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**THE
TOWN
OF
WEBSTER
NEW HAMPSHIRE**

1994

ANNUAL REPORT

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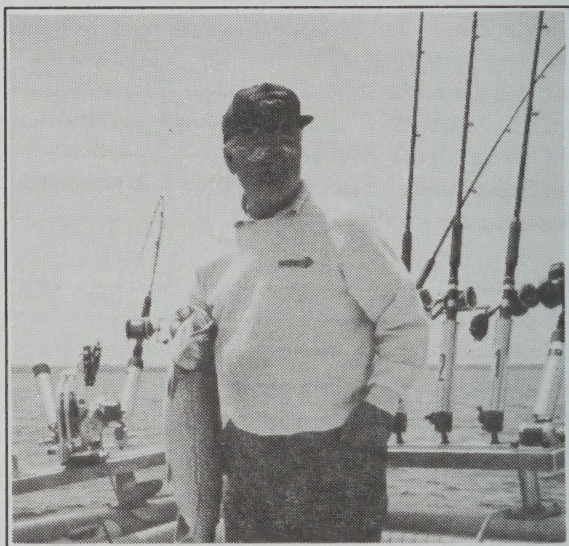
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1995 WARRANT and BUDGET

TABLE OF CONTENTS

Auditor's Report	13
Combined Balance Sheet – All Fund Types	30
Combined Statement of Revenues, Expenditures and Changes in Fund Balances	38
General Fund – Statement of Estimated and Actual Revenues	32
Special Revenue Fund – Conservation Commission	41
Special Revenue Fund – Public Library	40
Statement of Appropriations – Tax Year 1994	34
Summary of Tax Lien Accounts	43
Summary of Tax Warrants	42
Summary of Town Clerk's Account	46
Summary of Trust Funds – Principal, Income & Investments	44
Real Estate Assessments – 1994	87
Reports	
Board of Selectmen	55
Building Inspector	60
Cemetery Commission	61
Conservation Commission	60
Fire Department	57
Forest Fire Warden and State Forest Ranger	58
Highway Department	59
Old Home Day Committee	63
Planning Board	63
Police Department	56
Sports Committee	62
Town Clerk	59
Town History Committee	66
Town Meetings – March 8 and 12, 1994	69
Treasurer	52
Trustees of Webster Free Library	61
Visiting Nurse Association of Franklin	64
Vital Statistics	84
Schedule of Town Property	51
Statement of Appropriations	47
Summary Inventory of Valuation – 1994	50
Taxes Assessed and Tax Rate	49
Town Budget	10
Town Officers	4
Town Warrant – 1994	6
PILLSBURY LAKE DISTRICT	
Budget	77
District Officers	75
Report of Annual Meeting – March 15, 1994	81
Source of Revenue – 1994	79
Treasurer's Report	78
Warrant	75

**The Webster 1994 Annual Report
is dedicated to the memory of**



George H. Anderson, Jr.

Lifelong resident of Webster
Served in U.S. Army 1952-1954
Selectman 1955-1967

Worked for U.S. Postal Service 1959-1987
Maintenance of Hopkinton State Fair 1988-1992
Served on committee which established the
Hopkinton-Webster Landfill 1971-1974
Zoning Board of Adjustment 1974 to 1984
Member of Veterans Organization which established
the Veterans' Memorial on Corser Hill
Lifetime member of N.E. Ox Teamsters Association

*If you've lived in Webster 10 years, you wouldn't have known him.
If you've lived here 20 years you might have known him.
If you've lived here 30 years or more you knew him well.*
—Dean Anderson at his Uncle George's funeral

**The Webster 1994 Annual Report
is dedicated to the honor of**



Aime J. Roy

Served in U.S. Army 1953-1955

Moved to Webster in 1961

Worked at Brezner Tannery 1959-1980

Webster Cubmaster 1978-1983

Webster Little League for several years

**Served the Webster Police Department
well for 18 years**

Sergeant 1978-1979

Lieutenant 1979

Part-time Police Chief 1979-1981

Full-time Police Chief 1981-1994

**It is easy to serve the few —
only a true public servant understands the need to serve the many.
Webster has been enriched by Aime's service to the community
and is a better place to live because of him.**

TOWN OFFICERS

Moderator	HAROLD W. JANEWAY
Selectmen: JAMES WELD	WILLIAM J. BIRD, Chairman NORMANDIE BLAKE
Administrative Assistant Secretary	BARBARA J. MOCK JUDITH M. JONES
Town Clerk Deputy Town Clerk	BARBARA HOCHREIN NANCY RIDEOUT
Tax Collector Deputy Tax Collector	MADELEINE L. ROBERTS KAREN R. KING
Treasurer	LINDA J. LORDEN
Road Agent	ROBERT T. LAKE
Police Department: AIME J. ROY, Chief** STANLEY J. ANDREWSKI III, Officer PETE H. SHEPHARD II, Officer	STEVE H. FAER, Acting Chief AVIS V. ROY, Officer** JOHN WESCOTT, Officer WILLIAM SHACKFORD, Officer*
Fire Department:	PAUL W. WELCOME, Fire Chief and Fire Warden JAMES HOYT, Deputy Fire Chief
Building Inspector	EDWIN H. PIPER
Supervisors of Checklist: MARION T. JONES* JANE MILLON***	PATRICIA E. INMAN JANET ST. CYR
Trustees of Trust Funds: JANICE F. DAWE	BARBARA J. MOCK JUDITH M. JONES
Library Trustees: SANDRA STARKEY	JANICE F. DAWE NANCY RIDEOUT
Librarian	CATHRYN CLARK-DAWE
Cemetery Commission: DUANE A. ANDERSON* BRENDA SILVER RONALD FROST***	PATRICIA E. INMAN, Chairman

Planning Board:	NANCY N. VAN LOAN, Chairman
EUGENE A. BLAKE	LAMAR W. RIGGS, Secretary
HUBERT SCOTT, JR.	NORMANDIE BLAKE, Selectman Member
RICHARD OBER, Alternate	BRUCE R. LANTMAN, Alternate
Board of Adjustment:	MARTIN BENDER, Chairman
JUDITH RIGGS	STEVE E. MANNING, Secretary
PAUL W. WELCOME	LEE BEZANSON, Alternate
RICHARD CUMMINGS	SUSAN ROBERTS, Alternate
Conservation Commission:	BETSY JANEWAY, Chairman
KAREN CZAJKOWSKI	LIZ OBER
Parks Commission:	GLEN BLANCHETTE, Chairman
GEORGE LITTLE	ROBERT PEARSON, III
BRENDA SILVER	H. DANIEL KIMBALL
Welfare Officer	CHARLES BARTLETT
Health Officer	NICHOLAS VAN LOAN
Sanitary Landfill Committee:	MICHAEL P. BOREK
	GEORGE HASHEM
Civil Defense Director	PAUL W. WELCOME
Old Home Day Committee:	NORMANDIE BLAKE, President
CATHY YOUNG, Secretary	PAULINE COLBY, Vice President
BARBARA HOCHREIN, Treasurer	
Members-Board of Directors-Franklin Visiting Nurses' Assoc.	
NANCY VAN LOAN	DAVID BATCHELDER

*Resigned **Retired ***Appointed

THE STATE OF NEW HAMPSHIRE
TOWN WARRANT — 1995

THE POLLS WILL BE OPEN FROM 10:00 A.M. TO 7:00 P.M.
to act on Article 1.

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 14th 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)

=====

**BUSINESS MEETING WILL BE HELD AT THE TOWN HALL ON
SATURDAY, MARCH 18, 1995 AT 10:00 A.M.
TO ACT UPON THE FOLLOWING SUBJECTS:**

=====

2. To see if the Town will vote to put in a Public Access and a Public
Beach into Lake Winnepocket. (By Petition) The Selectmen recommend this
article.

3. To see if the Town will vote to raise and appropriate the sum of
\$14,000. to operate the Webster Kindergarten Inc. located in the lower level of
the town hall. It is with the understanding that this kindergarten will continue
to be run and operated by a representative board of parents whose children are
enrolled for that particular year. Students outside of Webster may be tuitioned
in if space is available. Revenue from non-Webster residents would be directed
to the town's general fund. (By Petition) The Selectmen do not recommend this
article as written.

4. To see if the Town will vote to raise and appropriate the sum of
\$24,000. for extension of and improvements to Corser Hill Cemetery and
authorize the withdrawal of this amount from the Capital Reserve Fund created
for this purpose. The Selectmen recommend this article.

5. To see if the Town will vote to raise and appropriate the sum of
\$30,000. to be added to the previously established Capital Reserve Funds as
follows:

Cemetery Improvements	\$ 3,000.
Reappraisal	5,000.
Police Cruiser	5,000.
Fire Truck	10,000.
Fire Station	5,000.
Highway Equipment	1,000.
Office Equipment	500.

Town Hall	500.
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TOTAL	\$30,000.
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The Selectmen recommend this article.

6. To see if the Town will vote to raise and appropriate the sum of \$158,359. for General Government:

Executive	\$ 8,050.
Election, Registration & Vital Statistics	9,100.
Financial Administration	59,450.
Revaluation of Property	6,000.
Legal Expenses	4,500.
Employee Benefits	21,590.
Planning & Zoning	3,250.
General Government Building	14,625.
Cemeteries	6,300.
Insurance	21,800.
Advertising and Regional Associations	1,194.
Other General Government (Contingency Fund)	2,500.

TOTAL	\$158,359.
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The Selectmen recommend this article.

7. To see if the Town will vote to raise and appropriate the sum of \$129,708. for Public Safety:

Police	\$ 86,106.
Ambulance	11,000.
Fire	27,027.
Fire - Medical	4,450.
Building Inspection	700.
Emergency Management	50.
Other - Flashing School Lights	375.

TOTAL	\$129,708.
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The Selectmen recommend this article.

8. To see if the Town will vote to raise and appropriate the sum of \$129,600. for Highways and Streets:

Highways and Streets	\$124,600.
Bridges	5,000.

TOTAL	\$129,600.
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The Selectmen recommend this article.

9. To see if the Town will vote to raise and appropriate the sum of \$22,660. for Deer Meadow Road improvements. The Selectmen recommend this article.

10. To see if the Town will vote to raise and appropriate the sum of

\$125,700. for road repair, and/or reconstruction as follows:

- | | |
|--|-----------|
| a. Corn Hill Road from Deer Meadow Road to the
Boscawen Town Line - | \$37,800. |
| b. Hollings Drive from Lake Shore Road to end - | 17,900. |
| c. Roby Road - | 30,000. |
| d. White Plains Road - | 30,000. |
| e. Pond Hill Road - | 10,000. |

The Selectmen recommend this article.

11. To see if the Town will vote to raise and appropriate the sum of \$16,000. for the purchase of CTS material. The Selectmen recommend this article.

12. To see if the Town will vote to raise and appropriate the sum of \$88,860. for Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station. The Selectmen recommend this article.

13. To see if the Town will vote to raise and appropriate the sum of \$28,545. for the following:

Health Department	\$ 108.
Franklin Visiting Nurse Association	2,318.
Welfare Department	5,500.
Community Action Program	2,358.
Parks & Recreation	986.
Youth Sports Program	2,470.
Library	12,000.
Patriotic Purposes - Old Home Day	2,430.
Conservation Commission	375.

TOTAL \$28,545.

The Selectmen recommend this article.

14. To see if the Town will vote to raise and appropriate the sum of \$35,780. for Debt Service:

Principal - Long Term Bond	\$20,000.
Interest - Long Term Bond	8,200.
Interest - Tax Anticipation Notes	7,500.

TOTAL \$35,780.

The Selectmen recommend this article.

15. To see if the Town will vote to raise and appropriate the sum of \$8,247. for the following:

- | | |
|--|----------|
| a. Fire Department - equipment | \$6,847. |
| b. Fire Department - medical equipment | 700. |
| c. General Govt. Bldg. - tables & chairs | 400. |
| d. Library - air conditioner | 300. |

The Selectmen recommend this article.

16. To see if the Town will vote to raise and appropriate the sum of \$8,000. for improvements to the roof of the Police Station building. The Selectmen recommend this article.

17. To see if the Town will vote to raise and appropriate the sum of \$4,000. for paving at the town hall. The Selectmen recommend this article.

18. To see if the Town will vote to raise and appropriate the sum of \$2,000. for dry hydrant installation. The Selectmen recommend this article.

19. 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. The Selectmen recommend this article.

20. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the town for any public purpose, pursuant to RSA 31:95-e. The selectmen must hold a public hearing before accepting such gifts, and the acceptance shall not bind the town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property. The Selectmen recommend this article.

21. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes. The Selectmen recommend this article.

22. 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. The Selectmen recommend this article.

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

Given under our hands and seal this 20th day of February, in the year of our Lord nineteen hundred and ninety-five.

WILLIAM J. BIRD
 JAMES WELD
 NORMANDIE BLAKE
 Selectmen of Webster

A true copy of Warrant - Attest:

WILLIAM J. BIRD
 JAMES WELD
 NORMANDIE BLAKE

1995 BUDGET OF THE TOWN OF WEBSTER
Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1995 to December 31, 1995

PURPOSE OF APPROPRIATIONS	W.A. No.	Appropriations Prior Year	Actual Expenditures Prior Year	Appropriations Ensuing Fiscal Year
GENERAL GOVERNMENT				
Executive	6	\$ 7,450.	\$ 6,835.	\$ 8,050.
Election, Registration & Vital Statistics	6	10,992.	9,682.	9,100.
Financial Administration	6	56,800.	55,632.	59,450.
Revaluation of Property	6	68,300.	41,674.	6,000.
Legal Expense	6	4,100.	4,129.	4,500.
Personnel Administration	6	11,280.	11,618.	21,590.
Planning and Zoning	6	3,250.	2,508.	3,250.
General Government Building	6	14,735.(e)	12,719.(e)	14,625.
Cemeteries	6	6,300.	6,301.	6,300.
Insurance	6	24,850.	16,162.	21,800.
Advertising and Regional Assoc.	6	1,193.	1,193.	1,194.
Other General Government	6	2,500.	3,540.	2,500.
PUBLIC SAFETY				
Police	7	77,351.	75,132.	86,106
Ambulance	7	11,000.	9,669.	11,000.
Fire	7	29,154.	24,518.(a)	31,477.
Bldg. Inspection	7	700.	333.	700.
Emergency Mgt.	7	50.		50.
Other Public Safety (incl. Communications)	7	7,750.	1,507.	375.
HIGHWAYS AND STREETS				
Highways and Streets	8	115,500.	126,782.	124,600.
Bridges	8	2,500.		5,000.
Deer Meadow Road Improvements	9	22,660.	10,530.(b)	22,660.
Other Highway	10,11			141,700.
SANITATION				
Solid Waste Disposal	12	83,734.	83,734.	88,860.
HEALTH				
Health Agencies & Hospitals - V.N.A.	13	2,325.	2,325.	2,318.
Administration - Health Officer	13	108.	108.	108.

