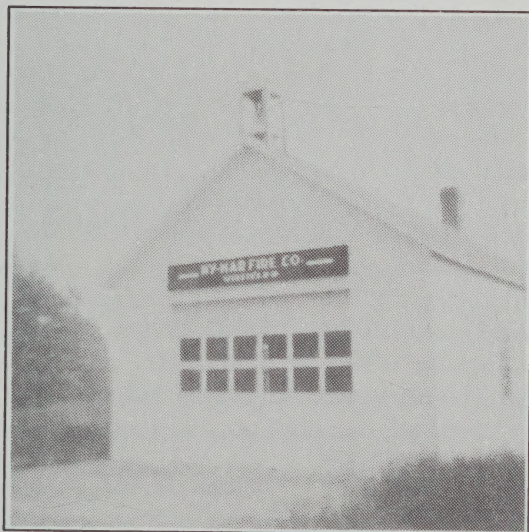


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THE TOWN OF WEBSTER, NEW HAMPSHIRE

1996 ANNUAL REPORT

*50 Years of Dedicated Service
1946-1996*



Hy-Mar Fire Department

Picture Circa 1947

1997 WARRANT and BUDGET

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**The Webster 1996 Annual Report
is dedicated to the memory of**



Veto Casper

Born in Springfield, MA June 25, 1916
died April 30, 1996.

Originally moving to Boscawen, N.H.,
Veto moved to Webster around 1924.

'Tis a gift to be simple, 'tis a gift to be free

(excerpted from the traditional Shaker Hymn "Simple Gifts")

was a solo sung by Linda Amos at the graveside service for Veto.

This so aptly described the way Veto lived and his philosophy of life.
Veto's love for the Town was obvious in the way he befriended any and
all, new or old.

His love for this country showed in the way
that he was always there to vote—
whether Town, State or National Elections—
there was Veto! !

Webster was truly blessed by the bequest of his entire estate to
various organizations in Town.

TOWN OFFICERS

Moderator	HAROLD W. JANEWAY
Selectmen DAVID M. BATCHELDER	NORMANDIE BLAKE, Chairman ROBERT F. DROWN, SR.
Administrative Assistant Secretary	BARBARA J. MOCK JUDITH M. JONES
Town Clerk Deputy Town Clerk	BARBARA HOCHREIN SUSAN JOYAL
Tax Collector Deputy Tax Collector	MADELEINE L. ROBERTS KAREN R. KING
Treasurer	LINDA McFARLAND
Road Agent	ROBERT T. LAKE
Police Department PETE H. SHEPHARD II, Lieutenant CAROL CARON, Officer	STEVE H. FAER, Chief STAN ANDREWSKI, Sgt.* JOHN WESCOTT, Officer
Fire Department	PAUL W. WELCOME, Fire Chief and Fire Warden MICHAEL ARPINO, Deputy Fire Chief
Building Inspector	EDWIN H. PIPER
Supervisors of Checklist 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 ANNE HOLLAND
Librarian	CATHRYN CLARK-DAWE
Cemetery Commission BRENDA SILVER	PATRICIA E. INMAN, Chairman RONALD FROST

Planning Board	NANCY N. VAN LOAN, Chairman
EUGENE A. BLAKE	DAVID M. BATCHELDER., Selectman Member
HUBERT SCOTT, JR., Alternate	WILLIAM INMAN
RICHARD OBER, Secretary*	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
	RAY KIMBALL, Alternate**
Conservation Commission	BETSY JANEWAY, Chairman
KAREN CZAJKOWSKI	LIZ OBER
RICHARD LEHMANN	WILLIAM BIRD
Parks Commission	GLEN BLANCHETTE, Chairman
GEORGE LITTLE	ROBERT PEARSON, III
BRENDA SILVER	H. DANIEL KIMBALL*
JAMES HOLLAND**	
Welfare Officer	BARBARA CHELLIS
Health Officer	NICHOLAS VAN LOAN
Sanitary Landfill Committee	MICHAEL P. BOREK
	EDWARD HUGHES
	WILLIAM BIRD
Civil Defense Director	PAUL W. WELCOME
Old Home Day Committee	NORMANDIE BLAKE, President
CATHY YOUNG, Secretary	SANDRA CREIGHTON, Vice President
BARBARA HOCHREIN, Treasurer	
Members-Board of Directors-Franklin Visiting Nurses' Assoc.	
NANCY VAN LOAN	STEPHEN BATCHELDER

*Resigned **Appointed

THE STATE OF NEW HAMPSHIRE
TOWN WARRANT — 1997

THE POLLS WILL BE OPEN FROM 10:00 A.M. TO 7:00 P.M.
TO ACT ON ARTICLES 1, 2, 3 AND 4.

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 11th day of March, next at 10:00 of the clock in the forenoon, to act upon the following subjects:

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

2. "Shall we modify the elderly exemptions from property tax in the Town of Webster, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$25,000.; for a person 75 years of age up to 80 years, \$37,500.; for a person 80 years of age or older \$50,000. To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$23,400. or, if married, a combined net income of less than \$32,400.; and own net assets not in excess of \$35,000. excluding the value of the person's residence." (By Ballot)

3. To vote on the following to be added to the definition under Article II of the Zoning Amendment as proposed by the Planning Board.

"ACCESSORY APARTMENT. A second dwelling unit either in or added to an existing single-family detached dwelling or in a separate existing accessory structure on the same lot as the main dwelling, for use as a complete, independent living facility with provision within the accessory apartment for cooking, eating, sanitation and sleeping."

And add the following new section to Article V:

6. ACCESSORY APARTMENTS. An accessory apartment may be permitted by special exception if the following conditions and standards are met:

- A. The proposed apartment shall contain no more than 800 square feet of gross floor area (not including garage or basement) and shall contain no more than two rooms in addition to the kitchen and bathroom.
- B. Only one such apartment shall be permitted on a lot.

- C. Occupancy of such apartment shall be limited to persons related to the owner of the lot by blood, marriage or adoption.
- D. The apartment must meet all relevant life safety and sanitary codes.
- E. The lot's septic system must be certified by the New Hampshire Water Division (or its successor) as adequate for the proposed use.
- F. An apartment proposed as an addition to an existing dwelling must comply with all relevant setback requirements except those permitted by special exception. (By Ballot)

4. To vote on the following amendment to the definition under Article II proposed by the Planning Board:

Setback. The distance between the nearest portion of a building or structure attached thereto and a lot line, right-of-way line or a shoreline of a river, brook, lake or pond as defined on the USGS maps. (By Ballot)

=====

**BUSINESS MEETING WILL BE HELD AT THE TOWN HALL ON
SATURDAY, MARCH 15, 1997 AT 10:00 A.M.
TO ACT UPON THE FOLLOWING SUBJECTS:**

=====

5. To see if the Town will vote to authorize the Selectmen to negotiate and enter into a contract with a neighboring Town to provide police services for the Town of Webster. The Webster Police Department shall be disbanded upon the signing of a contract. (By Petition)

6. To see if the Town will vote to elect the Chief of Police by Ballot Vote. (By Petition)

7. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a fire truck and to raise and appropriate the sum of \$5,000. The Selectmen recommend this article.

8. To see if the Town will vote to raise and appropriate the sum of \$13,500. to be added to the previously established Capital Reserve Funds as follows:

Police Cruiser	\$5,000.
Fire Station	5,000.
Office Equipment	500.
Town Hall	500.
Medical Equipment	2,500.

The Selectmen recommend this article.

9. To see if the Town will vote to raise and appropriate the sum of \$168,031. for General Government:

Executive	\$ 8,300.
Election, Registration & Vital Statistics	11,150.
Financial Administration	66,600.
Revaluation of Property	6,000.
Legal Expenses	10,700.
Employee Benefits	18,781.
Planning & Zoning	4,900.
General Government Building	13,600.
Cemeteries	6,900.
Insurance	18,600.
Other General Government (Contingency Fund)	2,500.

The Selectmen recommend this article.

10. To see if the Town will vote to raise and appropriate the sum of \$105,483. for Public Safety:

Police	\$69,925.
Ambulance	3,000.
Fire	26,633.
Fire — Medical	4,300.
Building Inspection	1,000.
Emergency Management	50.
School Lights and E911 Expenses	575.

The Selectmen recommend this article.

11. To see if the Town will vote to raise and appropriate the sum of \$149,190. for Highways and Streets. The Selectmen recommend this article.

12. To see if the Town will vote to raise and appropriate the sum of \$50,000. for Corn Hill Road improvements. The Selectmen recommend this article.

13. To see if the Town will vote to raise and appropriate the sum of \$10,000. for Pond Hill Road improvements. The Selectmen recommend this article.

14. To see if the Town will vote to raise and appropriate the sum of \$24,000. for sealing. The Selectmen recommend this article.

15. To see if the Town will vote to raise and appropriate the sum of \$105, 810. for Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station. The Selectmen recommend this article.

16. To see if the Town will vote to raise and appropriate the sum of \$30,461. for the following:

Health Department	\$ 200.
Franklin Visiting Nurse Association	2,353.
Welfare Department	6,850.
Community Action Program	2,858.
Parks & Recreation	350.

Youth Sports Program	2,400.
Library	13,000.
Patriotic Purposes — Old Home Day	2,100.
Conservation Commission	350.

The Selectmen recommend this article.

17. To see if the Town will vote to raise and appropriate the sum of \$31,520. for Debt Service:

Principal — Long Term Bond	\$20,000.
Interest — Long Term Bond	5,520.
Interest — Tax Anticipation Notes	6,000.

The Selectmen recommend this article.

18. To see if the Town will vote to raise and appropriate the sum of \$3,170. for the purchase of computer software. The Selectmen recommend this article.

19. To see if the Town will vote to raise and appropriate the sum of \$300. for the purchase of a fax machine for the Police Department. The Selectmen recommend this article.

20. To see if the Town will vote to raise and appropriate the sum of \$23,320. for fire equipment. The Selectmen recommend this article.

21. To see if the Town will vote to raise and appropriate the sum of \$335. for medical equipment. The Selectmen recommend this article.

22. To see if the Town will vote to raise and appropriate the sum of \$7,000. for the purchase of:

a. Highway sweeper	\$3,500.
b. York rake	3,500.

and authorize the withdrawal of these amounts from the Highway Equipment Capital Reserve Fund. The Selectmen recommend this article.

23. To see if the Town will vote to raise and appropriate the sum of \$9,200. for improvements to the town hall. The Selectmen recommend this article.

24. To see if the Town will vote to raise and appropriate the sum of \$5,000. for improvements to Corser Hill Cemetery. The Selectmen recommend this article.

25. To see if the Town will vote to raise and appropriate the sum of \$5,600. for work on Pleasant Street near the new entrance to Corser Hill Cemetery. The Selectmen recommend this article.

26. To see if the Town will vote to raise and appropriate the sum of \$3,500. to subsidize the teacher's salary for the Webster Kindergarten Inc. The Selectmen recommend this article.

27. To see if the Town will vote to require that, except for vehicle

purchases, all capital outlay/improvement expenditures over \$10,000. not put out to bid be noted in the Town Report with an explanation by the Selectmen as to why the expenditure was not put out to bid. The Selectmen recommend this article.

28. To see if the Town will vote to adopt the provisions of RSA 202-A:4-d authorizing the library trustees to accept gifts of personal property, other than money, which may be offered to the library for any public purpose, provided, however, that no acceptance of personal property by the library trustees shall be deemed to bind the town or the library trustees to raise, appropriate or expend any public funds for the operation, maintenance, repair or replacement of such personal property.

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

30. 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.

31. To see if the Town will vote to authorize the Tax Collector to accept prepayment of taxes.

32. 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.

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

Given under our hands and seal, this 11th day of February, in the year of our Lord nineteen hundred and ninety-seven.

NORMANDIE BLAKE
ROBERT F. DROWN, SR.
DAVID M. BATCHELDER
Selectmen of Webster

A true copy of Warrant — Attest:

NORMANDIE BLAKE
ROBERT F. DROWN, SR.
DAVID M. BATCHELDER
Selectmen of Webster

1997 BUDGET OF THE TOWN OF WEBSTER

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1997 to December 31, 1997

PURPOSE OF APPROPRIATIONS	W.A. No.	Appro- priations Prior Year	Actual Expenditures Prior Year	Appro- priations Ensuing Fiscal Year (Recommended)
GENERAL GOVERNMENT				
Executive	9	\$ 8,050.	\$ 8,172.	\$ 8,300.
Election, Registration & Vital Statistics	9	9,100.	11,891.	11,150.
Financial Administration	9	59,450.	57,417.	66,600.
Revaluation of Property	9	6,000.	2,846.	6,000.
Legal Expense	9	4,500.	10,440.	10,700.
Personnel Administration	9	21,590.	16,010.	18,781.
Planning & Zoning	9	3,250.	3,092.	4,900.
General Government Buildings	9	14,625.	10,917.	13,600.
Cemeteries	9	6,300.	4,798.	6,900.
Insurance	9	21,800.	15,359.	18,600.
Advertising & Regional Assoc.		1,194.	1,194.	
Other General Government	9	2,500.		2,500.
PUBLIC SAFETY				
Police	10	65,689.	65,041.	69,925.
Ambulance	10	14,000.	12,365.	3,000.
Fire	10	30,271.(a)	24,519. (a)	30,933.
Building Inspection	10	1,000.	530.	1,000.
Emergency Management	10	50.		50.
Other Public Safety (Incl. Communications)	10	1,395. (b)	1,085. (b)	575.
HIGHWAYS AND STREETS				
Administration & Highways and Streets	11	141,318.	140,711.	149,190.
SANITATION				
Solid Waste Disposal & Cleanup	15	88,609.	86,990.	105,810.
HEALTH				
Administration & Pest Control	16	200.	200.	200.
Health Agencies & Hospitals	16	2,338.	2,338.	2,353.

10 TOWN OF WEBSTER

WELFARE

Administration &				
Direct Assistance	16	850.	850.	850.
Vendor Payments & Other	16	8,858.	4,081.	8,858.

CULTURE & RECREATION

Parks & Recreation	16	3,616.	2,539.	2,750.
Library	16	12,500.	12,500.	13,000.
Patriotic Purposes	16	2,100.	1,761.	2,100.

CONSERVATION

Administration & Purchases				
of Natural Resources	16	125.	150.	150.
Other Conservation	16	225.		200.

DEBT SERVICE

Principal — Long Term				
Bonds & Notes	17	20,000.	20,000.	20,000.
Interest — Long Term				
Bonds & Notes	17	6,900.	6,900.	5,520.
Interest on TANs	17	7,500.	4,842.	6,000.

CAPITAL OUTLAY

Mach., Veh. & Equip.	18-22	69,616.	69,257.	34,125.
Buildings	23	2,000.	700.	9,200.
Improvements Other				
Than Buildings	24	29,135. (c)	20,767. (c)	5,000.

OPERATING TRANSFERS OUT

To Capital Reserve Fund	7, 8	13,500.	13,500.	18,500.
To Expendable Trust Funds		3,000.	3,000.	3,000.
		\$683,154.	636,834.	660,320.

INDIVIDUAL WARRANT ARTICLES

Deer Meadow/Corn Hill Road	12	20,000.	20,004.	50,000.
Pond Hill Road	13			10,000.
Sealing	14	24,000.	24,000.	24,000.
Webster Kindergarten	26	3,500.	3,500.	3,500.
				87,500.

SPECIAL WARRANT ARTICLE

Pleasant St.-Corser Hill Cem.	25			5,600.
				5,600.

- (a) Includes 1995 Encumbrance of \$ 671.
- (b) Includes 1995 Encumbrance of 1,020.
- (c) Includes 1995 Encumbrance of 11,543.

SOURCE OF REVENUE	Estimated Revenue Prior Year	Actual Revenue Prior Year	Estimated Revenue Ensuing Fiscal Year
TAXES			
Land Use Change Taxes	\$ 8,135.	\$ 11,015.	\$ 3,000.
Yield Taxes	14,000.	14,146.	14,000.
Payment in Lieu of Taxes	3,805.	3,948.	3,948.
Interest & Penalties on Delinq. Taxes	25,000.	29,124.	25,000.
LICENSES, PERMITS & FEES			
Business Licenses & Permits	25.	50.	25.
Motor Vehicle Permit Fees	110,000.	146,929.	140,000.
Building Permits	500.	646.	500.
Other Licenses, Permits & Fees	2,300.	3,034.	3,000.
FROM STATE			
Shared Revenues	17,997.	17,997.	17,997.
Highway Block Grant	41,628.	41,628.	45,490.
State & Federal Forest Land Reimb.	1,032.	1,032.	1,032.
Flood Control Reimbursement	15,034.	15,034.	15,034.
Other (Including Railroad Tax)	1,700.	1,860.	1,860.
CHARGES FOR SERVICES			
Income from Departments	20,200.	33,190.	22,000.
MISCELLANEOUS REVENUES			
Sale of Municipal Property	4,000.	3,988.	2,000.
Interest on Investments	7,600.	14,047.	10,000.
Other	8,000.	14,058.	2,800.
INTERFUND OPERATING TRANSFERS IN			
Capital Reserve Fund	43,231.	43,334.	7,000.
Trust & Agency Funds	1,395.	1,398.	1,310.
OTHER FINANCING SOURCES			
Surplus Used in Prior Year to Reduce Taxes		67,264.	
TOTAL REVENUES	\$325,582.	\$463,722.	\$315,996.
TOTAL APPROPRIATIONS RECOMMENDED		\$753,420.	
Less: Amount of Estimated Revenues Exclusive of Property Taxes		315,996.	
Amount of Taxes to Be Raised		\$437,424.	

**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, 1996, 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.

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.

Plodzick & Sanderson Professional Association

January 14, 1997

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, 1996. 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.

The general-purpose financial statements referred to above do not include the general fixed assets account group which should be included in order to conform with generally accepted accounting principles. As is the case with most municipal entities in the State of New Hampshire, the Town of Webster has not maintained historical cost records of its fixed assets. 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, 1996, and the results of its operations and the 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 and account group 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.

Plodzic & Sanderson Professional Association

January 14, 1997

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1996**

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 and 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 Fund

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 such 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.

C. Measurement Focus/Basis of Accounting

Governmental, Expendable Trust and Agency Funds use the modified accrual basis of accounting. Under this method, revenues are recognized in

the accounting period in which they become both available and measurable (flow of current financial resources measurement focus). Licenses and permits, fines and forfeits, and miscellaneous revenues are recorded as revenues when received in cash. General taxes, intergovernmental revenues, charges for services, and investment earnings are recorded when earned (when they are measurable and available). Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred (flow of economic resources measurement focus).

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 the fiscal year 1996, \$67,264 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.

Amounts recorded as budgetary expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General and Special Revenue Funds (Exhibit C) are presented on

the basis budgeted by the Town. The amounts differ from those reported in conformity with generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances for All Governmental and Expendable Trust Funds (Exhibit B) as follows:

	General Fund
<u>Expenditures and Other Financing Uses</u>	
Per Exhibit C (Budgetary Basis)	\$2,192,100
<u>Adjustments</u>	
<u>Basis Difference</u>	
Encumbrances - December 31, 1995	13,234
Encumbrances - December 31, 1996	<u>(10,015)</u>
Per Exhibit B (GAAP Basis)	<u>\$2,195,319</u>

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, including 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.

Investments are stated at cost.

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 \$15,000, 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 "60-day rule" is allowed in unusual circumstances. The Town has consistently recorded the property tax revenue when levied without deferral in accordance with the "60-day rule." 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. Level 4 includes "widely recognized and prevalent practices."

