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**TOWN OF
WEBSTER**

NEW HAMPSHIRE

2002

ANNUAL REPORT

2003 Warrant and Budget

TABLE OF CONTENTS

Auditor's Report	12
Combined Balance Sheet – All Fund Types	32
General Fund – Statement of Estimated and Actual Revenues	34
Special Revenue Fund – Public Library	40
Special Revenue Fund – Conservation Commission	40
Statement of Appropriations, Expenditures & Encumbrances	36
Statement of Changes in Unreserved – Undesignated Fund Balance	39
Summary of Tax Lien Accounts	28
Summary of Tax Warrants	27
Summary of Town Clerk's Account	29
Trust Funds Summary – Principal & Income	30
Real Estate Assessments – 2002	85
Reports:	
Board of Selectmen	48
Cemetery Commission	57
Central New Hampshire Regional Planning Commission	55
Community Action Program Report	58
Conservation Commission	56
Fire Department	51
Forest Fire Warden and State Forest Ranger	52
Highway Department	53
Planning Board	54
Police Department	49
Old Home Day Committee	63
Safety Building	62
Sports Committee	61
Town History Committee	64
Town Meetings – March 12 and 16, 2002	68
Treasurer	46
UNH Cooperative Extension	58
Visiting Nurses Association	59
Vital Statistics	82
Webster Free Library Trust	57
Zoning Officer	53
Report of Appropriations Actually Voted	41
Schedule of Town Property	45
Summary Inventory of Valuation – 2002	44
Taxes Assessed and Tax Rate	43
Town Budget	9
Town Officers	2
Town Warrant – 2003	4
PILLSBURY LAKE DISTRICT	
Budget	77
Report of Annual Meeting – March 13, 2002	78
Warrant	74

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Webster's 2002 Annual Report is dedicated to



Duane A. Anderson
1935-2002

Lifelong resident of Webster

Merrimack Valley School District Board – 1968-1974

Hy-Mar Fire Department – 1952-1974

Webster Police Department – 1966-1974

Webster Safety Building Committee – 2001-2002

Cemetery Commission – 1966-1993

Old Home Day President – 1967 & 1968

General Building Contractor – Thirty-six years

Director Hopkinton State Fair – 1985-1994

Assistant Supt. and Supt. of Ox Pulling – Hopkinton State Fair

Merrimack County Farm Bureau

Association of New England Ox Teamsters

USA/Canada Ox Haul – Eastern States Exposition

Vote your conscience and do what you think is right for the Town.

Words spoken by Duane at Town Meeting 2002

TOWN OFFICERS

Moderator	HAROLD W. JANEWAY
Selectmen	DAVID A. RICHARDSON, Chairman
ROGER A. BECKER*	RONALD W. FROST
LYNMARIE LEHMANN**	
Administrative Assistant	BARBARA J. MOCK***
	ROGER A. BECKER **
Secretary	JUDITH M. JONES
Town Clerk	BARBARA HOCHREIN
Deputy Town Clerk	JOYCE P. ROSE
Tax Collector	MADELEINE L. ROBERTS
Deputy Tax Collector	KAREN R. KING
Treasurer	LINDA A. McFARLAND
Road Agent	KEITH R. BARNARD
Police Department	BRIAN P. MILANO, Chief
Full-time Officer	PHILIP MITCHELL**
Part-time Officers	RODNEY WATSON
KENNETH PIERCE**	MICHAEL HUTCHINSON**
KEVIN WYMAN**	MICHAEL CROWELL*
JOSEPH WALDVOGEL, JR.*	SCOTT FANJOY*
MARK NEWMAN*	
Fire Department	PAUL W. WELCOME, Fire Chief and Fire Warden
	MICHAEL ARPINO, Deputy Fire Chief
Zoning Officer	STEVE E. MANNING
Supervisors of Checklist	PATRICIA E. INMAN
JANE MILLON	JANET ST. CYR
Trustees of Trust Funds	BARBARA J. MOCK
JANICE F. DAWE	JUDITH M. JONES
Library Trustees	JANICE F. DAWE
SANDRA STARKEY	ANNE HOLLAND

Librarian	CATHRYN CLARK-DAWE
Cemetery Commission	PATRICIA E. INMAN, Chairman
BRENDA SILVER	RONALD FROST
Planning Board	NANCY N. VAN LOAN, Chairman
RONALD FROST, Selectman Member*	CLIFFORD BROKER
JERE BUCKLEY, Secretary	RICHARD CUMMINGS, Alternate
JOHN NELSON, Alternate	ALAN HOFMANN, Alternate
LYNMARIE LEHMANN, Selectman Member**	WILLIAM INMAN
Zoning Board of Adjustment	MARTIN BENDER, Chairman
PATRICIA INMAN, Secretary	JUDITH O'DONNELL
RAY KIMBALL	DAVID BUTTRICK
PAUL W. WELCOME, Alternate	STEVE E. MANNING, Alternate
SUSAN ROBERTS, Alternate	ANDREW STOUT, Alternate**
RICHARD CUMMINGS*	
Conservation Commission	BETSY JANEWAY, Chairman
CHRISTINE LIVINGSTON	RICHARD LEHMANN
NANCY CLARK	JANE DIFLEY
MARY-JO MacGOWAN	JOAN BLUMÉ †
Parks Commission	GLEN BLANCHETTE, Chairman
LESLIE SILVER	BRENDA SILVER
DANIEL BLANCHETTE	MATT CUMMINGS
ELAINE HODGDON	
Welfare Officer	BARBARA CHELLIS
Health Officer	P. NICHOLAS VAN LOAN
Deputy Health Officer	NANCY N. VAN LOAN
Sanitary Landfill Committee	MICHAEL P. BOREK
EDWARD HUGHES*	THOMAS S. MULLINS**
Civil Defense Director	PAUL W. WELCOME
Old Home Day Committee	GEORGE RADCLIFFE
BRENDA SILVER	KRISTEN DiCICCO
ALLISON BLANCHETTE	THOMAS REARDON
CHRISTINE REARDON	BRITTNEY REARDON
SAMANTHA REARDON	
Members—Board of Directors—Franklin Visiting Nurses' Assoc.	
MARY R. WESCOTT	AVIS V. ROY

**THE STATE OF NEW HAMPSHIRE
TOWN WARRANT – 2003**

THE POLLS WILL BE OPEN FROM 10:00 A.M. TO 7:00 P.M. TO ACT ON

ARTICLE 1

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

You are hereby notified to meet at the Town Hall in said Webster on Tuesday, the 11th day of March, next at ten of the clock in the forenoon, to act upon the following subjects:

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

**BUSINESS MEETING WILL BE HELD AT THE TOWN HALL ON
SATURDAY, MARCH 15, 2003 AT 10:00 A.M.
TO ACT UPON THE FOLLOWING SUBJECTS**

- 2. To see if the Town will vote to raise and appropriate the sum of thirty thousand dollars (\$30,000) for Phase II of the revaluation of all property to satisfy the State requirements for Certification. The Selectmen recommend this article. (Majority vote required).

- 3. To see if the Town will vote to raise and appropriate the sum of seventy-three thousand six hundred fifty dollars (\$73,650) for the finish layer of pavement to be done on Pleasant Street and White Plains Road. This is a Special Warrant Article, which will not lapse until the work is completed, or by December 31, 2004, whichever is sooner. The Selectmen recommend this article. (Majority vote required).

- 4. To see if the Town will vote to raise and appropriate the sum of forty-three thousand five hundred dollars (\$43,500) to be added to the following previously established Capital Reserve Funds:

Bridge Improvements	\$ 500.
Fire Department Air Packs	5,000.
Fire Department Bunker Gear	1,500.
Fire Truck	25,000.
Highway Equipment	500.
Office Equipment	500.
Revaluation	10,000.
Town Hall	500.

The Selectmen recommend this article.

5. To see if the Town will vote to raise and appropriate the sum of one thousand dollars (\$1,000) for the purchase of tables for the Town Hall and authorize the withdrawal of this amount from the Town Hall Capital Reserve.

6. To see if the Town will vote to raise and appropriate the sum of one thousand seven hundred thirty-seven dollars (\$1,737) for the purchase of office equipment and authorize the withdrawal of this amount from the Office Equipment Capital Reserve.

7. To see if the Town will vote to raise and appropriate the sum of seven thousand one hundred thirty-four dollars (\$7,134) for the purpose of the purchase of digital radios for the Police Department. The Selectmen recommend this article.

8. To see if the Town will vote to authorize the Selectmen to enter into a three-year municipal Lease/Purchase Agreement for the purpose of purchasing a police cruiser, with equipment, for the Police Department and to raise and appropriate the sum of seven thousand seven hundred and sixty (\$7,760) after trade-in for the first year's payment and authorize the withdrawal of this amount from the previously established Police Cruiser Capital Reserve created for this purpose. The lease agreement will not contain a "non-appropriation clause." (2/3 Ballot Vote Required) The Selectmen recommend this article.

9. To see if the Town will vote to raise and appropriate the sum of twenty-two thousand thirty-nine dollars (\$22,039) to purchase a new police cruiser and authorize the withdrawal of twelve thousand dollars (\$12,000) from the Capital Reserve Fund created for this purpose, with the balance of ten thousand thirty-nine dollars (\$10,039) to be raised by taxation. The Selectmen recommend this article.

10. To see if the Town will vote to raise and appropriate the sum of two thousand nine hundred fifty dollars (\$2,950) for Fire Equipment. The Selectmen recommend this article.

11. To see if the Town will vote to raise and appropriate the sum of two hundred eighty-five thousand five hundred sixty-four dollars (\$285,564) for General Government:

Executive	\$ 9,000.
Election, Registration & Vital Statistics	11,849.
Financial Administration	85,478.
Revaluation of Property	18,830.
Legal Expenses	21,195.
Personnel Administration	19,157.
Planning & Zoning	13,099.
General Government Building	29,308.
Cemeteries	9,447.
Insurance	65,701.
Other General Government (Contingency Fund)	2,500.

The Selectmen recommend this article.