PURPOSE OF APPROPRIATIONS	W.A. No.	Appropriations Prior Year	Actual Expenditures Prior Year	Appropriations Ensuing Fiscal Year
WELFARE				
Vendor Payments	13	5,300.	3,428.	5,300.
Administration-Welfare Officer	13	200.	200.	200.
Community Action Program	13	2,290.	2,290.	2,358.
CULTURE AND RECREATION				
Parks and Recreation	13	3,051.	2,590.	3,456.
Library	13	10,500.	10,500.	12,000.
Patriotic Purposes - Old Home Day	13	2,430.	1,758.	2,430.
CONSERVATION				
Other Conservation	13			250.
Administration	13	250.	125.	125.
DEBT SERVICE				
Principal-Long Term Bonds & Notes	14	25,000.	25,000.	20,000.
Interest-Long Term Bonds & Notes	14	10,005.	10,005.	8,280.
Interest on TAN	14	7,500.	2,853.	7,500.
CAPITAL OUTLAY				
Mach., Veh., & Equip.	15	29,008.	28,019.	8,247.
Buildings	16	3,850.	3,763.	8,000.
Improvements Other Than Buildings	4, 17, 18	1,500.	3,000.(c)	30,000.
OPERATING TRANSFERS OUT				
To Capital Reserve Fund	5	31,665.(d)	31,665.(d)	30,000.
TOTAL APPROPRIATIONS		\$697,131.	\$631,827.	\$811,459.

(a) Includes 1993 Encumbrance of \$2,000.00

(b) Includes 1993 Encumbrance of \$2,898.50

(c) Includes 1993 Encumbrance of \$1,500.00

(d) Includes Donation of \$390.00

(e) Includes Donation of \$110.00

Amounts Not Recommended by Selectmen

This amount is not included in the recommended column

Warrant Article #3 \$14,000.00

SOURCES OF REVENUE	Estimated Revenue Prior Year	Actual Revenue Prior Year	Estimated Revenue Ensuing Fiscal Year
TAXES			
Land Use Change Taxes	1,067.	5,632.	
Yield Taxes	10,700.	15,164.	10,000.
Payment in Lieu of Taxes	1,250.	1,308.	1,308.
Int. & Penalties on Delinquent Taxes	30,000.	28,627.	25,000.
LICENSES, PERMITS AND FEES			
Business Licenses and Permits	25.	25.	25.
Motor Vehicle Permit Fees	95,000.	114,289.	100,000.
Building Permits	280.	360.	300.
Other Licenses, Permits & Fees	2,300.	2,680.	2,300.
FROM STATE			
Shared Revenue	14,069.	14,069.	14,069.
Highway Block Grant	40,238.	40,238.	41,998.
State & Federal Forest Land Reimb.	815.	815.	
Flood Control Reimbursement	14,192.	14,197.	15,034.
Other	3,250.		
FROM OTHER GOVERNMENT			
Intergovernmental Revenues		276.	1,656.
CHARGES FOR SERVICES			
Income from Departments	15,200.	20,481.	15,400.
Other Charges	1,075.	2,555.	3,000.
MISCELLANEOUS REVENUES			
Sale of Municipal Property	1,625.	1,425.	1,000.
Interest on Investments	4,500.	4,915.	4,500.
Other	9,130.	10,532.	2,000.
INTERFUND OPERATING TRANSFERS IN			
Capital Reserve Fund	64,778.	64,778.	24,000.
Trust and Agency Funds	1,100.	1,008.	1,100.
OTHER FINANCING SOURCES			
Fund Balance Voted From Surplus	700.	700.	
Fund Bal. Remaining to Reduce Taxes	58,000.	58,000.	46,466.
TOTAL REVENUES AND CREDITS	\$369,294.	\$402,074.	\$309,156.
Total Appropriations		\$825,459.	
Less: Amount of Estimated Revenues, Exclusive of Property Taxes		\$309,156.	
Amount of Taxes to be Raised (Exclusive of School and County Taxes)		\$516,303.	

INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

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

In planning and performing our audit of the Town of Webster for the year ended December 31, 1994, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices.

In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork. Areas discussed included:

- A. Collateralization of Town's General Fund Cash Account
- B. Tax Collector's Checking Account - Review Interest Bearing Potential
- C. Standard Form for Miscellaneous Refunds
- D. Employee W-4 and I-9 Forms

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

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, 1994, 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 general purpose financial statements based on our audit.

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

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, 1994, 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 the Town 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 FINANCIAL STATEMENTS
DECEMBER 31, 1994**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. *Financial Reporting Entity*

The Town of Webster, New Hampshire, is a municipal corporation governed by an elected Board of Selectmen. As required by generally accepted accounting principles, these financial statements present the Town of Webster (primary government), and its component units. Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

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;

- Public Library
- Conservation Commission

Fiduciary Fund Types

Fiduciary Fund Types - These funds account for assets held by the Town as a trustee or agent for individuals, private organizations, and other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

- Town Trusts

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 "Total (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes

interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Total (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

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 require 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 and Public Library Funds. Except as reconciled below, budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In 1994, \$58,700 of the beginning General Fund fund balance was applied for this purpose.

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, 1994 were required as follows:

	General Fund	Special Revenue Fund
<u>Appropriations</u>		
<u>Budgetary Basis -</u>		
<u>Legally Adopted Budget</u>		
Municipal	\$ 696,631	\$10,500
School	1,101,849	
County	147,295	
District	34,295	
	<hr/>	<hr/>
Total Appropriations	1,980,070	10,500

Adjustments to Restate Budget to GAAP Basis

Carryover Appropriations

Reserve for Encumbrances

Beginning of period	\$ 6,399	\$
---------------------	----------	----

End of period	(44,726)	
---------------	----------	--

Expenditures made under the

provisions of RSA 31:95-b which were authorized by vote of the Town Meeting

500	_____
-----	-------

Total Adjustments

(37,827)	_____
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Total Appropriations - GAAP Basis \$

\$1,942,243	\$10,500
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E. *Assets, Liabilities and Fund Equity*

Cash and Investments

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

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

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

The Town is authorized by State statute to invest Trust Funds, except

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

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 \$9,050, representing potential abatements of property taxes receivable.

The National Council on Governmental Accounting (NCGA), Interpretation 3, Revenue Recognition - Property Taxes, requires that if property taxes are not collected within 60 days after year end, the revenue is not considered an "available spendable resource" and should be deferred. An exception to the general "available 60 day" rule is allowed in unusual circumstances. The Town has concluded that the circumstances relating to the responsibility for, and payment of, the School Tax Assessment, along with the timing of the issuance of the tax warrant, which is late in the budget year, justifies a period greater than 60 days. Since this practice of recording the property tax revenue when levied is widely recognized as being generally accepted as the prevalent practice in New Hampshire, the Town believes that such practice is a knowledgeable application of the NCGA Interpretation 3 exception, and therefore Level 4 GAAP compliance may be reached.

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

If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

- b. 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.

Interfund Receivables and Payables

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

Inventories

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

Long-Term Liabilities

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

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

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 principal balance of Non-expendable Trust Funds which must be held for investment purposes only.

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

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

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental funds had an excess of expenditures over appropriations for the year ended December 31, 1994:

<u>Special Revenue Fund</u>	
Public Library	<u>\$1,577</u>

Overexpenditures occurred primarily due to the receipt and expenditure of unanticipated funds.

NOTE 3 - 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	Carrying Value
<u>Cash</u>					
Bank Deposits	\$113,760	\$	\$393,582	\$507,342	\$522,968
Certificates of Deposit	<u>192,926</u>	<u> </u>	<u> </u>	<u>192,926</u>	<u>192,926</u>
<u>Total Cash</u>	<u>\$306,686</u>	<u>\$ - 0</u>	<u>\$393,582</u>	<u>\$700,268</u>	<u>\$715,894</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 June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than 30 days.

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

In connection with the setting of the tax rate, Town Officials, with the approval of the New Hampshire Department of Revenue Administration establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the 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, 1994, was as follows:

	Taxpayers in the Pillsbury Lake District	All Other Taxpayers
Municipal Portion	11.90	\$ 11.90
School Tax Assessment	38.06	38.06
County Tax Assessment	5.12	5.12
District Tax Assessment	<u>7.25</u>	<u> </u>
	<u>\$62.33</u>	<u>\$ 55.08</u>

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

During the current fiscal year, the Tax Collector on May 11, placed a lien for all uncollected 1993 property taxes.

Taxes receivable at December 31, 1994, are as follows:

<u>Property Taxes</u>	
Levy of 1994	\$172,543
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1993	42,465
Levy of 1992	19,347
Levy of 1991	940
Levy of 1990	794
Land Use Change Taxes	3,165
Less: Reserve for estimated uncollectible taxes	(9,050)
<u>Total Taxes Receivable</u>	<u>\$230,204</u>

C. *Accounts Receivable*

Accounts receivable as of December 31, 1994, are as follows:

<u>General Fund</u>	
Ambulance Service	\$6,523
Reserve for Uncollectible Amounts	(4,454)
<u>Total Accounts Receivable</u>	<u>\$ 2,069</u>

D. *Intergovernmental Receivable*

Receivables due from other governments at December 31, 1994 include:

<u>General Fund</u>	
State of New Hampshire - Shared Revenue	\$ 7,714
New Hampshire Retirement - Health Care Subsidy	<u>276</u>
<u>Total Intergovernmental Receivable</u>	<u>\$ 7,990</u>

E. *Interfund Receivables/Payables*

Individual fund interfund receivable and payable balances at December 31, 1994 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$ 22
<u>Trust Funds</u>		
Capital Reserve	<u>22</u>	<u>—</u>
Totals	<u>\$ 22</u>	<u>\$ 22</u>

F. 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 1994, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. This entity is considered a public entity risk pool, currently operating as a common risk management and insurance program for member towns and cities.

The New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. is a Trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the NHMA Property-Liability Insurance Trust, Inc., the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1st to July 1st. The program includes a Loss Fund from which is paid up to \$250,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. Most recently, the program includes Loss Funds from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

The Trust Agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of an additional assessment in any of the past years.

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 4 - LIABILITIES

A. Intergovernmental Payable

Payables due other governments at December 31, 1994 include:

General Fund

Merrimack Valley School District - Balance of Assessment	\$548,425
State of New Hampshire - Revaluation	18,166
Town of Hopkinton - Landfill Operation	<u>12,836</u>

<u>Total Intergovernmental Payable</u>	<u>\$579,427</u>
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*B. Defined Benefit Pension Plan
Plan Description and Provisions*

Some Town employees participate in the State of New Hampshire Retirement System (the System), a multiple-employer cost-sharing public employee retirement system (PERS). The payroll for employees covered by the System for the year ended December 31, 1994, was \$63,660; the Town's total payroll was \$154,646.

All full-time employees are eligible to participate in the System. The System is divided into two employee groups; Group I - teachers and all other employees except firefighters and police officers, and Group II - firefighters and police officers.

Group I Employees who retire at age 60 are entitled to retirement benefits equal to 1.667%, or 1.515% for retirement at age 65, of the average of their three highest-paid years of compensation, multiplied by their years of creditable service. Earlier retirement allowances at reduced rates are available after age 45 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II Employees who are age 60 or who are at least age 45 with at least 20 years of creditable service, are entitled to retirement benefits equal to 2.5% of the average of their three highest-paid years of service, multiplied by their years of service, not to exceed 40. The vesting requirements are the same as Group I.

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 employees are required to contribute 5% of earnable compensation. 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, 1994, was as follows:

Town's Portion	\$2,054
Employees' Portion	<u>4,981</u>
Total	<u>\$ 7,035</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 individual employers. The pension benefit obligation at June 30, 1994, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1993, was \$1,954,158,402. The System's net assets available for benefits on June 30, 1994, (valued at market) were \$1,897,588,132. 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 eight years and is presented in the System's June 30, 1994 annual financial report (the latest year available).

C. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1994:

<u>General Long-Term Debt</u> <u>Account Group</u>	General Obligation Debt Payable
Balance, Beginning of Year	\$145,000
Retired	<u>(25,000)</u>
Balance, End of Year	<u>\$120,000</u>

Long-term debt payable at December 31, 1994, is comprised of the following individual issue:

Description of Issue	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstand- ing at 12/31/94
<u>General Long-Term Debt Account Group</u>					
<u>General Obligation Debt Payable</u>					
Office					
Building Notes	\$218,000	1990	2000	6.9	<u>\$120,000</u>

Annual Requirements To Amortize General Obligation Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1994, including interest payments, are as follows:

Fiscal Year Ending December 31	General Obligation Debt		
	Principal	Interest	Total
1995	\$ 20,000	\$ 8,280	\$ 28,280
1996	20,000	6,900	26,900
1997	20,000	5,520	25,520
1998	20,000	4,140	24,140
1999	20,000	2,760	22,760
2000	<u>20,000</u>	<u>1,380</u>	<u>21,380</u>
Totals	<u>\$120,000</u>	<u>\$28,980</u>	<u>\$148,980</u>

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

NOTE 5 - FUND EQUITY

A. Reservations of Fund Balances

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund \$44,726

Reserved for Special Purposes

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

Capital Reserve Funds

Town Hall	\$6,836
Highway Equipment	8,972
Cemetery Improvements	25,599
Cemetery Equipment	4,586
Fire Station	85,363
Reappraisal	2,447
Fire Truck	21,122
Police Cruiser	2,971
Town Road Improvements	2,723
Office Equipment	<u>508</u>

Total Capital Reserve Funds

\$161,127

Other Expendable Town Trusts

Tricentennial Fund	\$3,477	
Webster History Trust	<u>3,670</u>	
<u>Total Other Expendable Town Trusts</u>		7,147
<u>Total</u>		<u>\$168,274</u>

Reserved for Endowments

The reserved for endowments at December 31, 1994 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, 1994 are detailed as follows:

Purpose	Principal
Cemetery - Perpetual Care	<u>\$24,674</u>

B. Unreserved Fund Balances

Designated for Special Purposes

The designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years is as follows:

<u>Special Revenue Funds</u>	
Public Library	\$736
Conservation Commission	<u>121</u>
<u>Total</u>	<u>\$857</u>

NOTE 6 - SANITARY LANDFILL AGREEMENT

The sanitary landfill agreement with the Town of Hopkinton provides that the Town of Webster will pay 20% of the yearly expenses of the landfill operation. In addition, the Town receives from Hopkinton 20% of gross receipts from the use of the facilities. The amount to be paid annually to the Town of Hopkinton is to be based on the actual costs. Total costs to the Town of Webster in 1994 were \$65,056 and the Town of Webster's share of gross revenue was \$18,678.