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.

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 Account Group.

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 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.

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:

Reserve for Endowments - represents the principal balance of Nonexpendable Trust Funds which must be held for investment purposes only.

Reserve 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.

Reserve for Special Purposes - is used to account for the unencumbered balance of restricted funds. These include the Town's Expendable Trust Funds and the income portion of the Town's Nonexpendable Trust Funds.

F. 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.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Excess of Expenditures Over Appropriations

The following governmental fund had an excess of expenditures over appropriations for the year ended December 31, 1996:

Special Revenue Fund
Public Library

\$1,237

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
<i>Cash</i>					
Bank Deposits	<u>\$93,534</u>	<u>\$-0-</u>	<u>\$-0-</u>	\$93,534	\$49,718
<i>Cash Equivalents</i>					
Repurchase Agreement				<u>483,123</u>	<u>483,123</u>
<i>Total Cash and Cash Equivalents</i>				<u>\$576,657</u>	<u>\$532,841</u>

Repurchase Agreement

Included in the Town's cash equivalents at December 31, 1996, was a short-term investment in a repurchase agreement issued by a local banking institution. Under this agreement, the Town will be repaid principal plus interest on a specified date which is subsequent to year end. The agreement is guaranteed/collateralized with securities held by the banking institution which exceed the amount of the agreement. At December 31, 1996, the Town held an investment in a repurchase agreement as follows:

Amount	Interest Rate	Maturity Date	Underlying Securities	Market Value
<u>\$483,123</u>	5.13%	01/02/97	U.S. Treasury Note	<u>\$1,001,410</u>

B. *Investments*

Investments made by the Town are summarized below. The invest-

ments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

Category 1 Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

Category 2 Includes uninsured and unregistered investments, for which the securities are held by the Town, broker, counter party's trust department or agent in the Town's name.

Category 3 Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

	Category 1	2	3	Carrying Amount	Market Value
Certificates					
of Deposit	\$180,081	\$-0-	\$-0-	\$ 180,081	\$180,081
New Hampshire					
Public Deposit					
Investment Pool				<u>10,276</u>	<u>10,276</u>
<i>Total Investments</i>				<u>\$190,357</u>	<u>\$190,357</u>

C. *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 net assessed valuation as of April 1, 1996, upon which the 1996 property tax levy was based was \$73,339,820.

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, 1996, was as follows:

	Taxpayers in the	
	Pillsbury Lake	All Other
	District	Taxpayers
Municipal Portion	\$ 4.65	\$ 4.65
School Tax Assessment	17.62	17.62
County Tax Assessment	2.07	2.07
District Tax Assessment	<u>4.23</u>	
Total	<u>\$28.57</u>	<u>\$24.34</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 15 placed a lien for all uncollected 1995 property taxes.

Taxes receivable at December 31, 1996, are as follows:

<u>Property Taxes</u>	
Levy of 1996	\$190,966
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1995	51,129
Levy of 1994	18,791
Levy of 1993	998
Levy of 1992	783
Levy of 1991	770
Levy of 1990	794
Land Use Change Taxes	8,514
Yield Taxes	2,232
Less: Reserve for estimated uncollectible taxes	<u>(15,000)</u>
Total Taxes Receivable	<u>\$259,977</u>

D. Other Receivables

Receivables as of December 31, 1996, are as follows:

	General
Receivables	
Accounts	\$6,838
Allowance for	
Uncollectible Amounts	<u>(5,202)</u>

Net Total Receivables	<u>\$1,636</u>
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E. 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 fiscal year 1996, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds of the New Hampshire Workers' Compensation Fund. These entities are considered public entity risk pools, 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 1 to June 30. The program includes a Self-Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss subject to a \$1,000 deductible, and each and every covered General Liability and Public Officials Liability Loss.

The Trust maintains, on behalf of its members, the following re-insurance policies shared by the membership for the year ended June 30, 1997.

1. United States Fidelity and Guaranty Company (USF&G) Casualty Facultative Reinsurance Certificate #GC12225404500 which provides general liability and public officials liability coverage in the amount of \$1,500,000 in excess of the Trust's Self-Insured Retention for each and every loss.
2. United States Fidelity and Guaranty Company (USF&G) Property Facultative Reinsurance Certificate #GC12225404600 which provides property and auto physical damage coverage in the amount of \$500,000 in excess of the Trust's Self-Insured Retention for each and every loss.
3. Swiss Reinsurance America Corporation Property Facultative Reinsurance Certificate #116781 which provides property and auto physical damage coverage in excess of the Trust Self-Insured Retention and the (USF&G) Property Facultative Reinsurance Certificate, up to the total property and vehicle schedule on file with the Trust for its entire membership.
4. United States Fidelity and Guaranty Corporation provides some

members with higher limits of from \$1 to \$4 million in excess of the underlying \$2 million.

5. Members of the Trust also share Kemper National Insurance Companies Boiler and Machinery Policy #3XN 025 476-01 which provides a \$30,000,000 limit resulting from any "one accident" subject to a \$1,000 deductible.

Contributions paid in 1996 for fiscal year ending June 30, 1997, to be recorded as an insurance expense/expenditure totaled \$14,756. Additional contributions paid in 1996 for fiscal year ending June 30, 1996 totaled \$105. Unpaid contributions for the year ending June 30, 1997, and due in fiscal year 1996 were \$-0-. Claims submitted to the Trust that have been billed to the Town for their portion of payment (i.e., deductible) as of December 31, 1996, totaled \$-0-. During December 1996, \$5,195 was returned to the Town of Webster as its 1996 "dividend" for the years 1989 through 1994.

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 Town foresees no likelihood of an additional assessment for any of the past years.

Compensation Funds of New Hampshire - Workers' Compensation Fund is a Trust organized to provide statutory workers' compensation and employer's liability self-insurance coverage to member towns, cities, school districts, and other qualified political subdivisions of New Hampshire. As a member of Compensation Funds of New Hampshire - Workers' Compensation Fund, the Town of Webster shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. The membership and coverage runs from January 1 to December 31. The coverage is for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$375,000 for each and every covered claim.

The Trust maintained on behalf of its members the following insurance policy shared by the membership for the year ended December 31, 1996:

Aggregate reinsurance to cover total claims should they exceed the Loss Fund established by the Trust (coverage to \$5,000,000).

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 any additional assessments for 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, 1996 include:

General Fund

Merrimack Valley School District -	
Balance of 1996-97 Assessment	\$554,150
Town of Hopkinton - Landfill Operation	8,423
Town of Hopkinton - Miscellaneous	<u>90</u>
Total	<u>\$562,663</u>

B. Defined Benefit Pension Plan

Plan Description and Provisions

The New Hampshire Retirement System (System) is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401 (a) and 501 (a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State of New Hampshire are eligible and required to participate in the System. Full-time employees of political subdivisions, including counties, municipalities and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation. Webster participates in the System and the payroll for employees covered by the System for the year ended December 31, 1996, was \$58,660; the Town's total payroll was \$152,169.

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 - Members at age 60 qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest three years. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. AFC is defined as the average of the three highest salary years, and for benefit calculation purposes only, the final year's salary can not exceed

by more than 150% the higher of the previous year's salary or the salary for the highest year used in the calculation of AFC (not including the final year's salary). At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service. Members in service with 10 or more years creditable service who are between age 50 and 60 or members in service with at least 20 or more years of service, whose age plus service is equal to or greater than 70 are entitled to a retirement allowance with appropriate graduated reduction based on years of creditable service.

Group II - Members who are age 60, or members who are at least age 45 with at least 20 years creditable service can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years.

Members of both groups may qualify for vested deferred allowances, disability allowances, and death benefit allowances subject to meeting various eligibility requirements; benefits are based on AFC or earnable compensation and/or service.

The State of New Hampshire funds 35% of employer costs for police officers employed by the Town. The State does not participate in funding the employer cost of other Town employees.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. By State statute, Group I employees are required to contribute 5% of earnable compensation. Group II employees are required to contribute 9.3% of gross earnings. The Town contributed 2.73% for police officers, 5.12% for firefighters and 3.39% for other employees, during the year ended December 31, 1996. The contribution requirement was as follows:

Town's Portion	\$1,753
Employees' Portion	<u>4,469</u>
Total	<u>\$6,222</u>

The amount shown as "pension benefit obligation" is based on a standardized measurement which reflects 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, 1996, for the System as a whole, determined through an actuarial valuation performed as of June 30, 1995, projected to June 30, 1996, was \$2.419 billion. The System's net assets available for benefits on June 30, 1996, (valued at market) were \$2.564 billion. 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 and is presented in the System's June 30, 1996 annual financial report (the latest year available).

C. Landfill Closure and Postclosure Care Costs

The Town of Webster has an agreement with the Town of Hopkinton for the Sanitary Landfill located in the Town of Hopkinton.

Federal and State laws and regulations require that the Towns place a final cover on the landfill when closed and perform certain maintenance and monitoring functions at the landfill site after closure. A liability is being recognized in the General Long-Term Debt Account Group based on information obtained from the State Department of Environmental Services dated May 18, 1994, which covers estimated future closure and postclosure care costs that will be incurred near or after the date the landfill no longer accepts waste. The estimated total current cost of the landfill closure and postclosure care (\$1,490,000) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain the landfill were acquired as of December 31, 1996. However, the actual cost of closure and postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The agreement specifies the method of apportionment of all landfill costs including those of closure and postclosure care. Based on the terms of the agreement, \$298,000 represents the Town's share of the accrual for landfill closure and postclosure care costs which is reported in the General Long-Term Debt Account Group which is 20% of the total.

The Town expects to finance the closure and postclosure care costs by issuance of Long-Term Debt and an estimated 20% subsidy from the State of New Hampshire.

D. Long-Term Debt

The following is a summary of the Town's general long-term debt transactions for the fiscal year ended December 31, 1996:

	General Obligation Debt Payable	Capital Leases Payable	Compensated Absences Payable	Accrued Landfill Closure & Postclosure Care Costs	Total
<i>General Long-Term Debt</i>					
<i>Account Group</i>					
Balance, Beg. of Year	\$100,000		\$4,535	\$564,000	\$668,535
Issued		\$125,967			125,967
Retired	(20,000)	(53,167)			(73,167)
Net increase in compensated absences payable			1,056		1,056
Net (decrease) in Accrued Landfill Closure and Postclosure Care Costs				(266,000)	(266,000)
Balance, End of Year	<u>\$80,000</u>	<u>\$72,800</u>	<u>\$5,591</u>	<u>\$298,000</u>	<u>\$456,391</u>

Long-term debt payable at December 31, 1996, is comprised of the following individual issues:

Description of Issue	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at 12/31/96
<i>General Long-Term Debt Account Group</i>					
<i>General Obligation Debt Payable</i>					
Office Building Notes	\$218,000	1990	2000	6.90	\$80,000
<i>Capital Lease Payable</i>					
Fire/Rescue Truck	\$125,967	1996	2000	5.69	72,800
<i>Compensated Absences Payable</i>					
Vested Sick Leave					2,969
Accrued Vacation Leave					2,622
<i>Accrued Landfill Closure and Postclosure Care Cost</i>					
					<u>298,000</u>
<i>Total General Long-Term Debt Account Group</i>					
					<u>\$456,391</u>

Annual Requirements To Amortize Governmental Fund Debt

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1996, including interest payments, are as follows:

Fiscal Year Ending December 31,	Governmental Fund Debt		
	Principal	Interest	Total
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>\$80,000</u>	<u>\$13,800</u>	<u>\$93,800</u>

Annual Requirements to Amortize Capital Leases

Fiscal Year Ending December 31,	Capital Lease		
	Principal	Interest	Total
1997	\$16,718	\$4,142	\$20,860
1998	17,670	3,190	20,860
1999	18,675	2,185	20,860
2000	<u>19,737</u>	<u>1,123</u>	<u>20,860</u>
Totals	<u>\$72,800</u>	<u>\$10,640</u>	<u>\$83,440</u>

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

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

NOTE 5 - FUNDEQUITY

A. Reservations of Fund Balance

Reserve for Encumbrances

Funds encumbered at year end were as follows:

General Fund	\$10,015
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Reserve 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	\$ 7,270
Highway Equipment	10,984
Cemetery Improvements	5,508
Medical Equipment	2,543
Fire Station	105,335
Reappraisal	8,032
Police Cruiser	13,665
Office Equipment	<u>1,105</u>

Total Capital Reserve Funds \$154,442

Other Expendable Town Trusts

Tricentennial Fund	\$3,927
Webster History Trust	4,059
Land Trust	3,005

Total Other Expendable Town Trusts 10,991

Total Reserve for Special Purposes \$165,433

Reserved for Endowments

The amount reserved for endowments at December 31, 1996 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, 1996 are detailed as follows:

Purpose	Principal
Cemetery Perpetual Care	<u>\$24,924</u>

B. Unreserved Fund Balances

Designated for Special Purposes

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

Special Revenue Funds

Public Library	\$2,348
Conservation Commission	<u>127</u>

Total \$2,475

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 1996 were \$86,990 and the Town of Webster's share of gross revenue was \$27,110.

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, 1996

	<u>General Account</u>	<u>Gift and Fine Account</u>	<u>Total</u>
<u>Revenues</u>			
<u>Miscellaneous</u>			
Interest Income	\$	\$ 49	\$ 49
Intra-Account Transfer	153		153
Donations		654	654
Fundraising		451	451
Other	1,024	95	1,119
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
General Fund	<u>12,500</u>	_____	<u>12,500</u>
<u>Total Revenues and</u>			
<u>Other Financing Sources</u>	<u>13,677</u>	<u>1,249</u>	<u>14,926</u>
<u>Expenditures</u>			
<u>Current</u>			
<u>Culture and Recreation</u>			
Salaries and Benefits	7,250		7,250
Other Administrative Costs	1,506		1,506
Materials and Supplies	4,557	27	4,584
Utilities	397		397
Intra-Account Transfers	_____	<u>153</u>	<u>153</u>
<u>Total Expenditures</u>	<u>13,710</u>	<u>180</u>	<u>13,890</u>
<u>Excess of Revenues and</u>			
<u>Other Financing Sources</u>			
<u>Over (Under) Expenditures</u>	(33)	1,069	1,036
<u>Fund Balances - January 1</u>			
	<u>26</u>	<u>1,286</u>	<u>1,312</u>
<u>Fund Balances - December 31</u>			
	<u>\$ (7)</u>	<u>\$2,355</u>	<u>\$2,348</u>

EXHIBIT A
TOWN OF WEBSTER, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 1996

<u>ASSETS AND OTHER DEBITS</u>	<u>Governmental Fund Types</u>	<u>Special Revenue</u>	<u>Fiduciary Fund Types Trust and Agency</u>	<u>Account Group General Long-Term Debt</u>	<u>Total (Memoran- dum Only)</u>
<u>Assets</u>					
Cash and Equivalents	\$ 529,349	\$ 2,475	\$ 1,017	\$	\$ 532,841
Investments			190,357		190,357
<u>Receivables (Net of Allowances For Uncollectibles)</u>					
Taxes	259,977				259,977
Accounts	1,636				1,636
<u>Other Debits</u>					
Amount to be Provided for Retirement of General Long-Term Debt				<u>456,391</u>	<u>456,391</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 790,962</u>	<u>\$ 2,475</u>	<u>\$ 191,374</u>	<u>\$ 456,391</u>	<u>\$ 1,441,202</u>

LIABILITIES AND EQUITY

<u>Liabilities</u>					
Accounts Payable	\$ 8,787	\$		\$	8,787
Accrued Payroll and Benefits	2,043				2,043
Intergovernmental Payable	562,663				562,663
Escrow and Performance Deposits			1,017		1,017
General Obligation Debt Payable				80,000	80,000
Accrued Landfill Closure and Postclosure Costs				298,000	298,000
Capital Leases Payable				72,800	72,800
Compensated Absences Payable				<u>5,591</u>	<u>5,591</u>
Total Liabilities	<u>573,493</u>		<u>1,017</u>	<u>456,391</u>	<u>1,030,901</u>
<u>Equity</u>					
<u>Fund Balances</u>					
Reserved For Endowments			24,924		24,924
Reserved For Encumbrances	10,015				10,015
Reserved For Special Purposes			165,433		165,433
<u>Unreserved</u>					
Designated For Special Purposes				2,475	2,475
Undesignated	207,454				207,454
Total Equity	<u>217,469</u>		<u>190,357</u>		<u>410,301</u>
TOTAL LIABILITIES AND EQUITY	<u>\$ 790,962</u>		<u>\$ 191,374</u>		<u>\$ 1,441,202</u>

SCHEDULE A-1
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year ended December 31, 1996

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$ 1,814,813	\$ 1,815,157	\$ 344
Land Use Change	8,135	11,015	2,880
Yield	14,000	14,146	146
Payment in Lieu of Taxes	3,805	3,948	143
Interest and Penalties on Taxes	<u>25,000</u>	<u>29,124</u>	<u>4,124</u>
Total Taxes	<u>1,865,753</u>	<u>1,873,390</u>	<u>7,637</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	25	50	25
Motor Vehicle Permit Fees	110,000	146,929	36,929
Building Permits	500	646	146
Other Licenses, Permits and Fees	<u>2,300</u>	<u>3,034</u>	<u>734</u>
Total Licenses and Permits	<u>112,825</u>	<u>150,659</u>	<u>37,834</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	38,672	38,672	
Highway Block Grant	41,628	41,628	
State and Federal Forest			
Land Reimbursement	1,032	1,032	
Flood Control Reimbursement	15,034	15,034	
Other Reimbursements	<u>1,700</u>	<u>1,860</u>	<u>160</u>
Total Intergovernmental Revenues	<u>98,066</u>	<u>98,226</u>	<u>160</u>
<u>Charges For Services</u>			
Income From Departments	<u>20,200</u>	<u>33,190</u>	<u>12,990</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	4,000	3,988	(12)
Interest on Investments	7,600	14,047	6,447
Rents of Property		2,020	2,020
Other	<u>8,000</u>	<u>12,038</u>	<u>4,038</u>

Total Miscellaneous Revenues	<u>19,600</u>	<u>32,093</u>	<u>12,493</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Capital Reserve Funds	43,231	43,334	103
Trust and Agency Funds	<u>1,395</u>	<u>1,398</u>	<u>3</u>
Total Operating Transfers In	<u>44,626</u>	<u>44,732</u>	<u>106</u>
<u>Total Revenues and Other Financing Sources</u>			
	2,161,070	<u>\$ 2,232,290</u>	<u>\$ 71,220</u>
<u>Unreserved Fund Balance Used To Reduce Tax Rate</u>			
	<u>67,264</u>		
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>			
		<u>\$ 2,228,334</u>	

SCHEDULE A-2
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1996

	<u>Encumbered</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Encumbered</u>	<u>(Over)</u>
<u>Current</u>	<u>From 1995</u>	<u>1996</u>	<u>Net of Refunds</u>	<u>To 1997</u>	<u>Under</u>
<u>General Government</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>Budget</u>
Executive	\$	8,050	8,172	\$	(122)
Election, Registration, and Vital Statistics		9,100	11,891		(2,791)
Financial Administration		59,450	57,417		2,033
Revaluation Of Property		6,000	2,846		3,154
Legal Expenses		4,500	10,440		(5,940)
Personnel Administration		21,590	16,010		5,580
Planning and Zoning		3,250	3,092		158
General Government Buildings		14,625	10,917		3,708
Cemeteries		6,300	4,798		1,502
Insurance, not otherwise allocated		21,800	15,359		6,441
Advertising and Regional Associations		1,194	1,194		
Other		<u>2,500</u>	<u>142,136</u>		<u>2,500</u>
Total General Government		<u>158,359</u>	<u>142,136</u>		<u>16,223</u>