12. To see if the Town will vote to raise and appropriate the sum of one hundred ninety-one thousand six hundred fifteen dollars (\$191,615) for Public Safety:

Police	\$136,499.
Ambulance	14,548.
Fire	37,198.
Building Inspection	2,820.
Emergency Management	50.
Other	500.

The Selectmen recommend this article.

13. To see if the Town will vote to raise and appropriate the sum of one hundred seventy-six thousand five hundred dollars (\$176,500) for Highways and Streets. The Selectmen recommend this article.

14. To see if the Town will vote to raise and appropriate the sum of one hundred thirty-five thousand dollars (\$135,000) for Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station. The Selectmen recommend this article.

15. To see if the Town will vote to raise and appropriate the sum of forty-nine thousand eight hundred twelve dollars (\$49,812) for the following:

Health Department	\$ 250.
Health Agencies	2,690.
Welfare Department	7,000.
Community Action Program	3,802.
Parks & Recreation	4,730.
Library	27,890.
Patriotic Purposes – Old Home Day	2,600.
Other Culture & Recreation	500.
Conservation Commission	350.

The Selectmen recommend this article.

16. To see if the Town will vote to raise and appropriate the sum of eighty thousand four hundred eighty-six dollars (\$80,486) for Debt Service:

Principal – Long Term Bond	\$45,000.
Interest – Long Term Bond	35,486.

The Selectmen recommend this article.

17. To see if the Town will vote to raise and appropriate the sum of one thousand dollars (\$1,000) for interest on Tax Anticipation Notes. The Selectmen recommend this article.

18. To see if the Town will authorize the Selectmen to sell, trade or dispose of the old Hy-Mar Fire station and the land it sits on, located at 1215 Battle Street (Map 3 Lot 102) at an amount, or in a way, that they determine to be in the best interest of the Town. The Selectmen recommend this article.

19. To see if the Town will authorize the Selectmen to sell, trade or dispose of the old Police Station (Building only) located at 946 Battle Street (Map 5 Lot 8) at an amount, or in a way, that they determine to be in the best interest of the Town. The Selectmen recommend this article.

20. To see if the Town will vote to send the following resolution to the New Hampshire General Court: Resolved, in its first two years of operation, the Land and Community Heritage Investment Program (LCHIP) has helped communities throughout New Hampshire preserve their natural, cultural and historic resources and, therefore, the State of New Hampshire should maintain funding for LCHIP in its next biennial budget.

21. I hereby request the Town of Webster, NH to allow me, at my own expense, to upgrade approximately 200' of General Stark Drive, currently a Class VI Road, to a Class V Road, to be approved and accepted by the Town Road Agent. I further request that once the aforementioned improvements have been made and accepted by the Town, that the Town accept the responsibility to maintain the 200' of improved road. (By Petition)

22. **Whereas**, New Hampshire residents pay the 12th highest cost of insurance in the country; and

Whereas, the cost of health insurance premiums for families has increased by 45% over the past three years; and

Whereas, 100,000 New Hampshire residents have no health coverage and 77% of them have a full-time worker at home; and

Whereas, due to these rising costs almost half of New Hampshire's small business cannot afford health coverage for their employees, therefore be it resolved

That we, the citizens of Webster, New Hampshire, call on our elected officials from all levels of government, and those seeking office, to work with consumers, businesses, and health care providers to ensure that:

- **Everyone, including the self-employed, unemployed, un – and underinsured, and small business owners has access to an affordable basic health plan similar to what federal employees receive;**
- **Everyone, including employers, consumers, and the state, local and federal government makes a reasonable and fair contribution to finance the health care system;**
- **Everyone receives high quality care that is cost efficient and medically effective; and**
- **That these efforts help control the skyrocketing cost of health care.** (By Petition)

23. 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 two thousand and three.

DAVID A. RICHARDSON

LYNMARIE LEHMANN

RONALD W. FROST

Selectmen of Webster

A true copy of Warrant – Attest:

DAVID A. RICHARDSON

LYNMARIE LEHMANN

RONALD W. FROST

Selectmen of Webster

2003 BUDGET OF THE TOWN OF WEBSTER
Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 2003 to December 31, 2003

PURPOSE OF APPROPRIATIONS	W.A. No.	Appropriations Prior Year	Actual Expenditures Prior Year	Appropriations Ensuing Fiscal Year (Recommended)
GENERAL GOVERNMENT				
Executive	11	\$ 8,700.	\$ 6,863.	\$ 9,000.
Election, Registration & Vital Statistics	11	12,880.	11,572.	11,849.
Financial Administration	11	106,525.	110,581.	85,478.
Revaluation of Property	11	40,700.	12,904.	18,830.
Legal Expense	11	20,000.	16,893.	21,195.
Personnel Administration	11	18,665.	17,223.	19,157.
Planning & Zoning	11	12,150.	10,531.	13,099.
Government Building	11	18,900.	17,693.	29,308.
Cemeteries	11	9,900.	10,034. (1)	9,447.
Insurance	11	19,300.	16,337	65,701.
Other General Government	11	2,500.	0.	2,500.
PUBLIC SAFETY				
Police	12	136,453.	143,819.	136,499.
Ambulance	12	11,294.	10,294.	14,548.
Fire	12	38,158.	26,206.	37,198.
Building Inspection	12	2,120.	1,940.	2,820.
Emergency Management	12	50.	0.	50.
Other Public Safety	12	650.	431.	500.
HIGHWAYS AND STREETS				
Highways & Streets	13	144,000.	117,545.	152,500.
Bridges		5,200.	0.	
Sealing	13	24,000.	1,580.	24,000.
SANITATION				
Solid Waste Disposal	14	145,061.	124,089.	135,000.
HEALTH				
Administration	15	250.	20.	250.
Health Agencies	15	2,605.	2,605.	2,690.
WELFARE				
Welfare Administration	15	900.	900.	1,000.
Welfare CAP	15	3,802.	3,802.	3,802.
Vendor Payments & Other	15	6,000.	1,316.	6,000.
CULTURE & RECREATION				
Parks & Recreation	15	4,560.	4,567.	4,730.
Patriotic Purposes	15	2,760.	2,255.	2,600.

Other Culture & Recreation	15	300.	300.	500.
CONSERVATION				
Conservation Commission	15	500.	175.	350.
DEBT SERVICE				
Interest on TANs	17	1,000.	0.	1,000.
Interest Long Term	16	0.	0.	35,486.
Principal Long Term	16	0.	0.	45,000.
CAPITAL OUTLAY				
Police Equipment/Veh.	7,8,9	8,170.	8,169.	36,933.
Fire Equipment	10	4,800.	4,270.	2,950.
Financial Administration	6			1,737.
Medical Equipment		600.	475.	0.
Building		2,500.	2,303.	0.
Building Furniture	5	1,000.	930.	1,000.
Tax Mapping		22,000.	22,953.	0.
Public Safety Building		916,865.	521,266. (2)	0.
OTHER FINANCING USES				
Transfer to Library Fund	15	20,620.	20,620.	27,890.
Transfer to				
Capital Reserve Fund	4	57,500	57,700.	43,500.
Transfer to Exp. Tr. Fund		1,908.	0.	0.
SUBTOTAL 1		\$1,835,846.	\$1,311,161.	\$1,006,097.
(1) Includes \$1,000.00 Encumbered from 2001				
(2) Includes \$2,706.68 Encumbered from 2001				
"SPECIAL WARRANT ARTICLES"				
Pleasant Street		49,000.	48,428.	0.
Pleasant Street/White Plains Rd.	3			73,650.
Phase II - Revaluation	2			30,000.
SUBTOTAL 2 RECOMMENDED				\$ 103,650
GRAND TOTAL		\$1,884,846	\$1,359,589	\$1,109,747

SOURCES OF REVENUE		Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES				
Land Use Change Taxes	\$	25,000.	\$ 19,972.	\$ 15,000.
Yield Taxes		12,500.	10,559.	12,500.
PILT Taxpayer		1,290.	1,290.	1,290.
Excavation Tax (\$.02 cents per cu. yd.)	548.		356.	500.
Interest & Penalties				
on Delinq. Taxes		22,000.	25,363.	20,000.
LICENSES, PERMITS & FEES				
Business Licenses & Permits		50.	50.	50.
Motor Vehicle Permit Fees		210,000.	233,310.	230,000.

Building Permits	1,500.	2,520.	1,500.
Other Licenses, Permits & Fees	4,500.	4,996.	3,500.
FROM STATE			
Shared Revenues	9,855.	9,782.	9,500.
Meals & Rooms Tax	46,461.	46,461.	40,000.
Highway Block Grant	53,519.	53,519.	50,000.
Flood Control	14,238.	14,275.	14,500.
Other State Revenue	3,167.	3,167.	2,000.
CHARGES FOR SERVICES			
Income from Departments	21,000.	34,731.	20,000.
MISCELLANEOUS REVENUES			
Sale of Town Property	12,000.	404.	4,000.
Interest on Investments	5,000.	9,256.	7,500.
Rental Income		1,440.	
Fines and Forfeits		910.	
Insurance Dividends & Reimb.		23.	
Donations		350.	
Other		10,048.	
OTHER FINANCING SOURCES			
Transfers from			
Capital Reserve 5,6,8,9	167,835.	168,381.	22,497.
Transfers from Non-Expendendible			
Trust Funds		406.	
Transfers from Special			
Revenue Funds			6,270.
Long Term Proceeds	805,000.	805,000.	
USE OF FUND BALANCE			
Use of Fund Balance			
to Reduce Taxes	93,277.		95,000.
TOTAL ESTIMATED			
REVENUE & CREDITS	\$1,508,740.	\$1,456,569.	\$ 555,607.

“BUDGET SUMMARY”

SUBTOTAL 1 Appropriations Recommended	\$ 1,006,097.
SUBTOTAL 2 Special Warrant Articles	103,650.
TOTAL APPROPRIATIONS RECOMMENDED	1,109,747.
Less: Amount of Estimated Revenues & Credits	555,607.
Estimated Amount of Taxes to be Raised	\$ 554,140.