EXHIBIT A
TOWN OF WEBSTER, NEW HAMPSHIRE
Combined Balance Sheet -- All Fund Types and Account Group
December 31, 1994

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Types</u> Trust and Agency	<u>Account Group</u> Gen. Long- Term Debt	<u>Total</u> (Memoran- dum Only)
	<u>General</u>	<u>Special Revenue</u>			
<u>ASSETS AND OTHER DEBITS</u>					
<u>Assets</u>					
Cash and Equivalents	\$510,182	\$ 1,058	\$204,654	\$	\$ 715,894
<u>Receivables (Net of</u>					
<u>Allowances For Uncollectibles)</u>					
Taxes	230,204				230,204
Accounts	2,069				2,069
Intergovernmental	7,990				7,990
Interfund Receivable			22		22
<u>Other Debits</u>					
Amount to be Provided for					
Retirement of General Long-Term Debt				\$120,000	120,000
TOTAL ASSETS AND OTHER DEBITS	\$750,445	\$ 1,058	\$204,676	\$120,000	\$1,076,179

LIABILITIES AND EQUITYLiabilities

Accounts Payable	\$	4,804	\$	201	\$	5,005
Intergovernmental Payable		579,427				579,427
Interfund Payable		22				22
Escrow and Performance Deposits					11,728	11,728
General Obligation Debt Payable					<u>120,000</u>	<u>120,000</u>
Total Liabilities		<u>584,253</u>		<u>201</u>	<u>11,728</u>	<u>716,182</u>

EquityFund Balances

Reserved For Endowments						24,674
Reserved For Encumbrances		44,726				44,726
Reserved For Special Purposes						168,274
<u>Unreserved</u>						
Designated For Special Purposes				857		857
Undesignated		<u>121,466</u>				121,466
Total Equity		<u>166,192</u>		<u>857</u>	<u>192,948</u>	<u>359,997</u>

TOTAL LIABILITIES AND EQUITY

	\$	1,058	\$	204,676	\$	1,076,179
		<u>1,058</u>		<u>204,676</u>		<u>1,076,179</u>

SCHEDULE A-1
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1994

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 1,590,864	\$ 1,587,968	\$ (2,896)
Land Use Change	1,067	5,632	4,565
Yield	10,700	15,164	4,464
Payment in Lieu of Taxes	1,250	1,308	58
Interest and penalties on Taxes	<u>30,000</u>	<u>28,627</u>	<u>(1,373)</u>
Total Taxes	<u>1,633,881</u>	<u>1,638,699</u>	<u>4,818</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	25	25	
Motor Vehicle Permit Fees	95,000	114,289	19,289
Building Permits	280	360	80
Other Licenses, Permits and Fees	<u>2,300</u>	<u>2,680</u>	<u>380</u>
Total Licenses and Permits	<u>97,605</u>	<u>117,354</u>	<u>19,749</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	33,981	33,981	
Highway Block Grant	40,238	40,238	
State and Federal Forest			
Land Reimbursement		815	815
Flood Control Reimbursement	14,192	14,197	5
Health Care Subsidy		276	276
Other Reimbursements	<u>4,065</u>	<u> </u>	<u>(4,065)</u>
Total Intergovernmental Revenues	<u>92,476</u>	<u>89,507</u>	<u>(2,969)</u>
<u>Charges For Services</u>			
Income From Departments	12,275	20,481	8,206
Ambulance Service	<u>4,000</u>	<u>2,555</u>	<u>(1,445)</u>
Total Charges For Services	<u>16,275</u>	<u>23,036</u>	<u>6,761</u>

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	1,625	1,425	(200)
Interest on Investments	4,500	4,915	415
Rent of Property	1,500	1,620	120
Insurance Dividends and Reimbursements	5,102	5,102	
Contributions and Donations	500	540	40
Other	<u>2,528</u>	<u>3,270</u>	<u>742</u>
Total Miscellaneous Revenues	<u>15,755</u>	<u>16,872</u>	<u>1,117</u>
<u>Other Financing Sources</u>			
Operating Transfers In Interfund Transfers			
Capital Reserve Funds	64,778	64,778	
Trust and Agency Funds	<u>1,100</u>	<u>1,008</u>	<u>(92)</u>
Total Other Financing Sources	<u>65,878</u>	<u>65,786</u>	<u>(92)</u>
<u>Total Revenues and Other Financing Sources</u>			
	1,921,870	<u>\$1,951,254</u>	<u>\$29,384</u>
<u>Unreserved Fund Balance</u>			
Used to Reduce Tax Rate	<u>58,700</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>			
	<u>\$1,980,570</u>		

SCHEDULE A-2
TOWN OF WEBSTER, NEW HAMPSHIRE
 General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1994

	<u>Encumbered</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbered</u>	<u>(Over)</u>
	<u>From 1993</u>	<u>1994</u>	<u>Net of Refunds</u>	<u>To 1995</u>	<u>Under</u>
					<u>Budget</u>
<u>Current</u>					
<u>General Government</u>					
Executive	\$	7,450	\$ 6,835	\$	615
Election, Registration, and Vital Statistics		10,992	9,682		1,310
Financial Administration		56,800	55,632	240	928
Revaluation of Property		68,300	41,674	25,410	1,216
Legal Expenses		4,100	4,129		(29)
Employee Benefits		11,280	11,618		(338)
Planning and Zoning		3,250	2,508		742
General Government Buildings		14,735	12,719	600	1,416
Cemeteries		6,300	6,301		(1)
Insurance, not otherwise allocated		24,850	16,162		8,688
Advertising and Regional Associations		1,193	1,193		
Other		<u>2,500</u>	<u>3,540</u>		<u>(1,040)</u>

Total General Government	<u>211,750</u>	<u>171,993</u>	<u>26,250</u>	<u>13,507</u>
<u>Public Safety</u>				
Police Department	77,351	75,132		2,219
Ambulance	11,000	9,669		1,331
Fire Department	29,154	24,518	447	6,189
Building Inspection	700	333		367
Emergency Management	50			50
Enhanced 911	7,400	1,139	3,000	3,261
Other Public Safety	<u>350</u>	<u>368</u>		<u>(18)</u>
Total Public Safety	<u>126,005</u>	<u>111,159</u>	<u>3,447</u>	<u>13,399</u>
<u>Highways and Streets</u>				
Highways and Streets	118,000	126,782		(8,782)
Deer Meadow Road Reconstruction	<u>2,899</u>	<u>10,530</u>	<u>15,029</u>	
Total Highways and Streets	<u>140,660</u>	<u>137,312</u>	<u>15,029</u>	<u>(8,782)</u>
<u>Sanitation</u>				
Solid Waste Disposal	<u>83,734</u>	<u>83,734</u>		
<u>Health</u>				
Administration	108	108		
Visiting Nurse Association	<u>2,325</u>	<u>2,325</u>		
Total Health	<u>2,433</u>	<u>2,433</u>		

	<u>Encumbered From 1993</u>	<u>Appropriations 1994</u>	<u>Expenditures Net of Refunds</u>	<u>Encumbered To 1995</u>	<u>(Over) Under Budget</u>
<u>Welfare</u>					
Administration		200	200		
Direct Assistance		5,300	3,428		1,872
Community Action Program		<u>2,290</u>	<u>2,290</u>		
Total Welfare		<u>7,790</u>	<u>5,918</u>		<u>1,872</u>
<u>Culture and Recreation</u>					
Parks and Recreation		986	525		461
Youth Sports Program		2,065	2,065		
Old Home Day		<u>2,430</u>	<u>1,758</u>		<u>672</u>
Total Culture and Recreation		<u>5,481</u>	<u>4,348</u>		<u>1,133</u>
<u>Conservation</u>					
Administration		<u>250</u>	<u>125</u>		<u>125</u>
<u>Debt Service</u>					
Principal of Long-Term Debt		25,000	25,000		
Interest Expense -- Long-Term Debt		10,005	10,005		
Interest Expense -- Tax Anticipation Notes		<u>7,500</u>	<u>2,853</u>		<u>4,647</u>
Total Debt Service		<u>42,505</u>	<u>37,858</u>		<u>4,647</u>

<u>Capital Outlay</u>					
Land and Improvements	1,500	1,500			
Dry Hydrants		3,000			989
Equipment		29,008			
Buildings		3,850			
Total Capital Outlay	<u>1,500</u>	<u>34,358</u>			<u>1,076</u>
<u>Intergovernmental</u>					
School District Assessment		1,101,849			
County Tax Assessment		147,295			
District Assessment		34,295			
Total Intergovernmental		<u>1,283,439</u>			
<u>OTHER FINANCING USES</u>					
<u>Operating Transfers Out</u>					
<u>Interfund Transfers</u>					
Special Revenue Funds		10,500			
Capital Reserve Funds		31,665			
Total Operating Transfers Out		<u>42,165</u>			
<u>Total Appropriations</u>					
<u>Expenditures and Encumbrances</u>	<u>\$6,399</u>	<u>\$1,980,570</u>		<u>\$44,726</u>	<u>\$26,977</u>

EXHIBIT B
TOWN OF WEBSTER, NEW HAMPSHIRE
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, 1994

	Governmental Fund Types		Fiduciary Fund Type Expendable Trust	Total
	General	Special Revenue		(Memorandum Only)
<u>Revenues</u>				
Taxes	\$1,638,699	\$		\$1,638,699
Licenses and Permits	117,354			117,354
Intergovernmental	89,507			89,507
Charges for Services	23,036			23,036
Miscellaneous	16,872	1,305	9,149	27,326
<u>Other Financing Sources</u>				
Operating Transfers In	<u>65,786</u>	<u>10,500</u>	<u>31,665</u>	<u>107,951</u>
<u>Total Revenues and Other Financing Sources</u>	<u>1,951,254</u>	<u>11,805</u>	<u>40,814</u>	<u>2,003,873</u>

<u>Expenditures</u>			
<u>Current</u>			
General Government	171,993		171,993
Public Safety	111,159		111,159
Highways and Streets	137,312		137,312
Sanitation	83,734		83,734
Health	2,433		2,433
Welfare	5,918		5,918
Culture and Recreation	4,348	12,077	16,425
Conservation	125		125
Debt Service	37,858		37,858
Capital Outlay	34,782		34,782
Intergovernmental	1,283,439		1,283,439
			<u>106,943</u>
<u>Other Financing Uses</u>			
Operating Transfers Out	42,165		<u>64,778</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>1,915,266</u>	<u>12,077</u>	<u>1,992,121</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	35,988	(272)	11,752
<u>Fund Balances -- January 1</u>	<u>130,204</u>	<u>1,129</u>	<u>323,571</u>
<u>Fund Balances -- December 31</u>	<u>\$ 166,192</u>	<u>\$ 857</u>	<u>\$ 335,323</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, 1994

	<u>General Account</u>	<u>Gift and Fine Account</u>	<u>Total</u>
<u>Revenues</u>			
<u>Miscellaneous</u>			
Interest Income	\$	\$ 23	\$ 23
Intra-Account Transfer	400		400
Donations		100	100
Fundraising		202	202
Other	977		977
 <u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
General Fund	<u>10,500</u>		<u>10,500</u>
 <u>Total Revenues and</u>			
<u>Other Financing Sources</u>	<u>11,877</u>	<u>325</u>	<u>12,202</u>
 <u>Expenditures</u>			
<u>Current</u>			
<u>Culture and Recreation</u>			
Salaries and Benefits	5,580		5,580
Other Administrative Costs	1,961		1,961
Materials and Supplies	4,231		4,231
Utilities	305		305
Intra-Account Transfers	<u> </u>	<u>400</u>	<u>400</u>
 <u>Total Expenditures</u>			
	<u>12,077</u>	<u>400</u>	<u>12,477</u>
 <u>Excess (Deficiency) of Revenues and Other</u>			
<u>Financing Sources Over (Under) Expenditures</u>	(200)	(75)	(275)
 <u>Fund Balance - January 1</u>			
	<u>88</u>	<u>923</u>	<u>1,011</u>
 <u>Fund Balance - December 31</u>			
	<u>\$ (112)</u>	<u>\$ 848</u>	<u>\$ 736</u>

SCHEDULE 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, 1994

<u>Revenue</u>	
<u>Miscellaneous</u>	
Interest Income	\$ 3
<u>Fund Balance -- January 1</u>	<u>118</u>
<u>Fund Balance -- December 31</u>	<u>\$121</u>

SCHEDULE I
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Warrants
For the Fiscal Year Ended December 31, 1994

Dr.	1994	Levies of 1993
<u>Uncollected Taxes -- January 1, 1994</u>		
Property	\$	\$174,404
Yield		966
Land Use Change		4,500
<u>Taxes Committed to Collector</u>		
Property	1,597,655	
Yield	15,164	
Land Use Change	5,632	
<u>Overpayments</u>	701	
<u>Interest Collected on Delinquent Taxes</u>	<u>2,344</u>	<u>13,703</u>
TOTAL DEBITS	<u>\$1,621,496</u>	<u>\$193,573</u>
Cr.		
<u>Remitted to Treasurer</u>		
Property	\$1,424,780	\$174,404
Yield	15,164	966
Land Use Change	2,467	4,500
Interest on Taxes	2,344	13,703
<u>Abatements Allowed</u>		
Property	136	
<u>Deeded to Town</u>	897	
<u>Uncollected Taxes -- December 31, 1994</u>		
Property	172,543	
Land Use Change	<u>3,165</u>	<u> </u>
TOTAL CREDITS	<u>\$1,621,496</u>	<u>\$193,573</u>

SCHEDULE II
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 1994

	Levies of			
Dr.	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>
<u>Unredeemed Taxes -- January 1, 1994</u>	\$	\$48,581	\$18,760	\$1,008
<u>Tax Liens Issued in 1994</u>	67,534			
<u>Interest and Costs After Sale</u>	<u>2,025</u>	<u>6,129</u>	<u>4,362</u>	<u>115</u>
<u>TOTAL DEBITS</u>	<u>\$69,559</u>	<u>\$54,710</u>	<u>\$23,122</u>	<u>\$1,123</u>
Cr.				
<u>Remitted to Treasurer</u>				
<u>Redemptions</u>	\$23,908	\$28,219	\$16,990	\$214
<u>Interest and Costs After Execution</u>	2,025	6,129	4,362	115
<u>Decded to Town During Year</u>	1,161	1,015	830	
<u>Unredeemed Taxes -- December 31, 1994</u>	<u>42,465</u>	<u>19,347</u>	<u>940</u>	<u>794</u>
<u>TOTAL CREDITS</u>	<u>\$69,559</u>	<u>\$54,710</u>	<u>\$23,122</u>	<u>\$1,123</u>