<u>Public Safety</u>				
Police Department		65,689	65,041	648
Ambulance		14,000	12,365	1,635
Fire Department	671	25,000	22,877	2,794
Fire Department-Medical		4,600	1,714	2,886
Building Inspection		1,000	530	470
Enhanced 911	1,020		749	271
Emergency Management		50		50
Other Public Safety		<u>375</u>	<u>336</u>	<u>39</u>
Total Public Safety		<u>110,714</u>	<u>103,612</u>	<u>8,793</u>
<u>Highways and Streets</u>				
Highways and Streets		141,318	140,711	607
Deer Meadow/Corn Hill Roads		20,000	24,000	(4)
Sealing		24,000		
Shimming		<u>2,841</u>	<u>2,908</u>	<u>(67)</u>
Total Highways and Streets		<u>188,159</u>	<u>187,623</u>	<u>536</u>
<u>Sanitation</u>				
Solid Waste Disposal		<u>88,609</u>	<u>86,990</u>	<u>1,619</u>
<u>Health</u>				
Administration				
Health Agencies and Hospitals		2,338	2,338	200
Total Health		<u>2,338</u>	<u>2,538</u>	

<u>Welfare</u>					
Administration		850			
Vendor Payments		6,000		1,223	4,777
Other Welfare Agencies	2,858	<u>2,858</u>			
Total Welfare	<u>9,708</u>				<u>4,777</u>
<u>Culture and Recreation</u>					
Parks and Recreation	3,616	2,539	500		577
Patriotic Purposes	2,100	1,761			339
Other Culture and Recreation	<u>3,500</u>	<u>3,500</u>			
Total Culture and Recreation	<u>9,216</u>	<u>7,800</u>	<u>500</u>		<u>916</u>
<u>Conservation</u>					
Administration		<u>350</u>	<u>150</u>		<u>200</u>
<u>Debt Service</u>					
Principal of Long-Term Debt	20,000	20,000			
Interest Expense - Long-Term Debt	6,900	6,900			
Interest Expense - Tax Anticipation Notes	<u>7,500</u>	<u>4,842</u>			<u>2,658</u>
Total Debt Service	<u>34,400</u>	<u>31,742</u>			<u>2,658</u>
<u>Capital Outlay</u>					
Fire Department	69,616	69,257			359
Buildings	2,000	700	1,300		
Cemeteries	12,000	16,785	5,215		
Fire-Sewer System	2,592	2,592			
Dry Hydrants	<u>3,000</u>	<u>1,390</u>	<u>3,000</u>		<u>153</u>
Total Capital Outlay	<u>89,208</u>	<u>90,724</u>	<u>9,515</u>		<u>512</u>

<u>Intergovernmental</u>			
School District Assessment	1,308,858	1,308,858	
County Tax Assessment	152,886	152,886	
Precinct Assessment	<u>46,329</u>	<u>46,329</u>	
Total Intergovernmental	<u>1,508,073</u>	<u>1,508,073</u>	
<u>Other Financing Uses</u>			
Operating Transfers Out			
Interfund Transfers			
Special Revenue Funds	12,500	12,500	
Trust and Agency Funds			
Capital Reserve Funds	13,500	13,500	
Expendable Trust Fund	<u>3,000</u>	<u>3,000</u>	
Total Operating Transfers Out	<u>29,000</u>	<u>29,000</u>	
<u>Total Appropriations,</u>			
Expenditures and Encumbrances	<u>\$ 13,234</u>	<u>\$ 2,228,334</u>	<u>\$ 10,015</u>
		<u>\$ 2,195,319</u>	<u>\$ 36,234</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, 1996

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type Expendable Trust</u>	<u>Total</u>
	<u>General</u>	<u>Special Revenue</u>		<u>(Memorandum Only)</u>
<u>Revenues</u>				
Taxes	\$ 1,873,390	\$	\$	\$ 1,873,390
Licenses and Permits	150,659			150,659
Intergovernmental	98,226			98,226
Charges for Services	33,190			33,190
Miscellaneous	32,093	2,276	9,798	44,167
<u>Other Financing Sources</u>				
Operating Transfers In	44,732	12,500	16,500	73,732
<u>Total Revenues and Other Financing Sources</u>	<u>2,232,290</u>	<u>14,776</u>	<u>26,298</u>	<u>2,273,364</u>

<u>Expenditures</u>					
<u>Current</u>					
General Government	142,136				142,136
Public Safety	103,612				103,612
Highways and Streets	187,623				187,623
Sanitation	86,990				86,990
Health	2,538				2,538
Welfare	4,931				4,931
Culture and Recreation	7,800	13,737			21,537
Conservation	150				150
Debt Service	31,742				31,742
Capital Outlay	90,724		495		91,219
Intergovernmental	1,508,073				1,508,073
<u>Other Financing Uses</u>				43,334	72,334
Operating Transfers Out	29,000				29,000
Total Expenditures and Other Financing Uses	2,195,319	13,737	43,829		2,252,885
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	36,971	1,039	(17,531)		20,479
Fund Balances - January 1	180,498	1,436	182,964		364,898
Fund Balances - December 31	\$ 217,469	\$ 2,475	\$ 165,433		\$ 385,377

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, 1996

<u>Revenue</u>	
<u>Miscellaneous</u>	
Interest Income	\$ 3
<u>Fund Balance - January 1</u>	<u>124</u>
<u>Fund Balance - December 31</u>	<u>\$ 127</u>

SCHEDULE I
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Warrants
For the Fiscal Year Ended December 31, 1996

Dr.	<u>1996</u>	<u>Levies of</u>	<u>1995</u>
<u>Uncollected Taxes -- January 1, 1996</u>			
Property	\$		\$ 186,902
Yield			6,182
<u>Taxes Committed To Collector</u>			
Property	1,821,921		
Yield	14,146		
Land Use Change			11,015
<u>Overpayments</u>	906		20
<u>Interest Collected on Delinquent Taxes</u>	2,448		<u>13,770</u>
TOTAL DEBITS	<u>\$ 1,850,436</u>		<u>\$ 206,874</u>
 Cr.			
<u>Remitted to Treasurer</u>			
Property	\$ 1,631,661		\$ 186,861
Yield	11,914		6,182
Land Use Change			2,501
Interest	2,448		13,770
<u>Abatements Allowed</u>			
Property	200		61
<u>Uncollected Taxes - December 31, 1996</u>			
Property	190,966		
Yield	2,232		
Land Use Change	<u>8,514</u>		<u> </u>
TOTAL CREDITS	<u>\$ 1,850,436</u>		<u>\$ 206,874</u>

SCHEDULE II
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 1996

	Levies of					
Dr.	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>
<u>Unredeemed Liens -</u> <u>January 1, 1996</u>	\$	\$49,918	\$12,540	\$801	\$770	\$794
<u>Liens Executed During Year</u>	89,343					
<u>Interest and Costs After Sale</u>	<u>2,784</u>	<u>6,448</u>	<u>4,167</u>	<u>24</u>		
TOTAL DEBITS	<u>\$92,127</u>	<u>\$56,366</u>	<u>\$16,707</u>	<u>\$825</u>	<u>\$770</u>	<u>\$794</u>
Cr.						
<u>Remitted to Treasurer</u>						
Redemptions	\$37,656	\$30,577	\$11,105	\$ 18	\$	\$
Interest and Costs After Execution	2,784	6,448	4,167	24		
<u>Decided to Town During Year</u>	558	550	437			
<u>Unredeemed Liens -</u> <u>December 31, 1996</u>	<u>51,129</u>	<u>18,791</u>	<u>998</u>	<u>783</u>	<u>770</u>	<u>794</u>
TOTAL CREDITS	<u>\$92,127</u>	<u>\$56,366</u>	<u>\$16,707</u>	<u>\$825</u>	<u>\$770</u>	<u>\$794</u>

SCHEDULE III
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 1996

Dr.

<u>Motor Vehicle Permits Issued</u>	\$ 146,940
<u>Dog Licenses and Penalties</u>	2,275
<u>Other Fees</u>	<u>794</u>
TOTAL DEBITS	<u>\$ 150,009</u>

Cr.

<u>Remittances to Treasurer</u>	
Motor Vehicle Permits	\$ 146,940
Dog Licenses	2,275
Other Fees	<u>794</u>
TOTAL CREDITS	<u>\$ 150,009</u>

SCHEDULE IV
TOWN OF WEBSTER, NEW HAMPSHIRE
Trust Funds Summary of Principal and Income -- Cash Basis For the Fiscal Year Ended December 31, 1996

	PRINCIPAL			INCOME			Balance of Prin. & Income Dec. 31, 1996
	Balance Jan. 1, 1996	Additions	With- drawals	Balance Dec. 31, 1996	Additions	With- drawals	
Cemetery -- Perpetual Care	\$ 24,924	\$	\$	\$ 24,924	\$ 1,398	\$ 1,398	\$ 24,924
Capital Reserve Funds							
Town Hall	6,290	500		6,790	427	2,000	7,270
Highway Equipment	8,595			8,595	580		10,984
Fire Truck	30,000		30,000	2,364	1,031	3,395	
Cemetery Improvements	5,059	4,945	5,000	5,004	289		5,508
Cemetery Equipment	3,500		3,500	1,308	138	1,446	
Fire Station	70,000	5,000		75,000	5,718		105,335
Reappraisal	7,440			7,440	426		8,032
Police Cruiser	7,897	5,000		12,897	530		13,665
Town Road Improvement	2,634		2,634	207	98	305	
Medical Equipment	1,000	2,500		2,500	43		2,543
Office Equipment	142,415	500	495	1,005	57	100	1,105
	<u>18,445</u>	<u>18,445</u>	<u>41,629</u>	<u>119,231</u>	<u>9,337</u>	<u>7,146</u>	<u>154,442</u>
				<u>33,020</u>			<u>35,211</u>

Other Funds							
Tricentennial Fund	2,766	2,766	929	232	1,161	3,927	
Webster History Trust Fund	2,800	2,800	1,034	225	1,259	4,059	
Land Trust Fund	<u>3,000</u>	<u>3,000</u>	<u>1,963</u>	<u>5</u>	<u>5</u>	<u>3,005</u>	
	<u>5,566</u>	<u>8,566</u>	<u>1,963</u>	<u>462</u>	<u>2,425</u>	<u>10,991</u>	
Totals	<u>\$172,905</u>	<u>\$21,445</u>	<u>\$41,629</u>	<u>\$152,721</u>	<u>\$34,983</u>	<u>\$11,197</u>	<u>\$8,544</u>
							<u>\$37,636</u>
							<u>\$190,357</u>

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.

STATEMENT OF APPROPRIATIONS
Tax Year 1996

GENERAL GOVERNMENT

Executive	\$ 8,050
Election, Registration & Vital Statistics	9,100
Financial Administration	59,450
Revaluation of Property	6,000
Legal Expense	4,500
Personnel Administration	21,590
Planning and 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

PUBLIC SAFETY

Police	65,689
Ambulance	14,000
Fire	29,600
Building Inspection	1,000
Emergency Management	50
Other Public Safety	375

HIGHWAYS AND STREETS

Highways and Streets	141,318
Deer Meadow Road and/or Corn Hill Road	20,000
Sealing	24,000
Shimming	2,841

SANITATION

Solid Waste Disposal	88,609
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HEALTH

Health Agencies and Hospitals — VNA	2,338
Administration — Health Officer	200

WELFARE

Vendor Payments	6,000
Administration — Welfare Officer	850
Community Action Program	2,858

CULTURE AND RECREATION

Parks and Recreation	3,616
Library	12,500

Patriotic Purposes — Old Home Day	2,100
Other Culture and Recreation — Kindergarten	3,500
CONSERVATION	
Administration	125
Other Conservation	225
DEBT SERVICE	
Principal — Long Term Bonds & Notes	20,000
Interest — Long Term Bonds & Notes	6,900
Interest on TAN	7,500
CAPITAL OUTLAY	
Machinery, Vehicles & Equipment	69,616
Buildings	2,000
Improvements Other than Buildings	17,592
OPERATING TRANSFERS OUT	
To Capital Reserve Fund	16,500
TOTAL APPROPRIATIONS	\$720,261

REVISED ESTIMATED REVENUES

SOURCE OF REVENUE

TAXES

Land Use Change Taxes	\$ 8,135
Yield Taxes	14,000
Payments in Lieu of Taxes	3,805
Interest & Penalties on Delinquent Taxes	25,000

LICENSES, PERMITS AND FEES

Business Licenses and Permits	25
Motor Vehicle Permit Fees	110,000
Building Permits	500
Other Licenses, Permits & Fees	2,300

FROM STATE

Shared Revenue	17,997
Highway Block Grant	41,628
Flood Control Reimbursement	15,034
Other	1,032

FROM OTHER GOVERNMENT		
Intergovernmental Revenues		1,700
CHARGES FOR SERVICES		
Income from Departments		20,000
Other Charges		200
MISCELLANEOUS REVENUES		
Sale of Municipal Property		4,000
Interest on Investments		7,600
Other		8,000
INTERFUND OPERATING TRANSFERS IN		
Capital Reserve Fund		43,231
Trust and Agency Funds		1,395
GENERAL FUND BALANCE		
Unreserved Fund Balance		\$167,264
Fund Balance to be Retained		100,000
Fund Balance Remaining to be Used to Reduce Taxes		67,264
TOTAL REVENUES AND CREDITS		\$392,846

1995 TAX RATE CALCULATION

		Tax Rate
	Town Portion	
Appropriations	\$720,261	
Less: Revenues	392,846	
Less: Shared Revenues	2,605	
Add: Overlay	7,107	
War Service Credits	9,500	
Net Town Appropriation	\$341,417	
Approved Town Tax Effort		\$341,417
Municipal Tax Rate		\$4.65
	School Portion	
Due to Regional School	\$1,308,858	
Less: Shared Revenues	16,829	
Net School Appropriation	1,292,029	
Approved School Tax Effort		1,292,029
School Tax Rate		17.62

County Portion

Due to County	\$152,886	
Less: Shared Revenues	1,241	
Net County Appropriation	151,645	
Approved County Tax Effort		151,645
County Tax Rate		2.07
COMBINED TAX RATE		\$24.34

Commitment Analysis

Total Property Taxes Assessed		\$1,785,091
Less: War Service Credits		(9,500)
Add: Village District Commitment	46,329	.
TOTAL PROPERTY TAX COMMITMENT		\$1,821,920

Proof of Rate

Net Assessed Valuation	Tax Rate	Assessment
\$73,339,820	\$24.34	\$1,785,091

SUMMARY INVENTORY OF VALUATION**Tax Year 1996**

Land		\$26,610,726
Buildings		38,051,050
Public Utilities		
Concord Electric Co.	\$370,859	
New England Power Co.	184,730	
Public Service Co.	304,492	
New England Hydro-Trans. Corp.	8,338,713	
		9,198,794
Total Valuation Before Exemptions Allowed		73,860,570
Elderly Exemption (Number 15)	515,750	
Solar/Windpower Exemption (Number 5)	5,000	
Total Exemptions Allowed		\$520,750
NET VALUATION ON WHICH THE TAX RATE IS COMPUTED		\$73,339,820

SCHEDULE OF TOWN PROPERTY AS OF DEC. 31, 1996

DESCRIPTION	VALUE
Town Hall:	
Land and Buildings	\$476,000
Furniture and Equipment	29,000
Library:	
Furniture and Equipment	20,000
Police Department:	
Land and Buildings	70,500
Furniture and Equipment	42,000
Fire Department:	
Land and Buildings	70,000
Furniture and Equipment	487,300
Highway Department:	
Land and Buildings	33,700
Equipment	34,000
Materials and Supplies	7,300
All Land and Buildings Acquired Through Tax Collector's Deeds:	
Map 5 - Lot 35	9,400
Map 6 - Lot 82	300
Map 10 - Lot 1-57AB	2,000
Map 10 - Lot 1-136	5,300
Map 10 - Lot 4-20	6,500
Map 10 - Lot 4-68	9,600
Map 10 - Lot 5-34 & 35	5,600
Map 10 - Lot 5-140	5,100
Map 10 - Lot 5-177	5,600
Map 10 - Lot 6-89	3,800
Map 10 - Lot 6-91	1,100
Map 10 - Lot 6-97	4,000
All Other Property:	
Map 5 - Lot 5	200
Map 5 - Lot 10	43,700
Map 6 - Lot 41	19,000
Map 6 - Lot 75	17,100
Map 8 - Lot 12	17,000
Map 10 - Lot 5-33	2,700
Map 10 - Lot 5-183	4,700
Map 10 - Lot 8	15,900
TOTAL	\$1,448,400

TREASURER'S REPORT

Cash on Hand January 1, 1996 \$ 435,162.12

RECEIPTS IN 1996

Received from Tax Collector	\$1,834,741.18
Tax Sales Redeemed	92,780.21
Yield Tax	18,095.53
Land Use Change	2,500.95
Received from Town Clerk	150,009.00
Received from the State of N.H.	87,322.21
From Other Governments	14,484.84
From Local Sources, Except Taxes	1,812.35
Payment in lieu of taxes	3,948.00
Business Licenses, Permits and Filing Fees	2,228.64
Income from Departments	1,021.05
Income from Trust Funds	1,398.45
Income from Capital Reserves	43,333.73
Sale of Town Property	3,987.53
Rental of Town Property	3,330.00
Gifts and Donations	390.00
Reimbursement to Departments	842.55
Interest on Investments	14,046.96
Tax Anticipation Notes	400,000.00
Miscellaneous	8,768.99

TOTAL RECEIPTS \$3,120,204.29

Paid on Order of Selectmen (2,590,855.47)

Total Cash on Hand December 31, 1996 \$ 529,348.82

DETLEF SCHILDBACH ESCROW ACCOUNT

Balance as of 1/1/96	\$12,104.91
Interest Income	330.14

Expenditures	(11,418.41)
Balance as of 12/31/96	\$1,016.64

TOWN OF WEBSTER/TYLER ROAD MAPLE TREES

Balance as of 1/1/96	\$123.71
Interest Income	2.99
Expenditures	0.00
Balance as of 12/31/96	\$126.70

REPORT OF THE SELECTMEN

Webster finally has an identity all its own—at least in terms of having its homes with complete street addresses and only one zip code instead of four R.F.D. Routes with three different zip codes. The task of completing the Emergency 911 Telephone System has finally ended (of course, it always has to be updated when properties change hands or new homes are constructed). If you are new to town, make sure to contact the selectmen's office for your correct street address. All residents are asked to make sure you place your house numbers on your home or mailbox (both sides would be preferred) so emergency personnel may find you in an emergency. If you don't have a mailbox or your home is not close to the road, make sure you erect some type of post with your street number on it. Gone are the days when rescue personnel knew everybody's residence in town. A special thanks to James Weld who headed up the 911 project and his volunteers. This was no easy task and consumed many, many hours of volunteer labor.

Good news from the closure project of the Hopkinton/Webster Landfill. The project is nearly complete, except for seeding and minor tasks. The footprint of land to be covered was reduced to four acres which saves the taxpayers many dollars. The original amount budgeted for the project was \$1.9 million. The actual expenditure will be in the vicinity of about \$1.5 million. The consensus of both boards of selectmen is that we were right in closing the landfill when we did, because the contractors were experiencing a lull in jobs; therefore, we received lower bids. If we had waited to get an order from the Federal Government, costs could have been a lot higher if the economy was in an escalating mode. Webster taxpayers will not need to fund the first payment on the bond until the 1998 budget due to timing of selling the bonds so the first payment won't be due until 1998.

