGarr	Milten Keynes, England
Mar. 7	Merrill W. Nuttier	Henniker	Charlotte F. Rose	Webster
Mar. 21	Gregory N. Mock	Webster	Tracy L. Ham	Boscawen
Apr. 4	Raymond G. Hurley	Webster	Cheryl L. Browning	Webster
Apr. 25	Floyd J. Skillin, Jr.	Webster	Velma M. Hardy	Webster
May 2	Andrew L. Stout	Webster	Wendy A. Faucher	Webster
May 9	Jeffrey K. Perry	Webster	Katherine A. Hurlbutt	Webster
June 27	Theodore W. White	Webster	Nancy E. Pearson	Webster
July 4	Kenneth A. Ohlson, Jr.	Webster	Carolyn L. Ardoff	Webster
June 13	William A. Pfeiffer	Webster	Christine Parliman	Contoocook
Sept. 26	John M. Martin	Webster	Treasa G. Nunn	Webster
Oct. 10	Donald G. Rivet, Sr.	Webster	Kim L. Joaquin	Webster
Oct. 23	Michael R. Royce	Webster	Linda E. Miller	Webster
Dec. 5	Philip E. Strittmatter	Contoocook	Joann M. Young	Webster

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

LINDA A. McFARLAND, Town Clerk

DEATHS REGISTERED IN THE TOWN OF WEBSTER FOR YEAR ENDING DECEMBER 31, 1992

Date of Death	Place of Death	Name of Deceased	Name of Father	Maiden Name of Mother	Burial Place
Jan. 27	Goffstown	Dorothy L. George	Edwin Heath	Blanche Grant	C.H.
Jan. 28	Concord	William E. Phelps	Edward H. Phelps	Ina Flanders	C.H.
Feb. 8	Webster	Barbara L. Rolfe	George H. Colby	Aurelia B. Mitchell	Concord, NH
Apr. 19	Concord	Elsie M. Roberts	John H. George	Nellie Bracket	C.H.
June 2	Webster	Ethel May Simoneau	William Bonner	Nettie F. Godet	Nashua, NH
June 6	Penacook	Robert A. Davis	Robert A. Davis	Rebecca Waters	Concord, NH
Sept. 1	Concord	Ronald B. Garceau	Joseph A. Garceau	Barbara R. Robinson	Contoocook, NH
Sept. 27	Webster	Allen W. Walker	Edgar A. Walker	Emily Gates	Virginia
Nov. 15	Manchester	Rose H. Moody	Walter W. Moody	Rita E. Holcomb Wescott	Concord, NH
Nov. 23	Concord	Clifford Broker	George Broker	Anne Blake	R.D.
Dec. 1	New London	Edith H. Hoar	Budd Keyser	Mabel Keniston	B.D.