SCHEDULE IV
TOWN OF WEBSTER, NEW HAMPSHIRE

Trust Funds

Summary of Principal and Income -- Cash Basis
For the Fiscal Year Ended December 31, 1994

	PRINCIPAL			INCOME					
	Balance Jan. 1 1994	Additions	Withdrawals	Balance Dec. 31 1994	Balance Jan. 1 1994	Additions	Deduct- tions	Balance Dec. 31, 1994	Balance of Prin. and Income Dec. 31, 1994
<u>Cemetery -- Perpetual Care</u>	\$ 23,474	* \$1,200	\$	\$24,674	\$	\$1,008	\$1,008	\$	\$24,674
<u>Capital Reserve Funds</u>									
Town Hall	4,000	1,090		5,090	1,556	190		1,746	6,836
Highway Equipment	9,140	2,575	4,120	7,595	1,019	358		1,377	8,972
Fire Truck	15,000	5,000		20,000	457	665		1,122	21,122
Cemetery Improvements	16,959	2,500		19,459	5,296	844		6,140	25,599
Cemetery Equipment	3,500			3,500	920	166		1,086	4,586
Fire Station	60,000	5,000		65,000	17,329	3,034		20,363	85,363
Reappraisal	35,000	10,000	42,560	2,440	5,978	1,469	7,440	7	2,447
Police Cruiser	11,800	5,000	13,903	2,897	655	294	875	74	2,971
Town Road Improvements	2,146	616	128	2,634	21	68		89	2,723
Office Equipment		500		500		8		8	508
	<u>157,545</u>	<u>32,281</u>	<u>60,711</u>	<u>129,115</u>	<u>33,231</u>	<u>7,096</u>	<u>8,315</u>	<u>32,012</u>	<u>161,127</u>

<u>Other Funds</u>								
Tricentennial Fund	2,266	500	578	133	711			3,477
Webster History Trust Fund	<u>2,000</u>	<u>800</u>	<u>738</u>	<u>132</u>	<u>870</u>			<u>3,670</u>
	4,266	1,300	1,316	265	1,581			7,147
<u>Totals</u>	<u>\$185,285</u>	<u>\$34,781</u>	<u>\$34,547</u>	<u>\$8,369</u>	<u>\$33,593</u>			<u>\$192,948</u>

* Additions:

Roby Family Cemetery Fund	\$1,000
Clifford and Isabel Broker Cemetery Fund	100
Eaton Cemetery Fund	100

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

Barbara J. Mock, Judith M. Jones, Janice F. Dawe, Trustees of Trust Funds.

SCHEDULE III
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1994

	Jan. 1, 1994 Mar. 11, 1994	Mar. 12, 1994 Dec. 31, 1994	Total
Dr.			
<u>Motor Vehicle Permits Issued</u>	\$17,784	\$78,949	\$96,733
<u>Dog Licenses and Penalties</u>	120	2,134	2,254
<u>Other Fees</u>	<u>59</u>	<u>678</u>	<u>737</u>
TOTAL DEBITS	<u>\$17,963</u>	<u>\$81,761</u>	<u>\$99,724</u>
Cr.			
<u>Remittances to Treasurer</u>			
Motor Vehicle Permits	\$17,784	\$78,949	\$96,733
Dog Licenses	120	2,134	2,254
Other Fees	<u>59</u>	<u>678</u>	<u>737</u>
TOTAL CREDITS	<u>\$17,963</u>	<u>\$81,761</u>	<u>\$99,724</u>

STATEMENT OF APPROPRIATION
Tax Year 1994

GENERAL GOVERNMENT

Executive	\$ 7,450
Election, Registration & Vital Statistics	10,992
Financial Administration	57,575
Revaluation of Property	68,300
Legal Expense	4,100
Personnel Administration	11,280
Planning and Zoning	3,250
General Government Building	13,850
Cemeteries	6,300
Insurance	24,850
Advertising and Regional Association	1,193
Other General Government	2,500

PUBLIC SAFETY

Police	77,351
Ambulance	11,000
Fire	29,154
Bldg. Inspection	700
Emergency Management	50
Other Public Safety (Including Communications)	7,750

HIGHWAYS AND STREETS

Highways and Streets	115,500
Bridges	2,500
Deer Meadow Road Improvements	22,660

SANITATION

Solid Waste Disposal	83,734
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HEALTH

Health Agencies and Hospitals - VNA	2,325
Administration - Health Officer	108

WELFARE

Vendor Payments	5,300
Administration - Welfare Officer	200
Community Action Program	2,290

CULTURE AND RECREATION

Parks and Recreation	3,051
Library	10,500
Patriotic Purposes - Old Home Day	2,430

CONSERVATION	
Administration	250
DEBT SERVICE	
Principal - Long Term Bonds and Notes	25,000
Interest - Long Term Bonds and Notes	10,005
Interest on TAN	7,500
CAPITAL OUTLAY	
Machinery, Vehicles and Equipment	29,008
Buildings	3,850
Improvements Other than Buildings	1,500
OPERATING TRANSFERS OUT	
To Capital Reserve Fund	31,275
TOTAL APPROPRIATIONS	\$696,631

REVISED ESTIMATED REVENUES

SOURCE OF REVENUE

TAXES

Land Use Change Taxes	\$ 1,067
Yield Taxes	10,700
Payments in Lieu of Taxes	1,250
Interest and Penalties on Delinquent Taxes	30,000

LICENSES, PERMITS AND FEES

Business Licenses and Permits	25
Motor Vehicle Permit Fees	95,000
Building Permits	280
Other Licenses, Permits and Fees	2,300

FROM STATE

Shared Revenue	14,069
Highway Block Grant	40,238
State and Federal Forest Land Reimbursement	0
Flood Control Reimbursement	14,192
Other	4,065

CHARGES FOR SERVICES

Income from Departments	15,200
Other Charges	1,075

MISCELLANEOUS REVENUES

Sale of Municipal Property	1,625
Interest on Investments	4,500
Other	9,130

INTERFUND OPERATING TRANSFERS IN

Capital Reserve Fund	64,778
Trust and Agency Funds	1,100

FUND BALANCE VOTED FROM SURPLUS 700

FUND BALANCE REMAINING TO BE USED TO REDUCE TAXES 58,000

TOTAL REVENUES AND CREDITS \$369,294

1994 TAX RATE CALCULATION

Town Portion

			Tax Rate
Appropriations	\$696,631		
Less: Revenues	369,294		
Less: Shared Revenues	2,509		
Add: Overlay	5,016		
War Service Credits	9,400		
Net Town Appropriation	339,244		
Special Adjustment	0		
Approved Town/City Tax Effort		339,244	
Municipal Tax Rate			\$11.90

School Portion

Due to Local School	0		
Due to Regional School	\$1,101,849		
Less: Shared Revenues	16,208		
Net School Appropriation	1,085,641		
Special Adjustment	0		
Approved School(s) Tax Effort		1,085,641	
School(s) Tax Rate			\$38.06

County Portion

Due County	\$147,295		
Less: Shared Revenues	1,195		
Net County Appropriation	146,100		
Special Adjustment	0		
Approved County Tax Effort		146,100	

County Tax Rate	\$5.12
COMBINED TAX RATE	\$55.08

Commitment Analysis

Total Property Taxes Assessed	\$1,570,985
Less: War Service Credits	(9,400)
Add: Village District Commitment(s)	34,295
TOTAL PROPERTY TAX COMMITMENT	\$1,595,880

Proof of Rate

Net Assessed Valuation	Tax Rate	Assessment
\$28,521,882	\$55.08	\$1,570,985

SUMMARY INVENTORY OF VALUATION

Tax Year 1994

Land		\$ 8,454,659
Buildings		16,798,600
Public Utilities		
Concord Electric Co.	\$ 128,873	
New England Power Co.	78,931	
Public Service Co.	111,821	
New England Hydro-Trans. Corp	3,119,848	
		3,439,473
Total Valuation Before Exemptions Allowed		28,692,732
Blind Exemption (Number 1)	15,000	
Elderly Exemption (Number 12)	150,850	
Solar/Windpower Exemption (Number 5)	5,000	
Total Exemptions Allowed		170,850
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED		\$28,521,882

SCHEDULE OF TOWN PROPERTY

As of December 31, 1994

DESCRIPTION	VALUE
Town Hall:	
Land and Buildings	\$227,000.
Furniture and Equipment	24,000.
Library:	
Furniture and Equipment	18,000.
Police Department:	
Land and Buildings	32,500.
Furniture and Equipment	47,000.
Fire Department:	
Land and Buildings	16,700.
Furniture and Equipment	366,000.
Highway Department:	
Land and Buildings	20,000.
Equipment	34,000.
Materials and Supplies	7,000.
All Land and Buildings Acquired Through Tax Collector's Deeds:	
Map 5 - Lot 35	2,050.
Map 6 - Lot 82	50.
Map 10 - Lot 1-136	2,750.
Map 10 - Lot 1-54	2,000.
Map 10 - Lot 4-146	1,900.
Map 10 - Lot 5-34 & 35	1,150.
Map 10 - Lot 5-73 & 74	2,650.
Map 10 - Lot 6-14	850.
Map 10 - Lot 6-79	2,000.
Map 10 - Lot 6-89	1,150.
Map 10 - Lot 6-97	1,200.
All Other Property:	
Map 5 - Lot 5	450.
Map 5 - Lot 10	8,500.
Map 6 - Lot 41	6,000.
Map 6 - Lot 75	1,200.
Map 8 - Lot 12	16,750.
Map 10 - Lot 5-183	2,700.
Map 10 - Lot 8	12,150.
TOTAL	\$857,700.

TREASURER'S REPORT

Cash on hand January 1, 1994		\$220,088.08	
RECEIVED FROM TOWN CLERK:			
Permit Fees	\$114,517.00		
Dog Licenses	2,273.50		
Dump Fees & Vouchers	163.00		
Marriage Fees	315.00		
Vital Records	164.00		
Dog Fines/Penalties	229.00		
Returned Check Fee	10.00		
Misc. (UCC)	15.00	117,686.50	
RECEIVED FROM TAX COLLECTOR:			
1993 Property Tax	174,403.62		
Property Tax Interest	13,685.05		
1993 Yield Tax	966.43		
Yield Tax Interest	18.34		
1994 Property Tax	1,424,780.04		
Property Tax Interest	2,331.97		
1994 Yield Tax	15,164.18		
Yield Tax Interest	12.37	1,631,362.00	
TAX SALES REDEEMED:			
1990 Redemptions	213.34		
Red. Int. of Sale	114.64		
1991 Redemptions	16,767.98		
Red. Int. of sale	4,358.91		
1992 Redemptions	26,639.61		
Red. Int. of Sale	6,105.58		
1993 Redemptions	25,709.14		
Red. Int. of Sale	2,052.57	81,961.77	
1993 LAND USE CHANGE	4,500.00		
1994 LAND USE CHANGE	2,467.00	6,967.00	

RECEIVED FROM STATE OF NH

Shared Revenue Block Grant	26,266.97	
Highway Block Grant	40,237.51	
Flood Control	14,196.71	
State & Federal Forest Land Reimbursement	815.00	81,516.19

RECEIVED FROM LOCAL SOURCES, EXCEPT TAXES

Ambulance	3,889.81	3,889.81
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BUSINESS LICENSES, PERMITS & FILING FEES

Building Permits & Application fees	380.00	
Junk Yard Licenses	25.00	
Pistol Permits	469.50	
Zoning & Planning Board	878.00	
Current Use Filing Fee	40.00	1,792.50

INCOME FROM DEPARTMENTS

Police Department	60.00	
Police Reports	30.00	
Tax Maps	162.00	
Master Plans	30.00	
Photo Copies/Postage	62.54	
Zoning/Sub. Div. Regs.	110.00	
Old Home Day Proceeds (Dance)	700.00	
Voter List/Tapes	62.71	
Copy of Check List	30.00	
Kindergarten Key	5.00	1,252.25

CEMETERY TRUST FUNDS

Interest on Accounts	1,082.88	
New Cemetery Trust Funds	1,200.00	2,282.88

SALE OF TOWN PROPERTY	1,625.00	
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RENT OF TOWN PROPERTY	2,025.00	
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GIFTS & DONATIONS	540.00	
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MISC. REVENUES

NHMA Insurance Dividend Reimb.	4,530.00	
Unemployment Comp.	572.31	
Webster Firemen's Relief Assoc.	3,250.00	8,352.31

RECEIVED FROM CAPITAL RESERVE FUNDS

Police Cruiser Cap. Reserve	14,800.00	
Reappraisal Cap. Reserve	50,000.00	
Highway Dept. Cap. Reserve	4,120.00	68,920.00

REIMBURSEMENT TO DEPARTMENTS

Fire Department	1,203.19	
Police Department	450.00	
Old Home Day Unused Advance	.50	1,653.69

REIMBURSEMENT TO ACCOUNT

Employee Benefits/SS & Med. Tax	426.92	426.92
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PAYMENT IN LIEU OF TAXES

Penacook & Boscawen Water Precinct		2,575.00
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MISC. SOURCES

Town Road Impr. Cap. Reserve Refund for Loam	128.00	
Sale of Loam	616.00	
Fine for Returned Check	10.00	
Replacement Check NSF	40.00	794.00

OTHER RESOURCES

Tax Anticipation Note		300,000.00
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Cash on Hand January 1, 1994		\$220,088.08
Total Receipts, Including Tax Anticipation Note		2,315,622.82
Paid on Order of Selectmen		(2,231,779.92)
Add Back Stale Date Checks		122.24
Voided Checks		930.10
Returned Check		(40.00)
Interest on Account		3,571.79
Interest on Investments		1,342.86
Investment Maturity		100,000.00
MMFA Transfers/Closeout		100,323.67
Service Fee on MMFA		(10.00)
Total on Hand, December 31, 1994		\$510,171.64

REPORT OF THE BOARD OF SELECTMEN

Selectmen meetings were scheduled for the first and third Monday of each month. The same schedule will be followed in the coming year. Meetings are open to the public as are minutes of the meeting.

Several major projects were initiated during 1994 and are continuing in 1995. The first of these is the revaluation of properties in the town which commenced in October and is expected to be completed in April. The revaluation is being performed by the State of New Hampshire Property Appraisal Department.

Effective October 31, 1994 Police Chief Aime Roy tendered his request for retirement after 17 years of faithful service. During his tenure as Police Chief the town has been peaceful and a great place to live and raise children. The people of Webster wish him well in his years of retirement. Sergeant Steve Faer was appointed as Acting Police Chief pending the hiring of a permanent Police Chief.