Public access to Lake Winnepocket with a public boat launch is still being pursued by the State Fish and Game Department and they have been negotiating with landowners in that area. As with most state projects there is a mountain of red tape to wade through before results are seen. The public boat launch on Pillsbury Lake was completed by the state.

Unfortunately, when townspeople voted to reduce the proposed 1996 budget last year during town meeting to the previous year's actual expenditures for many departments, they created financial problems in running the town. The requested police budget was \$82,559. After an attempt to reduce that budget by \$50,000 failed (which would have left an operating budget of \$32,559), a suggestion to reduce the budget to the 1995 actual expenditures of \$65,689 passed.

Reducing the budget also impacted the administrative office expenditures significantly and election and registration had a big financial problem because Webster had to fund checklist supervisors for four elections in 1996 (including longer open hours for national elections—a new law) instead of the normal two elections in years where there is no presidential election.

To explain the stop signs on Clothespin Bridge Road by Dingit's Corner.

The selectmen had Road Agent Bob Lake install them to protect the town from any future lawsuits if there is an accident at that spot. For years, the town has known of a potential problem with cars there (it was even mentioned in the 1991 town report). Many years ago, the town went to court to prohibit the construction of a residence on Gerrish Road and used the "dangerous intersection" as a defense for not letting that home be built. The town won that lawsuit; therefore the town knows that it is a "dangerous intersection." No money was ever allotted in any following budget to reconstruct that intersection for extended line of sight by straightening out the area. The next best thing, in the selectmen's opinion, was to have vehicles stop in both directions. At least now, if there was a bad accident at that corner and the town was sued, the town's defense is that they have done something to help alleviate the danger; otherwise the town could be in a very substantial lawsuit and all of us could end up paying.

The fire department's rescue truck was delivered the day before Old Home Day in August and was a highlight of interest for townspeople, both during the parade and afterward when it was left in the park for a closer inspection.

The selectmen agreed not to fund the Penacook Rescue Squad or the Central New Hampshire Regional Planning Commission in 1997. A new town Policy and Procedures handbook has been accepted by the selectmen after much volunteer work by committee people Susan Croft, Randy Inman, Clifford Broker, George Cummings and William Baston. Webster also has enacted a Safety Policy which was submitted by committee members Road Agent Bob Lake, Marjorie Blanchette, Fire Chief Bill Welcome and Judy Jones. The new computer system (which was voted on by townspeople last March) has been installed by volunteers James Weld, Larry Amos, Wayne St. Jacques, and Glen Creighton who have also been teaching office personnel how to use the system, along with Accountant George Hashem who has been setting up programs. Thanks to all town volunteers—no matter what your capacity was in 1996 and hopefully you will continue to volunteer in 1997 and coming years.

Respectfully submitted,

NORMANDIE BLAKE

ROBERT F. DROWN, SR.

DAVID M. BATCHELDER

Board of Selectmen

REPORT OF THE WEBSTER POLICE DEPARTMENT

I have been serving and protecting the community as a police officer in the town of Webster for approximately nine years now; four years as Patrol Officer, three years as Police Sergeant, and the last two years as Chief of Police.

As Sergeant, I implemented the first Police Explorer Program in the town of Webster. Within my first year as Chief, I implemented the first DARE (Drug Abuse Resistance Education) Program ever in the history of the town of Webster. We were, at the time, one of the few towns in the area that did not

offer this program to the children. It is a wonderful program that does a great deal of good to not only reduce the incidence of drug abuse in our children but also increases their self-esteem and communication skills.

I am a strong advocate of Community Oriented Policing and believe that Police Officers have to be oriented towards solving problems and not just patrolling and taking reports. Another area where progress has been made is in regard to intermediate weapons; previously, we were carrying no intermediate weapons, which is not good in regards to both safety and liability issues. I implemented a test and evaluation process and selected an intermediate weapon for our department, providing officers with another less than lethal force option. Even with the implementation of new programs, in my first two years as Chief, I have maintained a hard line on spending and both years I came in under budget.

In general, 1996 was a good year for the Police Department, considering our limited resources with regard to equipment and funding. We have been holding the line on burglaries and other crimes that were previously problem area. We have reorganized the police station and our filing system to try to make the best of the antiquated and time consuming hard copy/index card system that is currently being used; our operation does need to be computerized if we are going to have a modern and efficient agency.

We are at a point now where budget has become a significant issue for discussion and I believe that we need to consider appropriating a little more for police services. The current budget is \$65,689 for Police Services. We need to be in the \$77,000 to \$82,000 range so we can upgrade equipment and the service we need to provide.

We need to start appropriating funds for in-service training. Currently there are absolutely no funds allocated specifically for training. My proposed budget this year includes a modest line item appropriation for training; this is an important item and your support is needed.

Another issue that needs attention, is police department equipment. The police department owned firearms are so outdated and unsuitable that most of our officers, including myself, refuse to use them for safety reasons and we have individually purchased and are carrying on duty our own personally owned pistols. This is not a preferred situation with regard to training or liability, having every officer carry a different pistol, but unless funding is appropriated for new weapons, we remain in that situation. There are currently no funds appropriated for the intermediate weapons that we now carry and therefore we have had to again individually buy our own weapons.

The emergency lighting system on the police vehicle is frequently breaking down and should be replaced along with the vehicle. Since we have only one cruiser, we should be replacing it every three years or so with a new one to minimize down time for maintenance. We also need to obtain a computer and a fax machine, items that are very basic and necessary tools for law enforcement agencies in this day and age. Please help us move forward to provide the level of law enforcement service necessary to maintain the safe

community in which we live.

Thanks for all your support; it is truly what makes my job worthwhile.

WEBSTER POLICE STATISTICS FOR 1996

Alarm Activations	13
Animal Complaints/Lost Animals	47
Assist Persons	115
Assist Other Agencies	61
Attempted Arson	1
Burglaries.....	2
Check Suspicious Persons/Vehicles	140
Check Welfare of Persons.....	18
Criminal Mischief/Vandalism	13
Criminal Threatening.....	1
Disorderly Persons.....	4
Domestic Disputes/Assaults.....	18
Domestic Violence Orders.....	5
Drug Cases.....	7
DWIs.....	4
Escorts	64
Harassment	13
Juvenile.....	5
Missing Persons	7 (all found)
Motor Vehicle: Warnings	205
Summonses	15
Accidents	16
Neighbor Disputes.....	11
Noise Complaints	6
OHRV Complaint.....	1
Accident	1
Property Checks Made.....	475
Referrals for Counseling/Aid.....	19
Respond to Abandoned 911 calls	10
Respond to Fire/Rescue calls	21
Sexual Assaults	2
Shoplifting	1
Stalking.....	2
Thefts.....	9
Trespassing	1

Chief Steve H. Faer

REPORT OF THE WEBSTER FIRE DEPARTMENT

The officers of the Webster Fire Department for 1997 are as follows:
Deputy Chief, Mike Arpino; Captain, Dan St. Cyr; Lieutenants, Bob Brophy

and Bruce Thompson; EMT Lieutenant, Marge Blanchette; Medical Director, Roy Fanjoy; Secretary/Treasurer, Paula Fanjoy; Training Officer, Fred Murphy; and Safety Officer, Bob Brophy.

We had two new members, Jim Carey and Cheryl Russell, join the Fire Department this year. We also had a new member, Adam Fanjoy, join in January 1997. If you are interested in joining the Fire Department, you can contact me in person at my home on Clothespin Bridge Road or phone me at 648-2204; or just visit us on regular meeting night, which is every Thursday at 7:00 P.M. or at our business meeting, which is the last Thursday of the month at 7:30 P.M.

Total calls for 1996 were 97. This is a 2% increase in calls for 1996. We have 1 Paramedic; 1 Registered Nurse/EMT, and 5 EMTs. Most of the members of the Fire Department are State Certified Firefighters. In August 1996 we received our new Rescue/Ambulance Truck. This truck will be a big asset to the Town and our Department. It will allow us to transport victims to the nearest medical facility. We will still use Hopkinton Ambulance in 1997.

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 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 all their support and donations and help in so many ways. We can be proud that we have a well-trained and equipped Fire Department. Thank you for a job well done.

Respectfully submitted,

PAUL WELCOME, Chief
Webster Fire Department

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

To aid your Forest Fire Warden, Fire Department and State Forest Ranger, contact your local Warden or Fire Department to find out if a permit is required before doing any open burning. Violations of RSA 227-L:17, 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.

There are ten Forest Rangers who work for the N.H. Division of Forests and Lands, Forest Protection Bureau. State Forest Rangers are available to assist communities with forest fire suppression, prevention and training programs as well as the enforcement of forest fire and timber harvest laws. If you have any questions regarding forest fire or timber harvest laws please call our office at 271-2217.

The State of New Hampshire operates 15 fire towers, 2 mobile patrols and

3 contract aircraft patrols. This early detection and reports from citizens aid in the quick response from local fire departments.

1996 Fire Statistics
(Cost Shared)

Fires Reported by County		Causes of Fires Reported	
Belknap	06	Smoking	05
Carroll	07	Debris Burning	34
Cheshire	13	Campfire	16
Coos	10	Power Line	04
Grafton	12	Railroad	02
Hillsborough	19	Equipment Use	01
Merrimack	14	Lightning	02
Rockingham	15	Children	22
Strafford	05	OHRV	01
Sullivan	06	Miscellaneous	20
TOTAL FIRES	107		

"REMEMBER, ONLY YOU CAN PREVENT FOREST FIRES!"

DOUGLAS C. MINER
Forest Ranger

PAUL WELCOME
Forest Fire Warden

REPORT OF THE HIGHWAY DEPARTMENT

The wettest year this century is how we will remember 1996.

In 1996 we had in excess of 40" of snowfall and 30" of rain. The spring and summer months were horrendous with so much rain. We experienced some washouts. Mutton Road finally got some of the culverts it needed this summer.

Grading the roads in 1996 was a challenge; because of the rain it took much longer to get out and get them done. We were finally able to finish in July.

The Deermeadow Road project is finished and now we will be concentrating on the Cornhill Road project. To finish the Deermeadow Road project trees were cut and rocks and stumps were removed. Also, the shoulders were built up and asphalt laid.

Approximately six miles of road were sealed; those roads include Little Hill, White Plains Road, Lake Road, Hollings Drive, and parts of Roby Road. There was approximately 100 tons of Shim Tar used on these roads.

The remainder of the 1½" crushed gravel at our Town pit was cleaned up and applied to the gravel roads. This year we hope that this \$10,000 will not be cut so that we can crush up approximately 3,000 yards more for the gravel roads. By putting crushed gravel instead of bank run gravel on our gravel roads, this cuts down on grading and maintenance of the gravel roads and they hold up better under constant travel.

Even with the obstacles we faced in 1996, we did stay under budget.

I have approximately a 5% increase in the 1997 budget. The increase is needed for the general maintenance of all roads. With Deermeadow Road Project done, we are now concentrating on the Cornhill Road Project. Although I had \$20,000.00 in the 1997 budget for this project, Selectperson Robert Drowns recommended we increase it to \$50,000.00.

Respectfully yours,

ROBERT T. LAKE and CREW

REPORT OF THE BUILDING INSPECTOR

During the calendar year of 1996, I reviewed and issued 12 building permits. The larger number of permits (6) were in the Pillsbury Lake area.

I encourage you to call if you have any questions.

Respectfully submitted,

EDWIN PIPER, Building Inspector

REPORT OF THE CONSERVATION COMMISSION

The Commission made visits to check sites requiring wetlands board permits, studied the issue of sludge, inspected fields treated with sludge, and checked on the Town's conservation easements. We are looking for people who would like to work clearing trails and mowing old fields in the Riverdale Sanctuary on Tyler Road. A trail map of the Mock Forest is being completed.

Respectfully submitted,

BETSY JANEWAY, Chairman

BILL BIRD

KAREN CZAJKOWSKI

ELIZABETH HARVEY

RICK LEHMANN

REPORT OF THE CEMETERY COMMISSION

During 1996, most of our activities were concentrated at the expansion project of the Corser Hill Cemetery. This year, Suzy Roberts and her able crew fine graded, seeded, and mulched the northerly half of the new area. The new grass has sprouted nicely. Denny Stevens installed a new gravel drive through the center of the new area, connecting to the existing roadway in the old part of the cemetery.

Through a bidding process, we solicited bids for the installation of a chain link fence around the new area. Bids were received from four contractors and ranged in price from \$7,000 to \$11,000. We hired Superior Fence from Tilton to do the job at \$7,000.

The maintenance work in all the cemeteries was done by Roberts Landscape Maintenance during 1996. We asked for bids for the 1997 maintenance from two Webster landscape contractors and have awarded the work to Roberts Landscape Maintenance once again. The Trustees have been very pleased with the performance of the Roberts crew.

During 1997 we will be fine grading, seeding and mulching the southerly half of the Corser Hill project. Some money for this part of the work will be carried over from 1996.

As always, we continue to offer burial plots to Webster residents free of charge. We do not, however, discourage the donation of monies to create trust funds for the care of our cemeteries.

Respectfully submitted,

PATRICIA E. INMAN, Chairman
BRENDA SILVER
RONALD FROST

REPORT OF THE TRUSTEES OF THE WEBSTER FREE LIBRARY

Despite a snowy end to 1995 and an equally wintry beginning to 1996, the library experienced its busiest year ever, with 9,280 books and other materials checked out in the 12-month period from November 1995 through October 1996. We added 71 new patrons to our files, bringing the total number of people registered to 699. It's nice to see so many of Webster's residents making good use of the library.

Our inventory project is proceeding slowly but steadily, with approximately one fourth of our collection now accounted for and entered into the New Hampshire Automated Information Service database, which is available for browsing to anyone with internet access. We added 583 books and other materials to the library, and estimate that we have approximately 9,000 items in the collection. It will be interesting to find out what the real total is when we finish our inventory.

As usual, we participated in the statewide summer reading program, whose 1996 theme — just in time for the Summer Olympics — was

"Reading . . . The Best Game Around."

Our six week program included individual reading for fun and recreation and weekly story times at the library. Entertainment for most of our story times was provided through generous donations of time and talent by the following: Pat Austin Franks, Sue Felker-Martin, Karen Holcomb, Marjorie Sweet, Kate Clark-Dawe, and Rebecca Hays. Each of these volunteers brought a little something different to story time, and all are welcome back anytime! Our Summer Reading Program wrapped up with entertainment by storyteller Sarah

Widhu, whose performance was funded by a grant from the New Hampshire State Council on the Humanities.

Something new this year was Storytelling Adults, the brainchild of George Radcliffe, and we will usher in 1997 with another attempt at organizing a book discussion club.

Some of the major contributors to the library in 1996 were the 4-H Club, Daniel Webster Grange, Lamar and Judy Riggs, Fred and Janice Dawe, and Marjorie Sweet, all with money donations which we added to our computer fund (up to \$497.09 as of October 31), a renewal of our annual planetarium pass by Fred and Janice Dawe, over \$200 worth of new children's books by Yankee Book Peddler, a used computer from Julian Agoos, and a munificent bequest from the estate of Veto Casper, as well as a lovely oak secretary donated from his estate by the Executor of his will, Bonnie Cressy. We thank all of these supporters, as well as the many people who donated books to our ongoing book sale, patronized our annual book and bake sale, slipped some cash into our computer fund jar, approved our budget at Town Meeting, or supported the library in other ways.

And, the library and the Town would be the great losers without the support of our crew of volunteers who keep the library open evenings: Betty Morse, Janice Dawe, Marion Jones, Sandy Creighton, Nancy Webster, Steve Manning, Mary Evanofski, Dorothy Steenbeke, Sue Felker-Martin, Carolyn Baston, Anne Holland, and Sandy Starkey.

Respectfully submitted,

THE TRUSTEES
JANICE F. DAWE
ANNE HOLLAND
SANDRA STARKEY

REPORT OF THE PLANNING BOARD

Several major issues were discussed throughout the year during Planning Board meetings. The topic of sludge was one of these issues which was studied. Informational meetings were held to educate the public.

The Board has decided to allow sludge in Town as regulated by the State. Copies of the regulations may be obtained in the Town offices.

All gravel pits were reviewed. Ray Hillsgrove received a permit for another five years.

Five subdivisions were granted: H. Daniel and Lisha Kimball for a two lot subdivision on Mutton Road; Louis Gangi for two lots with frontage on Battle Street/Route 127 and Clough-Sanborn Hill Road; Dean Anderson for a lot line adjustment on Battle Street/Route 127; Sherman Stevens for a three lot subdivision on Battle Street/Route 127, and Joseph and Donald Crotty for a two lot subdivision on Battle Street/Route 127.

Looking ahead, the Master Plan will be reviewed and updated for suggested changes. This project will be presented in 1998.

Richard Ober, Secretary, resigned from the Board after a substantial number of years. The Board will miss his insight and wisdom. William Inman joined the Board and one position remains to be filled.

Respectfully submitted,

NANCY VAN LOAN, Chairman

REPORT OF THE OLD HOME DAY COMMITTEE

The Town of Webster celebrated its 98th consecutive Old Home Day on Saturday, August 17, 1996. The day was beautiful and the crowd which watched the parade and enjoyed events in the park was one of the largest ever—if not the largest. Participants enjoyed over 240 hot dogs, lots of lemonade and slices of watermelon (all free of charge) while listening to music from Strings "N Things (some people even joined in with singing). Games for all ages kept young and old busy.

The chicken barbecue at the town hall was a sellout, raising about \$700 for the church choir and there was a full house—estimated at over 175 people (from preschoolers to retired folks) who came out and enjoyed the dance (including three rows of folks, just about shoulder to shoulder and from one end of the hall to the other, who tried their hand—or should I say feet—at line dancing). The Circle Nine Ranch Dancers taught line dancing before the public dance which began at 8:30 p.m. Music for the dance was provided by the Shannon Smith Band. The Old Home Day Committee turned in \$725 to the town as proceeds from the dance which goes into the town's general fund.

Retired Webster Teacher turned story-teller George Radcliffe was the Grand Marshall of the parade and the guest speaker at the Old Home Day worship service at the Webster Congregational Church on August 18, and enthralled all with three wonderful tales.

As President of the Webster Old Home Day Committee, I would like to give a special, heartfelt thank you to the most dedicated group of volunteers anyone could work with—YOU ARE THE GREATEST!! Members are Secretary Cathy Young, Treasurer Barbara Hochrein, Executive Committee: Larry & Linda Amos, Ruth Andrews, Lorna & Robert Bates, Beth Blake & Chris Ginty, Glen & Sandra Creighton, Nate Foose, Heidi Danis, Thad Dougherty, Joe Hochrein, Jim & Judy Kenefick, Nancy Rideout, Ed & Dorothy Steenbeke, Elwin Young, Denise & Peter Lawless. Special thanks to Charles Druding for bringing his antique calliope to the parade and entertaining spectators with a performance in the park; Jim Holland for installing the greased pole; Ruth Sawyer for being in charge of the guest book; parade judges Annette & Gerald Ginty of Gales Ferry, Connecticut and Webster's Bill Bird; and others who helped but are not officially on the committee.

Special recognition prizes for the 1996 Old Home Day were given to:

Oldest person: Ray Frederick of Boscawen;

Youngest: Colby St. Jacques, son of Wayne & Michele St. Jacques, Webster;

Traveled the farthest: Clemie Barnard of Ft. Myers, Florida;

Largest Family: Kimball/Starkey with 14 members present.