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

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

LINDA A. McFARLAND, Town Clerk

1992 Property Taxpayers

Agocs, Julian E.	1-43	71,100.00	Carlisle, Alfred J. & Gloria C.	6-45	2,400.00
Agocs, Julian E.	2-54	6,200.00	Carlisle, Alfred J. & Gloria C.	6-45	20,500.00
Aldrich, Janet	5-1-73	40,350.00	Carlisle, Gloria C.	6-83	41,350.00
Allen, John H.	3-77	51,735.00	Carlisle, Kevin A.	6-83	28,200.00
Allen, John H.	3-111	835.00	Caron, Carol V.	11-3	22,500.00
Allen, Melody A.	7-19 & 7-7-1	59,750.00	Case, Kenneth & Priscilla	5-29	2,200.00
Alvizi, Joan M. & Walter	3-5-2	8,500.00	Case, Joseph E. & Edna M.	5-17	11,050.00
Ame, Larry & Linda	5-42	51,250.00	Cashell, Cheryl	5-1-4	3,150.00
Anderson, Krist & Marjorie	13-13	2,100.00	Cashell, Frank & Ann	11-13	4,400.00
Anderson, Krist & Marjorie	13-13	41,900.00	Cashell, Frank & Ann	11-14	4,400.00
Anderson, Cynthia	5-60	43,604.00	Cashell, Frank & Ann	11-15	27,350.00
Anderson, Dean A. & Patricia Ann			Cashell, Frank D., Jr. & Ann E. & Cheryl A.	11-17	4,650.00
Rufio Anderson	3-101	30,950.00	Cashell, John D., Jr. & Ann E. & Kelly J.	11-16	4,500.00
Anderson, Duane & Faith	3-99	39,350.00	Cashell, John M.	11-26	24,350.00
Anderson, Duane & Faith L.	7-43	2,400.00	Casper, Veto A/K/A/ Watchliss	8-5	29,960.00
Anderson, Duane & Faith L.	3-22	31,100.00	Chapin, Maurice L. & Helen L.	8-30	48,580.00
Anderson, Duane & Faith L.	3-100	5,000.00	Cherlino, John M. & Nancy J.	9-19-1	18,350.00
Anderson, Duane & Faith L.	3-105-1	4,350.00	Chakas, George T. & Linda M.	3-47	8,880.00
Dunn, Hope L.	7-126	10,750.00	Cheslek, Neal W. & Elizabeth M. Housen	5-39	39,050.00
Anderson, George H. & Jeanne P.	7-141-1	46,080.00	Chesberlin, Thomas W. & Katherine M.	7-45-1A	4,550.00
Anderson, Mabel	3-98	7,700.00	Chandler, John P. M. III	7-4	36,000.00
Anderson, Mark R.	5-60-1-2-3	740.00	Chapin, Maurice L. & Helen L.	8-30	48,580.00
Anderson, Michael T. & Madeau, Patricia M.	7-17	25,300.00	Chapin, Maurice L. & Helen L.	8-31	800.00
Andrews, Marjorie	3-49	17,550.00	Charlton, Jo-Anne, Chester Med & Marlon Dorothy	3-118	24,600.00
Andrewski, Stanley J. Jr. & Ruth A.	5-44 & 47-4	26,100.00	Chase, Mary	3-24	
Apanel, Patrick	3-121	3,500.00	Cheney, Andrew S. & Sandra L.	3-127	23,100.00
Apanel, Patrick	3-122	30,700.00	Cheney, John D. & Jeanne C.	6-47	41,350.00
Arnold, Stephen B. & Rishbery N.	8-10-4	42,820.00	Chiley, George III & Martha C. Crata	13-23	15,250.00
Arpino, Michael S. & Kathy A.	8-20	21,550.00	Clouse, Alfred S. Jr.	2-48	488.00
Arsenault, Donald J. & Cynthia A.	3-119	2,100.00	Clouse, Alfred S. Jr.	5-86	16.00
Asprey, Douglas R. & Rishbery N.	3-62	63,900.00	Clouse, Alfred S. Jr.	13-18	16.00
Austin, June S.	4-32	30,250.00	Clouse, Alfred S. Jr.	5-29	27,850.00
Austin, Peter & Lorna	1-30	88.00	Clouse, Phillip M. & John A.	5-15-647	224.00
Austin, Robert H. & June S.	1-29	88.00	Clouse, Stephen L.	4-7	360.00
Austin, Robert H. & June S.	1-31	2,100.00	Cloough, Alan W. & Sandra R.	3-25	42,350.00
Austin, Robert H. & June S.	4-33	3,600.00	Cloough, Fern A.	6-38	2,100.00
Austin, Robert H. & June S.	4-34	420.00	Cloough, William W., Sr. & Barbara	3-25	36,650.00
Austin, Robert H. & June S.	11-9-10-11	59,780.00	Coffey, Robert E. & Donna M.	2-28	18,200.00
Austin, Robert H.	4-36	2,700.00	Cogwell, Thomas G. & Marian B.	5-98	57,700.00
Austin-Franks, Patricia A.	4-4	320.00	Colby, Colin S. & Pauline V.	5-1-2	29,950.00
Bailey, Barbara & Rand, Bruce	6-178	6,100.00	Coleman, Daniel S.	1-44	14,850.00
Bailey, Barbara & Rand, Bruce	12-17	5,750.00	Coleman, Robert M. & Joan B.	1-33	9,300.00
Baker, Theodore A. & Barbara A.	7-56	18,900.00	Coleman, Robert M. & Joan B.	1-37	56,500.00
Baker, Theodore A. & Barbara A.	7-58	2,100.00	Coleman, Robert M. & Joan B.	1-35	3,400.00
Ball, Michael E. & Anne L.	5-15-5A	4,250.00	Collins, John R. & Leslie C.	6-61	38,000.00
Barker, Lewis W.	6-29	5,600.00	Concord Electric Co.	3-1700-0	247,150.00
Barnard, George & Gretchen	4-34	64,350.00	Corney, Alvin M.	7-3	18,100.00
Barnard, Keith R.	4-21	2,250.00	Corliss, Leslie P. Revocable Trust	7-11	18,100.00
Baron, William & Edna	6-10	9,650.00	Corliss, Leslie P. Revocable Trust	7-12 & 13	4,950.00
Bartter, George & Dorothy G.	3-25	32,705.00	Corliss, Daniel S.	7-41 & 103	1,420.00
Bartlett, Charles E. & Sandra L.	6-19 & 18A	62,700.00	Corliss, Richard	9-25	320.00
Bartlett, Clifford C. & Susan M.	3-50	29,850.00	Corliss, Richard	9-28	19,840.00
Baxton, Carolyn R.	11-32	26,550.00	Corliss, Richard	9-19	2,480.00
Batscheider, David M. & Carol M.	3-80	84,000.00	Costine, Martin C. & Roberta L.	5-43 & 47-3	5,400.00
Batas, Peter	4-65	550.00	Courage, Matthew E.	4-59	17,300.00
Bean, Bruce	7-50	160.00	Courser, Fred W. Jr.	3-14	4,410.00
Bean, Bruce	7-51	180.00	Courser, Fred W. Jr.	1-24	1,500.00
Beck, Doris E.	3-27	550.00	Courser, Fred W. Jr.	3-40	115.00
Becker, Roger A. & Sara S.	3-28	51,100.00	Courser, Fred W. Jr.	3-85	900.00
Becker, Roger A. & Sara S.	3-21	27,645.00	Courser, Fred W. Jr.	4-53	16,900.00
Behringer, Edward A. & Elizabeth A.	11-18	32,850.00	Courser, Fred W. Jr.	4-64	10,290.00
Belliveau, Richard S. & Susan D.	3-7	41,450.00	Courser, Fred W. Jr.	6-20	547.00
Bender, Martin	11-29 & 30	37,900.00	Courser, Fred W. Jr.	6-20	547.00
Benedict, David F. & Laura A.	11-953939	11,100.00	Courser, Fred W. Jr.	6-40	210.00
Benedict, David F. & Laura A.	11-3123334	6,200.00	Courser, Timothy A.	4-66	600.00
Benedict, Russell	11-41	37,100.00	Courser, Timothy A.	4-79	1,950.00
Benson, Richard W. & Susan E.	7-45-1A	36,450.00	Crane, Steven G.	5-56	47,900.00
Berry, Elm R. & Jalbert, Carrie E.	13-5	33,600.00	Crathern, Mel S. & Christine M.	5-15-1	51,350.00
Berryman, Connie & Richard	7-19	180.00	Creighton, Benjamin H.	7-18	26,480.00
Birck, Mildred J.	3-12	58,150.00	Creighton, Daniel L. & Carol A.	5-21	31,680.00
Birsonson, Gordon H., Jr. & Lee	6-16	33,450.00	Creighton, Daniel L. & Sandra L.	9-27	37,750.00
Sird, William J. & Frances S.	6-16	33,450.00	Crocker, Lillian L.	5-1-2	58,050.00
Blackley, Donald C. & Wendy M.	6-88	66,230.00	Croft, Susan M.	3-57	57,200.00
Blake, Eugene, Jr. & Mornandie	6-106	11,900.00	Crooks, Joseph E.	2-21-1	4,410.00
Blake, Eugene, Jr. & Mornandie	6-106	15,470.00	Cross, Paul A.	3-35	40,500.00
Blake, Eugene, Jr. & Mornandie	2-44	26,150.00	Cross, Paul A.	2-35-1	1,150.00
Blanchette, Glen & Marjorie	7-34-2	31,600.00	Crotty, Donald J. & Joseph J.	7-29	160.00
Blanchette, Harold L. & Kristine	7-34-2	64,450.00	Crotty, Donald J. & Joseph J.	7-29	19,060.00
Blanchette, Robert L. & Deborah A.	4-16	52,450.00	Cummings, George C. & Nancy J.	2-29	42,720.00
Bliss, Theodore J. & Jane B.	6-5	20,790.00	Cummings, Richard E.	9-23-4	5,600.00
Blodgett, Raymond R. & Mary L.	7-41 & 42	7,400.00	Cummings, Richard E.	9-30	6,750.00
Blue, Gerry	7-48	27,650.00	Cunningham, Richard E.	9-50	320.00
Bossi, Patricia A.	1-36	36,600.00	Curtis, Joseph E. & Rebecca E.	1-49	26,650.00
Boulter, Richard & Suzanne	4-13	28,905.00	Curtis, Joseph E. & Rebecca E.	1-24	1,350.00
Bourque, Martin P.	4-61	23,150.00	Curtis, Dennis P. & Theresa M.	12-22	5,550.00
Boutwell, Elmer L. & Debra	5-68	40,100.00	Cutter, Allan A. & Merrilee	9-21	39,700.00
Bows, William S.	2-10	64,930.00			
Bower, Phoebe S.	6-68	10,850.00			
Bowers, Chester & Marion	3-74	23,970.00			
Bowers, Ned W. Estata	2-48		Dasilano, Michael	11-63	8,950.00
Bowers, Verley & Helen	4-101-1	29,650.00	Dave, Gary P. & Stephanie J.	9-23-3	40,990.00
Bowman, Bruce W.	6-4	31,700.00	Daniels, Linda M.	12-27	41,350.00
Brannigan, Donald F. & Edythe J.	6-3	37,600.00	Daniels, Randolph M. & Kathleen J.	9-27	5,300.00
Brannigan, Helen M.	4-1	15,750.00	Dania, Robert J. & Brenda L.	5-47-1	37,450.00
Branson, John H., Jr.			Darling, Howard M. & Brock, Marie		
Branson, John H., Jr. & Henry, Mary B.	4-6	601.00	& Fox, Winnifred	3-107	17,500.00
Brewin, Joseph P. & Sarah D.	13-20	22,250.00	Davis, Charles K.	7-22	36,600.00
Broker, Clifford G. & Janet C.	8-4	48,850.00	Davis, William L. & Elizabeth	5-28	30,800.00
Broker, Clifford G. & Janet C.	8-3-3	20.00	Donahue-Davis	3-124	36,900.00
Broker, Clifford G. & Janet C.	8-3-4	160.00	Dave, Frederic R. & Janice F.	1-16	90.00
Broker, Clifford G. & Janet C.	9-4-1	1,640.00	Dave, Frederic R. & Janice F.	1-17	425.00
Broker, Clifford G. & Janet C.	6-37 & 43-4	1,260.00	Dave, Frederic R. & Janice F.	1-18	47,500.00
Broker, Nathaniel & Carole K.	6-17	1,400.00	Dave, Frederic R. & Janice F.	1-21	200.00
Broker, Paul C.	6-3-2	120.00	Dave, Frederic R. & Janice F.	1-25	900.00
Broker, Paul C. & Inas S.	8-48-2	77,220.00	Dave, Frederic R. & Janice F.	1-28	5,350.00
Broker, Paul C. & Inas S.	4-31	31,950.00	Dave, Shirley R.	3-42	33,500.00
Brooks, Lyman J. & Barbara	3-116-1-1	8,600.00	DeGrenis, Archie D. & Jane L.	3-58-3	37,350.00
Brown, Frances V.	2-4	62,400.00	Delano, Joseph C. & Avelyn K.	5-69	21,200.00
Brunck, Paul C. & Barbara S.	6-5-3	36,500.00	Delano, W. A.	5-69	21,200.00
Burbach, John P.	4-35	15,900.00	Dello Russo, Carol Ann & Raymond A.	5-83	9,250.00
Lisa Roudon Burbach	6-5-3	36,500.00	Denconcourt, Nancy E.	4-23	18,500.00
Busselle, James A. & Patricia S.	4-35	15,900.00	Derry, Donald D., Sr. & Patricia A.	4-52	33,350.00
Burns, Charles M. & Dorothy K.	3-120-2	8,000.00	de Rhas, Casimir Jr. & Elizabeth E.	4-51	743.00
Calwell, Matthew F. & Yoshie	3-13	16,700.00	de Rhas, Casimir Jr. & Elizabeth E.	4-74 & 75-1	89,980.00
Calkins, Wilfred A. & Betty A.	2-45 & 1-7	33,000.00	de Rhas, Casimir Jr. & Elizabeth E.	4-77	1,320.00
Calkins, Wilfred A. & Betty A.	2-46	1,200.00	de Rhas, Casimir Jr. & Elizabeth E.	4-68-1	520.00
Callahan, Thomas H. & Sharon G.	2-5	2,900.00	de Rhas, Elizabeth E.	4-78	520.00
Capraocotta, Frank J. & Louise M.	2-56	33,750.00	de Rhas, Elizabeth E.	7-20	600.00
Capraocotta, Frank J. & Louise M.	1-47	685.00	de Rhas, Elizabeth E.	7-21	31,650.00
Carbone, Nicholas J. & Karen Lee	6-85	39,450.00	DeSosses, Kenneth B. & Marie A.	6-40-1	33,600.00
Carr, Dennis J.			Demarris, Philip T.	13-21	33,600.00
McCanty, Maureen E.	13-15	34,100.00	Demarris, Philip T. & Marylou D.	9-19-3 & 19-4	88,761.00