INDEPENDENT AUDITOR'S REPORT

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, 2002 as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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 accounting principles generally accepted in the United States of America. 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, 2002, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Town of Webster taken as a whole. The combining and individual fund financial statements listed as schedules in the table of contents and the other supplementary information labeled Schedules I through IV 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.

Plodzick & Sanderson Professional Association

January 15, 2003

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, 2002, 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.

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.

**PLOZIK & SANDERSON
PROFESSIONAL ASSOCIATION**

January 15, 2003

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

The Town of Webster, New Hampshire is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by U.S. generally accepted accounting principles, these financial statements present the Town of Webster (primary government). 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

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. 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

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.

Fiduciary Fund Types

Trust and Agency Funds – These funds account for assets held or established under a formal trust agreement or Town Meeting vote, or assets held by the Town as a trustee or agent for individuals, private organizations, or other units of government.

Account Groups

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with the 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 applicable fund. These acquisitions are required to be capitalized at historical cost in the General Fixed Assets Account Group. In accordance with the practice 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 U.S. 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 most miscellaneous revenues are recorded 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 prepayments, debt service, and other long-term obligations, which are recognized when due.

Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Using this basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred (flow of economic resources measurement focus).

D. Assets, Liabilities and Fund Equity

D 1 Cash, Cash Equivalents and Investments

Cash and Cash Equivalents - Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

New Hampshire statutes require that the Town treasurer have custody of all moneys belonging to the Town and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all moneys in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge or deliver to a third party custodial bank or

the Federal Reserve Bank collateral security for such deposits, United States government or government agency obligations, or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments – Whenever the treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the treasurer shall, with the approval of the Board of Selectmen, invest the excess funds. New Hampshire law authorizes the Town to invest in the following types of obligations:

- Obligations of the United States Government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits, or
- Certificates of deposit and repurchase agreements of bank incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

Any person who directly or indirectly receives any such funds or moneys 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.

Investments are stated at fair value as of the balance sheet date which is based on quoted market prices.

D 2 Receivables

All tax receivables are shown net of allowance for uncollectible amounts.

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

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. Management has recognized an allowance through a comparison of historical data. This amount represents potential abatements of property taxes receivable.

Police service charges are recorded as revenue for the period when service was provided.

D 3 Interfund Balances and Activity

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded. Also, an interfund receivable/payable has been established to account for the Agency Fund assets that are held in the General Fund.

D 4 Compensated Absences

Employees may accumulate a limited amount of earned, but unused vested benefits which will be paid 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 is 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.

D 5 Deferred Revenue

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D 6 Accrued Liabilities and Long-Term Obligations

All payables and accrued liabilities are reported in the financial statements.

In general, Governmental Fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, claims and judgements, and compensated absences that will be paid from Governmental Funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year.

The Town reports long-term debt of Governmental Funds at face value in the General Long-Term Debt Account Group. Certain other Governmental Fund obligations not expected to be financed with current available financial resources are also reported in the General Long-Term Debt Account Group.

D 7 Fund Equity

Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or that do not represent available, spendable resources, and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods. Designations are management's intent to set aside these resources for specific services.

The following reserves are used by the Town:

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

Reserved for Endowments – represents the principal balance of the Town's Nonexpendable Trust Funds which must be held for investment purposes only.

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

Reserved for Tax Deeded Property – represents properties for which the Town has acquired deeds through the tax lien process and expects to sell during the subsequent year.

The following designation is used by the Town:

Designated for Special Purposes – is used to account for the unencumbered balances of Special Revenue Funds.

D 8 Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

D 9 Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned as "memorandum only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The columns do not present information that reflects financial position, results of operations or cash flows in accordance with U.S. generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2A Budgetary Information

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 on the following page, budgets are adopted on a basis consistent with U.S. generally accepted accounting principles.

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

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.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2002, \$93,277 of the beginning General Fund fund balance was applied for this purpose.

2 B Budget/GAAP Reconciliation

Amounts recorded as budgetary revenues and expenditures in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances – 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 U.S. generally accepted accounting principles in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types and Expendable Trust Funds (Exhibit B) as follows:

	<i>General</i>	<i>Special</i>
	<i>Fund</i>	<i>Fund</i>
<u>Revenues and Other Financing Uses</u>		
Per Exhibit C (Budgetary Basis)	\$1,842,729	\$25,294
<u>Adjustments</u>		
<u>Basis Difference</u>		
Retirement Contributions Paid by the State of New Hampshire		2,113
<u>Entity Difference</u>		

<u>Unbudgeted Fund</u>		
Conservation Commission		3,272
Per Exhibit B (GAAP Basis)	<u>\$1,844,842</u>	<u>\$28,566</u>
<u>Expenditures and Other Financing Uses</u>		
Per Exhibit C. (Budgetary Basis)	\$1,823,556	\$25,180
<u>Adjustments</u>		
<u>Basis Difference</u>		
Encumbrances – December 31, 2001	3,707	
Encumbrances – December 31, 2002	(467,674)	
Retirement Contributions Paid by the State of New Hampshire	<u>2,113</u>	
Per Exhibit B (GAAP) Basis	<u>\$1,361,702</u>	<u>\$25,180</u>

NOTE 3 – DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

3 A Cash, Cash Equivalents and Investments

All bank deposits as of December 31, 2002, were either insured by the Federal Deposit Insurance Corporation (FDIC) or a bank surety bond up to \$1,200,000.

Investments made by the Town are summarized below.

	Fair Value
Fixed Annuity	\$121,583
New Hampshire Public Deposit Investment Pool	<u>849,696</u>
<u>Total Investments</u>	<u>\$971,279</u>

These funds are not categorized as to risk assumed.

3 B Taxes Receivable

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, 2002, upon which the 2002 property tax levy was based is:

For the New Hampshire Education Tax	\$ 74,017,933
For All Other Taxes	\$ 84,327,706

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 New Hampshire 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 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 allowances at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Merrimack Valley School District, Merrimack County and Pillsbury Lake Village District, which are remitted as required by law. The taxes collected for these other entities are recorded in an Agency Fund. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rates and amounts assessed for the year ended December 31, 2002, were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal Portion	\$ 4.71	\$ 396,744
<i>School Portion</i>		
State of New Hampshire	6.38	472,484
Local	11.44	964,650
County Portion	2.84	240,582
Precinct Portion	2.57	<u>36,301</u>
<i>Total Property Taxes Assessed</i>		<u>\$2,110,761</u>

During the current fiscal year, the Tax Collector placed a lien on April 5 for all uncollected 2001 property taxes.

Taxes receivable at December 31, 2002, are as follows:

<i>Property</i>	
Levy of 2002	\$ 178,306
<i>Unredeemed (under tax lien)</i>	
Levy of 2001	37,677
Levy of 2000	14,321
Levies of 1999 and Prior	1,271
Land Use Change	11,247
Timber	8
Less: Allowance for estimated uncollectible taxes	<u>(15,000)</u>
<i>Net Taxes Receivable</i>	<u>\$ 227,830</u>

3 C Interfund Balances and Transfers

Interfund balances at December 31, 2002 consist of overdrafts in the pooled cash and investments, budgetary transfers or short-term interfund loans which are expected to be repaid within one year.

Individual fund interfund receivable and payable balances at December 31, 2002 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$25,200	\$696,472
Trust Funds		25,200
Agency Fund	<u>696,472</u>	<u>.</u>
<i>Totals</i>	<u>\$721,672</u>	<u>\$721,672</u>

Interfund transfers for the year ended December 31, 2002 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$168,787	\$ 78,321
Special Revenue Funds	20,620	
Trust Funds	<u>57,700</u>	<u>168,787</u>
<i>Totals</i>	<u>\$247,107</u>	<u>\$247,107</u>

3 D Intergovernmental Payable

Amounts due to other governments at December 31, 2002 consist of:

<i>General Fund</i>		
Dog License fees due to the State of New Hampshire		\$ 330
<i>Trust Funds</i>		
<i>Expendable</i>		
Pillsbury Lake Village District		51,460
<i>Agency Fund</i>		
Balance of 2002-2003 district assessment due to the Merrimack Valley Regional School District		<u>696,472</u>
<i>Total</i>		<u>\$748,262</u>

3 E Long-Term Debt

Changes in the Town's long-term obligations during the year ended December 31, 2002, consisted of the following:

	<u>Balances Jan. 1, 2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances Dec. 31, 2002</u>
General Obligation Debt	\$	\$805,000	\$	\$ 805,000
Capital Leases	7,639		7,639	
Compensated Absences	10,868		3,761	7,107
Accrued Landfill Closure and Postclosure				
Care Costs	<u>446,229</u>	<u>.</u>	<u>27,890</u>	<u>418,339</u>
<i>Totals</i>	<u>\$464,736</u>	<u>\$805,000</u>	<u>\$39,290</u>	<u>\$1,230,446</u>

	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Int. Rate %</u>	<u>Out- standing at 12/31/02</u>
<i>General Obligation Bond Payable</i>					
Public Safety Building	\$805,000	2002	2022	3.0-5.0	\$805,000
Compensated Absences Payable					7,107
<i>Accrued Landfill Closure and Postclosure Care Costs</i>					<u>418,339</u>
<i>Total General Long-Term Debt Account Group</i>					<u>\$1,230,446</u>

The annual requirements to amortize the general obligation bond outstanding as of December 31, 2002, including interest payments, are as follows:

Fiscal Year Ending

<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 45,000	\$ 35,486	\$ 80,486
2004	40,000	31,660	71,660
2005	40,000	30,460	70,460
2006	40,000	29,260	69,260
2007	40,000	27,860	67,860
2008-2012	200,000	116,300	316,300
2013-2017	200,000	75,440	275,440
2018-2022	<u>200,000</u>	<u>29,840</u>	<u>229,840</u>
<i>Totals</i>	<u>\$805,000</u>	<u>\$376,306</u>	<u>\$1,181,306</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit and will be repaid from general governmental revenues.

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 Town of Hopkinton place a final cover on its 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 for the Town of Webster’s share of these costs based on an amortization schedule obtained from the Town of Hopkinton dated January 7, 1998 which covers annual payments for closure and postclosure care costs.