Respectfully submitted,

NORMANDIE BLAKE, President

P.S. Plans are already beginning for Webster's 100th observance of Old Home Day in the year 1998. A display of fireworks has been suggested. Do you have any special ideas? Give me a call at 648-2164. The Old Home Day Committee could always use your help. To volunteer, just call any member or 648-2164 for me.

REPORT OF THE TOWN HISTORY COMMITTEE

Suppers to benefit the Webster Church were held every second Saturday of the month, January through May.

Bids for capping the Webster/Hopkinton dump came in under the estimate; Webster's cost should be around \$600,000. Time will tell!

A public hearing on the proposed 1996 Town warrant and budget was held on Tuesday, February 13. This meeting is sponsored by Daniel Webster Grange each year.

The Presidential Primary was held on February 20 with new voting hours; polls were open from 8:00 a.m. to 7:00 p.m. These hours will be used for State and National elections. Town elections will still use the old hours; 10 a.m. to 7 p.m. Fifty-seven residents voted before 10 a.m. A total of 504 votes were cast with 883 on the checklist. Thirty-eight people registered to vote on that day.

The annual meeting of the Merrimack Valley School District was held on March 7 at the high school.

Town Meeting (election of Town officers) was held on March 12, with 470 persons voting. David Batchelder was elected Selectman for three years, receiving 279 of the 470 votes cast. On Saturday, March 16, over 230 persons attended the Town Meeting to vote on the warrant articles. After much discussion, a firearms ordinance was passed, prohibiting anyone not a police officer from entering the Town Hall with a gun in his/her possession. The residents voted to lease a new Fire/Rescue truck; then tightened their purse strings and cut several budget items. Forty warrant articles took 5½ hours to act upon.

The winter of 1995-1996 turned out to be the third snowiest winter on record.

The canoe and kayak races held in April attracted many as usual. The 14th Blackwater Slalom Festival took place in the river (rapids!) behind the Webster Elementary School. One week later, the 1996 U.S. Junior Team Trials were held at the Snyder's Mill area of the river.

Webster continues to have many children involved in a great variety of sports for each season of the year.

Memorial Day was again observed at the Old Meeting House, with a good

attendance. Children, veterans, and other adults marched to the cemetery, stopping en route at the Veterans' Memorial for a brief service.

The Webster Food Pantry continued to be very active, providing regular contributions of food, Thanksgiving and Christmas baskets, fruit and turkeys to many of our residents.

George Radcliffe retired after teaching for 24 years at the Webster Elementary School. He was honored by a well-attended party at the Town Hall.

The annual party honoring those persons over 80 years of age was held at the Old Meeting House.

The annual summer suppers, sponsored by and benefiting Church, Grange and Women's Union, were once again successful fund-raisers.

The long-awaited "911" went into operation on April 27; everyone in Town now has a numbered street address. After Webster's mail having been delivered from Penacook, Contoocook and Warner for many years, it is now delivered out of Concord to individual street addresses in Webster 03303. The greatest change is that Battle Street addresses now start at the Warner town line in Davisville and cover all Route 127 residents to the Salisbury-Webster line.

Instead of the annual banquet, a Homer Hunt Sport Picnic was held this year.

Stanley Andrewski resigned as a full-time police officer for Webster.

Old Home Day was observed on August 17 under sunny skies. George Radcliffe was the parade's Grand Marshal and was also the guest speaker at the church on Old Home Sunday.

The Webster Church Booth at Hopkinton Fair had a busy time until weather forecasts of an impending hurricane, (which never really materialized), cut attendance. For the first time, prices on meals were cut and advertised as "Hurricane Specials."

Hy-Mar Fire Department celebrated its 50th birthday in September.

The State Primary election was held September 10. 309 voted and there are now 924 on Webster's checklist.

The town-wide yard sale was held on September 15, with over 120 homes participating. It was so successful that there's talk of a 2-day sale next year.

Town Clerk Barbara Hochrein can now issue license plates for passenger vehicles, trailers and motorcycles, as well as renew registrations.

Twelve building permits were issued in 1996.

Only one structure fire occurred in 1996; a chicken house at the Hubbard residence.

Cher Garbos, Pastor of the Webster Congregational Church, resigned on Sunday, October 20.

State and National elections were held on November 5. Forty-eight names were added to the checklist on that day, making a total of 994 voters in Webster, of which 741 voted (a 75% voter turnout).

In the Presidential race, Bill Clinton received 351 votes; Dole, 278; Perot, 86. In the Gubernatorial contest, Lamontagne had 241 votes; Shaheen, 459. Other results in Webster gave Sweatt, 341; Smith, 331; Bass, 381; Arnesen,

292. National election results: President Bill Clinton and Vice-President Al Gore won the election for the Democrats. Jeanne Shaheen became New Hampshire's first lady Governor. Republicans Bob Smith (Senator) and Charles Bass (Congressman) remained in office.

Scholarships were given to high school seniors as follows:

Degen Scholarship	Corrine Brannigan
Daniel Webster Grange Scholarship	Adam Fanjoy
William R. Pearson Scholarship	Derek Emerson

Leaders of various Town organizations:

4-H Leaders	Sandra Creighton and Lorna Bates
Silver Spurs 4-H	Pauline Colby
4-H Merrimack County Oxbows	Robert Pearson III
Daniel Webster Grange	Elaine Hodgdon
Women's Union	Eleanor Corliss
Family & Community Education	Georgia Jeffrey
Society for the Preservation of the Old Meeting House	Clarence Jeffrey

School Board members from Webster Karen Mehuron and George Hashem

TEACHERS:

Grade 1	Elizabeth Morse
Grade 2	Dale Barrett
Grade 3	Nancy Webster
Grade 4	Margaret Halacy
Grade 5	George Radcliffe
Principal	Irene Plourde
Aide	Dora Rapalyea
Kindergarten	Susan Stockley
Aide	Liz Ober

THE WEBSTER HISTORY COMMITTEE

THE STATE OF NEW HAMPSHIRE
TOWN MEETING - March 16, 1996

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 16th.

1. Results of the balloting were reported as follows:

Office	# Yrs. Term	Name	Votes
Selectman	3	David M. Batchelder	279
		Michael P. Borek	172
		Willard L. Richard	16
Town Clerk	1	Barbara R. Hochrein	439
Tax Collector	1	Madeleine L. Roberts	451
Treasurer	1	Linda A. McFarland	428
Trustee of Trust Funds	3	Judith M. Jones (write-in)	11
Moderator	2	Harold W. Janeway	430
Library Trustee	3	Sandra K. Starkey	442
Supervisor of Checklist	6	Jane V. Millon	436
Cemetery Trustee	3	Brenda J. Silver	441

TOTAL VOTES CAST 436 & ABSENTEE 36 - TOTAL 472

50% VOTER TURNOUT

TOTAL NUMBER OF REGISTERED VOTERS ON THE CHECKLIST 938

2. This ordinance, adopted pursuant to the authority of RSA 72:43-h shall be known as the Optional Adjusted Elderly Exemption. The optional exemptions, based on assessed value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$25,000; for a person 75 years of age up to 80 years, \$37,500; for a person 80 years of age or older, \$50,000. To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 or, if married, a combined net income of less than \$12,000; and own net assets not in excess of \$30,000 excluding the value of the person's residence." (Ballot Vote) Yes 360 -- No 69

TOWN MEETING - March 16, 1996

The meeting was called to order by Moderator Harold Janeway at 10:00

A.M. Clarence Jeffrey led the townspeople in a Pledge of Allegiance. The Moderator introduced Cher Garbos, the new minister of the Webster Congregational Church, to open the meeting with a prayer. The results from Tuesday's election were read by the moderator.

Mr. Janeway pointed out that the first page of the Town Report was dedicated to Marion T. Jones. He stated "a great deal of what is right and good and full of spirit in Webster is embodied in Marion." This was followed by a hearty applause.

Mr. Janeway explained this year's new voting card system which allow only registered voters to vote by a show of card. He explained the rules of engagement which are: wait to be recognized by the Moderator, be brief, to the point and fair.

3. To see if the Town will vote to authorize the Selectmen to enter into an agreement on behalf of the Town with the Town of Hopkinton to pay twenty percent (20%) of the annual payments of principal and interest on bonds and notes not to exceed three million dollars to be issued by the Town of Hopkinton for the purpose of closing the Hopkinton-Webster landfill and making certain improvements to the Hopkinton-Webster transfer station, and to pass any other vote in relation thereto.

Selectman Blake amended the dollar amount to \$1,980,000 due to the engineering bids received for the project. Ed Hughes questioned how the vote in the Town of Warner will affect the total. The Selectmen explained we will be in litigation with the Town of Warner. Duane Anderson questioned how the percentages were determined. Hopkinton Board of Selectmen arrived at these figures by per capita and length of time used by each town. (AMENDED ARTICLE 3 PASSED VOICE VOTE)

4. It was voted to authorize the selectmen to enter into a lease agreement for the purpose of leasing a Fire/Rescue Truck for the Fire Department, and to raise and appropriate the sum of fifty-three thousand, one hundred sixty-seven dollars and seventy cents (\$53,167.70) for the first year's payment for that purpose. (For the years 1997 through 2000 payments would be twenty thousand eight hundred sixty-seven dollars and seventy cents (\$20,867.70) per year.) (By Petition)

Fire Chief Bill Welcome explained that the 30-year-old Rescue/Ambulance was due to be replaced. The option of replacing the old truck with a rescue vehicle versus buying this truck with the capability of rescue/ambulance is \$25,000, and felt the difference was worthwhile. Comments were heard from George Barter, Robert Brophy, George Cummings, Peter Johnson, Sally Becker, Carol Creighton, Sally Lake, Bob Pearson, Fred Murphy and Linda

Caldwell. Roy Fanjoy explained how the new truck would be equipped. Jim Clark-Dawe addressed the financing, i.e. closing out the Capital Reserve Fund for the Fire Truck and how this purchase would affect your tax rate for the next four years. (PASSED BY CARD VOTE - 109 TO 82)

George Cummings made a motion to restrict reconsideration of Article 4, seconded by Robert Brophy. (PASSED VOICE VOTE)

5. It was voted to discontinue the Fire Truck Capital Reserve Fund. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. (PASSED VOICE VOTE)

6. To see if the Town will vote to raise and appropriate the sum of \$26,000 to be added to the previously established Capital Reserve Funds as follows:

Police Cruiser	\$ 5,000.
Fire Truck	15,000.
Fire Station	5,000.
Office Equipment	500.
Town Hall	500.

Jim Clark-Dawe amended this article to delete the line item of \$15,000 for fire truck because of the passing of Articles 4 & 5 which would reduce the total of this article to \$11,000. (PASSED VOICE VOTE)

7. It was voted to establish a Capital Reserve Fund under the provisions of RSA 35:1 for Medical Equipment and to raise and appropriate the sum of two thousand five hundred dollars (\$2,500) to be placed in this fund. (PASSED VOICE VOTE)

8. To see if the town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for Library Equipment and to raise and appropriate the sum of four thousand dollars (\$4,000) to be placed in this fund and to designate the Library Trustees as agents to expend.

Peter Johnson amended this article to read \$2,000 with the agreement that he would donate a computer. (DEFEATED VOICE VOTE) The original article was defeated by card vote: yes 81 - no 102.

9. It was voted to change the purpose of the existing Cemetery Equipment Capital Reserve Fund to the Cemetery Improvement Capital Reserve Fund. Pat Inman clarified this article stating that as the care of the cemetery is contracted out, there is no need for equipment. (PASSED VOICE VOTE)

10. It was voted to raise and appropriate the sum of twelve thousand dollars (\$12,000) for improvements to Corser Hill Cemetery and authorize the

withdrawal of five thousand dollars (\$5,000) from the Capital Reserve Fund for Cemetery Improvements. The balance of seven thousand dollars (\$7,000) is to come from general taxation. This will be a non-lapsing account per RSA 32:3, VI and will not lapse until the cemetery improvements are completed or in four years, whichever is less. Mike Borek questioned the above cost due to last year's \$30,000 appropriation. (PASSED VOICE VOTE)

11. It was voted to accept the STREET NUMBERING ORDINANCE as written and posted by the Board of Selectmen. (PASSED VOICE VOTE)

12. It was voted to accept the FIREARM ORDINANCE as written and posted by the Board of Selectmen. Selectman Batchelder said that although no one has been directly threatened, the presence of firearms adds unnecessary tension to often emotionally charged town business. Selectman Blake opposed this ordinance stating it would be impossible to enforce and too costly to defend if challenged in court. Much discussion ensued with comments from Sally Becker, John Little, Dan St. Cyr, George Cummings, Jon Pearson, Roger Becker and Stephen Banis. (PASSED CARD VOTE - Yes - 115, No - 93)

13. To see if the Town will vote to authorize the Selectmen to enter into an agreement with the Town of Hopkinton for the provision of ambulance services to cover the entire Town of Webster. (DEFEATED BY VOICE VOTE)

14. It was voted to raise and appropriate the sum of \$7,500 for ambulance service. (PASSED VOICE VOTE)

15. It was voted to raise and appropriate the sum of \$6,500 for public safety for the purpose of funding the Penacook Rescue Squad for ambulance and rescue service. (PASSED VOICE VOTE)

16. To see if the Town will vote to raise and appropriate the sum of \$164,148 for General Government:

Executive	\$ 8,700.
Election, Registration & Vital Statistics	11,400.
Financial Administration	64,700.
Revaluation of Property	4,000.
Legal Expenses	7,400.
Employee Benefits	19,369.
Planning & Zoning	4,608.
General Government Building	14,200.
Cemeteries	6,696.
Insurance	19,300.
Advertising and Regional Associations	1,275.
Other General Government (Contingency Fund)	2,500.

Peter Johnson motioned to amend the article to last year's level to read \$158,359 for General Government. (PASSED VOICE VOTE)

17. To see if the Town will vote to raise and appropriate the sum of \$117,900 for Public Safety:

Police	\$ 82,559.
Fire	29,316.
Fire - Medical	4,600.
Building Inspection	1,000.
Emergency Management	50.
Other - Flashing School Lights	375.

Robert Pearson, Jr. motioned to amend a \$50,000 reduction of the Police budget. (DEFEATED BY CARD VOTE Yes - 45, No - 114)

Jim Carey motioned to roll back to last year's actual spending or proposed for 1995, whichever is less, line by line. Peter Johnson made the point that this sends a message to each Department Head to spend everything in their budget. After much discussion, vote on line by line on Article 17 as follows: Police budget \$65,689 - (PASSED BY CARD VOTE Yes - 95, No - 58), Fire - \$23,990 (DEFEATED CARD VOTE - Yes - 77, No - 92) Paul King motioned to amend the Fire budget to \$25,000 - (PASSED VOICE VOTE), remaining line items voted as proposed by Selectmen in Article 17. (PASSED VOICE VOTE)

Pat Inman motioned to restrict reconsideration of Articles 12 -17. (PASSED VOICE VOTE)

18. To see if the Town will vote to raise and appropriate the sum of \$157,500 for Highways and Streets. Duane Anderson motioned to amend to return to last year's budget of \$141,318. (This amended Article PASSED BY VOICE VOTE)

19. To see if the Town will vote to raise and appropriate the sum of \$30,000 for Deer Meadow Road and/or Corn Hill Road improvements. The Selectmen recommend this article. This article was amended by John Little to appropriate \$20,000. (This Amended Article was PASSED BY VOICE VOTE)

20. It was voted to raise and appropriate the sum of \$24,000 for sealing. (PASSED VOICE VOTE)

21. It was voted to raise and appropriate the sum of \$2,841 for shimming and to authorize the withdrawal of this sum with interest to date of withdrawal from the Town Road Improvement Capital Reserve Fund. (PASSED VOICE VOTE)

George Cummings moved to restrict reconsideration of Articles 18-21. (Motion PASSED VOICE VOTE)

22. To see if the Town will vote to raise and appropriate the sum of \$101,609 for Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station. Selectman Blake amended this Article to subtract \$13,000, which was 20% of the cost of the new loader, which the Town of Hopkinton defeated earlier this week at their Town Meeting. The amended amount was \$88,609. (PASSED VOICE VOTE)

23. It was voted to raise and appropriate the sum of \$30,812 for the following:

Health Department	\$ 200.
Franklin Visiting Nurse Association	2,338.
Welfare Department	6,850.
Community Action Program	2,858.
Parks & Recreation	1,216.
Youth Sports Program	2,400.
Library	12,500.
Patriotic Purposes - Old Home Day	2,100.
Conservation Commission	350.

Janice Dawe clarified the Library budget. (PASSED VOICE VOTE)

24. It was voted to raise and appropriate the sum of \$34,400 for Debt Service:

Principal - Long Term Bond	\$20,000.
Interest - Long Term Bond	6,900.
Interest - Tax Anticipation Notes	7,500.

(PASSED VOICE VOTE)

25. It was voted to raise and appropriate the sum of \$2,450 for fire equipment. (PASSED VOICE VOTE)

26. It was voted to raise and appropriate the sum of \$945 for medical equipment. (PASSED VOICE VOTE)

27. To see if the Town will vote to raise and appropriate the sum of \$3,500 for the purchase of a highway sweeper and authorize the withdrawal of this amount from the Highway Equipment Capital Reserve Fund. (DEFEATED CARD VOTE 52 yes -- no 83.

28. It was voted to raise and appropriate the sum of \$13,053 for the purchase of computer equipment and software. Jim Weld explained his committee's role to save the Town money with support help from an extensive volunteer group. (PASSED VOICE VOTE)

29. It was voted to raise and appropriate the sum of \$2,000 for improvements to the town hall and authorize the withdrawal of this sum from the Capital Reserve Fund for Town Hall Renovations and Improvements. (PASSED VOICE VOTE)

30. It was voted to raise and appropriate the sum of \$2,592 for connection of the Sewer System of the fire station to the existing leach field of Alan H. Smith. Fire Chief Bill Welcome explained the expenditure. (PASSED VOICE VOTE)

31. It was voted to raise and appropriate the sum of \$3,000 for dry hydrant installation. (PASSED VOICE VOTE)

32. It was voted to raise and appropriate the sum of \$3,500 to subsidize the teacher's salary for the Webster Kindergarten Inc. (PASSED BY CARD VOTE Yes - 95, No - 48) Tammy Lambert, Kindergarten treasurer expressed concerns that the kindergarten may not be in existence any longer if we continue at the present rate of funding. Selectman Blake recommended this article after clarifying with Randy Bell, Superintendent of the Merrimack Valley School District that town funding of the kindergarten would not affect any State funds to support a kindergarten program.

Selectmen Drown and Batchelder did not recommend this article.

33. To see if the Town will vote to require that, except for vehicle purchases, all capital outlay/improvement expenditures over \$5,000 be put out to bid. George Cummings amended to read as follows: To see if the town will vote to require that, except for vehicle purchases, all capital outlay/improvement expenditures over \$5,000 not put out to bid be noted in the town report with an explanation by the selectmen as to why the expenditure was not bidden. (This amended Article 33 was passed by voice vote.)