1992 Property Taxpayers

Devartney, Pauline R.	4-63	19,800.00	Hillsgrove, Raymond & Eleanor	12-11	25,800.00
Devans, Agnes H.	3-43	14,550.00	Hillsgrove, Raymond & Eleanor	6-47-1	50.00
Devold, Arlene R.	9-5	3,600.00	Noar, Brian	3-91	2,500.00
Dias, Gloria & Barbara	4-44	48,350.00	Noar, Kenneth R. & Phyllis B.	4-31	38,500.00
Di Gangi, Agnes	11-6	4,700.00	Noar, Robert H. & Donna G.	3-91	15,400.00
Diabac, John	3-88	15,700.00	Noar, Robert H. & Donna G.	3-92	35,250.00
Dodge, Anna Bell	4-8	30,550.00	Noar, Robert H. & Maureen F.	3-92	23,950.00
Doucette, Richard R. & Joan E.	5-20	33,900.00	Nochrain, Joseph & Barbara	12-8	37,500.00
Downes, Waldo Estate	5-64	2,860.00	Noidakoni, James P. & Paula M.	8-6-1	33,050.00
Downey, Robert W.	1-42	85,900.00	Hodgdon, Elaine	8-37	17,250.00
Downey, Robert W.	2-51	5,050.00	Hodgson, David A. Jr. & Joanna T.	6-24	28,300.00
Downey, Robert W.	2-53	4,150.00	Holland, James P. & Anne C.	3-106	34,250.00
Downey, Robert W.	2-59	12,900.00	Hollins, Harvey A. Sr. & Irene	6-54	31,610.00
Downey, Robert W.	2-60	6,550.00	Nolske, Robin M.	6-53 & 56	7,310.00
Downey, Robert W.	2-61	17,750.00	Nolske, Robin M.	9-2	690.00
Downey, Robert W. & Patricia E.	1-47	685.00	Nolton, David A. & Cynthia G.	6-66	50,450.00
Drew, Bruce A. & Gail	5-15-4	48,650.00	Hook, Don M. & Linda M.	12-24	30,300.00
Drolet, Nancy M. Evans & Yvonne	5-11-2	17,550.00	Hook, Howard M. & Sylvia A.	6-57	25,450.00
Drown, Richard W. & Patricia A.	5-58	23,850.00	Hook, John P. & Kathleen	9-11	16,400.00
Drown, Richard W. & Patricia A.	5-57	4,550.00	Hopkinson, Ruth H.	6-100	6,730.00
Drown, Richard W.	5-33 & 97	1,550.00	Hopkinton, Town Of	8-41	950.00
Drown, Richard W.	5-49	615.00	Horne, Benjamin & Jean Y.	1-35	37,900.00
Drown, Robert F. Jr. & Kathleen A.	3-94	35,025.00	Housle, Arthur G. & Loretta M.	9-16	19,300.00
Drown, Robert Sr. & Katherine	3-97	11,600.00	Howe, Edith, Frederick W. Sr & Janet I.	5-11-1	3,100.00
Drown, Robert Sr. & Katherine	5-67	450.00	Howe, Frederick W. Sr. & Janet I.	5-12	37,600.00
Drown, Robert Sr. & Katherine	3-94	3,900.00	Howe, Jeanne E.	6-60 & 72	35,250.00
Drown, Robert F. & Katherine H.	9-19-5	980.00	Hoyt, Everett R. Jr. & Kaye L.	3-125	47,450.00
Drown, Robert F.	3-96	44,650.00	Hubbard, John G.	5-26	40,100.00
Drown, Robert Sr. & Katherine	3-94	18,400.00	Hughes, Edward G. & Sam	6-24	25,400.00
Drown, Robert F. & Katherine H.	9-19-5	980.00	Hunt, Frances M.	3-31	31,190.00
Drown, Robert F.	3-96	44,650.00	Hurd, Richard & Nancy	7-38	100.00
Dubin, Charles M. & Irene C.	7-46	8,500.00	Hurd, Richard & Nancy L.	7-38	1,700.00
Duford, Richard G. Sr. Fay L. & Richard G. Jr.	7-52	19,000.00	Hurd, Richard D. & Nancy L.	7-37	5,000.00
Durgin, Judith	9-8	5,600.00	Hurley, Raymond G.	3-110-1	47,450.00
Durgin, Ronald R.	11-21 & 22	6,550.00	Hurley, Raymond G.	4-5	47,500.00
Duston, Christopher S & John F. & Mark D.	5-22	2,800.00			
Eaton, William A.	3-81	43,500.00	Ingalis, Paul J. & Sally J.	6-47	62,650.00
Eaton, William A. & Mildred J.	3-13-1A	4,250.00	Ingram, Patricia E.	6-13	300.00
Eaton, William L. & Georgianna	13-16	24,550.00	Inman, Randolph E. & Patricia E.	6-50	600.00
Easley, Sally Cogswell	5-92	41,100.00	Inman, Randolph E. & Patricia E.	6-70	28,600.00
Emerson, Guy H. & Marcia M.	9-18	23,000.00	Inman, William E. & Beth M.	1-87	54,900.00
Emerson, Randolph L. Susan K. & Evanoftaki, Constantine A. & Mary E.	6-68-2	65,600.00			
	5-34-3	14,550.00			
Fanjoy, Roy E. & Paula J.	4-46-5	42,650.00	Janeway, Harold W. & Elizabeth C.	8-10	30.00
Fanton, Paul F. & Mary Ann	4-42	95,320.00	Janeway, Harold W. & Elizabeth C.	8-10-2	20.00
Fanton, Paul F. & Mary Ann	4-42	95,320.00	Janeway, Harold W. & Elizabeth C.	8-10-3	40.00
Farman, Ruth E. & King, Paul M.	7-30	28,000.00	Janeway, Harold W. & Elizabeth C.	8-10-6	40.00
Farrante, Ronald P. & Anne M.	5-15-58	4,300.00	Janeway, Harold W. & Elizabeth C.	8-22	107,190.00
Findlay, Harriet J.	2-1	2,500.00	Janeway, Harold W. & Elizabeth C.	8-24	3,000.00
Findlay, Harriet J.	2-15	51,460.00	Janeway, Harold W. & Elizabeth C.	8-28	200.00
Findlay, Harriet J.	2-32	3,300.00	Janeway, Harold W. & Elizabeth C.	8-21-1	4,600.00
Findlay, Harriet J.	2-15	51,460.00	Janeway, Harold W. & Elizabeth C.	8-21-2	1,700.00
Finlayson, Cynthia	2-57	36,650.00	Janeway, Harold W. & Elizabeth C.	8-26 & 27	4,450.00
Finlayson, Cynthia	1-47	685.00	Janiak, Stanley & Madelyn	6-31A	1,600.00
Fiorello, Linda M. & Eleanor	5-8-1	4,800.00	Janiak, Stanley W. & Madelyn R.	6-31	12,750.00
Fisher, Bertha A.	5-13	53,050.00	Jeffrey, Clarence J. & Georgia B.	4-26	620.00
Fisher, Bertha A.	5-27	2,400.00	Jeffrey, Clarence J. & Georgia B.	4-26	620.00
Fletcher, Roger H. & Jane Melvin	8-17	78,535.00	Jeffrey, Clarence J. & Georgia B.	4-20	2,200.00
Ford, Caroline Eaton	8-8-2	49,300.00	Jennovesi, Michael F. & Goldie A.	3-70	35,350.00
Ford, Glenn R. & Maki, Anne L.	9-15	26,950.00	Jewell, William R. & Cydney M.	9-23-3	39,900.00
Ford, Lincoln	5-2	1,325.00	Johnson, Dennis H. & Michele M.	2-3	57,027.00