Based on the terms of the agreement, \$418,339 represents the Town of Webster’s share of the accrual for landfill closure and postclosure care costs which is 20% of the total. The Town expects to finance the closure and post-closure care costs by annual appropriation and an estimated 20% subsidy from the State of New Hampshire.

NOTE 4 - OTHER MATTERS

3 A Pensions

Plan Description and Provisions

The Town of Webster participates in the New Hampshire Retirement System (The System) which 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. Provisions for benefits and contributions are established and can be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301.

Description of Funding Policy

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees except police officers are required to contribute 5% of earnable compensation. Police officers are required to contribute 9.3% of gross earnings. For the year 2002, the Town contributed 5.33% for police officers and 4.14% for other employees. The contribution requirements for the Town of Webster for the years 2000, 2001, and 2002 were \$5,359, \$5,747 and \$6,533, respectively, which were paid in full in each year.

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 costs of other Town employees. GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires this amount to be reported as a revenue and expenditure in the Town's financial statements. This amount \$2,113 has been included on Exhibit B – Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds and is reconciled to the budgetary expenditures in Note 2-B.

4 B 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 natural disasters. During fiscal year 2002, the Town was a member of the New Hampshire Municipal Association Property-Liability Trust, Inc. and the New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation Program. These entities are considered public entity risk pools, currently operating as common risk management and insurance programs for member towns and cities.

The New Hampshire Municipal Association Property-Liability 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 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 (SIR) from which is paid up to \$500,000 for each and every covered property, auto physical damage and crime 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, reinsurance policies shared by the membership.

Contributions paid in 2002 for FY2003 ending June 30, 2003, to be recorded as an insurance expenditure totaled \$14,610. There were no unpaid contributions for the year ending June 30, 2003 and due in 2002. 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 past years.

The New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation Program is a pooled risk management program under RSA 281-A. The workers' compensation and employer's liability policy provides statutory coverage for workers' compensation and up to \$2,000,000 of employer's liability coverage. Primex retained \$500,000 of each loss through July 1. The membership and coverage run from January 1 through December 31. The estimated net contribution from the Town of Webster billed and paid for the year ended December 31, 2002 was \$2,060. The member participation agreement permits Primex to make additional assessments to members, should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. At this time, Primex foresees no likelihood of an assessment for this or any prior year.

4 C Contingent Liabilities

Litigation

There is a suit pending against the Town which has arisen in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of this suit will not have a material effect on the financial position of the Town.

4 D 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 based on the actual costs. Total costs to the Town of Webster in 2002 were \$124,089 and the Town of Webster's share of gross revenue was \$27,084.

4 E New Reporting Standard

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis-- for State and Local Governments*. This statement establishes new financial reporting requirements for all state and local governments. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Town is required to implement this standard for the year ending December 31, 2004.

SCHEDULE I
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Warrants
For the Fiscal Year Ended December 31, 2002

-Dr.-	<u>2002</u>	<u>Levies of</u>	<u>2001</u>
<u>Uncollected Taxes – January 1, 2002</u>			
Property	\$		\$174,763
Land Use Change			2,432
Timber			569
<u>Taxes Committed to Collector</u>			
Property	2,102,628		
Land Use Change	31,972		
Timber	10,878		
Excavation	356		
<u>Overpayments</u>	3,292		
<u>Interest Collected on Delinquent Taxes</u>	<u>1,597</u>		<u>11,420</u>
TOTAL DEBITS	<u><u>\$2,150,723</u></u>		<u><u>\$189,184</u></u>
 -Cr.-			
<u>Remitted to Treasurer</u>			
Property	\$1,923,791		\$174,763
Land Use Change	11,725		2,432
Timber	10,552		569
Excavation	356		
Interest	1,597		11,420
<u>Abatements Allowed</u>			
Property	171		
Land Use Change	9,000		
Timber	319		
<u>Current Levy Deeded</u>	359		
<u>Overpayments</u>	3,292		
<u>Uncollected Taxes – December 31, 2002</u>			
Property	178,306		
Land Use Change	11,247		
Timber	<u>8</u>		
TOTAL CREDITS	<u><u>\$2,150,723</u></u>		<u><u>\$189,184</u></u>

SCHEDULE II
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 2002

	<u>2001</u>	<u>Levies of</u> <u>2000</u>	<u>1999 and</u> <u>Prior</u>
-DR-			
<u>Unredeemed Liens – January 1, 2002</u> \$		\$25,816	\$ 21,931
<u>Liens Executed During Year</u>	58,132		
<u>Interest and Costs After Execution</u>	<u>1,498</u>	<u>3,257</u>	<u>7,592</u>
TOTAL DEBITS	<u>\$ 59,630</u>	<u>\$29,073</u>	<u>\$ 29,523</u>
-CR-			
<u>Remitted to Treasurer</u>			
Redemptions	\$19,478	\$10,615	\$19,829
Interest and Costs After Execution	1,498	3,257	7,592
<u>Deeded to Town During Year</u>	977	880	831
<u>Unredeemed Liens –</u> <u>December 31, 2002</u>	<u>37,677</u>	<u>14,321</u>	<u>1,271</u>
TOTAL CREDITS	<u>\$ 59,630</u>	<u>\$29,073</u>	<u>\$29,523</u>

SCHEDULE III
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 2002

-Dr.-

<u>Motor Vehicle Permits Issued</u>	\$233,595
<u>Dog Licenses</u>	2,986
<u>Other Fees</u>	<u>1,018</u>
TOTAL DEBITS	<u>\$237,599</u>

-Cr.-

<u>Remittances to Treasurer</u>	
Motor Vehicle Permits	\$233,595
Dog Licenses	2,986
Other Fees	<u>1,018</u>
TOTAL CREDITS	<u>\$237,599</u>

SCHEDULE IV
TOWN OF WEBSTER, NEW HAMPSHIRE
Trust Funds Summary of Principal and Income For the Fiscal Year Ended December 31, 2002

PRINCIPAL

INCOME

	Balance Jan. 1, 2002	Balance Dec. 31, 2002	With- drawals	Additions	Balance Jan. 1, 2002	Balance Dec. 31, 2002	With- drawals	Additions	Balance Dec. 31, 2002	Balance of Prin- & Interest Dec. 31, 2002
Cemetery - Perpetual Care	\$ 26,124	\$ 1,100	\$	\$ 27,224	\$	\$ 406	\$ 406	\$	\$	\$ 27,224
<u>Capital Reserve Funds</u>										
Town Hall	6,780	7,480	700	2,548	146	2,694	10,174			10,174
Highway Equipment	13,085	18,085	5,000	4,788	304	4,717	22,802			22,802
Fire Truck	80,065	105,065	25,000	7,495	1,453	8,948	114,013			114,013
Cemetery Improvements	11,557	11,557		2,468	210	2,678	14,235			14,235
Public Safety Building	93,500	33,500	60,000	59,077	1,834	10,145	43,645			43,645
Reappraisal	17,440	2,440	5,000	3,054	339	3,393	5,833			5,833
Police Cruiser	5,209	7,040	10,000	5,000	209	5,209	12,249			12,249
Medical Equipment	2,718	2,718		1,433	61	1,019	3,737			3,737
Office Equipment	4,658	5,158	500	191	76	267	5,425			5,425
Tax Maps	20,000	20,000	1,000	1,735	359	2,094	3,094			3,094
Police Firearms	373	373		120	8	128	501			501
Bridge Improvements	20,000	9,800	5,000	1,735	320	55	19,855			19,855
Dry Hydrant/Repairs	1,000	1,000		38	15	53	1,053			1,053
Air Packs - Fire Department		5,000	5,000		28	28	5,028			5,028
Softball Field	2,000	2,000		14	30	44	2,044			2,044
Fire Department Bunker Gear	1,542	647	500	211	25	236	883			883
	<u>279,927</u>	<u>222,863</u>	<u>114,764</u>	<u>89,907</u>	<u>5,417</u>	<u>41,708</u>	<u>53,616</u>	<u>264,571</u>		

Other Governments

Pillsbury Lake

40,184	13,000	6,900	46,284	4,498	678	5,176	51,460
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Village District

Other Funds

Tricentennial Fund

3,771			3,771	2,360	92	2,452	6,223
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Webster History Trust

2,800			2,800	2,444	79	2,523	5,323
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Edna Frost Civic Project

6,571	1,908		1,908	4,804	29	29	1,937
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			8,479	4,804	200	5,004	13,483
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Totals

	\$352,806	\$73,708	\$121,664	\$99,209	\$ 6,701	\$51,888	\$356,738
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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.