The Enhanced 911 emergency system is due to become effective statewide July 1995. The selectmen appointed a working committee comprised of the various functions in town, such as, police, fireman, road agent, etc. The streets were measured and numbered with equipment and personnel provided by the State. The measurement was performed on November 8th. New addresses, in cooperation with the US Postal Service will be assigned in early 1995.

Heavy snowfalls in early 1994 played havoc with the highway department budget and caused close surveillance of all highway expenditures the balance of the year. This in turn delayed some summer highway projects to future years. Fortunately there were only light snowfalls and icing during November and December 1994

Linda Lorden has been Town Treasurer the past five years and has retired from that position. Linda has performed the job very well and has been a pleasure to work with. We thank her for a job well done and wish her well.

We can all be proud of our town hall which, after four years, is like new, thanks to the efforts of Jeanne and Fred Howe, Judy Jones and Ted Gosinski, who is presently the town hall custodian. During the year, overhead fans were donated and installed by the Blackwater Players.

Nine building permits were issued during the year. A considerable increase from the past three years.

During the year the Selectmen met with the Selectmen of Hopkinton to review the operation of the transfer station and closure of the landfill. Our tonnage passing to the Penacook Cooperative Trash to Energy Station has increased the last two years. An extra effort to recycle throughout both towns could bring the tonnage back down. It appears the closure may take place in 1996. Authority was given to the engineers to proceed with preliminary closure engineering following which an estimate on the costs involved in closure will be forthcoming. Undoubtedly the project will be financed by a bond issue.

To date, tax collections seem to be proceeding at a normal rate.

Your selectmen wish to thank all the volunteer people who make this town function, and staff members for their efforts in 1994.

REPORT OF THE WEBSTER POLICE DEPARTMENT

1994 was another busy year for the Webster Police Department. Townspeople voted to purchase a new police cruiser which began traveling Webster roads in the spring. Webster Police Chief Aime Roy and Officer Avis Roy retired on October 31, 1994 and Officer William Schackford resigned. Webster Police Sergeant Steven Faer was appointed Acting Chief by the selectpersons on November 1, 1994. D.A.R.E. Instructor Peter Shephard was sworn in as a new part-time Webster police officer. Webster's first D.A.R.E. (Drug Abuse Resistance Education) Program was implemented at the Webster Elementary School in November by Acting Chief Faer with instruction by Officer Shephard. The Webster Police Explorer Post received its new charter in November and also won a Quality Unit Award by the Daniel Webster Council of Boy Scouts of America, the sponsoring agent. On February 20, 1995, Project KidCare will be held at the Webster Elementary School which will be sponsored and funded by the Webster Explorer Post, under the direction of Post Advisor Steve Faer. This is a free program through which the police provide basic identification kits of children for their parents to keep (includes a good photo and physical description) and is a valuable identification tool if that child becomes lost or missing. All parents are urged to have their children participate in Project KidCare.

WEBSTER POLICE ACTIVITIES as submitted by Chief Aime Roy covering January 1, 1994 - October 31, 1994 are as follows:

Alarms	62
Animal Complaints	135
Animals to the S.P.C.A.	3
Assaults	3
Assist Other Departments	197
Assist Townspeople	227
Burglaries.	4
Civil Standby	16
Criminal Mischief	22
Criminal Tresspass	10
Domestic Disputes	12
D.W.I.	2
Fire and Smoke Investigations	41
Harassment/Phone	33
Juvenile Complaints	11
Medical Emergencies	28

Missing Persons	9
Motor Vehicle Accidents	11
Bicycle Accidents	0
Noise Complaints	27
O.H.R.V. Complaints	2
Property Checks Requested	186
Recovered Property	7
Suspicious Persons	89
Suspicious Vehicles	100
Thefts	8
Untimely Deaths	1

WEBSTER POLICE ACTIVITIES as submitted by Acting Chief Steve Faer covering November 1, 1994 - December 31, 1994 include:

Abandoned vehicles	3
Animal Complaints	10
Assist Motorists	2
Assist Other Departments	15
Burglary	1
Domestic Disputes	9 (3 arrests made)
Escorts	6
Investigate Report of Shots Fired	2
Missing Persons	5
Motor Vehicle Warnings	78 (13 summonses issued)
Neighbor Disputes	4
Property Checks Made	172
Suspicious Persons/Vehicles	8

REPORT OF THE WEBSTER FIRE DEPARTMENT

The officers of the Webster Fire Department for 1995 are as follows: Deputy Chief, Jim Hoyt; Captain, Dan St. Cyr; First Lieutenant, Mike Arpino; Lieutenants, Bob Brophy and Bruce Thompson; Medical Director, Roy Fanjoy; Secretary/Treasurer, Paula Fanjoy; and Safety Officer, Clayton Longver. We had six 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.

Total calls for 1994 — 100 / total calls for 1993 — 114. This is a 12.3% decrease in calls for 1994. We have 1 Paramedic, 1 Registered Nurse/EMT, 4 EMT's and 1 First Responder. Most all members of the Fire Department are State Certified Firefighters. We had a 24-hour Hazardous Materials Course, which was taken by half 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 the families for the many hours spent away from home. Also a special thanks to the Ladies' Auxiliary for the service they provide at fires and 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 all for a job well done.

Respectfully submitted,
 P. WILLIAM WELCOME, Chief

**REPORT OF TOWN FOREST FIRE WARDEN
 AND STATE FOREST RANGER**

In calendar year 1994, our three (3) leading causes of fires were No Permit, Children and Rekindles of fires where the fire was not properly extinguished.

Violations of RSA 224:27 11, the fire permit law, and the other burning laws of the State of New Hampshire are misdemeanors punishable by fines of up to \$2,000 and/or a year in jail. Violators are also liable for all fire suppression costs.

To aid your Forest Fire Warden, Fire Department and State Forest Fire Officials, contact your local Warden or Fire Department to find out if a permit is required. This also helps to prevent unnecessary response to a controlled burn.

Fire Statistics	1994	Average 1990-1993
Number of Fires Reported to State for Cost Share Payment	283	443
Acres Burned	217	246
Suppression cost = \$90,000+		

Fires Reported by Lookout Towers		Fires Reported by Detection Aircraft
Fires Reported	588	89
Assists to Other Towers	363	
Visitors	21,309	

Local communities and the State share the cost of suppression on a 50/50 basis. The State of New Hampshire operates 15 fire towers and 3 contract aircraft patrols. This early detection and reports from citizens aid the quick response from the local fire departments.

"REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"

RICHARD S. CHASE
 Forest Ranger

PAUL W. WELCOME
 Forest Fire Warden

REPORT OF THE TOWN CLERK

1994 was a year of change for the Town Clerk's office. Linda McFarland, Town Clerk left to take a full time position in Concord. In March, I was elected as your new Town Clerk. I thank the residents of Webster for your patience and kindness as I learn and adjust to all the responsibilities of this job. I also want to thank Linda McFarland for leaving me with a very organized and well documented office. You too, Ralph!

In September, I became an authorized motor vehicle Municipal Agent. Now you can pay the state fee through the Town Office when you renew your vehicle eliminating a trip to Concord. I plan to handle new license plates and plate transfer by mid-1995.

This past summer our oldest Town Record books dating back to the 1860s were restored by Brown Conservators in Enfield, NH. Volume I (1879-1921) and Volume II (1865-1900) contain records of births, deaths and marriages. I welcome anyone to come in and take a look. They are beautiful.

Phyllis Longver of Webster, a noted genealogist, has completed a Webster, New Hampshire Death Record Index - 1860 - 1994. This impressive document is on loan from Phyllis and is available for viewing at the Town Clerk's office. I am also hoping to have this on display at Town Meeting.

In October, I was appointed to the Executive Board of the New Hampshire City and Town Clerks Association. The area I am responsible for is the Dartmouth, Lake Sunapee Area. I attend monthly meetings in Concord which familiarize us with the latest pieces of legislature that may affect our town.

It has been a pleasure to be your Town Clerk for 1994 and I hope to continue my services for many more years.

Respectfully submitted,

BARBARA HOCHREIN, Town Clerk

REPORT OF THE HIGHWAY DEPARTMENT

1994 was a tough year for most, if not all of the New Hampshire Highway Departments. Webster was no exception. January brought with it some of the coldest temperatures since the weather service started keeping records. We had 36.8" of snowfall in January alone. There were only three days that were above 33 degrees, many days were well below zero. These bitterly cold days really wreaked havoc of the ability of our highway department to clear off the ice buildup that occurred. Salt does not work when the temperature is below 22 degrees. Therefore Mr. Nixon, from Salisbury, was hired at the beginning of February to scrape the ice off the worst roads. Our trucks, along with many others across the state, had a problem with the new diesel fuel jelling. This only compounded the struggle to keep our roads in the best possible shape for winter traveling.

Due to the severity of the first three months it was decided by the selectmen that summer projects would be kept to a bare minimum. Other than a small road side project on White Plains Road, formerly known as Warner-Webster Road, there would only be work on emergency situations and the grading of our dirt roads only when desperately needed.

If this winter continues as mildly as it has started, we should be able to return to our previous plans of sealing and the general maintenance of our roads. As always we encourage you to call us with any questions or comments you may have.

Respectfully submitted,

R. T. LAKE AND CREW

REPORT OF THE BUILDING INSPECTOR

The year 1994 was more productive in the number of new house starts. We have a total of nine for this year.

One renewal this year plus we have had two new top rank lake front renewals that have greatly improved the appearance of the lake's front.

Building permit applications can be picked up at the town hall during town office hours or from the building inspector. If you have any questions just give me a call.

Respectfully submitted,

EDWIN PIPER, Building Inspector

REPORT OF THE CONSERVATION COMMISSION

The Webster Conservation Commission inventoried three Wetlands and made all necessary inspections for Wetlands Board permits in 1994. We checked all lands under conservation easements and found no infractions.

We are looking for volunteers to plan and clear trails in the Mock Forest and in the Riverdale Sanctuary (the 52 acres on Tyler Road behind Riverdale Cemetery.) The Commission would be delighted to hear of people who would like to be on the Commission.

Respectfully submitted,

BETSY JANEWAY
ELIZABETH OBER
KAREN CZAJKOWSKI

REPORT OF THE CEMETERY COMMISSION

The Cemetery Commission is working to have an Article written for the Warrant to enable us to start to enlarge Corser Hill Cemetery. We have very few lots available in the present cemetery and we own the land between the present cemetery and Pleasant Street.

We have a Capital Reserve fund that has about \$25,000 to use for improving or enlarging cemeteries. We would like to use this fund for this purpose.

This year we are requesting \$3,000 for a Capital Reserve Fund to be used when needed but nothing for equipment as we contract out the care of the cemeteries.

We want to "Thank" Duane Anderson for the 27 years he served as a commissioner. Ronald Frost was appointed to fill the vacancy.

Due to a few unmarked graves we feel we have to impose a new regulation. A stone marker with at least the person's name, is to be placed on the grave within a year.

The State has passed new regulations on cemeteries and there have to be Trustees, to be voted for annually for a three year term. This year all Commissioners have to be voted for with staggered terms.

Respectfully submitted,

PATRICIA INMAN
BRENDA SILVER
RONALD FROST

REPORT OF TRUSTEES OF THE WEBSTER FREE LIBRARY

Circulation:	8,894
New library users:	65
Acquisitions:	562 books, videos, and audios
Interlibrary loans from other libraries:	97 (up from 19 last year)
Discards or lost books:	42

The summer reading program was "Go Undercover with Books" an eight-week session which began with a nature detective expedition, ended with the mysteries of origami, and had lots of crafts, stories, and science experiments in between. Thanks to the many people who donated their time and talents to the program, and to the Women's Union for donating funds for our origami session with Leslie Blanding of Calabash & Company.

Acquisitions included: New shelving (Thanks to Steve Manning for the nice installation, a used McIntosh LC Computer was purchased, Jim Clark-Dawe donated a used Modem to go with it. We are fortunate that our librarian is already computer-trained. Deborah Gray has given us a photocopying

machine. It needed repairs which were much less costly than buying a new one. It should be ready for public use soon.

Other gifts during the year include a generous donation of money from Lamar and Judy Riggs, renewal of the Planetarium pass from Fred and Janice Dawe, and many gifts of new and used books by many, many people. It certainly helps our book budget.

Besides the hard work, and more hours than the budget shows, that our librarian, Cathryn Clark-Dawe, puts in, we certainly want to thank the many volunteers who help to expand the number of hours that the library is able to remain open. As for Cathryn, she not only does library work on her home computer, but sometimes is in the library doing things that there isn't time for during regular hours.

A user survey was conducted this year to see if the library patrons were getting what they want for services. Some wanted more of "this" and not so much of "that." It produced useful information, and we will try to accommodate the majority of the patrons. Please ask if you don't see what you are looking for. Some things that we can't afford to buy for just one person, we can borrow from another library.

The trustees thank all of you. Those who use the library, those who support it with gifts of all kinds, and those who give of their time. Without you we would not have a library. We especially want to thank the taxpayers, who support it with their tax dollars.

Respectfully submitted,

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

REPORT OF THE WEBSTER SPORTS COMMITTEE

Youth sports contribute to the life of the community by bringing adults, as well as children, together in a common purpose. To this end, the sports committee continues to drive forward with an enthusiastic recruitment program and new projects to improve our local facilities.

In the past year, baseball in Webster was made safer by the addition of chain-link enclosures around the team benches. As always, the community's recognition of the benefits of engaging youth in team-oriented activities has led to the high level of support for which we are indeed grateful.

Respectfully submitted,

MIKE ANDOSCA
TOM HAYES
LINDA MCFARLAND
BARBARA O'BRIEN
SANDRA WELD

JACK CHWASCIAK
JOE HOCHREIN
RALPH MCFARLAND
GIL ROWLENSON

REPORT OF THE WEBSTER PLANNING BOARD

The Planning Board had another active and productive year. Subdivision applications, however, continue to be down. The Board approved only three subdivisions in 1994, each creating only one new building lot, and all are located along Route 127. Board members attended Land Use Planning Conferences regularly provided by the State. We have separately met with land planners, surveyors, Central New Hampshire Regional Planning, and with other Webster Boards in a continuing effort to stay informed about Land Planning and Regulation laws and issues.

Current activities include our regular review of land excavation (meaning gravel pit) operations, and a periodic review and update of the town's Capital Improvement Program.

The Board regularly meets on the third Thursday of each month and welcomes public attendance.

Respectfully submitted,

LAMAR W. RIGGS, Secretary

REPORT OF THE OLD HOME DAY COMMITTEE

The 1994 Old Home Day celebration on August 20 brought out Webster residents, old and new, to enjoy a tradition which has been celebrated for the last 96 years. Although the weather was overcast in the morning, the rain stayed away, and the people turned out for all events.