Forberg, Roger A.	5-2 & 1-1	51,650.00	Johnson, Ronald R. & Judith A.	12-23	5,500.00
Foss, Richard D. & Laurel R.	6-54	36,150.00	Jones, Allan P. & Judith M.	4-28 & 29	300.00
Frank, William G. & Linda L.	11-4	57,850.00	Jones, Allan P. & Judith M.	4-30	360.00
Freeport Development Inc.	9-9	13,450.00	Jones, Cynthia & Begley, Robin R.	4-19	32,450.00
French, Laurence & Nancy P.	6-1	2,210.00	Josephson, Michael	9-31	34,050.00
Frost, Donald G. & Edna F.	12-15	13,950.00	Joyal, J. Jeffrey & Susan F.	6-81	25,850.00
Frost, Donald G. & Edna F. & Frost, Harold & Frost, Roberta	6-79	57,844.00			
Frost, Donald G. & Edna F. & Frost, Harold & Frost, Roberta	6-94	1,500.00	Kalwell, Anne J.	4-68	29,300.00
Frost, Ernest M. & Helen A.	6-73	6,750.00	Kearse Telephone Company	3-78	1,500.00
Frost, Ernest M. & Helen A.	3-59	17,300.00	Kellogg, Douglas E. & Robert W.	5-99	35,900.00
Frost, Harold & Roberta	6-108	12,950.00	Kenaston, Alger E. & Ethel H.	3-44	20,550.00
Frost, Neal E. & Patsy A.	3-117	4,950.00	Kenaston, Alger E. & Ethel H.	3-49	840.00
Frost, Ronald W. & Donna M.	12-13	5,250.00	Kenny, Harold	2-1	800.00
Frost, Wesley G. & Shirley A.	6-97	3,050.00	Kenna, Pauline	7-5	25,200.00
			Kilens, George L. & Joyce K.	6-101-3	5,450.00
Callagher, Thomas F.	12-6 & 7	45,700.00	Kibball, Harry D. & Lisha A.	3-29-1	4,622.00
Canai, Louis J.	7-7	89,850.00	Kibball, Harry D. & Lisha A.	3-71	38,710.00
Cargue, R. Bruce & Judith	1-47	14,700.00	Kibball, Harry D. & Lisha A.	11-23-24-25	29,400.00
Carcia, Lucy A. & Wayne A.	2-44-1	75,300.00	Kibball, James A. & Maureen F.	7-45-2	54,100.00
Geiger, Lydia E.	9-11	13,800.00	Kibball, Ray L. & Eleanor K.	5-75	38,350.00
George, Richard M.	4-41	45,530.00	Kibball, Raymond L. & Edna W.	5-3	12,400.00
Gifford, Stephen C. & Kathleen J.	8-6-2	40,450.00	King, P. Richard	6-11	13,750.00
Gorshel, Paul W. & Shirley E.	3-76	40,950.00	King, P. Richard	6-12	37,000.00
Golic, Michael L. & Moody, Ross H.	7-27	34,800.00	King, John A. & Karen R.	3-47	50,700.00
Goodhue, Pauline	3-17	6,800.00	Knowles, Robert E.	3-79	107,950.00
Goodrich, Georgane	11-5	5,250.00	Kobacki, Donald W. & Carolyn M.	6-13 & 14	85,100.00
Gordon, Lily M.	3-32	19,950.00	Koebel, Palmer W.	3-8	200.00
Gosinski, Teddy S. Jr. & Michele A.	1-47	27,500.00	Koebel, Palmer W.	3-10	400.00
Gove, Anne M.	13-12	45,450.00	Koebel, Palmer W.	3-10	400.00
Gove, William V.	2-50	3,900.00	Korbet, Keith S.	12-14	29,700.00
Gresen, Charles B. & Christine M.	3-23	20,700.00	Kunath, Dieter M. & Patricia L.	1-7	50,650.00
Greene, Ralph L. & Barbara S.	11-40	29,000.00			
Greenlaw, John R. Jr.	4-56	15,600.00	Lacey, Jeffrey D. & Gail A.	9-29-2	40,300.00
Griffin, Robert J. & Carole C.	6-112	10,150.00	Ladd, Fifield, Cole & Ladd	7-54	310.00
Grischuk, Walter & Long, Constance E.	7-14	38,100.00	Lake, Robert T. & Sally L.	6-67	11,450.00
Grof, Florence M.	1-47	685.00	Lake, Robert T. & Sally L.	6-65	71,400.00
Grof, Florence M.	2-52	52,550.00	Lake, Robert T. & Sally L.	6-68-1	6,150.00
Gurdi, George L.	3-2	300.00	Lake, Robert T. Jr. & Heidi L.	11-15	45,350.00
Gunnige, Edward J.	13-14	37,500.00	Laabert, David L. & Tammy I.	3-45-4	36,250.00
			Laabert, Paul C.	2-41	45,750.00
			Laapron, Dean E.	2-100	40,100.00
			Larson, Bruce R. & Susan L.	6-20	36,100.00
Mabig, John F.	1-30	42,800.00	Lapine, Charles F. & Shirley A. & Levy, Maryanne	13-1	36,350.00
Madley, Elizabeth K.	3-112	25,250.00	Larson, David R. & Therese E.	4-46-2	18,950.00
Maki, William O. & Shirley A.	8-9	47,850.00	Lassonde, Harold J. III & Lynn	3-120-1	6,800.00
Mallenborg, Robert R. & Diane V.	7-3	41,750.00	Lawless, Peter C. & Denise G.	2-42	38,310.00
Hannon, Robert E. & Patricia A. & Hanson, Andrew H. & Sally J.	3-93	49,950.00	Lawless, Peter C. & Denise G.	2-42	38,310.00
Hanson, Andrew H. & Sally J.	3-23	27,400.00	Lee, Christopher H. & Sheila	13-6	32,100.00
Match, Chester M. Jr. & Laura E.	1-32	41,695.00	Leeming, Rupert P. & Joanne E.	3-110-3	44,500.00
Healy, Thomas E. & Janice L.	3-89	30,800.00	Leinking, John & Harvey D.	1-39	29,000.00
Henderson, Alcyon Sr. & Mary M.	2-26-2	14,350.00	Lesluis, Philippe M.	1-6	27,750.00
Henry, Mary Branson	4-2	38,420.00	Lesluis, Philippe M.	9-18	3,050.00
Herrick, David L.	4-10	49,600.00	Little, George H.	9-45-1	470.00
Heston, Julie L.	3-55	19,370.00	Littig, John & Rebecca	9-10	58,550.00
Higgins, Norman A. & Sharon B.	3-24-1	42,300.00	Littig, John & Rebecca	9-18	3,050.00
Hill, John R. & Beverly S.	8-39	280.00	Logan, Mark W. & Claudia J.	5-32-2	3,000.00
Hill, Winfred F.	8-40	2,000.00	Longver, Clayton J. & Phyllis O.	6-26	2,360.00
Hill, Winfred F.	8-40	2,000.00	Longver, Clayton J. & Phyllis O.	6-26	2,360.00
Hillsgrove, Raymond & Eleanor	6-42	200.00	Longver, Clayton J. & Phyllis O.	6-46	300.00
Hillsgrove, Raymond & Eleanor	6-43	2,895.00	Lorden, Jeffrey E. & Linda J.	9-23	39,400.00
Hillsgrove, Raymond & Eleanor	9-10	1,310.00	Lorden, John E. & Ann C.	6-40	58,500.00
Hillsgrove, Raymond & Eleanor	9-10	1,310.00	Lorden, John E. Sr. & Miriam E.	3-34	36,400.00