EXHIBIT A
TOWN OF WEBSTER, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Group
December 31, 2002

<u>ASSETS AND OTHER DEBITS</u>	Governmental Fund Types Special Revenue	Fiduciary Fund Types Trust and Agency	Account Group General Long-Term Debt	Total (Memoran- dum Only)
<u>Assets</u>				
Cash and Equivalents	\$ 758,574	\$ 18,023	\$	\$ 776,597
Investments	446,237	143,104	381,938	971,279
<u>Receivables (Net of Allowance For Uncollectible)</u>				
Taxes	227,830			227,830
Accounts	2,949			2,949
Interfund Receivable	25,200	696,472		721,672
Tax Deeded Property Subject to Resale	114,397			114,397
<u>Other Debits</u>				
Amount to be Provided for Retirement of General Long-Term Debt			<u>1,230,446</u>	<u>1,230,446</u>
TOTAL ASSETS AND OTHER DEBITS	<u>\$1,575,187</u>	<u>\$ 161,127</u>	<u>\$1,230,446</u>	<u>\$ 4,045,170</u>

LIABILITIES AND EQUITY

<u>Liabilities</u>					
Accounts Payable	\$ 9,847	\$		\$ 9,847	
Intergovernmental Payable	330		747,932	748,262	
Interfund Payable	696,472		25,200	721,672	
Deferred Revenue	7,064			7,064	
General Obligation Bond Payable				805,000	
Compensated Absences Payable				7,107	
Accrued Landfill Closure and Postclosure Care Costs				418,339	
Total Liabilities	<u>713,713</u>		<u>773,132</u>	<u>2,717,291</u>	
<u>Equity</u>					
<u>Fund Balances</u>					
Reserved For Encumbrances	467,674			467,674	
Reserved For Endowments			27,224	27,224	
Reserved For Special Purposes			278,054	278,054	
Reserved For Tax Deeded Property	114,397			114,397	
<u>Unreserved</u>					
Designated For Special Purposes		161,127		161,127	
Undesignated	279,403			279,403	
Total Equity	<u>861,474</u>	<u>161,127</u>	<u>305,278</u>	<u>1,327,879</u>	
TOTAL LIABILITIES AND EQUITY	<u>\$ 1,575,187</u>	<u>\$ 161,127</u>	<u>\$1,078,410</u>	<u>\$ 4,045,170</u>	

SCHEDULE A-1
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year ended December 31, 2002

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Estimate</u>
<u>Taxes</u>			
Property	\$ 376,106	\$ 386,160	\$ 10,054
Land Use Change	25,000	19,972	(5,028)
Timber	12,500	10,559	(1,941)
Excavation	548	356	(192)
Payment in Lieu of Taxes	1,290	1,290	
Interest and Penalties on Taxes	<u>22,000</u>	<u>25,363</u>	<u>3,363</u>
Total Taxes	<u>437,444</u>	<u>443,700</u>	<u>6,256</u>
<u>Licenses, Permits and Fees</u>			
Business Licenses and Permits	50	50	
Motor Vehicle Permit Fees	210,000	233,310	23,310
Building Permits	1,500	2,520	1,020
Other	<u>4,500</u>	<u>4,996</u>	<u>496</u>
Total Licenses, Permits and Fees	<u>216,050</u>	<u>240,876</u>	<u>24,826</u>
<u>Intergovernmental</u>			
<u>State</u>			
Shared Revenue	9,855	9,782	(73)
Meals and Rooms Distribution	46,461	46,461	
Highway Block Grant	53,519	53,519	
Flood Control Reimbursement	14,238	14,275	37
Other	<u>3,167</u>	<u>3,167</u>	
Total Intergovernmental	<u>127,240</u>	<u>127,204</u>	<u>(36)</u>
<u>Charges For Services</u>			
Income From Departments	<u>21,000</u>	<u>34,731</u>	<u>13,731</u>
<u>Miscellaneous</u>			
Sale of Municipal Property	12,000	404	(11,596)
Interest on Investments	5,000	9,256	4,256
Rent of Property		1,440	1,440
Fines and Forfeits		910	910
Insurance Dividends and Reimbursements		23	23
Other		<u>10,398</u>	<u>10,398</u>
Total Miscellaneous	<u>17,000</u>	<u>22,431</u>	<u>5,431</u>

Other Financing SourcesProceeds of General Obligation Debt

General Obligation Bonds	805,000	805,000	
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Operating Transfers InInterfund TransfersTrust Funds

Expendable	167,835	168,381	546
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Nonexpendable		406	406
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Total Operating

Transfers In	<u>972,835</u>	<u>973,787</u>	<u>952</u>
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Total Revenues and

<u>Other Financing Sources</u>	1,791,569	<u>\$1,842,729</u>	<u>\$ 51,160</u>
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Unreserved Fund Balance

<u>Used To Reduce Tax Rate</u>	<u>93,277</u>		
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Total Revenues, Other Financing

<u>Sources and Use of Fund Balance</u>	<u>\$1,884,846</u>		
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SCHEDULE A-2
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 2002

<u>Current</u>	<u>Encumbered From 2001</u>	<u>Appropriations 2002</u>	<u>Expenditures Net of Refunds</u>	<u>Encumbered To 2003</u>	<u>(Over) Under Budget</u>
<u>General Government</u>					
Executive	\$	8,700	\$ 6,863	\$	\$ 1,837
Election, Registration, and Vital Statistics		12,880	11,572		1,308
Financial Administration		106,525	110,581		(4,056)
Revaluation of Property		40,700	12,904	31,096	(3,300)
Legal		20,000	16,893	8,717	(5,610)
Personnel Administration		18,665	17,223		1,442
Planning and Zoning		12,150	10,531		1,619
General Government Buildings		18,900	17,693		1,207
Cemeteries	1,000	9,900	10,034	1,935	(1,069)
Insurance, not otherwise allocated		19,300	16,337		2,963
Other		2,500			2,500
Total General Government	<u>1,000</u>	<u>270,220</u>	<u>230,631</u>	<u>41,748</u>	<u>(1,159)</u>

<u>Public Safety</u>				
Police Department	136,453	143,819		(7,366)
Ambulance	11,294	10,294		1,000
Fire Department	38,158	26,206		11,952
Building Inspection	2,120	1,940		180
Emergency Management	50			50
Other	<u>650</u>	<u>431</u>		<u>219</u>
Total Public Safety	<u>188,725</u>	<u>182,690</u>		<u>6,035</u>
<u>Highways and Streets</u>				
Highways and Streets	144,000	117,545		26,455
Other	<u>78,200</u>	<u>50,008</u>	<u>27,620</u>	<u>572</u>
Total Highways and Streets	<u>222,200</u>	<u>167,553</u>	<u>27,620</u>	<u>27,027</u>
<u>Sanitation</u>				
Solid Waste Disposal	<u>145,061</u>	<u>124,089</u>		<u>20,972</u>
<u>Health</u>				
Administration	250	20		230
Health Agencies and Hospitals	<u>2,605</u>	<u>2,605</u>		
Total Health	<u>2,855</u>	<u>2,625</u>		<u>230</u>
<u>Welfare</u>				
Administration	900	900		
Intergovernmental Payments	3,802	3,802		
Vendor Payments	<u>6,000</u>	<u>1,316</u>		<u>4,684</u>
Total Welfare	<u>10,702</u>	<u>6,018</u>		<u>4,684</u>

<u>Culture and Recreation</u>									
Parks and Recreation		4,560	4,567						(7)
Patriotic Purposes		2,760	2,255						505
Other		<u>300</u>	<u>300</u>						
Total Culture and Recreation		<u>7,620</u>	<u>7,122</u>						<u>498</u>
<u>Conservation</u>		<u>500</u>	<u>175</u>						<u>325</u>
<u>Debt Service</u>									
Interest – Tax Anticipation Notes		<u>1,000</u>							<u>1,000</u>
<u>Capital Outlay</u>									
Police Equipment/Vehicles		8,170	8,169						1
Fire Equipment		4,800	4,270						530
Medical Equipment		600	475						125
Building Furniture		1,000	930						70
Buildings		2,500	2,303						197
Public Safety Building	2,707	916,865	521,266			398,306			
Tax Mapping		<u>22,000</u>	<u>22,953</u>						<u>(953)</u>
Total Capital Outlay		<u>955,935</u>	<u>560,366</u>			<u>398,306</u>			<u>(30)</u>
<u>Other Financing Uses</u>									
<u>Operating Transfers Out</u>									
<u>Interfund Transfers</u>									
Special Revenue Funds		20,620	20,620						
Trust Funds									
Expendable		<u>59,408</u>	<u>57,700</u>						<u>1,708</u>
Total Operating Transfers Out		<u>80,028</u>	<u>78,320</u>						<u>1,708</u>
<u>Total Appropriations,</u>									
<u>Expenditures and Encumbrances</u>	\$ 3,707	<u>\$1,884,846</u>	<u>\$1,359,589</u>			<u>\$467,674</u>			<u>\$ 61,290</u>

**SCHEDULE A-3
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund**

**Statement of Changes in Unreserved – Undesignated Fund Balance
For the Fiscal Year Ended December 31, 2002**

<u>Unreserved – Undesignated</u>		
<u>Fund Balance – January 1</u>		\$263,277
 <u>Deduction</u>		
Unreserved Fund Balance Used		
To Reduce 2002 Tax Rate	\$ 93,277	
Increase In Reserve For Tax Deeded Property	3,047	
Total Deductions		(96,324)
 <u>Addition</u>		
<u>2002 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 51,160	
Unexpended Balance of		
Appropriations (Schedule A-2)	<u>61,290</u>	
2002 Budget Surplus		<u>112,450</u>
 <u>Unreserved – Undesignated</u>		
<u>Fund Balance – December 31</u>		<u>\$279,403</u>

SCHEDULE B-3
TOWN OF WEBSTER, NEW HAMPSHIRE
Public Library Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2002

<u>Revenues</u>		
<u>Miscellaneous</u>		
Interest	\$ 3,061	
Book Sales and Fines	591	
Donations	860	
Other	162	
<u>Other Financing Sources</u>		
<u>Operating Transfers In</u>		
General Fund	<u>20,620</u>	
<u>Total Revenues and Other Financing Sources</u>		\$ 25,294
<u>Expenditures</u>		
<u>Current</u>		
<u>Culture and Recreation</u>		
Salaries and Benefits	\$ 15,299	
Administrative Costs	2,978	
Books, Periodicals and Programs	5,872	
Other	<u>1,031</u>	
<u>Total Expenditures</u>		<u>25,180</u>
<u>Excess of Revenues and</u>		
<u>Other Financing Sources</u>		
<u>Over Expenditures</u>		114
<u>Fund Balance – January 1</u>		<u>139,351</u>
<u>Fund Balance – December 31</u>		<u>\$139,465</u>

SCHEDULE B-4
TOWN OF WEBSTER, NEW HAMPSHIRE
Conservation Commission Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 2002

<u>Revenues</u>		
Taxes	\$3,000	
<u>Miscellaneous</u>		
Interest	<u>272</u>	
<u>Total Revenues</u>		\$ 3,272
<u>Fund Balance – January 1</u>		<u>18,390</u>
<u>Fund Balance – December 31</u>		<u>\$21,662</u>

REPORT OF APPROPRIATIONS ACTUALLY VOTED
Tax Year 2002

GENERAL GOVERNMENT

Executive	\$ 8,700
Election, Registration & Vital Statistics	12,880
Financial Administration	106,525
Revaluation of Property	40,700
Legal Expense	20,000
Personnel Administration	18,665
Planning and Zoning	12,150
General Government Buildings	18,900
Cemeteries	9,900
Insurance	19,300
Other General Government (Contingency Fund)	2,500