The parade was one of the best ever with five floats, numerous marches of all ages, antique cars, and "one-piston" engines, along with a long line of fire trucks. Special recognition awards went to: The oldest person at the event—Clifton Hills of Swanzey, N.H. a member of the Strings 'N Things Band; the person that travelled the farthest for Old Home Day—Tamriko Jejlashvili, an exchange student from Georgia (near Russia in Europe who will be living with Jim and Sandy Weld and their family for the entire school year); the largest family—the Chase Family (21 members in attendance). For the first time the prize for the youngest person at the Old Home Day festivities was duplicated and given to two cousins who were both eight days old and born on August 12 at Concord Hospital: Cyndel Sue Roberts Donoghue, daughter of Paul Donoghue and Sue Roberts of Corser Hill, Webster, and Benjamin Fisher Hoar, son of Brian Hoar and Becky Wafer of Province Road, Webster.

The Webster Police Explorer members cooked and served free hot dogs (a first time event), passed out free watermelon and lemonade throughout the afternoon and were a big help in cleaning up the park afterward. The Strings 'N Things Band entertained all with sing-a-long music. The Webster Fire Department put on a Firemen's Muster as afternoon entertainment. The Webster

Business and Professional Association had a display of Webster businesses. The chicken barbecue, sponsored by the Webster Congregational Church choir fed many people and netted the group an \$860 profit.

The Town Hall was filled to capacity with people enjoying the music at The Old Home Day Dance. Proceeds of over \$700 were returned to the town's general fund. The evening ended with a public breakfast put on by the Explorers Group, under the direction of Webster Police Sergeant and Explorer Advisor Steven Faer. The group netted a profit of over \$300 from the all-you-can-eat breakfast which kept them up to the wee hours of Sunday morning.

I would like to give my heartfelt thanks to all those people who helped on the 1994 Old Home Day Celebration—from committee members Pauline Colby (vice-president), Cathy Young (secretary), Barbara Hochrein (treasurer), Larry and Linda Amos, Elwin Young, Darleen Cummings, Glen and Sandra Creighton, Peter and Denise Lawless, Joe Hochrein, Colin Colby, Gene Blake, Jean Chwasciak, Judy and Jim Kenefick; the entire Webster Church Supper Committee, and the Explorer Advisor Police Sergeant Steve Faer and the Webster Explorers Devon Kimball, Matt Lampron, Adam Doucette, Steve Amos, Chet Charlton, Sarah Bartlett, Bruce Price, Tom Yestremski and those numerous Webster residents who helped out.

Remember—The Old Home Day festivities can always use volunteers in many capacities. If you would like to help, please call me, Dee Blake at 648-2164 or any committee member. Thanks for your support and we hope to see you at the 1995 Old Home Day activities!

Respectfully submitted,

NORMANDIE BLAKE
Old Home Day President

REPORT OF THE VISITING NURSE ASSOCIATION OF FRANKLIN

Two words describe the 1993-94 year in review - growth and change. The home health care industry continued to be the fastest growing segment in health care. In the past two years the Visiting Nurse Association of Franklin (VNAF) has experienced a 28% growth. This growth has brought unprecedented change in programs, services, staff and network development.

Outreach to and involvement with the citizens of Webster has been a major focus of this Agency. There were many joint efforts and collaborative undertaking, enabling us to provide additional adult health support in your community. In addition, the VNAF received special funds from the Bureau of Maternal and Child Health to provide free immunizations for children two months to two years of age in Tilton, Hill, Salisbury, Webster and Northfield.

The accomplishments in 1993-94 were due to a very supportive community, a committed Board of Directors, dedicated staff and volunteers. Mutual respect and trust has been the foundation for success in both

management and governance. The combination and interaction of these two ingredients made the mission of the organization come alive. Challenges became opportunities and roadblocks were only stepping stones to greater progress. We are confident that VNAF will continue to "ride the waters" of change and growth as it continues to fulfill its mission:

To ENHANCE the GENERAL HEALTH
of the WEBSTER COMMUNITY by PROVIDING QUALITY
HEALTH CARE to the people in need,
by PERSONAL DEDICATION TO EXCELLENCE.

1994 Service Statistics

In 1994 over 923 services were delivered to the people residing in Webster and 33,899 to our entire catchment area. Our Hospice and Child Health Program continued to expand as did our volunteer component that assisted in these programs. We also offered Continuing Education Programs to registered nurses who work in the surrounding communities.

Skilled Nursing	360	Supportive Services	1
Home Health Aide	470	Hospice	10
Physical Therapy	46	Office Visits	0
Occupational Therapy	26	Child Health Services	2
Speech Therapy	0	Community Health	3
Homemaker Visits	5	Medical Social Worker	0
		Total	923

Thank you to the many people who gave memorial donations to the VNAF in memory of their loved ones, this much needed support to our Hospice Program is appreciated.

David Batchelder and Nancy VanLoan, served on the VNAF Board of Directors and actively represented the Webster community.

We can be reached at 934-3454, 24 hours. Office hours are 8:00 A.M. - 4:00 P.M. Monday through Friday.

Respectfully submitted,

VISITING NURSE ASSOCIATION
OF FRANKLIN

REPORT OF THE TOWN HISTORY COMMITTEE

Public suppers benefiting the Webster Church were held on the second Saturday of each month, January through May, and proved financially successful. The Firemen's Auxiliary continued to hold Bingo games at the Webster Elementary School on Tuesday evenings. The Food Pantry had another year of successful operation.

A farewell party for Rev. Mary Caldwell was held on January 16 at the town hall. Our pastor for four years, Rev. Mary retired to pursue other work.

Under the direction of Sgt. Steve Faer, Police Explorer Post #360 was organized for young people interested in law enforcement.

Karen Mehuron was elected to represent Webster on the Merrimack Valley School Board, replacing "Dee" Blake, who did not seek reelection after serving nine years on the Board.

The School Budget for the District was \$11,451,552. A dual busing system was approved at the school meeting, with various grades beginning at different times, enabling older and younger students to ride on separate buses.

At the March 8, 1994 Town Meeting, 477 votes were cast, and for the first time in the history of Webster, there was a tie vote for the office of Selectman in a 3-person contest. Normandie Blake and Robert Drown each received 179 votes and Edward Hughes 112. A week later, a tie-breaker was held, with a name drawn from a hat! Town Clerk Linda McFarland drew Dee Blake's name and she became Webster's first female selectman.

A petition to extend the Class V section of Pond Hill Road 300' to enable a home to be built there was approved.

Duane Anderson, one of the original appointees to the Cemetery Commission in 1967, declined reappointment to that commission, and Ronald Frost was chosen to take his place.

Availability of sports for Webster children has really taken off in the past several years, with many levels of teams for both girls and boys in baseball, softball, soccer and basketball. Many generous relatives and friends help to make this possible by acting as coaches, umpires, referees, scorekeepers, etc.

A special meeting of the Merrimack Valley School District was held on May 19, 1994 to vote on the construction of a new elementary school in Boscawen, as well as improvements at the high and middle schools. A \$5,400,000 bond was approved for this purpose.

A Webster Business and Professional Association was formed to promote individual businesses and to inform townspeople of the broad range of services available within the community.

Rev. Dr. Frank L. Irvine of East Concord was chosen as the interim pastor of the Webster Congregational Church. He will serve until the church completes its quest for a new minister.

In June, the following scholarships were awarded to high school graduates:

Daniel Webster Grange Scholarship - Casey Benson;

Meetinghouse Scholarships - Susan Cummings and Susan Winslow;
William R. Pearson Scholarship - Tim Taylor (Andover).

The Webster Meeting House sponsored a Candlelight Buffet on August 5, 1994. A "first" for Webster, this dinner was well attended.

A Chamber Music Concert was held at the church on the evening before Old Home Day.

Old Home Day was held on August 20, 1994. A fine parade was led by Edna Frost as Grand Marshal. A Fireman's Muster was held in the afternoon. The successful annual chicken barbecue was followed by a dance in the town hall.

Henry Mock, son of Winifred (Kimball) and the late Paul Mock, was the guest speaker at the church on Old Home Sunday. His topic was "Webster - Yesterday and Today."

The second annual auction benefiting the Meeting House Scholarship Fund was held on August 21. A total of \$550 was raised on that afternoon.

The Webster Church Booth at Hopkinton Fairgrounds had another successful year under the leadership of Paul and Marsha LaBrecque with the assistance of many others.

The sixth annual town-wide yard sale was held September 18, 1994. Over 40 families officially participated.

The Corser Hill Country Store closed its doors on June 5th and for the first time in many years there was no store in the Town of Webster. It reopened on October 1, 1994 under new ownership (Allen & Joan Smith), and with a new name, "Cowdreys Country Store." The Smiths have made major repairs and renovations and are operating the business as a real "country store."

The Primary election, held on September 13, resulted in a small turnout. Nationwide, the November 8 election was a Republican landslide, with 508 votes cast in Webster.

Marion T. Jones resigned as a Supervisor of the Checklist, a position she had held for the past 49 years. Jane Millon was appointed as her replacement.

In October, our Town Clerk, Barbara Hochrein became an authorized Municipal Agent of the State of New Hampshire; now residents can renew auto registrations with the State, receive the new stickers and pay town tax at the same time. They may also renew their registration by mail. Nancy Rideout is the Assistant Town Clerk.

Following 19 years of service as a police officer in the Town of Webster, Chief Aime Roy resigned on October 31, 1994. His wife, Avis, Matron, also resigned as did Officer William Shackford. A committee was formed to recommend a new police chief, who will be appointed by the Selectmen. Meanwhile Steve Faer was designated to serve as Acting Chief. The above officers were honored at town and country celebrations for their service to the Town of Webster.

The re-evaluation of Webster's properties began in late fall and will continue for several months into 1995. The Division of the New Hampshire Department of Revenue Administration is working on the appraisals.

The annual Christmas party sponsored by the Old Meeting House Society, was held on December 4, 1994.

No popcorn, apples, candy, or program of music provided by and for the elementary school classes was in evidence this year; one more town tradition gone!

A fire at the Joyal residence on Pleasant Street destroyed the office area of a small business in town on October 9, 1994.

A small barn at the Ohlson residence on Mutton Road was destroyed by fire on December 3, 1994.

Work is nearly completed on numbering the streets in Webster for the 911 project.

Nine building permits were issued in 1994.

ORGANIZATIONS:

Daniel Webster Grange - Elaine Hodgdon, Master

Women's Union - Eleanor Corliss, President

Family & Community Education - Georgia Jeffrey

School Board Members (Webster) - Karen Mehuron and George Hashem

FOUR-H CLUBS:

Early Hour 4-H - Cynthia Finlayson

Merrimack County OxBows - Bob Pearson III

Silver Spurs - Pauline Colby and Caroline McDonough

TEACHERS 1993-1994:

Grade 1	Elizabeth Morse
Grade 2	Dale Barrett
Grade 3	Nancy Webster
Grade 4	Margaret Halacy
Grade 5	George Radcliffe (head teacher)
Principal	Irene Plourde
Aide	Pauline Colby
Kindergarten	Susan Stockley
Kindergarten Aide	Elizabeth Ober

TOWN HISTORY COMMITTEE

TOWN MEETING — March 8, 1994

The Moderator, Harold Janeway, declared the polls open at 10:00 A.M.

The polls closed at 7:00 P.M. Town Meeting to be reconvened at 10:00 A.M. Saturday, March 12th.

1. Results of the balloting were reported as follows:

Office	# Yrs. Term	Name	Votes
Selectman	3	Normandie "Dee" Blake	179
		Robert F. Drown, Sr.	179
		Edward Hughes	112
Town Clerk	1	Barbara Hochrein	270
		Tara Walker	192
Tax Collector	1	Madeleine L. Roberts	464
Treasurer	1	Linda J. Lorden	463
Moderator	2	Harold W. Janeway	440
Road Agent	3	Robert T. Lake	280
		Robert Mock	189
Supervisor of Checklist	6	Janet R. St. Cyr	449
Trustee of Trust Funds	3	Janice F. Dawe	451
Library Trustee	3	Janice F. Dawe	451

2. The amendment was voted as proposed by the Planning Board for the Town Zoning Ordinance:

Under Article VIII, Subsection 3 add "Recreational vehicle" means a vehicle which is (a) built on a single chassis; (b) 400 square feet or less when measured at the largest horizontal projection; (c) designed to be self propelled or permanently towable by a light duty truck; and (d) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use. (Ballot Vote) Yes 324--No 96

Under Item VIII, Subsection 2 add c. recreational vehicles placed on sites within Zones A1-30, AH, and AE shall either (i) be on the site for fewer than 180 consecutive days, (ii) be fully licensed and ready for highway use, or (iii) meet all standards of Section 60.3 (b) (1) of the National Flood Insurance Program Regulations and the elevation and anchoring requirements for "manufactured homes" in Paragraph (c) (6) of Section 60.3. (Ballot Vote) Yes 294--No 117

TOWN MEETING - March 12, 1994

The meeting was called to order by Moderator Harold Janeway at 10:05 A.M. In lieu of a prayer due to the absence of a minister, he suggested a moment of quiet before we started the meeting. Results of Tuesday's voting

were read by the Moderator. As a result of a tie vote between the top two candidates for Selectman, Normandie Blake and Robert Drown, the Town Clerk drew a name from a hat. The winner was Normandie Blake. A petition to the General Court of the State of New Hampshire that will begin the process to change the way a tie vote is decided was drawn up. Mr. Janeway urged all interested parties to sign the petition if they had not already done so.

Selectman Bill Bird, using a chalk board, compared the 1993-1994 budget. He explained that the 1994 figures reflect money raised from previous years that will now be spent on reappraisal of the town and a new Police Cruiser.

3. The Town voted not to eliminate the second full time position of Police Officer, and return to the previous status of full time Chief and part time Officers.

There was a thorough discussion regarding keeping the second full time position of Police Officer. John Little motioned to have a ballot vote. Ed Hughes motioned to first try a voice vote, to see if a ballot vote was warranted. The Town voted not to eliminate the second full time position of Police Officer, and return to the previous status of full time Chief and part time Officers. (By Petition) (VOICE VOTE)

4. It was voted to extend the Class V Section of Pond Hill Road three hundred feet (300') into the presently Class VI part of that road. This reclassification would allow a home to be built on a piece of land already accessible from the Class V portion of Pond Hill Road, but without the required 250' of frontage on a Class V road. (By Petition) (Voice Vote)

5. All items were voted as presented to raise and appropriate the sum of \$30,075. to be added to the previously established Capital Reserve Funds as follows:

Cemetery Improvements	\$ 2,500.
Reappraisal	10,000.
Police Cruiser	5,000.
Fire Truck	5,000.
Fire Station	5,000.
Highway Equipment	2,575.
TOTAL	\$30,075.