1992 Property Taxpayers

Lorden, John E. Sr. & Miriam E.	9-23-1	5,850.00			
Loupee, Sarah G.	8-21-3	2,750.00			
Lovell, Stephen F.	13-19-1	28,150.00			
Lukauskas, Vito	6-15-2	7,050.00			
Macdonald, John T.	12-9-2	4,900.00			
MacDonald, John T. & Marcia G.	12-10-1	38,700.00			
MacGregor, James H. & Karen E.	6-46-2	32,750.00			
MacGregor, Stephen L. & Elaine C.	6-46-1	41,950.00			
MacRae, Steven D. & Kathy L.	12-10-1	87,800.00			
Malcolm, Robert B. & Patricia A.	11-10-1 & 11	11,110 & 11			
Mann, Truman B. Jr. & Donna I.	8-18 & 19A	15,900.00			
Manning, Steven E. & Leslie S.	6-7-6	49,750.00			
Mantua, Judy H.	3-10-5	70,150.00			
Marcuse, Edward J. Jr.	5-11-2	3,700.00			
Mareton, Brenda Lewis	5-7-9	5,150.00			
Martin, Geoffrey G. & Mary Susan, Felker-Martin	9-3-6	28,200.00			
Martin, Timothy & Rebecca R.	5-3-2	4,600.00			
Mason, Linda M.	12-2-1	5,500.00			
Masse, Ronald R. & Rachel R.	9-19-2	6,000.00			
Mathew, Daniel L. & Denise P.	6-5-2	41,700.00			
McCarthy, Charles & Pauline	8-8-4	19,800.00			
McCarthy, Gerald P.	3-25-1	78,800.00			
McCloskey, Robert L. & Eleanor G. McCrackack, Stephen P. & Katherine J.	5-15-1	4,200.00			
McDonnell, Winona F.	7-9-2	46,950.00			
McDonnell, Lillian	5-45 & 47-5	38,550.00			
McDonough, Daniel P. & Carolyn S.	6-17-7	11,480.00			
McFall, Diane M.	7-10-2	37,050.00			
McGuire, Michael P.	7-24-2	42,300.00			
McLane, Susan B.	3-20-2	5,200.00			
McLaughlin, James E. & Barbara A.	4-4-8	37,700.00			
McPherson, Edward R. & Lena E.	5-4-8	67,500.00			
McPherson, William & Lina E.	3-7-7	1,800.00			
MeMahon, Karen	2-7-8	3,750.00			
Melanson, Lawrence E. & Beverly J. Mellon Company, Inc.	7-16-2	36,900.00			
Mellen, Robert H. Jr. & Melissa L. & Jonathan Y.	6-4-6 & 3-56-2	43,150.00 & 10,150.00			
Merrisack County Telephone Co.	3-6-0	120,150.00			
Millard, Elizabeth	9-4-0	4,850.00			
Millard, Maxwell D. V. & Elizabeth S.	3-3-2	120.00			
Miller, Joanne F.	3-4-4	225.00			
Millon, Jane V.	8-21-2	53,350.00			
Mills, Michael D. & Lori A.	3-29-2	53,170.00			
Minuti, Thomas A. & Chapman, Regis J.	9-14-4	14,330.00			
Mitchell, Donald E. & Mary L.	7-28-2	27,150.00			
Mock, Adam F. & Barbara D.	5-4-0	55,185.00			
Mock, Adam F. & Linda P.	5-18-8	61,845.00			
Mock, Adam F.	6-4-0	20.00			
Mock, Adam F.	5-4-0	21,750.00			
Mock, John W. & Henry P.	7-8-1	8,450.00			
Mock, John W. & Henry P.	7-8-2	8,250.00			
Mock, John W. & Henry P.	7-8-3	6,400.00			
Mock, Winifred J. Irrevocable Trust	7-2-4	35,130.00			
Mock, Robert E. & Barbara J.	4-29-2	37,950.00			
Mock, Robert E. & Barbara J.	1-4-5	16,400.00			
Mons, Gerald M. & Dorothy M.	1-5-0	59,450.00			
Morgan, Richard H. & Deborah G.	5-11-1	43,400.00			
Moses, Harvey S. & Cynthia A.	9-4-9	400.00			
Mulhern, Elizabeth M.	3-84-2	48,600.00			
Mulhern, Elizabeth M.	3-84-3	4,350.00			
Mulhern, Elizabeth M.	3-84-4	4,000.00			
Mullins, Winifred E.	4-9-2	3,248.00			
Mullins, Winifred E.	5-9-1949596	6,500.00			
Murphy, Lawrence J.	5-14-2	9,850.00			
Murphy, Lauren M. & William J.	5-1-5	17,950.00			
Nason, Seldon E. & June E.	6-9-0	19,800.00			
Nason, Seldon E. & June E.	12-1 & 2 & 3	30,250.00			
Nason, Seldon E. & June E.	3-10-3	21,900.00			
Nelson, Jerald R. & Vickie M.	2-9-2	2,010.00			
Neville, George W. & Carol A.	4-7-0	59,700.00			
New England Hydro-Transmission Corp	9-12-1	999,999.00			
New England Hydro-Transmission Corp	9-12-2	126,481.00			
New England Power Co.	9-12-3	195,800.00			
Nichols, Avis B.	5-8-8	39,800.00			
Nichols, Avis B.	2-8-8	122.00			
Nichols, Avis B.	5-8-4	4.00			
Nichols, Avis B.	13-18-1	4.00			
Nichols, Avis B.	13-28-2	36,950.00			
Nichols, L. Earl	5-3-0	1,310.00			
Norris, Marilyn C.	4-4-7	540.00			
Nutter, Charlotte F.	8-3-5	55,700.00			
Nutter, Charlotte	9-7-2	1,100.00			
Olson, Kenneth A. Jr.	3-4-6	31,250.00			
Olson, Treasa C.	2-27-3	33,200.00			
Oliver, Maureen F.	13-2-2	35,450.00			
Olsen, Stanley C.	1-2414841	190,350.00			
Olsen, Stanley C.	1-4 & 2-3	4,100.00			
Olsen, Stanley C.	2-11-1	9,750.00			
Olsen, Stanley C.	2-12-1	9,100.00			
Owner Unknown	5-3-0	2,050.00			
Owner Unknown	6-5-9	1,900.00			
Owyang, Kevin J. & Colin G.	5-7-8	5,350.00			
Parsons, Robert E. Trustee of Black Water Trust	11-8 & 9	4,050.00			
Patal, Frafol H. & Raplia P.	1-11-1 & 2	77,200.00			
Patenaude, Wayne & Sally	5-9-1	29,000.00			
Payne, William M. & Jacqueline W.	13-24-2	32,200.00			
Pearson, Jon W.	2-30-1	36,200.00			
Pearson, Paul W. & Susan E.	2-37-2	450.00			
Pearson, Robert H. Jr. & Elizabeth B.	2-19-2	17.00			
Pearson, Robert H. Jr. & Elizabeth B.	2-20-2	35,525.00			
Pearson, Robert H. Jr. & Elizabeth B.	2-22-2	330.00			
Pearson, Robert H. Jr. & Elizabeth B.	2-24-2	40.00			
Pearson, Robert H. Jr. & Elizabeth B.	2-28-1 & 3	100.00			
Pearson, Robert H. Jr. & Elizabeth B.	3-3-6	500.00			
Pearson, Robert H. Jr. & Elizabeth B.	5-7-2	2,700.00			
Pearson, Robert H. III & Mary S.	2-16-2	41,400.00			
Pelchat, Michael G. & Heidi A.	31-400-0	31,400.00			
Pelletier, George H. & Betty R.	5-6-5	82,150.00			
Pelletier, John & Janet	13-4-4	32,100.00			
Pellock, Charles J. III & Caroline M.	9-3-5	3,000.00			
Pellock, Charles J. III & Caroline M.	9-29-1	6,050.00			
Pellock, Charles J. & Caroline M.	9-3-4	3,200.00			
Penacook-Boscawen Water Precinct	6-18-4	5,350.00			
Penacook-Boscawen Water Precinct	6-18-1	9,750.00			
Penacook-Boscawen Water Precinct	6-3-5	1,450.00			
Penacook-Boscawen Water Precinct	6-3-6	1,300.00			
Penacook-Boscawen Water Precinct	6-11-0	3,100.00			
Penacook-Boscawen Water Precinct	6-11-1	2,800.00			
Pendleton, Jareay L. Sr. & Sylvia A.	3-11-4	63,850.00			
Pendleton, Jareay L. Sr. & Sylvia A.	3-11-3	650.00			
Perkins, Arthur W.	5-14-1	3,550.00			
Perkins, Arthur W.	5-14-3	17,550.00			
Perkins, Raymond K. Jr. & Karen B.	5-14-2	45,000.00			
Perreault, Peter T. & Joyce E.	6-21-2	35,780.00			
Perreton, Solvaig U.	3-7-8	52,250.00			
Perrott, Douglas J. Sr. & Kathryn L.	11-2-2	41,850.00			
Perrowe, Diane L.	4-8-5	15,250.00			
Perrowe, Diane L.	6-19-2	300.00			
Peters, Donald C.	8-4-3	8,650.00			
Pettingill, Louis E.	2-8-4	7,450.00			
Pettingill, Louis E.	3-8-6	52,400.00			
Pfeiffer, William A. & Nancy J.	8-4-4	30,000.00			
Phelps, Edward J.	9-6-6	450.00			
Phelps, Edward J.	6-71-2	1,720.00			
Phelps, Geraldine A.	6-6-9	9,750.00			
Phelps, Geraldine A.	6-71-1	48,300.00			
Phillips, Mrs. of Evelyn Foster	4-11-2	21,070.00			
Phillips, Mrs. of Evelyn Foster	4-3-7	1,480.00			
Phillips, Mark G.	4-5-0	250.00			
Phillips, Mark & Drayton Jr.	4-5-5	600.00			
Phillips, Mark & Drayton Jr.	4-12-2	3,000.00			
Phillips, Mark & Drayton Jr.	4-2-1	19,470.00			
Phillips, Mark & Drayton Jr.	5-6-2	1,448.00			
Phillips, Mark & Drayton Jr. & Diane M.	5-62B	150.00			
Phillips, Robert V. & Eric S. & Diane M.	6-2-7	385.00			
Phillips, Robert V. & Eric S. & Diane M.	6-8-4	2,400.00			
Phillips, Robert V. & Eric S. & Diane P. Blake	6-9-2	1,840.00			
Phillips, Robert V. & Eric S. & Diane P. Blake	7-5-5	1,440.00			
Pierce, Kenneth L. III & Hughes, Connie L.	5-32-1	3,950.00			
Piper, Edwin H.	8-8-6	59,750.00			
Piper, Edwin H.	8-1-3	720.00			
Piper, Edwin H.	8-16-1	2,700.00			
Piper, Edwin H. & Nancy	8-7-2	5.00			
Piper, Edwin H. & Nancy	8-2-2	960.00			
Piper, Scott Alan	8-16-2	5,750.00			
Pitrome, John W. Jr. & Ann C.	3-1-4	37,250.00			
Plumb, James T. & Lynette M.	3-5-1	29,800.00			
Pojani, Detorah A.	12-25-5	5,450.00			
Potter, Doreen, Lucinda & David Allan Potter Sr.	2-3-6	22,800.00			
Poulsen, Rosalind C.	3-11-1	2,210.00			
Pratt, Howard E.	13-27-2	21,900.00			
Proctor, Maurice C. Jr. Public Service Co. of NH	6-10-5	12,500.00			
Proctor, Maurice C. Jr. Public Service Co. of NH	6-10-5	236,350.00			
Rantala, Judith A.	1-2-2	600.00			
Rantala, Judith A.	1-2-3	3,250.00			
Rantala, Judith A.	1-4-8 & 4-3-2	461.00			
Rasmussen, Thomas & Marie A.	2-5-5	35,800.00			
Rasmussen, Thomas & Marie A.	1-4-7	585.00			
Reale, Steven J. & Susan L.	5-8-3	46,300.00			
Reddish, Dana B. & Carol A.	4-2-2	37,750.00			
Reynolds, Blon E. Jr.	5-34-4	40,550.00			
Richard, Leon	7-1-2	150.00			
Richard, Willard	7-4-7	4,850.00			
Richardson, David & Goodrich, Alison	3-7-5	60,950.00			
Rideout, Nancy L.	7-1-5	23,450.00			
Riggs, Lamar M. & Judith A.	5-7-1	127,150.00			
Riley, John J. Jr. & Jean T.	13-7-2	10,850.00			
Ritchie, June J.	9-2-3	2,325.00			
Ritchie, June J.	9-4-1	35,968.00			
Ritchie, June J.	9-4-2	1,230.00			
Rix, Gail A.	8-23-2	18,000.00			
Roberts, Bruce E.	7-31-2	1,200.00			
Roberts, John M.	7-2-5	4,400.00			
Roberts, Madeleine L.	8-1-3	66,455.00			
Roberts, James H. Jr.	3-19-2	4,700.00			
Roberts, James H. Jr. & Phyllis E.	3-7-2	42,950.00			
Roberts, Susan L. & Donoghue, Paul E.	3-7-3	27,500.00			
Roberts, Susan L. & Donoghue Paul E.	3-7-4	41,750.00			
Robis, Dorothy B.	4-7-1	55,500.00			
Robillard, Joan	7-6-0	20,750.00			
Roby, Phyllis L.	7-40-0	2,400.00			
Roby, Robert H.	4-3-8	2,670.00			
Roby, Robert H.	4-4-6	175.00			
Roby, Robert H.	7-3-9	1,760.00			
Roby, Robert H.	7-5-9	370.00			
Roby, Robert H.	8-2-9	290.00			
Roby, Robert H.	8-3-2	1,440.00			