PUBLIC SAFETY

Police	136,453
Ambulance	11,294
Fire	38,158
Building Inspection	2,120
Emergency Management	50
Other (Including Communications)	650

HIGHWAYS AND STREETS

Highways and Streets	168,000
Bridges	5,200
Other (Major Road Project)	49,000

SANITATION

Solid Waste Disposal	145,061
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HEALTH

Administration	250
Health Agencies & Hospitals & Other	2,605

WELFARE

Administration & Direct Assist.	900
Intergovernmental Welfare Payments.	3,802
Vendor Payments & Other	6,000

CULTURE AND RECREATION

Parks and Recreation	4,560
Library	26,890

Patriotic Purposes – Old Home Day	2,760
Other Culture & Recreation	300
CONSERVATION	
Administration	150
Other Conservation	350
DEBT SERVICE	
Interest on TAN	1,000
CAPITAL OUTLAY	
Machinery, Vehicles & Equipment	14,570
Buildings	907,500
Tax Maps	22,000
OPERATING TRANSFERS OUT	
To Capital Reserve Fund	57,500
To Expendable Trust Funds	<u>1,908</u>
TOTAL VOTED APPROPRIATIONS	\$1,879,251

REVISED ESTIMATED REVENUES

SOURCE OF REVENUE

TAXES	
Land Use Change Tax	\$ 25,000
Timber Tax	12,500
Interest & Penalties on Delinquent Taxes	22,000
Excavation Tax (\$.02 cents per cu. yd.)	548
Excavation Activity Tax	0
PILT	1,290
LICENSES, PERMITS AND FEES	
Business Licenses and Permits	50
Motor Vehicle Permit Fees	210,000
Building Permits	1,500
Other Licenses, Permits & Fees	4,500
FROM STATE	
Shared Revenues	7,066
Meals & Rooms Tax Distribution	46,461
Highway Block Grant	53,519
Flood Control Reimbursement	14,238
Other	3,167
CHARGES FOR SERVICES	
Income from Departments	21,000

MISCELLANEOUS REVENUES

Interest on Investments	5,000
Other	12,000

INTERFUND OPERATING TRANSFERS IN

From Capital Reserve Funds	155,970
From Trust & Agency Funds	6,270
Long Term Bond	<u>805,000</u>

SUBTOTAL OF REVENUES 1,407,079

GENERAL FUND BALANCE

Unreserved Fund Balance	\$263,277	
Voted from Fund Balance	1,908	
Unreserved Fund		
Balance – Retained	<u>170,000</u>	
Unreserved Fund		
Balance – Reduce Taxes	91,369	<u>91,369</u>

TOTAL REVENUES AND CREDITS \$1,500,356

REQUESTED OVERLAY 9,600

2002 TAX RATE CALCULATION

Town of:	WEBSTER	TAX RATES
Appropriations	\$1,879,251	
Less: Revenues	1,500,356	
Less: Shared Revenues	2,789	
Add: Overlay	9,638	
War Service Credits	11,000	
Net Town Appropriation	\$396,744	
Approved Town Tax Effort		\$396,744
Municipal Tax Rate		\$4.71

School Portion

Regional School Apportionment	\$2,071,075	
Less: Adequate Education Grant	(633,941)	
State Education Taxes	(472,484)	
Approved School(s) Tax Effort		\$964,650
Local Education Tax Rate		\$11.44
State Education Taxes		
Equalized Valuation (no utilities) x	5.80	
81,462,804		\$472,484

Divide by Local Assessed Valuation (no utilities) 6.38
 74,017,933

Excess State Education Taxes
 to be Remitted to State 0

County Portion

Due to County	\$241,910	
Less: Shared Revenues	(1,328)	
Approved County Tax Effort		\$240,582
County Tax Rate		<u>\$ 2.85</u>
COMBINED TAX RATE		\$25.38

Total Property Taxes Assessed	\$2,074,460	
Less: War Service Credits	(11,000)	
Add: Village District Commitment	36,301	
TOTAL PROPERTY TAX COMMITMENT		\$2,099,761

Proof of Rate

Net Assessed Valuation	Tax Rate	Assessment
State Education Tax \$74,017,933	6.38	\$ 472,484
All Other taxes 84,327,706	19.00	<u>1,601,976</u>
		\$2,074,460

**SUMMARY INVENTORY OF VALUATION
 Tax Year 2002**

Land		\$27,278,491
Buildings		47,235,300
Public Utilities		<u>10,309,773</u>
Valuation Before Exemptions		\$ 84,823,564
Elderly Exemption (Number 13)	\$491,858	
Solar Energy Exemption (Number 5)	<u>4,000</u>	
Total Exemptions		<u>\$ 495,858</u>

NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED		<u>\$84,327,706</u>
Less Public Utilities	<u>10,309,773</u>	

NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED		\$74,017,933
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SCHEDULE OF TOWN PROPERTY AS OF DEC. 31, 2002

DESCRIPTION	VALUE
Town Hall:	
Land and Buildings	\$ 490,000
Furniture and Equipment	48,800
Library:	
Furniture and Equipment	26,000
Police Department:	
Land and Buildings	74,500
Furniture and Equipment	75,000
Fire Department:	
Land and Buildings	70,000
Furniture and Equipment	556,200
Highway Department:	
Land and Buildings	35,150
Equipment	21,000
Materials and Supplies	14,000
All Land and Buildings Acquired Through Tax Collector's Deeds:	
Map 5 – Lot 35	9,400
Map 6 – Lot 82	300
Map 6 – Lot 116	2,000
Map 10 – Lot 1-48	8,000
Map 10 – Lots 1-70 & 71	7,300
Map 10 – Lots 1-109&110	8,900
Map 10 – Lots 2-18, 19 & 20	4,800
Map 10 – Lot 2-21	3,800
Map 10 – Lot 4-53	2,900
Map 10 – Lot 4-85	13,900
Map 10 – Lot 4-120	6,400
Map 10 – Lot 4-143	3,800
Map 10 – Lot 4-150	4,000
Map 10 – Lot 5-50	1,400
Map 10 – Lot 5-61	4,900
Map 10 – Lot 5-62	2,600
Map 10 – Lot 5-63	1,600
Map 10 – Lot 5-70	1,600
Map 10 – Lots 5-71 & 72	2,400
Map 10 – Lot 5-94	7,500
Map 10 – Lot 5-121	5,200
Map 10 – Lot 5-141	5,100
Map 10 – Lot 5-181	4,600
Map 10 – Lot 5-182	4,500
Map 10 – Lot 5-190	3,800
Map 10 – Lot 6-6 & 7	1,600
Map 10 – Lot 6-17	1,100
Map 10 – Lots 6-33 & 34	1,700
Map 10 – Lot 6-41	3,500
Map 10 – Lot 6-82	6,150
All Other Property:	
Map 5 – Lot 5	200
Map 5 – Lot 10	43,700
Map 5 – Lot 29-1	17,850
Map 6 – Lot 41	19,000
Map 6 – Lot 75	17,100
Map 8 – Lot 12	17,000
Map 10 – Lot 5-183	4,700
Map 10 – Lot 8	15,900
	<u>15,900</u>
TOTAL	\$1,680,850

TREASURER'S REPORT – Fiscal Year 2002

Cash on Hand January 1, 2002 \$855,347.15

2002 RECEIPTS

Received from Tax Collector

Property Taxes	\$2,113,977.37
Tax Sales Redeemed	62,274.30
Yield Tax	11,238.27
Land Use Change	14,468.39
Gravel Excavation	357.49

Received from Town Clerk 237,598.50

Received from the State of N.H. 129,532.04

Received From Other Governments 1,317.73

Business Licenses, Permits & Filing Fees 5,995.40

Income from Capital Reserves 36,204.24

Income from Departments 4,793.18

Income from Trust Funds 1,100.00

Income from Safety Building Fund 470,234.50

Rental of Town Property 1,450.00

Gifts & Donations 150.00

Reimbursements to Departments 3,066.90

Insurance Dividends & Reimbursement 9.24

Miscellaneous 30,425.84

Interest on Investments 4,578.51

Voided Checks 883.50

TOTAL RECEIPTS **\$3,129,655.40** **\$ 3,985,002.55**

Paid on Order of Selectmen \$ (3,226,956.02)

Stale Dated Check Cashied \$ (25.40)

Total Cash on Hand, December 31, 2002 \$ 758,021.13

TYLER ROAD MAPLE TREE ACCOUNT

Balance as of 01/01/02 \$ 139.30

Interest Income 1.31

Balance as of 12/31/02 \$ 140.61

ISABEL ANDERSON FUND

Balance as of 01/01/2002 \$ 6,959.39

Interest Income 104.02

Balance as of 12/31/02 \$ 7,052.67

LAND TRUST FUND

Balance as of 01/01/02	\$ 15,251.22
Contributions	3,000.00
Interest Earned	<u>270.07</u>
	\$ 18,521.29

SAFETY BUILDING FUND

Balance as of 07/18/02	\$805,000.00
Contributions	100,000.00
Withdrawals	(470,234.50)
Interest Earned	<u>4,407.89</u>
Balance as of 12/31/02	\$ 439,173.39

REPORT OF THE SELECTMEN

At times it seems as if this was a very long year and at times it is hard to believe how fast it went by. It has been a very busy year and yet there are many projects to be finished. We thank the staff for its hard work and patience and those who volunteer to serve on the various town committees. Without your capable work, our town government would not function. A small town like Webster relies very heavily on its few employees and many volunteers.

After twenty-plus years of serving the Town, Barbara Mock retired on August 1st. We knew replacing Barbara would prove to be an impossible task so the Board of Selectmen decided to look to the future needs of the Town and study the office positions to see how those needs would be best served. Roger Becker stepped down as a Selectman to fill the position on an acting administrator basis and, working with Judy Jones and the Board, Roger has implemented new systems, including documentation of job duties and procedures. More recommendations await the new Board in 2003. A new Board of Selectmen will deal with these recommendations and with posting and hiring a permanent Town Administrator.