34. It was voted to create a permanent Land Trust Fund with income from the Current Use Change Tax, not to exceed \$3,000.00 a year. The purpose of the fund shall be to aid in preserving land in town with high values in these areas: wildlife habitat; scenic; wetland protection; rivers, lakes, ponds and stream edges; and areas containing interesting and/or endangered or rare species of plants and animals. (PASSED BY VOICE VOTE)

35. To see if the Town will vote to prohibit the processing, storage, and landspreading of wastewater treatment sludge/biosolids, including, but not limited to, sewage, paper and pulp mill sludge, whether it be wet, dry, composted, pelletized, mixed with other materials, or injected on or into the land in the Town of Webster until regulations are enacted by the Board of Selectmen

or the Planning Board with public involvement, to control such activity. Conservation Commission chairman Betsy Janeway felt it is fair to give the town one year to study this very complicated subject. Planning Board chairman Nancy Van Loan read an amendment to this article : There will be a moratorium on such activity with the exception of farmers using such material at this time. (Amended Article 35 PASSED VOICE VOTE)

36. 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. (PASSED VOICE VOTE)

37. 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 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. (PASSED VOICE VOTE)

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

39. 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. (PASSED VOICE VOTE)

Meeting adjourned at 3:15 PM. Harold Janeway was given a warm round of applause for a tough job well done.

Respectfully submitted,

Barbara Hochrein, TOWN CLERK

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 11th day of March in the year of our Lord nineteen hundred and ninety seven 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 1999.
 - f. To choose one (1) commissioner to serve until the annual meeting of 2000.
3. To see if the District will vote to raise and appropriate the sum of \$53,050 as detailed in the District Commissioners' proposed budget as follows:

	Commissioners Budget 1997
4130 Salaries	\$ 700.00
4155 Office Expenses	2,800.00
4196 Insurance	3,000.00
4153 Legal Expenses	1,000.00
4331 Utilities	7,500.00
4331 Labor	18,000.00
Employees	15,000.00
Sub contractors	3,000.00
4331 Inventory	13,000.00
Supplies	3,000.00
Distribution	10,000.00
4331 Tools & Equipment	4,000.00
4338 Property Maintenance & Snow Removal	500.00
4331 Permit Fees	550.00
4335 Water Testing	<u>\$ 2,000.00</u>
Total	<u>\$53,050.00</u>

4. To see if the District will vote to raise and appropriate the sum of \$80,000 for the construction of a new well and water storage at the North end of the Lake in Park E and to authorize the commissioners to issue not more than \$80,000 of bonds or notes for this new well in accordance with the Municipal Finance Act and to authorize the commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof. One Commissioner supports this article and the other does not. (Requires 2/3 Ballot Vote)

5. To see if the District will vote to raise and appropriate the sum of \$60,000 to finish the construction of the well and water storage at the "Franklin Pierce site" and to authorize the commissioners to issue not more than \$60,000 of bonds or notes to finish this well project in accordance with the Municipal Finance Act and to authorize the commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof. One Commissioner supports this article and the other does not. (Requires 2/3 Ballot Vote)

6. To see if the District will vote to raise and appropriate the sum of \$15,000 for the installation of a water filter system for the Pillsbury lake water system and the cleaning of the District Water Lines and to authorize the commissioners to issue not more than \$15,000 of bonds or notes for the water filter system and cleaning of the District Water Lines in accordance with the Municipal Finance Act and to authorize the commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof. One Commissioner supports this article and the other does not. (Requires 2/3 Ballot Vote)

7. To see if the District will vote to raise and appropriate the sum of \$20,000 to deweed Pillsbury Lake and authorize the withdrawal of \$8,000 from the Pillsbury Lake Dewatering Capital Reserve Fund created for that purpose. The balance of \$12,000 is to come from the budget surplus of 1996-97. The commissioners recommend this article. (Majority vote required)

8. To see if the District will vote to raise and appropriate the sum of \$1,500 to be deposited into the "Pillsbury Lake Dewatering Capital Reserve Fund." The commissioners recommend this article. (Majority Vote Required)

9. 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. The commissioners recommend this article. (Majority Vote Required)

10. To see if the District will vote to raise and appropriate the sum of \$2,000 to the "Water Supply Capital Reserve Fund." The commissioners recommend this article. (Majority Vote Required)

11. To see if the District will vote to raise and appropriate the sum of \$1,000 to "Legal Capital Reserve Fund." The commissioners recommend this article. (Majority Vote Required)

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

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

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

A true copy of Warrant—Attest:

Respectfully submitted,
SEYMORE T. HAYS III
ARTHUR SAVAGE, JR.

1997 BUDGET
Appropriations and Expenses

	Com'ners'		Com'ners'
	Budget	Expended	Budget
	1996	1996	1997
Salaries	\$ 800.00	\$ 300.00	\$700.00
Office Expense	1,600.00	1,588.02	2,800.00
Insurance	3,300.00	2,383.05	3,000.00
Legal	1,000.00	0.00	1,000.00
Utilities	8,000.00	6,307.43	7,500.00
Labor—Employees	8,000.00	12,938.21	15,000.00
Labor—Sub-contractors	3,000.00	2,685.00	3,000.00
Inventory—Supply	5,000.00	1,540.77	3,000.00
Inventory—Distribution	9,000.00	10,992.20	10,000.00
Property Maintenance & Snow Removal	500.00	120.00	500.00
Tools & Equipment	3,500.00	4,197.30	4,000.00
Permit Fees	500.00	1,230.00	550.00
Water Supply Testing	4,000.00	940.00	2,000.00
Refunds	0.00	300.00	0.00
Insufficient Funds Checks & Charges	0.00	55.00	0.00
	<u>\$48,200.00</u>	<u>\$45,576.98</u>	<u>\$53,050.00</u>

Capital Reserve Accounts and Expenditures

Payment of note, due 10/17/96	\$ 8,000.00	\$ 8,000.00	\$ 0.00
and interest	530.00	528.67	0.00
Payment of note, due 10/17/97	0.00	0.00	8,000.00
and interest	530.00	528.66	530.00
Capital Reserve Funds —			
Pillsbury Lake Dewatering			
Capital Reserve Fund	1,500.00	1,500.00	1,500.00
Water Main Improvement			
Capital Reserve Fund	2,000.00	2,000.00	2,000.00
Water Supply Capital Reserve Fund	0.00	0.00	0.00
Legal Capital Reserve Fund	0.00	0.00	0.00
New Well	0.00	3,487.00	0.00
	<u>\$60,760.00</u>	<u>\$61,621.31</u>	<u>\$65,080.00</u>

TREASURER'S REPORT

RECEIPTS

Balance on Hand January 1, 1996	\$30,836.96
Received 1996 Water Users Tolls (98)	14,300.00
including late charges (8)	80.00
Received 1995 Water Users Tolls(1)	100.00
Service Turn-Ons (0); Tie-Ins (1); Turn-Offs (1)	5,025.00
Town of Webster, NH — 1996 District Taxes Collected	46,329.00
First NH/Citizens Bank — NOW Checking Account Interest	370.26
Miscellaneous — Refunds	<u>98.51</u>
	\$97,148.73

EXPENDITURES

Utilities	\$ 6,307.43
Office Expense	1,588.02
Insurance	2,383.05
Legal	0.00
Snow Removal & Property Maintenance	120.00
Labor — Employees	12,938.21
Labor — Sub-contractors	2,685.00
Inventory — Supply	1,540.77
Inventory — Distribution	10,992.20
Salaries	300.00
Tools & Equipment	4,197.30
Permit Fees	1,230.00
Water Supply Testing	940.00
Meters	0.00
Refunds	300.00
Insufficient Funds Check(s) and Charge(s)	<u>55.00</u>
	\$45,576.98

Capital Reserve Funds:

Deweeding Fund	1,500.00
Water Main Improvement	2,000.00
Water Supply	0.00
Legal	0.00
New Well	3,487.00
Paid Long Term Note due 10/17/96	8,000.00
plus interest	528.67
Paid Interest on Note due 10/17/97	528.66
Balance on Hand, December 31, 1996	<u>35,527.42</u>
	\$97,148.73

Respectfully submitted,

GLADYS LEE DURGIN, Treasurer

SOURCE OF REVENUE — 1996**WATER DEPARTMENT**

Balance from December 31, 1995		
Operating Budget	\$ 6,323.03	
New Well Account	24,513.93	
1996 Water Tolls	14,300.00	
(with late charges)	80.00	
1995 Water Tolls	100.00	
Service Turn-Offs (1); Turn-Ons (0);	25.00	
Tie-Ins (1)	5,000.00	
TOTAL WATER DEPARTMENT REVENUE		\$50,341.96

TOWN OF WEBSTER DISTRICT TAX COLLECTED

1996 Taxes Received	\$46,329.00	
TOTAL DISTRICT TAX COLLECTED		\$46,329.00

RECEIVED FROM ALL LOCAL SOURCES

First N.H. Bank — NOW Checking Interest	\$ 379.26	
Miscellaneous — Refunds	98.51	
TOTAL RECEIVED FROM LOCAL SOURCES		\$ 477.77
TOTAL COLLECTED FROM ALL SOURCES		\$97,148.73

FIXED ASSETS

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

PARK DEPARTMENT

Land Owned:	
Lot 4, Section 1; Lot 91, Section 1; Lot 90, Section 1;	
Lot 10, Section 2; Lots 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
Equipment & Supplies	5,000.00
TOTAL FIXED ASSETS	\$278,500.00

CURRENT ASSETS

Cash on Hand — Operating Budget	\$ 14,500.49
Cash on Hand — New Well Account	21,026.93
Uncollected Water Tolls a/c Rec.	150.00
Capital Reserve Funds	

(1) Water Main Improvement	8,979.51
(2) Water Pump Replacement	662.62
(3) Lake Dewatering Fund	<u>8,468.99</u>
TOTAL CURRENT ASSETS	\$53,788.54

TOTAL ASSETS	\$332,288.54
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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 1996 and find them correctly cast and properly vouched.

Respectfully submitted,

JULIA P. KENNEY, Auditor

ANNUAL MEETING — MARCH 12, 1996

Pillsbury Lake District Annual Meeting was held on March 12, 1986 at the Clubhouse at 7:15 P.M.

The 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.

Arthur Savage spoke about the water system testing, the well-head program. 14 people attended the meeting. 2 were non-voters.

2. To choose all necessary officers as follows:

- ClerkEleanor L. Hoffman
- Treasurer..... Gladys Lee Durgin
- Moderator..... Georgette G. Bachelder
- Auditor..... Mark R. Moser
- CommissionerVacant

3. To see if the District will vote to raise and appropriate the sum of \$48,200 as detailed in the District Commissioners' proposed budget. Article passed (voice vote)

4. To see if the District will vote to establish the "Pillsbury Lake Dewatering Capital Reserve Fund" under the provisions of RSA 35:1 for the purpose of Pillsbury Lake Dewatering and other improvements. The Commissioners recommended this article.

a. The amended article as follows:

To see if the District will vote to establish the "Pillsbury Lake Dewatering Capital Reserve Fund" under the provisions of RSA 35:1 for the purpose of Pillsbury Lake dewatering and other improvements 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. Article passed (voice vote)

5. To see if the District will vote to appropriate the sum of \$1,500 to be deposited into the "Pillsbury Lake Dewatering Capital Reserve Fund." The commissioners recommended this article. Article passed (voice vote)

6. 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. The commissioners recommended this article. Article passed (voice vote)

7. To see if the District will vote to establish the "Water Supply Capital Reserve Fund" under the provisions of RSA 35:1 for the purpose of improving the water supply and storage within the Pillsbury Lake District. The Commissioners recommended this article.

a. The amended article as follows:

To see if the District will vote to establish the "Water Supply Capital Reserve Fund" under the provisions of RSA 35:1 for the purpose of improving the water supply and storage within the Pillsbury Lake District 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.

b. The above article (a) was passed (voice vote)

8. To see if the District will vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of future extraordinary legal fees and expenses related to claims and/or litigation or other legal matters involving the District, its officers, and employees. The commissioners recommended this article.

a. The amended article as follows:

To see if the District will vote to establish the legal capital reserve fund under the provisions of RSA 35:1 for the purpose of future extraordinary legal fees and expenses related to claims and/or litigation or other legal matters involving the District, its officers, and employees 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.

b. The above article (1) was passed (voice vote)

9. To see if the District will vote to raise and appropriate the sum of \$95,000 for the following purposes:

- a. \$70,000 for the construction of the new well and to retire the outstanding debt on such project.
- b. \$5,000 for the replacement of the pump on the present Franklin Pierce well.
- c. \$20,000 for the installation of water meters for each consumer hook-up on the water system.
- d. To authorize the commissioners to issue not more than \$95,000 of bonds or notes in accordance with the Municipal Finance Act and to authorize the commissioners to issue and negotiate such bonds and notes and to determine the interest rate thereof.

The Commissioners recommended this article.

9. a. was passed with a show of hands. Yes — 10, No — 1, Abstain — 1.
- b. was passed with a show of hands. Yes — unanimous.
- c. was passed with a show of hands. Yes — 9, No — 3.
- d. was passed with a show of hands. Yes — unanimous.

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

11. To see if the District will ratify all actions taken by the District Commissioners on behalf of the District during the prior fiscal year. Article passed (voice vote)

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

The meeting adjourned at 10:30 P.M.

Respectfully submitted,

ELEANOR L. HOFFMAN, Clerk

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
January 8	Concord	Adam James Pendleton	James Allen Pendleton	Heidi Janet Roy
January 25	Concord	Christopher Charles Schubert	Charles David Schubert	Veronica Lynn Pestilli
February 13	Concord	Mariah Caitlin Golec	Michael Leon Golec	Marcy Lynn Gentley
February 14	Concord	Taylor Richard Blanchette	Harold Lee Blanchette	Kristine Florence Pratt
February 29	Concord	Andrew Stephen Reale	Stephen John Reale	Susan Lynn McCabe
March 7	Concord	Kenneth John Silver	John Kenneth Silver	Karla Leigh Houston
March 19	Concord	Wesley Charles Rose	Charles John Rose, Jr.	Joyce Paula Hemond
March 21	New London	Andrew Bohanon Young	Bruce Wayne Young, Jr.	Carol Jeanne Sillars
March 21	Concord	Amanda Erin Diggins	James Patrick Diggins	Nancy Elizabeth Doyle
April 4	Concord	Currier Stuart Herrick	David Lothrop Herrick	Marlo Chandler Michie
April 7	Concord	Steven Robert Hall	Steven Edwin Hall	Lisa Lynn Gauthier
April 11	Concord	Colby Jacob St. Jacques	Wayne Gerard St. Jacques	Michele Lynn Roberts
May 20	Concord	Cody Joseph Dane	Gary Thomas Dane	Stephanie Jean Dane
May 25	Concord	Samuel Patten Barrett	Keith Todd Barrett	Maryn Leslie Wright
June 3	Concord	Joshua Keller Hodges	David Alton Hodges, Jr.	Joanne Therese Micuch
June 4	Manchester	Jayde Elizabeth Burnham	David Wayne Burnham	Eva Marie Tomsic
June 8	Concord	Cole Allen Martin	Wayne Allen Martin	Melissa Joy Lugtig
June 25	Franklin	Justin Stephen Abbott	Stephen Allen Abbott	Betty Jane Tilton
July 21	Concord	Thomas Henry Pelchat	Michael George Pelchat	Heidi Anne Docekal
July 27	Concord	Ian James Tucker	Henry Arthur Tucker	Kendra Louise Olson
August 7	Concord	Cassidy Lane Lalumiere	Richard Carl Lalumiere	Colleen Elaine Meagher
September 1	Concord	Cody Matthew Smith	Bret Alan Smith	Suzanne W. Woodruff
September 12	Concord	Tucker Lewis Pendleton	John Aaron Pendleton	Evelyn Tracy Bailey
October 3	Concord	Abigail Clara Wade	Peter Charles Wade	Lisa Karen Snow
October 7	Concord	Molly Elizabeth Hoar	Brian Scott Hoar	Rebecca Elizabeth Wafer

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, 1996

Date of Marriage	Name of Groom	Residence of Groom	Maiden Name of Bride	Residence of Bride
April 20	George Thomas Neville	Webster	Ella Margaret Nelson	Webster
May 4	Dean A. Anderson	Webster	Margaret Ann Croak	Concord
May 4	Alfred William Irving, Jr.	Penacook	Linda Mae Stevens	Webster
May 4	Scott Garret Angwin	Webster	Brenda Jean Currier	Webster
May 18	Jeffrey Allen King	Webster	Keala Sabine Wong	Ft. Campbell, KY
June 15	Alan W. Clough	Webster	Carol A. Seale	Webster
June 22	Jeffrey Stevens Silver	Webster	Sally Jane Hillsgrove	Webster
June 29	Kevin Ronald Belanger	Webster	Patty Ann Thompson	Webster
August 10	Peter Bradford Merrill	Webster	Tammie Ann Johnson	Webster
August 10	Bruce Donald Alexander	Webster	Christine Racheal Thomas	Webster
August 10	David Robert Latham	Webster	Carol Jean Kincheloe	Webster
August 24	Jeffrey Ervin Lorden	Webster	Rhonda Dolores Piper	Webster
September 28	Clinton Allan Jones	Webster	Constance Renee Perry	Manchester
October 19	Jeffrey Brian Durgin	Webster	Narisa Marlene Tortorello	Webster

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, 1996

Date of Death	Place of Death	Name of Deceased	Name of Father	Maiden Name of Mother	Burial Place
January 26	Webster	Mary T. Labbe	William Godbout	Ade Hillard	B.H.
April 13	Concord	Kenneth A. Ohlson, Jr.	Kenneth A. Ohlson, Sr.	Mary Ann Powell	R.D.
April 30	Concord	Veto Casper Katchulis	Matthew Katchulis	Magdaline (unknown)	C.H.
May 7	Concord	David Mark Thurston	Frank E. Thurston, Jr.	Lois A. Holcombe	R.D.
May 16	Concord	Raymond L. Kimball	Harry H. Kimball	Jessamine Griffin	C.H.
May 21	Concord	William G. Haskins	Kenneth L. Haskins	Irene Wheeler	B.D.
July 13	Concord	Mary Colby Little	Joseph Colby	Ethel M. Folsom	C.H.
November 11	Concord	Lucille Ester Walch			
November 15	Wilnot Flat	Brian Hoar	Robert Hoar, Sr.	Dona Fisher	B.D.
December 23	Webster	Raymond R. Blodgett	Raymond R. Blodgett, Sr.	Mabel Tapman	Sutton, NH
December 30	Webster	Julia Dora Ordway	Leroy Prescott	Elizabeth Kimball	

Omitted from 1991 Town Report:

November 11 Boscawen Nettie G. Kilborn

R.D.