1992 Property Taxpayers

Rowe, Mason, McDaniel, Martin & Stevens	5-54-2	37,850.00	Stone, Lloyd H. III	2-12	17,150.00
Rowe, Mason, McDaniel, Martin & Stevens	5-54-2A	3,850.00	Sullivan, Kevin M. & Debra M.	1-30	40,000.00
Rowe, Mason, McDaniel, Martin & Stevens	5-47	3,550.00	Sweeney, Clarence A.	1-30	13,850.00
Rowe, Mason, McDaniel, Martin & Stevens	5-50	18,150.00	Szyrak, Charles A. & Karin F.	8-31-1	38,500.00
Rowe, Mason, McDaniel, Martin & Stevens	5-50	1,700.00	Tanner, Andy J. & Marjorie J.	9-15	22,600.00
Rowe, Juanita	5-47-2	20,650.00	Tarbox, Robert C. & Florence R.	7-45-1	47,700.00
Rowlenson, Gilbert C. & Lynn M.	3-90	45,630.00	Taylor, Joshua E.	7-32	860.00
Roy, Alise J. & Myrtle A.	6-99	42,750.00	Taylor, Kenneth O. Estate	9-17	100.00
Royce, Steve R. & Saksa-Royce,	3-45	46,800.00	Taylor, Pauline W. & Joshua E.	4-17	800.00
Ronnie Ann	3-58-2	35,500.00	Taylor, Pauline W. & Joshua E.	4-23	72,560.00
Ruggles, Melville J. & Joan T.	7-43 & 44	37,000.00	Tellis, Edward J. & Linda A.	4-13	25,020.00
Runnells, David	1-38	15,000.00	Theroux, Marc A.	6-82	50.00
Russell, Richard E. & Beverly M.	7-5	1,000.00	Thibault, L. Benoit	6-32	6,750.00
Russell, Richard E. & Beverly M.	7-6	1,000.00	Thibault, L. Benoit	6-115	15,450.00
St. Cyr, Daniel L. & Janet R.	6-64	42,150.00	Thunberg, Frank C. & Mary F.	9-26	800.00
Saulesien, Laurie A.	5-34-2-11	2,400.00	Thurston, Frank E. Jr. & Lois H.	7-36	34,400.00
Santborn, Barbara A.	6-96-1	4,550.00	Tilley, Merrill F. & Linda S.	2-24	6,500.00
Santborn, Irene	5-64	8,140.00	Titus, Carleton W. & Paul R.	9-3	9,300.00
Santolucito, Robert P. Sr. & Cynthia G.	4-67	30,800.00	Titus, Carleton W. & Paul R.	9-4	1,600.00
Santos, Joseph & Joan B.	6-17	31,000.00	Tralnor, Robert	11-28	9,400.00
Sargent, Kenneth J. & Sue Ann	3-110-2	43,500.00	Trebbly, Michele L.	4-60	5,750.00
Sawyer, Richard E. & Raymond F.	1-8	3,805.00	Tripp, Joan E., Holly, Marla & Corey	6-22	28,600.00
Sawyer, Richard E. & Raymond F.	2-4	56,700.00	Tromby, John A.	6-28	4,300.00
Schildbach, Detlef	3-24-4	9,350.00	Van De Parra, Dennis & Rebecca	3-24-3	37,050.00
Schlagenhart, William C. & Eileen	2-58	54,550.00	Van Loan, Nancy Hewell	8-3-1	9,030.00
Schlagenhart, William C. & Eileen	1-17	2,400.00	Van Loan, Nancy Hewell	9-43-3	49,855.00
Scott, Hubert A. Jr. & Judith A.	8-83	35,150.00	Vanni, Robert J. & Alma	12-24	9,300.00
Scott, Florence M.	3-82	390.00	Vaughan, Phyllis H.	4-50	33,250.00
Scribner, Loren E. & Maria M.	5-76	4,850.00	Vaughan, Phyllis H. & Eileen	4-58	5,570.00
Sequin, David A. & Diane R.	7-24	3,650.00	Victor, Isabel G.	6-48	6,400.00
Shaa, James M.	12-12	19,700.00	Victor, Isabel G.	5-63	128,864.00
Shinners, Nancy	2-17	500.00	Victor, Isabel G.	5-14	1,840.00
Shinkley, Michael & Jeleta M.	3-61	66,600.00	Victor, Isabel G.	5-62A	9,750.00
Shoemaker, Jack E. & Billie Sue	6-93	21,100.00	Walker, Edwin C. & Anne L.	3-33-2	40,750.00
Shoemaker, Jack E. & Sue D/B/A	12-5	23,750.00	Walker, James R. Jr. & Kathleen M.	3-54	10,400.00
Our Holdings	9-32	120.00	Walton Corporation	6-23	2,200.00
Shurtleff, John C. & Heidemarie	9-33	24,250.00	Walton, Nancy & Frank B.	6-34	10,550.00
Shurtleff, John C. & Heidemarie	9-37	180.00	Watkins, Gary L.	6-80	9,800.00
Shurtleff, John C. & Heidemarie	9-30	700.00	Weinstein, Harvey M.	6-48	56,450.00
Shurtleff, John C. & Stephanie J.	9-38	38,550.00	Weich, Gordon L. & Mary L.	3-95	8,400.00
Silver, Laurence	3-69	8,100.00	Welcome, Paul L.	11-12	37,850.00
Silver, Leslie A. & Brenda J.	3-38	4,000.00	Wescob, Gloria J.	6-46-4	34,400.00
Silver, William	3-38	31,850.00	Wescob, John C.	8-33	30,050.00
Smith, William J. & Evelyn A.	7-33	37,400.00	Weis, George & Roger C.	1-10	30,850.00
Smith, Gerard V. & Catherine H.	1-41	51,400.00	Wheeler, Donald H. Jr. & Elizabeth C.	13-26	27,400.00
Smith, Gerard V. & Catherine H.	1-64	5,700.00	Wheeler, Donald H. Jr. & Elizabeth C.	13-8	31,450.00
Smith, Leroy C. & Eugenia V.	6-107	2,950.00	Whitcomb, Louie G. A. & Nell, Edwin E.	4-62	30,000.00
Smith, Robert C. & Barbara	2-14	12,500.00	White, George	7-23	30,500.00
Sobery, Carl H. & Pauline M.	5-74-2	32,150.00	White, Theodore A. & Raylek, Steven M.	2-21	80,400.00
Sobery, Carl H. & Pauline M.	5-74-1	18,500.00	Whitford, Clarence E. & Jane H.	4-24	6,900.00
Society For The Protection of	3-1	950.00	Whitney, Susan A.	3-116-2	9,450.00
WH Foresta	9-19-6	47,350.00	Wiltshire, Michael R. & Laurie	9-22-1	38,550.00
Spain, Ronald E. & Rose L.	5-32-4	21,150.00	Winkler, Christian E. & Jane H.	6-98	41,200.00
Spaulding, Eugene P. Jr. & Sharon L.	9-22-2	29,250.00	Wolenc, Thomas D. & Jacqueline M.	2-31	46,150.00
Spencer, Charles A. & Deborah A.	3-58-1	520.00	Woodman, Timothy	6-53	440.00
Starford, Paul M.	6-113 & 114	3,150.00	Wunderlich, George	11-3	32,450.00
Starkey, Frank E. & Melody A.	4-66	16,250.00	Wunderlich, George	5-25	6,500.00
Starkey, John S. & Sandra K.	7-35	40,550.00	Wunderlich, George	6-103	3,650.00
Stebbins, Brian E.	3-64	31,900.00	Wunderlich, George	11-7	1,840.00
Stevens, Judd & Judy L.	5-55	38,100.00	Wyann, Edwin C. & Lucy M.	12-4	15,750.00
Stevens, Sherman E. & Kathleen E.	5-54	78,450.00	Young, Dorothea & William	1-26	800.00
Stevens, Sherman E. & Kathleen E.	5-54-3	3,700.00	Young, Dorothea & William	1-27	113,950.00
Stewart-Smith, David R. & Linda M.	5-28	78,020.00	Young, Dorothea & William	1-27-1	34,950.00
Stickney-Wilcox, Sarah L.	5-34-1	33,000.00	Young, Elwin W. & Catherine J.	8-10-5	29,050.00
Stinson, William	6-93	11,900.00	Zanglowski, Paul & Lisa	4-72	9,750.00
			Zanoske, Alex L. & Theresa	5-82	32,800.00