In filling Roger's seat on the Board, Ron Frost and Dave Richardson asked approximately twelve people if they would be interested in the position. We interviewed in a public meeting the five who responded yes and appointed Lynmarie Lehmann to the position until March 2003 when the Town will elect someone for the one remaining year of the term. The Town will also elect someone to fill the normal three-year seat as well so there will be two newly-elected members of the Board in 2003.

The Building Committee has been busy with our public safety building. It has not progressed as quickly as we would have liked but it will serve the needs of the Town for a very long time so patience during construction is necessary. This building is long overdue for our Town and the committee is working hard to complete the project.

Our Planning and Zoning Boards deserve special mention for their work with the cell towers proposed in Town. These are difficult procedures that often turn personal for those who invest so much of their time. Whether you agree with their decisions or not, thank them for their efforts. That can also be said for every committee in Town.

The revaluation and certification projects loom large on the 2003 agenda. There is a great deal of work to be accomplished by towns in the coming years in the wake of the Claremont Decision. All land in current use will be re-evaluated followed by a full revaluation of all remaining property. This will be time consuming and expensive. Be patient as the workload caused by external pressures increases and takes priority over other issues in the Town.

This has been quite a year of dealing with zoning violations. Many of the violations came to the Board's attention through residents' complaints and some were so obvious we just could not ignore them. The zoning rules have been approved by the Town and it is the Board's responsibility by Statute to enforce them. Not everyone readily accepts those facts.

We conclude this report by thanking the Town for the privilege of serving as your Board of Selectmen.

Respectfully submitted,

DAVID A. RICHARDSON, Chairman
 LYNMARIE LEHMANN, Selectman
 RONALD W. FROST, Selectman

REPORT OF THE POLICE DEPARTMENT

In March of 2002, Webster saw a milestone in Town history, with the passing of a bond for the construction of a new facility that will house the Police, Fire, and Rescue Departments. This facility will meet the needs of the departments for many years to come.

Every year the support and generosity of residents and town business owners toward the Police Department grows. On behalf of the Webster Police Department, I thank everyone who took the time to come to Town Meeting and vote in support of the proposed safety building, and the members of the building committee for all their hard work. I also thank Stan Andrews of Stan’s Gunsmithing, Geoffrey Martin & Wayne Morse of Morse & Martin Construction, and David & Carol Batchelder for their very generous financial support, which paid entirely for a video security system for the new Police Station. This system will go a long way towards minimizing the department’s liability in the future.

We continue to provide the DARE program (Drug Abuse Resistance Education) to the children of Webster at the Webster Elementary School. Officer Ken Pierce began this year’s program in September with the 5th grade class. Officer Pierce has many years’ experience as a DARE officer and we are fortunate to have him living in Webster and serving the town as a police officer. In addition to the DARE program, we continue to provide the Ident-a-Kid fingerprinting & photograph program free of charge to all Webster children. The Harris Lodge #91 F&AM of Warner funds this program. This year the Webster Police will expand its programs geared towards the safety of Webster children by conducting a trigger lock give-away to any Webster family that has children and firearms in the home. We will continue to provide these programs and hope to expand them in 2003. In closing, I thank the following people for their continued assistance and support throughout the year:

Keith Barnard
 Ira & Elaine Bennett
 Ron Frost
 Pat Inman
 David Kratz
 John Martin
 Dave Richardson
 Al & Joan Smith
 Bill Welcome

Roger & Sally Becker
 Robert Flanders
 Barbara Hochrein
 Judy Jones
 Lynmarie Lehmann
 Barbara Mock
 Heather Sherwin
 David Sutton

Webster Police Department activity breakdown for 2002:

Abandoned Vehicle	2	Lost/Found Property	2
Aggravated Driving		Mental Person	1
While Intoxicated	2	Message Delivery	2
Aggravated Felonious		Missing Person	5
Sexual Assault	1	Misuse of Registration Plates	1
Alarms	18	Motor Vehicle Accidents	33
Animal Bites	3	Motor Vehicle Complaints	37
Animal Complaints	72	Motor Vehicle Summons Issued	63
Arrests	34	Motor Vehicle Warnings	518
Assist Fire Department	19	Neighbor Disputes	11
Assist Highway Department	2	Noise Complaints	12
Assist Medical	38	Obscene Material	1
Assist Police in State	73	OHRV Complaints	7
Assist Social Services/Courts	7	Open Doors/Windows	5
Attempt to Commit Burglary	2	Operating w/o Valid License	1
Attempt to Locate	12	Pistol Permits Issued	39
Attempted Second Degree Assault	1	Possession of Drugs	5
Background Checks	3	Probation Violations	1
Bad Checks	3	Protective Custody	2
Breach of Bail Conditions	3	Reckless Conduct	2
Burglary (completed)	8	Reckless Operation of a	
Child Abuse/Neglect	2	Motor Vehicle	1
Citizen Assist	22	Resisting Arrest	1
Civil Matter	7	Roadway Hazard	19
Civil Standby	10	Runaway Juveniles	1
Conduct After An Accident	3	Second Degree Assaults	1
Criminal Mischief	15	Services DVO/Complaints	
Criminal Threatening	4	Summons/Subpoena	19
Criminal Trespass	6	Sex Offender Registration	5
Cruelty to Animals	2	Sexual Assaults	1
Death Notifications	1	Shots Fired	3
Department Information	58	Simple Assaults	8
Disorderly Conduct	6	Stranded Disabled Motorists	7
Domestic Disturbance	16	Suicide Attempts	3
Driving After Revocation	6	Suspicious Activity	18
Driving White Intoxicated	1	Suspicious Person	9
False Reports to Police	1	Suspicious Vehicles	16
Fingerprinting Non-Criminal	3	Theft	13
Harassment	15	Theft From a Motor Vehicle	4
Illegal Dumping	7	Untimely Deaths	3
Illegal Fireworks Display	1	Unwanted Persons	2
Incest	1	Vacant House Checks	199
Invasion of Privacy	1	Violation of Protective Orders	2
Junk Yards	2	Welfare Checks	282
Juvenile Complaints	7		

Totals for 2002 1,865

Respectfully submitted,

BRIAN P. MILANO
Chief of Police

REPORT OF THE WEBSTER FIRE DEPARTMENT

The officers of the Webster Fire Department for 2003 are as follows: Deputy Chief, Mike Arpino; Captain & Training Officer, Dan St. Cyr; Lieutenant & Assistant Training Officer, Bruce Thompson; Lieutenant, Sandy Weld; EMT Lieutenant & Medical Director, Marge Blanchette; and Secretary/Treasurer, Jim Clark-Dawe.

The following individuals are forest fire wardens/deputy wardens in the Town: P. William Welcome, Warden; Deputy Wardens, Mike Arpino, Bob Brophy, Bobby Drown, Jr., Roy Fanjoy, and Dan St. Cyr. Only the following wardens/deputy wardens are authorized to issue fire permits in the Town of Webster: P. William Welcome (648-2204), Mike Arpino (648-2404), Bobby Drown, Jr. (648-2520), Roy Fanjoy (648-2242), and Dan St. Cyr (648-2593).

I would like to thank all the Webster residents for their support and help on the new Public Safety Building and also the Building Committee for all their time spent on this project. I would personally like to thank Roy Fanjoy for all his help as medical director for many years with the department. Roy is going to stay on as a deputy warden and issue fire permits. Thank you Roy for a job well done! I appointed Lt. Marge Blanchette to be the new medical director of the Fire Department's fire and rescue. Congratulations Marge!

Total calls for 2002 – 121. This is a 6% decrease over the calls from 2001. The breakdown for calls are as follows: Medical Calls-64, Wires Down-18, Mutual Aid-8, Alarms-7, Motor Vehicle Accidents-7, Drills-4, Brush-4, Service Calls-4, Chimney Fires-2, Structure Fires-2, Search & Rescue-1, and Haz-Mat-1. The fire department covers an area of 28.2 square miles with a population of 1,630 people.

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. Also you can 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.

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, because I know that this takes the medical squad/firefighters away from home for many hours. 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,

P. WILLIAM WELCOME, Chief
Webster Fire Department

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

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands cooperate and coordinate to reduce the risk of wildland fires in New Hampshire. To help us assist you, contact your local Forest Fire Warden or Fire Department to find out if a permit is required before doing ALL outside burning. Fire permits are mandatory for all outside burning unless the ground where the burning is to be done (and surrounding areas) is completely covered with snow. 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 up to \$2,000 and/or a year in jail plus suppression costs.

A new law effective January 1, 2003 prohibits residential trash burning (RSA 125-N). Contact New Hampshire Department of Environmental Services at (800)498-6868 or www.des.state.nh.us for more information.

Help us to protect you and our forest resources. Most New Hampshire wild-fires are human caused. Homeowners can help protect their homes by maintaining adequate green space around the house and make sure that the house number is correct and visible. Contact your fire department or the New Hampshire Division of Forests and Lands at www.nhdfi.org or 271-2217 for wildland fire safety information.

**ONLY YOU CAN PREVENT WILDLAND FIRES
2002 FIRE STATISTICS**

(All Fires Reported thru November 10, 2002)

TOTALS BY COUNTY

CAUSES OF FIRES REPORTED

	<u># of Fires</u>	<u>Acres</u>		
Belknap	52	13.5	Arson/Suspicious	43
Carroll	80	10.5	Campfire	31
Cheshire	39	17	Children	32
Coos	3	2.5	Smoking	32
Grafton	53	21	Rekindle of Permit	3
Hillsborough	108	54.5	Illegal	7
Merrimack	94	13.5	Lightning	36
Rockingham	60	25.5	Misc.*	356
Strafford	31	23		
Sullivan	20	6		

(*Misc: powerlines, fireworks, railroad, ashes, debris, structures, equipment.)