(VOICE VOTE)

6. All items were voted as presented with the exception of Financial Administration, which was amended to be increased by \$775 for an alarm button to be installed in the Town Offices for emergency/volatile situations. Barbara Mock noted that this \$775 expense should be added to the General Government Building line item of this warrant article.

Executive	\$ 7,450.
Election, Registration & Vital Statistics	10,992.

Financial Administration	56,800.
Revaluation of Property	4,000.
Legal Expenses	4,100.
Employee Benefits	11,280.
Planning & Zoning	3,250.
General Government Building	14,625.
Cemeteries	6,300.
Insurance	24,850.
Advertising and Regional Associations	1,193.
Other General Government (Contingency Fund)	2,500.
TOTAL	\$147,340.

(VOICE VOTE)

7. It was voted to raise and appropriate the sum of sixty-four thousand three hundred dollars (\$64,300.) for a complete revaluation and authorize the withdrawal of fifty thousand dollars (\$50,000.) from the Capital Reserve Fund created for that purpose. The balance of fourteen thousand three hundred dollars (\$14,300.) is to come from general taxation. (VOICE VOTE)

8. It was voted to raise and appropriate the sum of \$118,605. for Public Safety:

Police	\$77,351.
Ambulance	11,000.
Fire	25,354.
Fire - Medical	3,800.
Building Inspection	700.
Emergency Management	50.
Other - Flashing School Lights	350.
TOTAL	\$118,605.

(VOICE VOTE)

9. It was voted to raise and appropriate the sum of \$7,400. for the development of town wide street address maps. The maps will be needed to facilitate development of a town Enhanced 911 Emergency Response System. (VOICE VOTE)

10. It was voted to raise and appropriate the sum of \$100,040. for Highways and Streets:

Highways and Streets	\$97,540.
Bridges	2,500.
TOTAL	\$100,040.

(VOICE VOTE)

11. It was voted to raise and appropriate the sum of \$22,660. for Deer Meadow Road reconstruction. (VOICE VOTE)

After discussion of the word "reconstruction", Mike Borek motioned to change the word reconstruction to improvement. This was seconded by Andy Stout.

12. It was voted to raise and appropriate the sum of \$83,734. for Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station as follows:

Operating Budget	\$67,038.
Bonded Indebtedness	16,696.
TOTAL	\$83,734.

(VOICE VOTE)

13. It was voted to raise and appropriate the sum of \$26,454. for the following:

Health Department	\$ 108.
Franklin Visiting Nurse Association	2,325.
Welfare Department	5,500.
Community Action Program	2,290.
Parks and Recreation	986.
Youth Sports Program	2,065.
Library	10,500.
Patriotic Purposes - Old Home Day	2,430.
Conservation Commission	250.
TOTAL	\$26,454.

(VOICE VOTE)

14. It was voted to raise and appropriate the sum of \$42,505. for Debt Service:

Principal - Long Term Bond	\$25,000.
Interest - Long Term Bond	10,005.
Interest - Tax Anticipation Notes	7,500.
TOTAL	\$42,505.

(VOICE VOTE)

15. It was voted to raise and appropriate the sum of fourteen thousand seven hundred seventy-eight dollars (\$14,778.) to purchase a new Police Cruiser and authorize the withdrawal of this amount from the Capital Reserve Fund created for that purpose. (VOICE VOTE)

16. It was voted to raise and appropriate the sum of \$1,650. for equipment for the police department. (VOICE VOTE)

17. It was voted to raise and appropriate the sum of \$12,580. for equipment for the fire department. (VOICE VOTE)

18. It was voted to raise and appropriate the sum of \$1,500. for improvements to the town hall. (VOICE VOTE)

19. It was voted to raise and appropriate the sum of \$350. for improvements to the Police Station building. (VOICE VOTE)

20. It was voted to raise and appropriate the sum of \$2,000. for bookcases for the library. (VOICE VOTE)

21. It was voted to raise and appropriate the sum of \$1,500. for dry hydrant installation. (VOICE VOTE)

22. It was voted to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of office equipment and to raise and appropriate the sum of five hundred dollars (\$500.) to be placed in this fund, and to designate the Selectmen as agents to expend. (VOICE VOTE)

23. It was voted to raise and appropriate the sum of seven hundred dollars (\$700.) to be added to the Town Hall Renovations and Improvements Capital Reserve Fund previously established, and to transfer this amount from Surplus. (VOICE VOTE)

24. It was voted to authorize indefinitely or until rescinded the Selectmen to accept the provision of RSA 33:7, to issue tax anticipation notes. (VOICE VOTE)

25. It was voted that the Town shall accept the provision of RSA 202-A:4-c providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the public library trustees to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year. (VOICE VOTE)

26. 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)

27. It was voted that the Town shall accept the provision of RSA 31:95-b providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the selectmen to apply for, accept and expend, without further action by the town meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year. (VOICE VOTE)

28. It was voted to authorize the Selectmen indefinitely or until rescinded, 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 80:42 and 80:80. (VOICE VOTE)

29. It was voted to authorize the Board of Selectmen to accept gifts of personal property which may be offered to the town for any public purpose, pursuant to RSA 31:95-e. The selectmen must hold a public hearing before accepting such gift, and the acceptance shall not bind the town to raise, appropriate, or expend any public funds for the operation, maintenance, repair, or replacement of any such personal property. (VOICE VOTE)

30. It was voted to authorize the Tax Collector to accept prepayment of taxes. (VOICE VOTE)

31. 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)

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

Road Agent Robert Lake asked that Article 10, the Highway Budget, be amended to read \$118,000 (\$8,000 for sealing and \$10,000 to crush approximately 4,000 yards of gravel at the Town pit). The Selectmen had reduced the budget by \$18,000 during the budgeting process. It was voted to amend Article 10 to include this amount. It was motioned and seconded to accept this amendment. (VOICE VOTE)

At this time, the outgoing Selectman Clarence Jeffrey was thanked for his six years of service as Selectman and received a warm round of applause from the town. Harold Janeway presented "Jeff" with a new leather hat, instructions on its care, a bottle of bourbon with instructions on when to drink.

Harold Janeway also thanked Linda and Ralph McFarland as they completed their two years as Webster's Town Clerk. He introduced the newly elected Selectman Normandie Blake and Town Clerk, Barbara Hochrein.

Meeting adjourned at 12:40 P.M.

Respectfully submitted,

BARBARA HOCHREIN, Town Clerk

**PILLSBURY LAKE DISTRICT
WEBSTER, NEW HAMPSHIRE**

DISTRICT OFFICERS

MODERATOR - Georgette G. Bachelder

DISTRICT CLERK - Eleanor L. Hoffman

TREASURER - Gladys Lee Durgin

COMMISSIONERS - Arthur Savage, Jr. Nathan T. Foose

AUDITOR - Mark R. Moser

**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 14th day of March in the year of our Lord Nineteen Hundred and Ninety-Five 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 1998.
3. To see if the District will vote to raise and appropriate the sum of \$30,200 as detailed in the Commissioners' proposed budget as follows:

1995 BUDGET

Appropriations and Expenses

	Com'mers' Budget 1994	Expended 1994	Com'mers' Budget 1995
Salaries	\$ 500.00	\$ 300.00	\$ 500.00
Office Expense	1,200.00	906.98	1,200.00
Insurance	2,600.00	2,721.46	2,800.00
Legal	1,000.00	270.82	1,000.00
Utilities	6,500.00	6,147.84	6,500.00
Wells & Related Items	5,000.00	3,279.17	5,000.00
Repairs to Mains & Services	5,000.00	10,862.99	5,000.00

Materials	1,000.00	2,336.70	2,500.00
Parks & Grounds & Beaches	500.00	300.00	---
District Grounds Maintenance	---	---	300.00
Roads & Ways-Snow Removal	300.00	458.00	500.00
Tools & Equipment	200.00	1,484.70	1,000.00
Permit Fees	400.00	350.00	400.00
Water Supply Testing	3,500.00	1,200.00	2,500.00
Meters	---	---	1,000.00
	\$27,700.00	\$30,618.66	30,200.00

4. To see if the Village District will vote to raise and appropriate the sum of five thousand dollars (\$5,000) for water District improvements and authorize the withdrawal of this amount from the Pillsbury Lake Dewatering fund. The Commissioners recommend this appropriation unanimously.

5. To see if the District will vote to appropriate the sum of one thousand five hundred dollars (\$1,500) to be deposited into the "Pillsbury Lake Dewatering Expendable Trust Fund". The Commissioners recommend this appropriation unanimously.

6. To see if the District will vote to raise and appropriate the sum of six thousand dollars (\$6,000) for the purpose of continued water distribution improvements, such improvements to include replacement of distribution equipment and capital repair. The Commissioners recommend this appropriation unanimously.

7. To see if the District will authorize the Commissioners to act in the best interest of the District to obtain a dredging permit from the State of New Hampshire Department of Environmental Services.

8. To see if the District will vote to raise and appropriate the sum of two thousand dollars (\$2,000) to be added to the "Water Main Improvement Capital Reserve Fund" and to name the District Commissioners as agents to expend both the principal and interest from this fund as needed for the fund's purpose. The Commissioners recommend this appropriation unanimously.

9. To see if the District will vote to authorize the District Commissioners to convey any real estate owned by the District. Such conveyance shall be by deed following a public auction or sold by advertised sealed bids.

10. To see if the District will vote to authorize the District Commissioners to acquire, 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 District up to a value of five thousand dollars (\$5,000). Items in excess of five thousand dollars (\$5,000) will be sold by public auction or by advertised sealed bids.

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

12. To see if the District will ratify all actions taken by the Commissioners on behalf of the District during the prior fiscal year.

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

A true copy of Warrant - Attest:

Respectfully submitted,

Commissioners

ARTHUR SAVAGE, JR.

NATHAN T. FOOSE

1995 BUDGET - Appropriations and Expenses

	Com'mers' Budget 1994	Expended 1994	Com'ners' Budget 1995
Salaries	\$ 500.00	\$ 300.00	\$ 500.00
Office Expense	1,200.00	906.98	1,200.00
Insurance	2,600.00	2,721.46	2,800.00
Legal	1,000.00	270.82	1,000.00
Utilities	6,500.00	6,147.84	6,500.00
Wells & Related Items	5,000.00	3,279.17	5,000.00
Repairs to Mains & Services	5,000.00	10,862.99	5,000.00
Materials	1,000.00	2,336.70	2,500.00
Parks & Grounds & Beaches	500.00	300.00	---
District Grounds Maintenance	---	---	300.00
Roads & Ways-Snow Removal	300.00	458.00	500.00
Tools & Equipment	200.00	1,484.70	1,000.00
Permit Fees	400.00	350.00	400.00
Water Supply Testing	3,500.00	1,200.00	2,500.00
Meters	---	---	1,000.00
	\$27,700.00	\$30,618.66	30,200.00
Permanent Improvements			
Park Improvements:(paving basketball court)	---	900.00	---
Lake Deweeding	---	---	---
Pillsbury Lake Deweeding Fund	1,500.00	8,500.00	1,500.00
Water Distribution Improvements	8,000.00	6,062.09	6,000.00
	\$37,200.00	\$46,080.75	\$37,700.00
Capital Expenditures			
Payment of note, due 10/17/95 and interest	\$ ---	\$ ---	\$8,000.00 540.00
Payment of Interest on Notes, due 10/17/96 & 10/17/97	---	---	1,060.00
Capital Reserve Fund -			
Water Main Improvement	2,000.00	2,000.00	2,000.00
New Well	8,000.00	---	---
	\$47,200.00	\$48,080.75	\$49,300.00

TREASURER'S REPORT

RECEIPTS

Balance on Hand January 1, 1994		\$13,935.18
Received 1994 Water Users Tolls (98)		9,370.00
including late charges (5)		50.00
Received 1993 Water Users Tolls (1)		10.00
including late charges (1)		5.00
Service Turn-Ons (0): Tie -Ins (0): Turn-Offs (0)		---
Town of Webster, NH - 1994 District Taxes Collected		34,295.00
First NH Bank - NOW Checking Account interest		248.21
Miscellaneous Reimbursements		275.00
First NH Bank - Loan Proceeds		24,000.00
		\$82,188.39

EXPENDITURES

Utilities	\$6,147.84	
Office Expense	906.98	
Insurance	2,721.46	
Legal	270.82	
Parks & Grounds & Beaches	300.00	
Roads & Ways - Snow Removal	458.00	
Wells & Related Equipment	3,279.17	
Repairs to Mains & Services	10,862.99	
Materials	2,336.70	
Salaries	300.00	
Tools & Equipment	1,484.70	
Permit Fees	350.00	
Water Supply Testing	1,200.00	\$30,618.66
Park Improvements (paving basketball court)		900.00
Pillsbury Lake Deweeding Fund		8,500.00
Water Distribution Improvements		6,062.09
Capital Reserve Fund - Water Main Improvement		2,000.00
New Well		---
Balance on Hand, December 31, 1994		34,107.64
		\$82,188.39

Respectfully submitted,

GLADYS LEE DURGIN, Treasurer

SOURCE OF REVENUE - 1994

WATER DEPARTMENT

Balance from December 31, 1993

Operating Budget	\$13,935.18
1994 Water Tolls	9,370.00
(with late charges)	50.00
1993 Water Tolls	10.00
(with late charges)	5.00
Service Turn-Offs (0); Turn-Ons (0); Tie-Ins (0)	-0-

TOTAL WATER DEPARTMENT REVENUE \$23,370.18

TOWN OF WEBSTER DISTRICT TAX COLLECTED

1994 Taxes Received	\$34,295.00
TOTAL DISTRICT TAX COLLECTED	\$34,295.00

RECEIVED FROM ALL LOCAL SOURCES

First NH Bank -- Loan Proceeds	\$24,000.00
First NH Bank -- NOW Checking Interest	248.21
Miscellaneous Reimbursements	275.00
TOTAL RECEIVED FROM LOCAL SOURCES	\$24,523.21

TOTAL COLLECTED FROM ALL SOURCES \$82,188.39

FIXED ASSETS

Wells and Pumps	\$ 38,500.00
Structures and Tanks	25,600.00
Water Mains and Gates	157,000.00

Municipal Building	5,000.00
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PARK DEPARTMENT**Land Owned:**

Lot 4, Section 1; Lot 91, Section 1;
 Lot 90, Section 1; Lot 10, Section 2;
 Lots 50, 69, Section 4; Lots 27A, 29A,
 36, 54, 55, Section 5; Lots 8, 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	47,400.00
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Equipment and Supplies	5,000.00
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TOTAL FIXED ASSETS	\$278,500.00
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CURRENT ASSETS

Cash on Hand - Operating Budget	\$ 169.73
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Cash on Hand - New Well Account	32,000.00
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Cash on Hand - Water Distribution Improvements	1,937.91
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Uncollected Water Tolls a/c Rec.	-0-
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Capital Reserve Funds

(1) Water Main Improvement	4,688.50
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(2) Water Pump Replacement	630.86
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Pillsbury Lake Dewatering Fund	10,052.03
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TOTAL CURRENT ASSETS	\$ 49,479.03
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TOTAL ASSETS	\$327,979.03
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REPORT OF DISTRICT AUDITOR

I have examined the accounts for the Commissioners, Treasurer and Clerk of Pillsbury Lake District for the Year 1994 and find them correctly cast and properly vouched.