Cemeteries: R.D. = Riverdale

C.H. = Corser Hill

B.D. = Beaver Dam

B.H. = Blossom Hill

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

BARBARA R. HOCHREIN, Town Clerk

1996 Property Taxpayers

Abbott, Keith & Kristina	3-107	44,000.00	Cashell, Frank & Ann	11-13	8,700.00
Agoos, Julian E., Trustee	1-43	204,400.00	Cashell, Frank & Ann	11-14	7,700.00
Agoos, Julian E., Trustee	2-54	11,700.00	Cashell, Frank & Ann	11-15	47,500.00
Allen, John M., Estate of	1-27	127,400.00	Cashell, Frank Jr. & Ann & Cheryl	11-17	7,500.00
Allen, John M., Estate of	3-111	5,300.00	Cashell, Frank Jr. & Ann & Kelly	11-14	7,500.00
Alvizi, Joan M. & Walter	3-25-2	33,000.00	Casper, Veto	8-5	69,200.00
Amos, Larry & Linda	3-100	110,400.00	Cates, Ralph M. & Julie A.	6-9-1	135,300.00
Anderson, Cynthia	5-60-1	121,300.00	Cariello, John M. & Nancy J.	9-19-1	94,900.00
Anderson, Duane & Faith	3-99	87,700.00	Chakas, George T. & Linda M.	3-47	27,200.00
Anderson, Duane & Faith	3-98	24,400.00	Chalk, Neal H. & Elsie H. Nouwen	3-29	114,200.00
Anderson, Duane & Faith L.	2-22	81,000.00	Chaifant, Peter & Penny	7-56	35,500.00
Anderson, Duane & Faith & L.	3-100	16,900.00	Chaifant, Peter & Penny	7-58	3,300.00
Anderson, Duane & Faith & Katherine M.			Thasberlin, Thos W.	7-45-18	19,300.00
Anderson, Jeanne P.	7-24	24,200.00		7-45	87,300.00
Anderson, Madalyn	7-14-1	116,200.00	Chapin, Maurice L. & Helen L.	8-10	116,550.00
Anderson, Mark R.	5-60-26-3	6,400.00	Chapin, Maurice L. & Helen L.	8-31	8,850.00
Andrews, Marjorie	3-49	43,000.00	Charlton, Jo-Anne, Chester Med & Marlon Dorothy	3-118	73,800.00
Andruski, Stanley J. Jr. & Ruth A.	5-4447-4	85,300.00	Chase, Mary	3-34	
Angwin, Scott G. & Currier, Branda J.	2-110-2	115,500.00	Chippetta, Lawrence P. & Victoria S.	3-127	65,900.00
Apansal, Patrick	3-121	15,500.00	Cilley, George III	3-116-1	18,900.00
Arnold, Stephen B. & Kimberly R.	3-122	109,400.00	Clark, Nancy S.	5-64	68,450.00
Arpino, Michael S. & Kathy A.	8-10-4	66,600.00	Claoue, Alfred S. Jr.	2-48	2,080.00
Arseneault, Donald J. & Cynthia A.	2-56-1	101,650.00	Claoue, Alfred S. Jr.	5-85	80.00
Aupray, Douglas R. & Kimberly M.	8-20	91,400.00	Claoue, Alfred S. Jr.	11-18	91,600.00
Austin, June S.	2-119	71,500.00	Claoue, Philip M. & John A.	5-15-647	1,200.00
Austin, June S.	3-2	131,500.00	Claoue, Stephen L.	4-7	500.00
Austin, June S.	1-29	800.00	Claough, Alan W.	5-5	51,700.00
Austin, June S.	1-31	7,850.00	Claough, Fern A.	3-25	135,200.00
Austin, June S.	4-34	16,800.00	Claough, William W., Sr. & Barbara Coffey, Robert E. & Donna M.	6-38	6,900.00
Austin, June S.	4-33	800.00	Coleman, Robert M. & Joan B.	2-28	89,700.00
Austin, June S.	4-36	3,800.00	Coleman, Robert M. & Joan B.	1-37	12,300.00
Austin, Peter & Lorna	4-32	54,200.00	Coleman, Robert M. & Joan B.	1-33	157,800.00
Austin-Franke, Patricia A.	4-4	1,900.00	Collins, John R. & Leslie C.	5-20	5,200.00
Bailey, Barbara & Rand, Bruce	6-78	29,900.00	Concord Electric Co.	6-61	109,800.00
Baker, Kent G. & Heath, Heather A.	12-6	104,400.00	Coray, Aldin M.	3-1700-0	370,800.00
Baker, Kent G. & Heath, Heather A.	12-7	2,200	Corliss, Dana R. & Mary S.	4-21	43,100.00
Bali, Michael & Anne L.	3-15-5A	28,500.00	Corliss, Dana R. & Mary S.	9-19	8,100.00
Barnard, Keith R.	4-21	16,000.00	Corliss, Leslie P., Trustee of the Leslie P. Corliss Revocable Trust	9-28	111,150.00
Barnes, David & Susan	2-10-1	113,450.00	Corliss, Leslie P., Trustee of the Leslie P. Corliss Revocable Trust	7-11	79,900.00
Baron, William Edna	1-15	23,300.00	Corliss, Richard	7-12413	21,200.00
Barrett, Keith T. & Mary L.	3-46-1	145,700.00	Corliss, Richard	4-021043	1,700.00
Bartler, George M. & Dorothy G.	2-25	58,400.00	Corliss, Richard	7-261	7,650.00
Bartlett, Charles E. & Sandra L.	3-45 & 18A	64,700.00	Corliss, Richard	9-21	94,000.00
Bartlett, Clifford C. & Susan M.	3-50	64,700.00	Cosline, Martin C. & Roberts L.	5-4347-3	139,400.00
Bastion, William B. & Carolyn R.	13-22	216,400.00	Courage, Matthew E.	4-54	32,600.00
Batscheider, Robert & Carol M.	3-20	48,200.00	Courser, Fred W. Jr.	1-14	9,000.00
Batscheider, Stephen M. & Eileen P.	7-2-1	76,400.00	Courser, Fred W. Jr.	3-18	900.00
Bates, Peter	4-65	3,850.00	Courser, Fred W. Jr.	4-4	400.00
Bazinnet, Claudia M. & John P.	12-150	121,500.00	Courser, Fred W. Jr.	3-85	1,750.00
Bean, Bruce	7-50	700.00	Courser, Fred W. Jr.	4-58	12,250.00
Bean, Bruce	7-51	950.00	Courser, Fred W. Jr.	6-6	12,000.00
Beck, Doris E. & Turner, Jude A.	3-28	7,900.00	Courser, Fred W. Jr.	6-20	500.00
Beck, Doris E. & Turner, Jude A.	3-28	129,100.00	Courser, Timothy A.	6-36	2,400.00
Becker, Roger A. & Sara S.	3-20	101,350.00	Courser, Timothy A.	4-42	2,400.00
Becker, Roger A. & Sara S.	7-21	28,150.00	Courser, Timothy A.	4-66	2,400.00
Beckwith, M. David & Kenda M.	3-81	99,100.00	Courser, Timothy A. & Christine M.	4-79	7,400.00
Behringer, Edward A. & Elizabeth A.	5-18	78,500.00	Craig, William E. & Carol A.	8-15-1	152,200.00
Belanger, Kevin R.	5-82	60,000.00	Craigton, Glen A. & Sandra L.	7-64	73,900.00
Belliveau, Richard S. & Susan D.	8-11	99,700.00	Croft, Susan M.	3-57	124,500.00
Bender, Martin J.	2-10	2,100.00	Crook, Donna K.	1-21-1	91,100.00
Benedict, David P.	11-25thru19	13,900.00	Crooks, Gary R.	2-24-1	2,300.00
Benedict, Lawrence J.	1-1-30	107,900.00	Cross, Paul A.	3-35	85,400.00
Benedict, Ruth M., Trustee	11-31-34 & 41	20,300.00	Cross, Paul A.	3-31	850.00
Benoan, Richard M. & Susan E.	13-3	124,600.00	Crotty, Donald J. & Joseph J.	7-29	40,750.00
Bergeson, Robert & Katherine M.	7-45-1A	84,000.00	Cummings, George L. & Nancy J.	9-23-4	36,700.00
Berry, Mia M. & Jalbert, Carrie E.	7-45-1A	126,100.00	Cummings, Richard E.	3-30	137,300.00
Berrymann, Connis & Richard	13-8	111,900.00	Cummings, Richard E.	3-30	1,100.00
Bird, William E. & Frances S.	5-53	81,400.00	Curtis, Joseph E. & Rebecca E.	1-49	87,400.00
Blackley, Donald C. & Wendy M.	6-88	136,050.00	Curtis, Joseph E. & Rebecca E.	1-24	2,400.00
Blake, Eugene, Jr. & Noramndie Blake	6-88	49,000.00	Curtis, Dennis L. & Theresa M.	9-21	4,400.00
Blake, Eugene, Jr. & Noramndie Blake	6-95	42,100.00	Cutter, Allan A. & Merrilee	9-21	102,200.00
Blanchette, Glen & Marjorie	2-44	86,400.00	Dalano, Michael	11-42	11,300.00
Blanchette, Harold & Kristine	2-30	79,000.00	Dane, Gary T. & Stephanie J.	9-23-2	113,800.00
Blanchette, Robert L. & Deborah A.	2-10	100,100.00	Davis, Charles K.	7-22	77,600.00
Bliss, Thadora J. & Jane B.	4-16	114,000.00	Davis, William & Elizabeth		
Blodgett, David L. Donna	4-15	58,100.00	Donahue-Davis	3-124	99,600.00
Blodgett, Nancy	7-41	21,400.00	Dave, Frederic R. & Janice F.	1-19	182,700.00
Blue, Gerry			Dave, Frederic R. & Janice F.	1-16	150,450.00
Bond, James T., Jr. & Landry, Hobbin A.	2-31	107,100.00	Dave, Frederic R. & Janice F.	1-20	2,000.00
Bonsi, Patricia A.	7-48	84,900.00	Dave, Frederic R. & Janice F.	1-18	115,850.00
Boulter, Richard & Susanne	4-13	56,900.00	Dave, Frederic R. & Janice F.	1-21	1,350.00
Bowler, Martin P.	4-13	56,900.00	Dave, Frederic R. & Janice F.	1-22	3,400.00
Boutwell, Elmer L. & Debra	4-61	53,500.00	Dave, Frederic R. & Janice F.	1-48	48,000.00
Bowe, William S. & Elizabeth	5-68	98,200.00	Dean, Shirley R.	3-22	85,000.00
Bowers, Chester & Marion	3-68	19,300.00	Deangelis, Mark T.	3-43	39,000.00
Bowers, Mad W. Estate	6-74	50,000.00	Dearenis, Arch D. & Jane L.	2-26-3	92,400.00
Bowers, Farley	2-68	76,500.00	Delano, Joseph C. & Avelyn K.	4-57	46,300.00
Bowman, Bruce W.	6-101-1	76,500.00	Delano, Stephen G. & Joan R.	2-26-1	70,400.00
Boynnton, John R. & Alicia A.	6-98	109,500.00	Delio Russo, Raymond A.	3-83	18,000.00
Branigan, Donald F. & Eydye J.	6-3	87,000.00	Denoncourt, Nancy	3-41	1,900.00
Branigan, Helen M.	6-3	101,700.00	Derby, Ronald D., Sr. & Patricia A.	4-35	40,400.00
Brintnall, Isabel V.	5-14	918.00	de Rham, Casimir Jr. & Elizabeth E.	4-51	850.00
Brintnall, Isabel V. & Michael Trustees	5-6-3	1,746.00	de Rham, Casimir Jr. & Elizabeth E.	4-77	850.00
Broker, Clifford G. & Janet C.	8-4	124,400.00	de Rham, Casimir Jr. & Elizabeth E.	4-78	1,450.00
Broker, Clifford G. & Janet C.	8-45	900.00	de Rham, Elizabeth E.	7-20	1,950.00
Broker, Clifford G. & Janet C.	8-1	50.00	de Rham, Elizabeth E.	4-47	12,100.00
Broker, Clifford G. & Janet C.	8-3-4	750.00	de Rham, Elizabeth E.	4-50	134,400.00
Broker, Clifford G. & Janet C.	9-48-1	5,350.00	de Rham, Elizabeth E.	4-75	850.00
Broker, Nathaniel & Carolie K.	3-1-1413-4	1,750.00	DeRosseau, Kenneth J. & Maris A.	4-41	600.00
Broker, Paul C.	6-37	100.00	Desaeris, Marylou T.	13-21	151,000.00
Broker, Paul C.	6-39	250.00	Desaeris, Phillip C. & Marylou D.	9-18-3119-4	177,700.00
Broker, Paul C. & Ines S.	9-48-2	180,448-2	Dias, Gloria & Barbara	6-44	86,000.00
Broker, Paul C. & Ines S.	9-48-2-1	1,000.00	Di Gangi, Agnes	11-1	14,400.00
Brooker, Lynn J. & Barbara	4-31	92,400.00	Di Giorgio, Joseph F. & Nancy E.	3-28	13,500.00
Buckley, Gerald F.	4-1	49,600.00	DiIuca, Paul	2-88	800.00
Buckley, Jere D.	4-1	9,400.00	Dodge, Anna Bell	7-89	88,800.00
Buckley, Jere D. & Caryl D.	4-6	1,100.00	Doucetta, Richard E.	4-19	88,300.00
Busselle, James A. & Patricia S.	5-51	128,400.00	Dougharty, Christopher T. & Anetta	7-18 & 7-1	128,700.00
Caldwell, Matthew F. & Yoshia Caldwell, Richard E. & Linda S.	3-10-2	30,100.00	Downey, Robert W.	1-42	177,000.00
Calkins, Wilfred A. & Betty A.	2-46	68,000.00			
Calkins, Wilfred A. & Betty A.	2-46	12,300.00			
Calkins, Wilfred A. & Betty A.	2-46	14,000.00			
Callahan, Thomas W. & Sharon G.	2-2	17,700.00			
Capracotta, Frank J. & Louise M.	2-54	90,700.00			
Capracotta, Frank J. & Louise M.	4-85	106,200.00			
Card, Dennis J. & McCarty, Maureen E.	13-15	104,300.00			
Carey, James H. & Lisa E.	6-4	79,800.00			
Cariello, Alfred J. & Gloria C. Trustees	6-45	11,200.00			
Cariello, Alfred J. & Gloria C. Trustees	6-87	77,500.00			
Cariello, Alfred J. & Gloria C. Trustees	6-87	13,500.00			
Cariello, Alfred J. & Gloria C. Trustees	6-87	76,500.00			
Caron, Carol V.	11-3	50,300.00			
Carter, Kenneth & Priscilla	5-17	6,800.00			
Case, Joseph E. & Edna M.	5-17	6,800.00			
Cashell, Cheryl	5-1-4	14,500.00			