1992 Pillsbury Lake Taxpayers

Accardi, Carl A. & Roberta C.	10-4-42	2,500.00	Bouchard, Glen G. & Judy C.	10-5-165	31,700.00
Advertising Agency Assoc. Inc.	10-3-1	2,700.00	Bouchard, Glen G. & Judy C.	10-5-164	3,150.00
Alexander, Sandra	10-4-77	26,000.00	Bourassa, James A. & Goldie	10-1-81AB	20,200.00
Alexander, Sandra	10-4-78	4,550.00	Bourassa, James A. & Goldie R. & Billings, Stephen & BC.	10-1-82	1,250.00
Allen, Ellis & Phyllis	105-1494150	3,300.00	Bovae, Arthur H. Estate of	10-8-79	2,000.00
Alley, George V. & Marion T.	10-4-103	34,400.00	Brien, Jeanne C. & James A.	10-1-148	2,000.00
Anderson, Ora	10-4-64	2,700.00	Brody, Dennis	10-6-21	50.00
Andosca, Michael J. & Debra L.	10-4-64	29,550.00	Brody, Allen & Carson, Carolyn V.	10-4-19840	4,550.00
Armanian Missionary Assoc.	10-5-8182	2,650.00	Brown, Chester A.	10-6-64	1,650.00
Arpino, Americo & Constance	105-122423	4,000.00	Brown, Edward C. Jr. & E. Jean	10-4-67	4,100.00
Atkinson, Matthew M.	10-2-25	27,300.00	Brown, Colsbourn Realty Trust	10-5-15	6,550.00
August, Joseph & Marie	105-1464145	2,750.00	Buck, Shirley	10-6-93	2,000.00
Bacheider, Stephen T. & Georgette G.	10-2-28	38,850.00	Buck, Shirley	10-6-92	2,050.00
Backry, Alex	10-6-89	1,150.00	Burgess, Wayne E.	10-5-89	26,850.00
Backry, Alex	10-6-97	1,200.00	Burke, Paul & Marlene	10-5-107	1,900.00
Bakeland, Lesif K.	10-4-148	2,900.00	Busquets, Antonio & Barbara	10-5-190	2,700.00
Baltes, Annette R.	10-4-104	8,000.00			
Banbery, Mary M.	10-6-71	2,500.00	Cahoon, Richard M.	105-1716172	4,850.00
Baribeau, Roger & Carol	105-1144115	7,600.00	Campbell, Daniel C. & Ruth A.	10-1-137	3,100.00
Benson, Eric A. & Anne M.	10-1-144	2,950.00	Campbell, Daniel C. & Ruth A.	10-6-91	1,950.00
Benson, Susan J.	10-2-2283	7,550.00	Campbell, Daniel C. & Ruth A.	10-6-73474	2,300.00
Bentley, Christopher R. & Heidi A.	10-5-127	26,400.00	Campbell, Eugene & Margo M., Hugron-Campbell	10-5-32	24,050.00
Bernardin, Jacqueline & Char, Beverly F.	10-4-99	3,650.00	Campbell, James & Lorraine	10-4-145	1,900.00
Berry, Evelyn M.	10-1-113	3,450.00	Cannon, Leagrind III	10-6-51	1,650.00
Berry, Paul & Carleton W. Jr.	10-4-108	1,700.00	Canzano, Emilio F. & Carol E.	10-1-31	2,300.00
Berube, Gerald R.	10-5-124	2,950.00	Caramania, John & Kathleen	10-5-73474	2,650.00
Berube, Wayne George	10-4-125	2,300.00	Cardosa, Nicholas & Margaret	10-5-140	1,900.00
Bielanski, Emil	10-6-647	6,000.00	Carlin, John F. & Hilida	10-1-7495	20,050.00
Bishop, Marian	10-4-95	24,600.00	Carpenter, Maurice M. & Karen M.	10-5-45	25,900.00
Bishop, Marian	10-4-96	4,850.00	Carr, Arline	10-6-23	1,100.00
Bisnon, John J. & Kim H.	10-4-72A	5,450.00	Carter, Paul F. & Michelle J. C.	10-5-15	2,250.00
Blake, Anne O.	10-6-48	8,950.00	Cascio, Antonio & Mildred	10-2-31	3,500.00
Blanton, Dwight & Marie	104-1546155	2,650.00	Cascio, Antonio & Mildred	10-3-11	5,900.00
Bonick-Davis, Brenda & Davis, Laurin	10-1-117AD	8,500.00	Casella, Anthony & Genevieve	10-1-131	3,000.00
Borek, Michael P. & Jane M.	10-2-42443A	49,550.00	Castrucci, Eileen M.	10-5-131	3,000.00
Borowski, John M. & Michele V.	10-6-647	5,650.00	Chagatsbanian, Krikos	10-5-87 & 58	2,750.00
Bothroyd, Richard	10-1-79	1,200.00	Chapagne-1-21	10-5-15	2,550.00
			Chapman-Hall Realty	10-1-85Thru87	550.00