Respectfully submitted,

MARK R. MOSER, Auditor

ANNUAL MEETING — MARCH 15, 1994

Meeting was called to order by Moderator Georgette G. Bachelder at 7:15 P.M.

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

Michael Royce talked about the past year meetings with State of NH agencies that have to do with lake management and water distribution.

Andrew Stout gave an extensive presentation of water distribution work completed this past year and displayed some replaced parts.

Arthur Savage talked about lake dewatering projects.

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 one (1) commissioner to serve until the annual meeting of 1997.

VOTE>> Voted slate of officers:

CLERK - Eleanor L. Hoffman
 TREASURER - Gladys Lee Durgin
 MODERATOR - Georgette G. Bachelder
 AUDITOR - Mark R. Moser
 COMMISSIONER - Nathan T. Foose

3. To see if the District will vote to raise and appropriate the sum of \$27,700 as detailed in the Commissioners proposed budget as follows:

VOTE>> The sum of \$27,700 was voted to be raised and appropriated for the operating budget as follows:

	Commissioners 1994 Budget
Salaries	500
Office Expenses	1,200
Insurance	2,600
Legal	1,000
Utilities	6,500
Wells & Related Items	5,000
Water Supply Testing	3,500
Repairs to Mains & Services	5,000
Materials	1,000
Parks & Grounds & Beaches	500
Roads & Ways - Snow Removal	300
Tools & Equipment	200
Permit Fees	400
	27,700

(Voice Vote)

4. To see if the District will vote to raise and appropriate the sum of \$8,000 for the purpose of continued water distribution system improvements. Such improvements to include installation of gate valves and blow offs.

VOTE>> Article PASSED (Voice Vote)

5. To see if the District will vote to appropriate the sum of \$8,500 to be deposited into the "Pillsbury Lake Dewatering Expendable Trust Fund." \$1,500 to be raised by taxation and \$7,000 to be transferred from the 12/31/93 fund balance. The District Commissioners were voted at the March 1993 annual meeting to be agents to expend both the principal and interest from this fund as needed for the fund's purpose.

VOTE>> Article PASSED (Voice Vote)

6. To see if the District will vote to raise and appropriate the sum of \$32,000 to drill another well at the Franklin Pierce well site, construct a pump house, purchase and install well pump equipment, storage tanks and plumbing to add to the current Franklin Pierce capacity. This project will be funded by raising \$8,000 through current year taxation and to authorize the issuance of not more than \$24,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA Chapter 33) and to authorize the District Commissioners to issue and negotiate such bonds or notes and to determine the rate of interest thereon. (2/3 ballot vote required - polls open for one hour)

VOTE>> Article PASSED (Ballot Vote, 18-yes, 0-no)

7. To see if the District will vote to raise and appropriate the sum of \$2,000 to be added to the "Water Main Improvement Capital Reserve Fund" and to name the District Commissioners as agents to expend both the principal and interest from this fund as needed for the fund's purpose.

VOTE>> Article PASSED (Voice Vote)

8. To see if the District will vote to authorize the District Commissioners to convey any real estate owned by the District. Such conveyance shall be by deed following a public auction or sold by advertised sealed bids or otherwise disposed of as justice may require.

VOTE>> Article PASSED (Voice Vote)

9. To see if the District will vote to authorize the District Commissioners to acquire, 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 District up to a value of \$500. Items in excess of \$500 will be sold by public auction or be advertised sealed bids or otherwise disposed of as justice may require.

AMEND LAST SENTENCE TO READ:

Items in excess of \$500 will be sold by public auction or by advertised sealed bids.

VOTE>> Article PASSED (Voice Vote)

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

VOTE>> Article PASSED (Voice Vote)

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

A drawdown of Pillsbury Lake will be done in the fall of 1994. The extent and duration of the drawdown will be done per the commissioners discretion with State of NH agency supervision.

VOTE>> Article PASSED (Voice Vote)

VOTE>> Voted to adjourn at 9:15 PM

Respectfully submitted,

ELEANOR L. HOFFMAN
District Clerk

BIRTHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1994

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
March 9	Concord	Hilary Ann Buntrock	Paul Clark Buntrock	Barbara Ellen Sheehan
March 11	Concord	Shawn Thomas Healy	Thomas Edward Healy	Janice Louise Macaulay
March 11	Concord	Brian Donald Healy	Thomas Edward Healy	Janice Louise Macaulay
April 2	Concord	Alivia Marie Golec	Michael Leon Golec	Marcy Lynn Gentley
April 8	Concord	Colton Joseph Ham	Clinton Alan Ham	Lisa Ann Cutting
April 22	Concord	Brendan Patrick Trainor	Raymond Ralph Trainor	Mary Theresa Ryan
May 15	Manchester	Dylan Luke Kulish	Robert Anthony Kulish	Cabrinni I. Luby
May 21	Lebanon	Amber Carole Stout	Andrew Lowell Stout	Wendy Ann Faucher
May 21	Lebanon	Summer Ann Stout	Andrew Lowell Stout	Wendy Ann Faucher
June 2	Concord	Patricia Ann Veroneau	William John Veroneau, Jr.	Heidi Ann Schlesinger
June 27	Concord	Jacob Edward Thomas Wescott	Lew Thomas James Wescott	Linda Beth Dusenberry
July 14	Concord	Seamus Owen Neville Carey	James Michael Carey	Patricia Ann Neville
August 12	Concord	Benjamin Fisher Hoar	Brian Scott Hoar	Rebecca Elizabeth Wafer
August 12	Concord	Cyndel Sue Roberts Donoghue	Paul Kevin Donoghue	Susan Leslie Roberts
August 16	Concord	Rebecca Leanne Hashem	George Kalajian Hashem	Elaine Harriet Anderson
August 30	Concord	Kelsy Jo Silver	John Kenneth Silver	Karla Leigh Houston
October 20	Concord	Chandler David Herrick	David L. Herrick	Marlo Chandler Michie
November 29	Concord	Kimberly Elizabeth Ohlson	Kenneth Arnold Ohlson, Jr.	Carolyn Lee Ardoff
December 5	Concord	Ashley May Silver	Leslie Allan Silver	Brenda Jean Blanchette
Omitted from 1993 Town Report				
Jan. 8, 1993	Concord	Russell Paul Roberts Donoghue	Paul Kevin Donoghue	Susan Leslie Roberts

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

BARBARA R. HOCHREIN, Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1994

Date of Marriage	Name of Groom	Residence of Groom	Maiden Name of Bride	Residence of Bride
April 25	Micah S. Saddler	Webster, NH	Angela M. Pitrone	Webster, NH
May 7	Robert Clarence Hurlbutt	Webster, NH	Kimberly Ann Kulacz	Webster, NH
May 13	John McCormick Barnard	Webster, NH	Cindy Laree Richardson	Webster, NH
August 13	Michael Wayne Durgin	Webster, NH	Carolyn Marie Dyer	Webster, NH
September 10	Don Dee Eisenhour	Tempe, AZ	Heather Jean Blake	Webster, NH
October 15	David Scott Dukette	Wilmot, NH	Carole L. Blodgett	Webster, NH
December 17	Christopher A. Waters	Webster, NH	Lisa A. Gauthier	Webster, NH

Correction from 1993 Town Report:

September 18 Wayne Gerard St. Jacques Webster, NH

Michele Lynn Roberts Webster, NH

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

BARBARA R. HOCHREIN, Town Clerk

DEATHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 1994

Date of Death	Place of Death	Name of Deceased	Name of Father	Maiden Name of Mother	Burial Place
January 4	Boscawen	John H. Allen	Charles H. Allen	Annie J. Lynn	C.H.
February 19	Hopkinton	Isabel Victor	Frederick Merrick	Evelyn Foster	C.H.
April 13	Concord	Muriel French	Edward G. French	Frances G. Phelps	C.H.
May 25	Concord	Helen R. Bowers	Archie Martel	Lulu Miller	B.D.
June 8	Manchester	Ethel H. Colby	Charles E. Hill	Mary Gibbons	C.H.
July 27	Vernon, VT	Ida May Roberts	George H. Cilley	Ida A. Currier	C.H.
August 12	Vacaville, CA	Minous H. Cannon			C.H.
August 16	Concord	Luther M. Baker, Jr.			R.D.
October 7	Webster	Harriet Deignan Lang	Harry Frances Deignan	Galena Williams	New London
October 17	Webster	Clarence Alan Sweeney	Clarence L. Sweeney	Leone Fish	Concord
October 26	Webster	Ralph L. Greene	Wilber Greene	Mina Towle	Moultonborough
November 7	Manchester	John Dlubac	Paul Dlubac	Christine Slosar	R.D.
December 13	Webster	George H. Anderson, Jr.	George H. Anderson	Mabel Miller	C.H.

Omitted from 1992 Town Report

Jan. 8, 1992 Concord Royall Victor

C.H.

Correction from 1993 Town Report

Others Buried in Webster James Norris, not Morris

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.

BARBARA R. HOCHREIN, Town Clerk

1994 Pillsbury Lake Taxpayers

Sule, Elizabeth	10-4-124	1,900.00	Veronau, Heidi A.	10-4-109	28,750.00
Sullivan, Daniel M. & Joanne M.	10-6-10	1,050.00	Vieira, Ernest A.	10-5-111	42,550.00
Sullivan, James	10-1-120	1,650.00	Vieira, Ernest A.	10-5-110	1,900.00
Sullivan, Florence T.	10-6-88	2,100.00	Violet, Ernest M.	10-4-19	3,650.00
Sullivan, Robert F. & Betty A.	10-4-36437	300.00			
Sullivan, William J.	10-6-41	1,400.00	Wagner, Lillian	10-5-33	400.00
Sutherland, Gregory G. & Luanne J.	10-2-21	2,550.00	Waldmann, Arthur J. & Rosenblatt, Marvin	10-1-115	900.00
Sutherland, Gregory G. & Luanne J.	10-5-162	2,950.00	Waldmann, Arthur & Rosenblatt, Marvin	10-1-83	750.00
Sutherland, Gregory G. & Luanne J.	10-5-163	3,150.00	Waldmann, Arthur & Rosenblatt Marvin	10-5-170	3,350.00
Sutherland, Mark A. & Suzanne J.	10-5-24A	24,750.00	Ward, John & Veronica	10-1-64	3,900.00
			Waronka, Joseph M.	10-5-135	1,900.00
Tarr, James C. & Judith M.	10-2-39	3,400.00	Waronka, Joseph M. Jr.	10-5-136	1,900.00
Tashjian, Robert & Mary	10-4-30AB	2,050.00	Weinfeld, Charles & Gertrude	10-3-7	18,850.00
Thomas, Joseph F. & Eleanor K.	10-4-102	27,700.00	Weinfeld, Charles & Gertrude	10-4-17456	31,800.00
Thompson, Bruce E. & Jocelyn R.	10-6-75476	34,800.00	Weinfeld, Charles & Gertrude	10-4-18	2,800.00
Thomson, Harold Sr. & Harold Jr.	105-1731174	4,750.00	Weld, James E. & Sandra L.	10-4-8	33,250.00
Titus, Paul R.	10-4-127	2,850.00	Wescott, Lew T. J. & Linda B.	10-1-65	28,700.00
Titus, Paul R.	10-4-128	2,450.00	West, Ernest M.	10-6-29	1,050.00
Tkach, George & Gloria	10-1-88689	400.00	Wheeler, John & Carin	10-4-59460	12,700.00
Toomey, John J. & Marie E.	10-1-138	3,450.00	Wheeler, John & Carin	10-4-61	4,100.00
Tracy, William J. & Dianne M.	10-5-79	28,100.00	Wheeler, John	10-4-22	2,300.00
Trainor, Raymond Sr. & Patricia A.	10-5-130	2,850.00	Whitney, Leonard W. & Hilda D.	10-4-90	31,700.00
Trainor, Raymond Sr. & Patricia A.	10-5-192	21,800.00	Wilson, Ernest & Mary	10-5-118	1,400.00
Tucker, Henry A. Jr. & Kendra L.	10-4-12	27,950.00	Woodman, John E.	10-5-3	2,750.00
Tucker, Henry A. Jr. & Kendra L.	10-4-11AB	4,150.00	Woodman, John E.	10-5-4	4,000.00
			Wright, Clifton L. Jr.	10-4-107	5,150.00
Umphress, Lovell E. & Janet	10-4-143	1,900.00	Wyman, Manning & Ruth	10-4-91	2,050.00
Vallieres, Joseph R. & Joan C.	10-4-73	29,400.00	Yanashiro, George	10-5-175	3,150.00
Vallieres, Joseph R. & Joan C.	10-4-74	3,350.00	Young, Cindy L.	10-4-80481	38,050.00
Van Dyns, Everett W. & Geraldine M.	10-4-33AB	38,400.00			
Van Ling, Charles & Grace	10-5-121	1,950.00			

TOWN OFFICE HOURS

SELECTMEN — 648-2272

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

SELECTMEN'S OFFICE HOURS — 648-2272

Monday, Wednesday & Friday

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

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

TOWN CLERK — 648-2538 Monday & Wednesday

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

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

TAX COLLECTOR — 746-3892

Wednesday (at home)

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

WEBSTER FREE PUBLIC LIBRARY HOURS — 648-2706

Monday and Wednesday 9:00 A.M. — 8:00 P.M.

Summer Hours:

Monday 9:00 A.M. — Noon & 6:00 — 8:00 P.M.

Wednesday 9:00 A.M. — 8:00 A.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 14, 1995

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

Business Meeting at Town Hall — March 18, 1995 at 10:00 A.M.

SCHOOL MEETING SCHEDULE

Merrimack Valley High School Auditorium, March 2, 1995

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

Business Meeting Begins 7:00 P.M.

DUMP HOURS

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

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

WEBSTER EMERGENCY NUMBERS

Police 228-1800

Fire or Medical Emergency 225-3355

NON-EMERGENCY

Police Station 648-2200

Fire Station 648-2500