1996 Property Taxpayers

MacGregor, James H. & Karen S.	6-46-2	73,300.00	Pendleton, Jeremy L. Sr. & Sylvia A.	3-114	137,900.00
MacGregor, Stephan L. & Elaine C.	6-46-3	82,700.00	Pendleton, Jeremy L. Sr. & Sylvia A.	3-113	32,550.00
McKee, Kathy L.	3-115	184,300.00	Pendleton, John & Evelyn	5-245-1	115,700.00
Malcolm, Robert A. Jr. & Patricia A.	11-10 & 11	14,300.00	Perkins, Arthur W.	5-14-1	24,800.00
Mann, Trueshan B. Jr. & Donna I.	8-18 & 19A	48,900.00	Perkins, Raymond K. Jr. & Karen B.	8-14-2	132,800.00
Manning, Steven E. & Leslie S.	6-74	136,300.00	Perkins, Raymond K. Jr.	5-14-3	45,900.00
Mantua, Judy	7-105	106,400.00	Perrault, Peter T. & Joyce E.	6-2121-1	82,800.00
Marceau, Edward J. Jr.	5-11-3	27,900.00	Perreault, Peter T. & Joyce E.	3-118	97,900.00
Marton, Brenda Levia	5-79	14,900.00	Perrone, Diane L.	6-19	36,100.00
Martin, Geoffrey G. & Hary Susan, Felker-Martin	9-36	104,500.00	Perrone, Diane L.	6-19	32,300.00
Martin, Timothy & Rebecca B.	9-36	14,900.00	Peters, Donald C.	7-86	103,400.00
Martin, Wayne A. & Melissa J.	3-33-4	111,000.00	Pettingill, Robert A. & Melissa M.	2-4	16,800.00
Mason, Linda M.	12-21	6,900.00	Pfeiffer, William Charles & Beverly Ann	5-15-4	128,500.00
Masse, Ronald R. & Rachel R.	9-19-3	21,300.00	Pfeiffer, William A. & Nancy J.	8-44	106,000.00
Mathau, Denise P.	6-52-2	18,100.00	Phelps, Geraldine A.	6-89	20,300.00
Mathau, Denise P.	6-52-3	90,300.00	Phelps, Edward J.	6-71	108,300.00
McCarthy, Charles	5-84	52,500.00	Phelps, Edward J.	5-6	20,200.00
McCarthy, Gerald P.	3-18-1	195,200.00	Phelps, Edward J.	6-71-243	12,200.00
McCloskey, Robert L. & Eleanor G.	3-15-3	23,600.00	Phillips, Mrs. of Evelyn Foster	4-13	32,900.00
McCrosack, Stephen P. & Katherine J.	7-9	111,400.00	Phillips, Mrs. of Evelyn Foster	4-37	4,900.00
McDaniel, Winona P.	5-4547-5	105,600.00	Phillips, Mark G.	4-25	850.00
McDonough, Daniel P. & Carolyn S.	7-10	104,600.00	Phillips, Mark & Drayton Jr.	4-5	2,000.00
McFall, Diane M.	2-24-2	111,000.00	Phillips, Mark & Drayton Jr.	4-12	12,000.00
McGee, Wanda Bernard, Keith & Nealey Trustees	4-14	111,700.00	Phillips, Mark & Drayton Jr.	5-61	86,250.00
McGuire, Michael P.	12-20	20,500.00	Phillips, Mark & Drayton Jr.	5-62	6,400.00
McLane, Susan B.	4-68	72,800.00	Phillips, Mark & Drayton Jr.	5-62B	800.00
McLaughlin, John E. & Barbara A.	11-18	161,700.00	Phillips, Robert V. & Eric S.	6-27	850.00
McPherson, Edward R. & Lena E.	3-9	7,400.00	Phillips, Robert V. & Eric S.	6-84	8,400.00
McPherson, William & Lina E.	3-7	8,800.00	Phillips, Robert V. & Eric S. & Diane P.	6-92	14,650.00
Manhour, Kara E.	7-16	81,200.00	Phillips, Robert V. & Eric S. & Diane P. Blake	7-5	5,250.00
Nelson, Donna L.	12-27	13,400.00	Phillips, Robert V. & Eric S. & Diane P. Blake	5-27-1	23,000.00
Nelson, Lawrence E. & Beverly J.	6-66-8	104,200.00	Phillips, Robert V. & Eric S. & Diane P. Blake	5-27-2	39,000.00
Nelson Company, Inc.	3-63-3	41,400.00	Pierce, Kenneth L. III & Hughes, Connie L.	8-15-163	89,150.00
Nelson, Robert H. Jr. & Melissa L. & Jonathan Y.	3-60	195,000.00	Piper, Edwin H.	8-13	5,550.00
Nerrill, Peter B. & Johnson, Tamie Merrinack County Telephone Co.	9-40	12,200.00	Piper, Edwin H.	8-16-1	14,850.00
Nillard, Elizabeth	3-3	500.00	Piper, Edwin H. & Nancy	8-2	3,400.00
Nillard, Maxwell D. V. & Elizabeth S.	3-4	950.00	Piper, Edwin H. & Nancy	8-16-2	144,500.00
Miller, William S. & Joanne P.	8-21-3	143,300.00	Pitrona, John W. Jr. & Ann C.	3-51	44,700.00
Miliken, Laurie & Seymour, Mark Mills, Jane V.	4-18	156,650.00	Plusa, James T. & Lynette M.	12-25	7,400.00
Milne, Michael D. & Lori A.	3-29-2	116,350.00	Pojani, Deborah L. A.	8-31-1	130,800.00
Mitchell, Donald & Nancy L.	7-28	70,500.00	Pooler, Robert W. Sr. & Mary A.	3-16	58,300.00
Mock, Adam E. & Barbara D.	6-78	148,050.00	Pooler, Robert W. Sr. & Mary A.	3-11	60,950.00
Mock, Adam F. & Linda P.	5-8	450.00	Potter, Dorcas, Lucinda & David Allen Potter Sr.	13-27	83,600.00
Mock, Adam F. & Linda P.	5-41	57,300.00	Pratt, Howard S.	6-105	28,800.00
Mock, John W. & Henry P.	7-8-1	20,800.00	Proctor, Maurice C. Jr.	5-44-3	75,600.00
Mock, John W. & Henry P.	7-8-2	19,200.00	Proulx, Michael A. & Bryant, Erin C.	5-94-24	6,100.00
Mock, Robert E. & Barbara J.	4-39	67,000.00	Proulx, Michael A. & Bryant, Erin C.	6-101-3	121,500.00
Mock, Robert E. & Barbara J.	4-40	18,850.00	Provancher, Norman T. & Krusenacker, Mary S.	16-1400-0	304,492.00
Mock, Winifred J. Irretracabile Corp	1-5	161,200.00	Purpus, Amy & Kellogg, John B.	6-77	70,450.00
Moss, Gerald M. & Dorothy M.	9-49	7,100.00	Purpus, Daniel J. & Sullivan, Anne M.	2-41	89,150.00
Moss, Harvey S. & Cynthia A.	2-21	29,200.00	Raney, Bryant G. & Sarah J.	3-24-4-7	85,200.00
Mulhern, Elizabeth M. & Sally D.	3-84-2	119,000.00	Rantala, Judith A.	1-23	4,700.00
Mulhern, Elizabeth M.	3-84-1	13,600.00	Rantala, Judith A.	1-4864-3-2	3,800.00
Mulhern, Elizabeth M.	2-84-3	18,700.00	Rantala, Judith A.	2-85	88,700.00
Mullins, Winifred S.	4-9	8,200.00	Rassausen, Thomas & Marie A.	1-47	2,300.00
Murphy, George J.	5-93-96	200,400.00	Reale, Steven J. & Susan L.	5-73	150,400.00
Murphy, Lauren M. & William J.	5-14-2	37,800.00	Reddish, Dana B. & Carol A.	4-22	84,700.00
Nason, Seldon E.	5-1-5	52,400.00	Reed, Allan & Nancy R.	5-27-1	44,500.00
Nelson, Elizabeth L.	11-1, 2, 4, 3	81,600.00	Reylek, Steven	2-3	82,600.00
Nelson, Elizabeth L.	6-21	24,500.00	Reynolds, Dion E. & Willard II, Willard L. and Robert S.	7-47	20,800.00
Nelson, Elizabeth L.	6-24A	15,100.00	Richard, Leonard	7-47	17,400.00
Nelson, Jarell R. & Vickie M.	9-11	11,450.00	Richard, Leonard	3-75	138,600.00
Neville, George H. & Carol A.	4-70	105,600.00	Richards, Jeffrey B. & Goodrich, Alison	8-48	83,700.00
New England Hydro-Transmission Corp	14-0340-0	999,999.00	Ridout, Nancy	8-78-2	18,800.00
New England Hydro-Transmission Corp	14-0340-1	999,999.00	Riggs, Lamar W. & Judith A.	5-71-182	284,450.00
New England Hydro-Transmission Corp	14-0340-2	999,999.00	Riggs, Lamar W.	5-11-1	47,400.00
New England Hydro-Transmission Corp	14-0340-3	999,999.00	Rignott, Jeffrey B.	5-11-2	17,500.00
New England Hydro-Transmission Corp	14-0340-4	999,999.00	Ritchie, June	9-39	57,250.00
New England Hydro-Transmission Corp	14-0340-5	999,999.00	Ritchie, June	9-41	78,350.00
New England Hydro-Transmission Corp	14-0340-6	999,999.00	Ritchie, June	9-42	75,600.00
New England Hydro-Transmission Corp	14-0340-7	999,999.00	Rix, Gail A.	6-98-1	46,650.00
New England Hydro-Transmission Corp	14-0340-8	999,999.00	Roberts, Bruce E.	7-31	53,000.00
New England Hydro-Transmission Corp	14-0350-0	184,730.00	Roberts, Bruce E.	7-28	34,500.00
Nichols, Avis B. as Trustee of the Avis B. Nichols Trust of 1994	5-88	132,100.00	Roberts, Bruce E.	3-113	62,400.00
Nichols, Avis B. as Trustee of the Avis B. Nichols Trust of 1994	2-48	520.00	Roberts, Bruce E.	3-19	19,400.00
Nichols, Avis B. as Trustee of the Avis B. Nichols Trust of 1994	5-84	30.00	Roberts, James H. III	3-72	115,450.00
Nichols, Avis B. as Trustee of the Avis B. Nichols Trust of 1994	11-18	98,400.00	Roberts, James H. III	5-58	143,400.00
Nichols, L. Karl as Trustee of the L. Karl Nichols Trust of 1984	5-30	7,450.00	Roberts, James H. III	3-73	66,800.00
Norris, Marilyn C.	4-47	3,550.00	Roberts, James H. III	3-74	82,100.00
Nyren, Paul & Marilyn	6-90	38,700.00	Roberts, James H. III	4-10	64,700.00
Ober, Richard & Harvey, Elizabeth Olson, Kenneth A. Jr.	6-9-2	28,600.00	Roberts, James H. III	4-18	10,600.00
Olson-Martin, Trass	3-8	75,900.00	Roberts, James H. III	4-16	900.00
Oliver, Maureen F.	2-27	85,400.00	Roberts, James H. III	7-39	1,200.00
Olsen, Stanley C.	1-2619611	223,900.00	Roberts, James H. III	8-29	1,900.00
Olsen, Stanley C.	4-83-5	109,000.00	Roberts, James H. III	4-37	4,700.00
Olsen, Stanley C.	2-111-1	2,950.00	Roberts, James H. III	8-34	28,950.00
Olsen, Stanley C.	2-12-1	3,300.00	Roberts, James H. III	8-36	96,750.00
Onda Developp, Inc.	9-2	1,500.00	Roberts, James H. III	10-45	20,350.00
Owyang, Kevin J. & Colin G.	5-78	15,600.00	Roberts, James H. III	4-45	11,100.00
Parsons, Robert E. Trustee of Black Meter Trust	11-869	27,900.00	Roberts, James H. III	4-80	12,800.00
Patel, Prful M. & Kapila P.	3-116-1-2	178,100.00	Roberts, James H. III	5-13	85,350.00
Patenade, Wayne & Sally Payne, William M. & Jacqueline M.	5-81	114,400.00	Roberts, James H. III	5-17	7,450.00
Pearson, Jon H.	13-24	94,900.00	Roberts, James H. III	7-40	27,150.00
Pearson, Paul M. & Susan A.	2-39	72,300.00	Roberts, James H. III	8-21-1	21,100.00
Pearson, Paul M. & Susan A.	2-38-1	109,700.00	Roberts, James H. III	8-23-3	4,600.00
Pearson, Paul M. & Susan A.	2-27	1,500.00	Roberts, James H. III	8-23-1	6,150.00
Pearson, Robert H. Jr. & Elizabeth B.	2-19	30.00	Roberts, James H. III	8-24	9,950.00
Pearson, Robert H. Jr. & Elizabeth B.	2-20	115,900.00	Roberts, James H. III	8-3-2	49,100.00
Pearson, Robert H. Jr. & Elizabeth B.	2-23	800.00	Roberts, James H. III	9-43-2	78,300.00
Pearson, Robert H. Jr. & Elizabeth B.	2-38-2 & 3	100.00	Roberts, James H. III	5-35-1313A	85,350.00
Pearson, Robert H. Jr. & Elizabeth B.	3-6	1,350.00	Roberts, James H. III	8-1-2	192,150.00
Pearson, Robert H. III & Harry S. Pelchat, Michale G. & Heidi A.	3-37	300.00	Roberts, James H. III	6-104	6,350.00
Pelletier, George H. & Betty S.	2-16	107,300.00	Roberts, James H. III	5-35-4	6,000.00
Pelletier, John & Janet Pellock, Charles J. III & Caroline M.	5-65	195,400.00	Roberts, James H. III	8-38-8	6,800.00
Pendleton, James & Heidi	13-4	111,500.00	Roberts, James H. III	12-18	6,100.00
	9-29-1	30,100.00	Roberts, James H. III	12-19	8,900.00
	3-113	65,300.00	Roberts, James H. III	7-27	1,500.00
			Rogers, Vincent J.	4-53	58,800.00

1996 Pillsbury Lake Taxpayers

Table with 3 columns: Name, Address, Amount. Lists taxpayers such as Abdoulhour, Judith & Peter, Accardi, Carl, Abbott, Stephen T. Tilton, Betty, etc., with their respective addresses and tax amounts.

1996 Pillsbury Lake Taxpayers

Marou, Beverly A. Marcou	10-1-116	4,700.00	Sawtelle, Murray J.	10-6-10411	1,800.00
Marino, Dominic & Silvia	10-1-76477	4,700.00	Schall, Stella A.	10-4-124	8,700.00
Masciovolino, Joseph M.	10-1-12	7,300.00	Schofield, Thomas II & Kimberly A.	10-5-564	77,300.00
Maier, Karl A., Richard & Jean P.	10-1-16417	81,300.00	Schrauwen, Adrian & Gerda	10-5-139	5,100.00
Mattau, Kenneth L. & Betty Ann	10-4-1928A	2,400.00	Schrauwen, Adriann & Gerda	10-4-142	2,400.00
Matthews, Cindy R.	10-4-26895	62,900.00	Schubert, Charles & Veronica	10-5-117	84,300.00
Mazzarella, Joseph & Arline	10-4-5164-3	5,000.00	Schubert, Charles & Veronica	10-5-118	2,700.00
Mazzarella, Michael J.	10-8-22	2,100.00	Scott, James & Pamela	10-6-70	1,300.00
McClain, Elmer L. & Theresa	10-4-85	45,500.00	Scullin, Thomas & Marlon	10-4-4	50,800.00
McFarlane, Robert P. & Linda A.	10-4-1928A	4,300.00	Segars, Francis & Martha	10-4-44445	6,800.00
McGarry, Dorothy	10-4-87	4,500.00	Shas, John R.	10-4-44450	4,800.00
McGroarty, Lulu W.	10-4-70A	10,900.00	Shaw, William J.	10-4-52	2,900.00
McKinnon, Roger K. & Pauline A.	10-4-79	9,900.00	Shawwood, Lloyd M.	10-4-94	2,900.00
Meade, Delight & Lois	10-4-58	1,400.00	Shelton, Byron N. & Sandra P.	10-6-95	3,600.00
Medeiros, Gil & Nelso, Susan Ann	10-5-53	1,300.00	Shoemaker, Jack E. & Sue	10-2-1314	103,500.00
Medeiros, Gil & Alyce	10-1-145	4,500.00	D/B/A Our Holdings		
Mercuro, Desmetrio A.	10-5-77	4,900.00	Shost, Winifred	105-160461	54,500.00
Metropolitan Mortgage Corp.	10-4-147	3,800.00	Shridharani, Miranjan	101-1014102	11,100.00
Metropolitan Mortgage Corp.	10-4-146	2,800.00	Shridharani, Miranjan	10-5-76	12,000.00
Milner, Burdette	10-1-134	5,100.00	Shridharani, Miranjan	10-4-25	2,400.00
Milner, Wayne B. & Keniston, Debra A.	10-1-106	54,200.00	Shridharani, Miranjan	10-1-121	6,000.00
Milner, Wayne B.	10-1-105	7,800.00	Shridharani, Miranjan	10-5-148	5,700.00
Minton, David E.	10-5-41	5,200.00	Shridharani, Miranjan	10-5-141	8,000.00
Mollica, Robert L. Trust & Mollica, Doris G. Trust	10-6-43	2,100.00	Shum, Vitus M. M. & Carol A.	10-4-23	3,000.00
Monagle, Jean E. & Joseph L.	10-4-142	3,800.00	Shum, Vitus M. M. & Carol A.	10-1-115	5,400.00
Moore, Francis, Trustee of the Francis Moore Rev. Trust of 1993	10-4-37428	54,500.00	Silva, Jeanne B.	10-1-140	6,200.00
Noce, Paul & Mary Ellen	10-2-29	4,700.00	Simenton, William & Katherine	10-4-138	4,800.00
Noonan, Robert M. & Anne Marie Moran, Theodora	10-5-138	5,100.00	Skinner, Karen	10-5-149	4,400.00
Norjan, Richard A. & Blanche L.	10-4-88487	10,500.00	Small, Thomas & Norma	10-1-53	1,900.00
Norjan, Richard A. & Jacquid M.	10-5-142	7,100.00	Smith, Gordon	10-4-154	3,400.00
Nurphy, William & Arline	10-6-84	1,400.00	Smith, Jessie L. & Margaret E.	10-4-5	56,300.00
Nursey, Mark G.	10-1-40	2,300.00	Smith, Leslie J. & Patricia C.	10-1-9410	77,000.00
Nursey, Scott A. & Wanda L.	10-4-82	52,200.00	Smith, Vernon	10-5-11	7,200.00
			Spalander, John	10-1-98	6,200.00
			Spanos, Nicholas & Pauline	10-5-98499	1,800.00
			Spanos, Paulina & Evanthia	10-5-10201	1,800.00
			Steele, Charles & Barbara	10-5-102103	7,200.00
			Stefanakis, Edward & Loretta	10-5-20	8,700.00
			Steg, Richard G.	10-4-63	4,700.00
			Stegall, Herbert & Theresa	10-4-85	13,900.00
			Stegall, Herbert & Theresa	10-5-56	4,800.00
			Stegall, Herbert & Theresa	10-5-88	5,200.00
			Stegall, Herbert & Theresa	10-4-5946	4,400.00
			Stegall, Robert W.	10-5-144	5,700.00
			Steininger, Linda & Douglas	10-2-52	10,100.00
			Stewart, Mildred	10-5-25A	4,400.00
			Stewart, Mildred	10-5-159A	4,400.00
			Stout, Andrew L. & Wandy A.	10-5-8	66,300.00
			Strickmeyer, Philip E. & Jo-Ann M.	10-1-7475	63,700.00
			Strong, Brian J. & Sharon L.	10-2-179410	88,500.00
			Sule, Elizabeth	10-4-124	4,200.00
			Sullivan, Daniel M. & Joanne M.	10-8-20	1,100.00
			Sullivan, Florence T.	10-4-88	4,500.00
			Sullivan, James	10-1-120	4,600.00
			Sullivan, Robert P. & Betty A.	10-4-26437	1,800.00
			Sullivan, William J.	10-4-41	1,800.00
			Sundance Homes	10-6-80	4,000.00
			Sutherland, Gregory G. & Luanna J.	10-2-21	3,800.00
			Sutherland, Gregory G. & Luanna J.	10-5-162	4,100.00
			Sutherland, Gregory G. & Luanna J.	10-5-163	4,100.00
			Sutherland, Mark A. & Susanne J.	10-5-24A	66,900.00
			Svenson, Ellen, Donald & Richard	10-4-95496	67,800.00
			Tarr, James C. & Judith M.	10-2-29	6,200.00
			Tashjian, Barbara & Mary	10-4-30AB	5,000.00
			Thomas, Joseph F. & Eleanor K.	10-4-102	79,200.00
			Thompson, Bruce E. & Jocelyn R.	10-6-75476	88,200.00
			Thornold, Harold Sr. & Harold Jr.	10-5-171474	8,700.00
			Titus, Paul R.	10-4-127	4,200.00
			Titus, Paul R.	10-4-128	5,700.00
			Trach, George & Gloria	10-1-88489	1,700.00
			Toomey, John J. & Maria E.	10-4-118	6,200.00
			Tracy, William J. & Dianne M.	10-5-79	48,100.00
			Tracy, William J. & Dianne M.	10-5-7174	2,300.00
			Trainer, Raymond Sr. & Patricia A.	10-5-1104192	54,500.00
			Tucker, Henry A. Jr. & Kendra L.	10-4-11A812	73,500.00
			Uphress, Lowell E. & Janet	10-4-143	3,800.00
			Vallieres, Joseph B. & Joan C.	10-4-71474	68,700.00
			Van Dyne, Everest W. & Geraldine W.	10-4-31AB	100,300.00
			Van Ling, Charles & Grace	10-3-121	5,200.00
			Veronesi, Heidi A.	10-4-109	78,400.00
			Vieira, Ernest A.	10-5-111	74,800.00
			Vieira, Ernest A.	10-5-110	3,200.00
			Violet, Ernest M.	10-4-18	4,900.00
			Waldman, Arthur J. & Margaret M.	10-1-115	4,100.00
			Waldman, Arthur & Rosenblatt, Marvin	10-5-183	3,500.00
			Waldman, Arthur & Rosenblatt	10-5-170	4,600.00
			Ward, John & Veronica	10-1-64	8,100.00
			Ward, John & Veronica	10-5-135	2,400.00
			Waronka, Joseph M. Jr.	10-5-136	2,800.00
			Weinfeld, Charles & Gertrude	10-3-7	38,700.00
			Weinfeld, Charles & Gertrude	10-4-1718456	47,400.00
			Weid, James E. & Sandra L.	10-4-8	80,500.00
			Wescott, Law T. J. & Linda B.	10-1-65	67,300.00
			West, Ernest M.	10-6-29	1,100.00
			Wheeler, John & Carin	10-4-49440	6,200.00
			Wheeler, John & Carin	10-4-61	6,100.00
			Wheeler, John	10-4-22	1,800.00
			Whitney, Bruce W. & Barbara M.	10-4-80	4,200.00
			Wolkin, Thomas R. & Lori E.	10-6-58	4,200.00
			Wolkin, Thomas R. & Lori E.	10-6-57	4,200.00
			Woodman, John E. & Sandra L.	10-6-3	4,800.00
			Woodman, John E.	10-5-4	5,800.00
			Wright, Clifton L. Jr.	10-4-107	12,900.00
			Yasuhiro, George	10-5-175	5,800.00
			Young, Richard F. & Cindy L.	10-4-80891	81,400.00
			Sito, Joan E.	10-4-82	69,500.00
Sabatini, Adolfo & Albina	10-1-4	7,900.00			
Sabini, Antonio	10-3-112	2,500.00			
Savene, Arthur Jr. & Marsha J.	10-4-35	98,400.00			
Savage, Arthur P. Jr. & Marsha	10-4-36	11,000.00			

1997 TOWN OF WEBSTER MEETING SCHEDULE

SELECTMEN'S MEETINGS

January 13, 27
February 10, 24
March 10, 24
April 7, 21
May 5, 19
June 2, 16, 30
July 14, 28
August 11, 25
September 8, 22
October 6, 20
November 3, 17
December 1, 15, 29

Meetings Start
at 7:00 P.M.

PLANNING BOARD MEETINGS

January 16
February 20
March 20
April 17
May 15
June 19
July 17
August 21
September 18
October 16
November 20
December 18

Meetings
7:30 P.M.

ZONING BOARD MEETINGS

January 14
February 11
March 18
April 8
May 13
June 10
July 8
August 12
September 9
October 14
November 11
December 9

Meetings
7:00 P.M.

TOWN OFFICE HOURS

SELECTMEN — 648-2272

Every Other Monday Night, 7:00 P.M. to 9:00 P.M.
Schedule on Inside Cover

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 11, 1997
10:00 A.M. to 7:00 P.M.

Business Meeting at Town Hall — March 15, 1997 at 10:00 A.M.

SCHOOL MEETING SCHEDULE

Merrimack Valley High School Auditorium, March 6, 1997
Polls Open for Voting 6:00 P.M. Business Meeting 7:00 P.M.
S.A.U. #46 Office 753-6561

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

911

911

NON-EMERGENCY

Police Station 648-2200

Fire Station 648-2500