1992 Pillsbury Lake Taxpayers

Morgan, Robert J.	10-4-20	2,950.00	Schrauwen, Adrian & Gerda	10-5-139	1,900.00
Morris, Kathryn P. & Jerrold K.	10-6-61462	2,850.00	Schrauwen, Adriani & Gerda	10-5-142	1,900.00
Moser, Mark R.	10-3-16	28,750.00	Scott, James & Marion	10-5-70	1,900.00
Mulhern, J. Barry & Dedousis, Anthony	10-4-34	34,150.00	Segarra, Francis & Martha	10-8-44445	500.00
Murphy, William & Arline	10-6-84	1,950.00	Shea, John E.	10-4-49450	2,350.00
Muzey, Scott A. & Wanda L.	10-4-62	25,600.00	Shea, William J.	10-4-52	200.00
			Sherwood, Lloyd M.	10-6-94	2,000.00
Nagle, Michael B.	10-5-177	2,900.00	Sherwood, Lloyd M.	10-4-95	2,000.00
Nagle, John J. & Barbara A.	10-4-91	3,700.00	Shilansky, Byron H. & Sandra P.	10-2-13144	48,500.00
Nagle, John J. & Barbara A.	10-4-92	36,300.00	Shoemaker, Jack E. & Sue		
Nagle, John J. & Barbara A.	10-4-140	2,850.00	D/B/A Otd Holdings	105-1604161	25,950.00
Nannini, Enzo & Anne	10-5-184	2,750.00	Short, Winifred	101-1014102	5,450.00
Natanson, Pauline	10-4-22	2,300.00	Short, Winifred	10-1-145	3,000.00
			Short, Winifred	10-3-4	32,900.00
Nelson, Winifred & Clairaldi, Joan	10-1-122	8,000.00	Short, Winifred	10-4-50	50.00
Nave, Rudolph A. & Josephine	10-5-18	3,550.00	Short, Winifred	10-4-69	3,100.00
Navaras, Joseph Sr. & Frances	10-3-50	1,950.00	Short, Winifred	10-5-274	1,900.00
Navaras, Joseph Sr. & Frances	10-5-71472	1,350.00	Shridharani, Niranjan	10-6-8	1,350.00
Navaras, Joseph Jr. & Linda	10-5-71472	1,350.00	Shridharani, Niranjan	10-5-46	1,900.00
Nicholazzo, Antonio & Tocchi, Elliott	10-5-61	1,900.00	Shridharani, Niranjan	10-5-76	1,900.00
Nozawa, Yasuaki & Ann	10-2-26	3,450.00	Shus, Vitus M. H. & Carol A.	10-1-135	3,100.00
			Shus, Vitus M. H. & Carol A.	10-1-140	2,500.00
Oates, Ronald M. & Kathleen M.	10-1-18AB	37,500.00	Silva, Jeanne B.	10-4-136	2,500.00
Ober, Richard & Harvey, Elizabeth A.	10-3-3	25,300.00	Skinner, Karen	10-5-153	2,000.00
Oberle, Ronald R.	10-5-1	3,400.00	Small, Thomas & Norma	10-4-156	1,900.00
O'Brien, Barbara K.	10-5-157A	2,600.00	Smith, Gordon	10-5-13	4,200.00
O'Brien, Barbara K.	10-4-159	26,700.00	Smith, Jerry L. & Margaret E.	10-4-5	25,100.00
O'Brien, Barbara K.	10-4-158	1,900.00	Smith, Leslie J. & Patricia C.	10-1-9410	28,050.00
O'Brien, Barbara K.	10-4-160	1,900.00	Smith, Vernon A.	10-5-11	4,250.00
Oltzky, Stanley & Virginia	10-6-27428	1,900.00	Solander, John B.	10-5-88	1,900.00
Olson, Duane & Susan	10-5-143	1,900.00	Spanos, Nicholas & Pauline	10-5-98599	2,650.00
Oppedisano, Pasquale & Elizabeth	10-5-95	1,900.00	Spanos, Pauline & Evangelina	10-5-100101	2,750.00
Oppedisano, Pasquale & Elizabeth	105-154156	3,500.00	Spanos, Pauline & Evangelina	10-5-10103	2,750.00
Oppedisano, Pasquale & Elizabeth	10-5-167	3,550.00	Steele, Charles & Barbara	10-5-20	14,900.00
Orday, Stephen B. & Susan M.	10-5-23	33,000.00	Stefaniak, Edward & Loretta	10-6-63	2,050.00
Orphanos, John & Vicki	10-5-42	2,700.00	Steig, Richard C. & Mae H. B.	10-4-85	5,750.00
			Stegall, Herbert & Therese	10-5-86	1,900.00
Parmenter, Michael J.	10-1-57AB	2,600.00	Stegall, Herbert & Therese	10-5-88	2,050.00
Pascucci, Joseph A.	10-4-56	1,800.00	Stegall, Robert W.	10-6-59460	2,300.00
Perreault, Richard & Sharon	10-5-162	2,950.00	Stegall, Robert W.	10-5-166	3,400.00
Perreault, Richard & Sharon	10-5-163	3,150.00	Steininger, Linda & Douglas	10-2-52	5,400.00
Perry, Gardner	10-4-147	2,150.00	Stewart, Edward	10-5-25A	2,800.00
Perry, Jeffrey K.	10-4-93	24,050.00	Stewart, Mildred	10-1-198A	2,100.00
Peters, Frederic J.	10-4-146	1,900.00	Stout, Andrew L. & Faucher, Wendy	10-5-8	26,600.00
Pfaffner, George F.	10-6-19420	50.00	Strom, Brian J. & Sharon L.	10-5-179	36,450.00
Pillsbury Lake Management Inc.	10-6-680	28,350.00	Sule, Elizabeth	10-4-24	1,100.00
Pineau, Virginia	10-5-169	2,200.00	Sullivan, Daniel M. & Joanne M.	10-6-30	1,050.00
Pinieri, Antonietta	10-4-26	3,350.00	Sullivan, James	10-1-120	1,650.00
Poirier, Lawrence & Irene	104-137418	2,900.00	Sullivan, Florence T.	10-1-88	2,100.00
Polucci, Marie	10-4-53	400.00	Sullivan, Robert F. & Betty A.	10-6-36437	300.00
Polucci, John	10-5-94	2,250.00	Sullivan, William J.	10-6-41	1,400.00
Pomeroy, Rita & John H.	10-5-154	2,450.00	Tarr, James C. & Judith M.	10-2-39	3,400.00
Poole, John H. & Therese M.	10-5-130	2,850.00	Tashjian, Robert & Mary	10-4-30AB	2,050.00
Poole, John H. & Therese M.	10-5-192	21,800.00	Thomas, Joseph P. & Eleanor K.	10-4-102	27,700.00
Porter, Robert Eaton	10-3-10	26,300.00	Thompson, Bruce E. & Jocelyn R.	10-6-75476	34,800.00
Potter, Leonard Estate Of	10-5-148	2,100.00	Thomson, Harold Sr. & Harold Jr.	105-1736174	4,750.00
Puzirzi, Joseph	10-4-88	3,700.00	Titus, Carleton W. & Paul R.	10-4-128	2,450.00
			Titus, Paul R.	10-4-127	2,850.00
Quebec, Arthur F. & Margaret M.	10-6-12	1,150.00	Tkach, Joseph & Gloria	10-1-88489	400.00
Quebec, Robert F.	10-6-13	950.00	Toomey, John J. & Marie E.	10-1-112	3,450.00
			Toppi, Joseph & Anna	10-5-48449	2,450.00
Raham, Edward	10-5-96497	2,450.00	Toppi, Joseph R. & Mary	10-5-47	1,900.00
Raham, Edward	10-5-152	2,450.00	Tracy, William J. & Dianne M.	10-5-79	28,100.00
Rath, Kurt P.	10-1-61462	2,000.00	Duphres, Lowell E. & Janet	10-4-143	1,900.00
Rauch, Harry	10-4-121	1,900.00	Vallieres, Joseph R. & Joan C.	10-4-73	29,300.00
Record, Timothy Allen	10-4-13	23,600.00	Vallieres, Joseph R. & Joan C.	10-4-74	3,550.00
Recupeto, Fran A. & Sebastiana	10-5-153	2,450.00	Van Dyne, Everett W. & Geraldine M.	10-4-33AB	38,400.00
Rice, Virginia	10-6-17	50.00	Van Dyne, Everett W. & Geraldine M.	10-6-70	2,000.00
Rice, Virginia	10-4-42	1,000.00	Van Ling, Charles & Grace	10-5-121	1,950.00
Richards, William L. & Joann L.	10-2-50	39,500.00	Vieira, Ernest A.	10-5-111	42,550.00
Riley, John J. & Mary G.	10-5-38	2,200.00	Vieira, Ernest A.	10-5-110	4,900.00
Ritrouato, Nicholas & Rose	101-1AB42AB	4,900.00	Violet, Ernest M.	10-4-19	3,450.00
Ritrouato, Nicholas & Rose	10-3-5	6,150.00	Wagner, Lillian	10-5-33	400.00
Ritrouato, Nicholas & Rose	10-4-142	4,250.00	Waldmann, Arthur J. & Rosenblatt, Marvin	10-1-115	900.00
Ritrouato, Nicholas & Rose	10-4-23AB	2,900.00	Ward, John & Veronica	10-1-44	3,900.00
Ritter, Robert & Arlene	10-4-133	2,850.00	Waronka, Joseph M.	10-5-135	1,900.00
Rizzi, Roy & Beverly	10-5-43	2,700.00	Waronka, Joseph M. Jr.	10-5-136	1,900.00
Robinson, Edward & Carol	10-1-72473	1,100.00	Weinfeld, Charles & Gertrude	10-3-7	18,850.00
Rodenhiser, Richard	10-5-34 & 35	1,150.00	Weinfeld, Charles & Gertrude	10-4-17456	31,500.00
Rockwell, Louis & Alice	10-4-36	3,550.00	Weinfeld, Charles & Gertrude	10-4-18	2,900.00
Rodriguez, Itzaida	10-6-38	300.00	Weid, James E. & Sandra L.	10-4-8	32,850.00
Romano, Carlo & Arlene	10-4-30AB	2,050.00	West, Ernest M.	10-6-29	1,050.00
Rooney, James P. & Cynthia M.	10-4-129	34,350.00	Wheeler, John & Carin	10-4-59460	7,800.00
Royce, Michael	10-2-40441	43,600.00	Wheeler, John & Carin	10-4-61	4,100.00
Rubant, Richard H. & Cynthia J.	10-2-4	23,000.00	Whitney, Leonard W. & Hilda D.	10-4-90	31,700.00
Rubant, Richard H.	10-2-3	7,250.00	Wilson, Ernest & Mary	10-5-118	1,400.00
Russo, George M. & Patricia A.	10-1-78	1,200.00	Woodman, John E.	10-5-3	2,750.00
			Woodman, John E.	10-4-4	4,000.00
Sabatini, Adolfeas & Albina	10-1-6	3,300.00	Wright, Clifton L. Jr.	10-4-107	5,150.00
Sartoli, Antonio	10-5-112	2,750.00	Wyman, Manning & Ruth	10-6-91	2,050.00
Savage, Arthur P. Jr. & Marsha J.	10-4-35	38,500.00			
Savtelle, Murray J.	10-6-10411	1,050.00	Yamashiro, George	10-5-175	3,150.00
Schad, Wayne C. & Stella A.	10-1-45	2,750.00	Young, Cindy L.	10-4-80481	36,950.00
Schlesinger, Heidi A.	10-4-109	28,750.00			



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. at 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 9, 1993

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

Business Meeting at Town Hall--March 13, 1993 at 10:00 A.M.

SCHOOL MEETING SCHEDULE

Merrimack Valley High School Auditorium, March 4, 1993

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 NON-EMERGENCY

Police Station 228-1800

Police Station 648-2200

Fire Station or

Medical Emergency 225-3355

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.