	<u>Total Fires</u>	<u>Total Acres</u>
2002	540	187
2001	942	428
2000	516	149

DOUGLAS C. MINER
Forest Ranger

PAUL W. WELCOME
Forest Fire Warden

REPORT OF THE HIGHWAY DEPARTMENT

Major road projects completed for 2002:

- **Pleasant Street** – the section from Pearson Hill Road to Long Street was reclaimed, ditched, culverts replaced, graveled and paved.
- **Deer Meadow Road** – was ditched and shimmed in preparation for sealing.
- **Clothespin Bridge Road** – was ditched in preparation for sealing.
- **Clothespin Bridge** – concrete was patched with more work to be done in the spring once the water level is down.
- **Mutton Road** – was ditched, graveled and culverts were cleaned.

Deer Meadow Road and Clothespin Bridge Road are scheduled to be sealed with monies encumbered from 2002 for spring/summer of 2003 as winter came early this year.

A very sincere thank you to those who have been so dedicated in helping maintain and improve Webster's roads. Your hard work and long hours are very appreciated.

Respectfully submitted,

KEITH BARNARD, Road Agent

REPORT OF THE ZONING OFFICER

2002 proved to be another busy building season in Webster, as we added **20 new homes** to our small town. Fifteen site built homes were added, five manufactured homes and one Cell Tower.

The Pillsbury Lake District continues to pull its lion's share of construction, accounting for 50% of our growth, at ten homes. The building department has instituted a couple new requirements due to the repeated boundary disputes in the Pillsbury Lake district. We now require a registered survey of all building lots that do not have clearly marked boundaries that are described and referred to in the registered deed.

If a well is to be drilled, we require a "protected well radius" waiver to be signed and approved by the State of NH for all grandfathered building lots under two acres or where the well will be placed closer than 75' to the boundary line.

This Protected Radius was established as a minimum distance between a water well and a septic leach field. This radius is nearly impossible to meet on the 1/2 to 1/3 acre lots in the Pillsbury Lake district (hence the water district requirements as part of the original subdivision approval), so the waiver is required. In addition, builders will be required to locate septic leach fields 75' from the side and back property lines, or secure legally binding waivers from the owners of adjoining properties for the possible encroachment into the neighbor's protected radius. These waivers will be required to be written into the neighbor's registered deed and proof will be required.

Respectfully submitted,

STEVE MANNING, Zoning Officer

REPORT OF THE PLANNING BOARD

Planning Board members for 2002 were Nancy VanLoan, Chairman, Cliff Broker, Jere Buckley, Secretary, and Bill Inman. Ron Frost succeeded Roger Becker as Selectman Member following the March Town Meeting, and was in turn succeeded by Lynmarie Lehmann who moved up from Alternate Member following her mid-term appointment as Selectman. The other Alternate Members were Richard Cummings, John Nelson, and Alan Hofmann.

The Board conducted regularly scheduled public meetings on the third Thursday of each month. These regular meetings incorporated public hearings on subdivision and site plan review applications, as applicable, and were supplemented by a work session on Planning Board procedures, two joint meetings with the Warner Planning Board, two special meetings to consider the Ox Pond Hill cell tower application, and an "open forum" meeting with the ZBA and the Conservation Commission to consider Town wide issues.

In the course of the year, the Board accepted, considered, and ultimately approved applications for:

- A two-lot subdivision by Edwin Piper on Gerrish Road.
- A three-lot subdivision by John and Rebecca Little on Deer Meadow Road.
- A two-lot subdivision by Amy Purpel on Pleasant Street.
- A two-lot subdivision by Adam E. Mock on Pleasant Street.
- A two-lot subdivision by Edwin and Anne Walker on Long Street.

The Board also approved voluntary merger requests by Margaret Cahoon, William and Ann-Marie Moore, and Sundance Homes, all in the Pillsbury Lake District, and by Lisa Huse on Pearson Hill Road. The latter request superseded a previously considered lot line adjustment request.

In coordination with the Warner Planning Board, the Board approved a site plan approval request from Gamil Azmy for a restaurant/bakery/produce-stand on land with Warner frontage on Route 103 but lying partially in Webster. The Board also approved a site plan for a commercial operation on White Plains Road property owned by Chuck Rose. A third site plan approval was granted to Willie Richard for a landscaping/snowplowing business operated by Ron Finlayson, Jr., again on property with Warner frontage on Route 103 but lying partially in Webster. This operation is a matter of dispute and potential litigation with an abutter, and may have to be revisited by the Board.

Much of the Board's time and energy during the year was again devoted to the issue of personal wireless service facilities (PWSF), less formally described as "cell towers". Continuing a lengthy series of meetings begun in 2001, and following ZBA approval of a commercial exception for a cell tower on Ox Pond Hill, the Board eventually finalized their site plan approval for that facility. The Board has monitored ZBA consideration of two additional cell tower applications, and anticipates site plan approval applications for at least one of those facilities in 2003.

In response to a statutory requirement, the Board has developed a document outlining the procedures governing the conduct of Board meetings. That document is now on file at the Town Office.

Responding to a request from the Selectmen, the Board provided a letter recommending that building permits no longer be allowed on any Class VI road. This means that anyone wishing to build on a Class VI road must seek a waiver from the ZBA.

The Selectmen, in accordance with required procedures, officially advised the Board of their plans to build a new Public Safety Building on Battle Street. The Board, which clearly was already aware of those plans, renewed their endorsement of the project.

The Board has started the planning process for a much-needed update of the Town's Master Plan, which maps future Town development and serves as the basis for Town ordinances. This will be a substantial effort, coordinated by the Planning Board, but requiring the participation of everyone involved in the operation of the Town and with as much citizen input as possible. During 2002, the Town re-joined the Central New Hampshire Regional Planning Commission, in part to gain access to their resources for Master Plan preparation.

It has been another exceptionally busy year, and there is much that must be done in the coming year. I am grateful to my Board Members for their many volunteer hours, (18 separate meetings plus site inspections and other peripheral tasks) and their dedication to the sensible development of our community.

Respectfully submitted,

NANCY VAN LOAN, Chairman

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION
28 Commercial Street ❖ Concord, New Hampshire 03301
❖ phone: (603) 226-6020 ❖ fax: (603) 226-6023 ❖ internet: www.cnhrpc.org

Established in accordance with state law, the Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 20 communities in Merrimack and Hillsborough Counties. The Town of Webster is a member in good standing of the Commission.

The Commission's mission is to improve, through education, training, and planning assistance, the ability of the municipalities of the region to prepare and implement municipal plans; to prepare a plan for effective and appropriate development and utilization of the resources of the region; and to assist municipalities in carrying out the regional plan.

The Commission provides a variety of planning services, including consultations on planning issues; planning research; sample ordinances, regulations, and planning documents; access to Census information and other data sources; grant information; review and comment on planning documents; development review; and educational programs. Membership also entitles a community to affordable master planning assistance, geographic information systems (GIS) mapping, and other land use and transportation planning-related assistance.

In 2002 the Central New Hampshire Regional Planning Commission:

- Provided general local planning assistance to member municipalities and responded to inquiries regarding zoning ordinance, subdivision regulation, and site plan review regulation revisions.
- Held four meetings of the CNHRPC Regional Resource Conservation Committee (R2C2). The R2C2 seeks to bring representatives of each of the region's communities together to work on conservation issues that affect the overall region.
- Coordinated two public forums related to housing issues in the Central NH region with funding provided by the New Hampshire Housing Finance Authority (NHHFA).
- Conducted approximately 170 traffic counts throughout the region.
- Organized and hosted three meetings of the CNHRPC Transportation Advisory Committee (TAC).
- Initiated the update of the FY 2005-2014 Regional Transportation Improvement Program (TIP).
- Completed the CNHRPC Multi-Use Trail Plan.
- Initiated the update and expansion of the regional transportation model.
- Provided assistance to municipalities, groups and interested individuals regarding the Transportation Enhancements (TE) and Congestion Mitigation and Air Quality (CMAQ) programs.
- Provided continuing technical assistance to the Upper Merrimack River Local Advisory Committee (UMRLAC).
- Continued the development of an update to the Land Use section of the Regional Plan.
- Hosted a Land and Community Heritage Investment Program (LCHIP) application workshop.
- Provided assistance to CNHRPC member towns regarding National Flood Insurance Program (NFIP) participation and compliance.
- Prepared an update to the regional conservation lands geographic information services (GIS) map and database.
- Assisted local housing and childcare advocacy groups through funding provided by the Community Development Finance Authority (CDFA).
- Provided support and assistance to local trail advocacy groups and land trusts.

For additional information, please contact the CNHRPC staff, or visit us on the internet at www.cnhrpc.org.

REPORT OF THE CONSERVATION COMMISSION

The Webster Conservation Commission: worked with a landowner to assure minimum impact on his driveway through a wetland; studied and recommended to the Selectmen the Community Profile Project which has helped other towns working to update their Master Plans; and distributed a survey to learn what residents want in the way of conservation. Although we received under fifty

responses, these were carefully considered and were a help to the Commission. Pillsbury Lake issues required frequent site visits.

Matt Livingston, a Boy Scout earning his Eagle Badge, organized work at the Riverdale Natural Area on Tyler Road, which now has cleared, well-marked trails and signs. Many people have begun using the trails since the October opening.

The Commission continues to explain its proposals for clean water buffers and drinking water source protection. We are also studying and evaluating all the town's wetlands. We plan to improve the Mock Forest's signs and trails in 2003.

Respectfully submitted,

BETSY JANEWAY, Chairman
Members: NANCY CLARK,
JANE DIFLEY,
RICHARD LEHMANN,
CHRIS LIVINGSTON,
AND MARY JO MACGOWAN

REPORT OF THE CEMETERY COMMISSION

We have had more stones straightened out at Corser Hill Cemetery this year. We will continue to have others done as the weather permits.

Remember that the Cemetery Commission has rules and regulations that need to be followed.

If anyone has questions or concerns, please contact the Town Office or any Cemetery Trustee.

Respectfully submitted,

PATRICIA INMAN
BRENDA SILVER
RONALD FROST
Cemetery Trustees

REPORT OF THE WEBSTER FREE LIBRARY TRUST

The Library had another busy year with its Reading Group, Summer Reading Program and weekly visits from the Elementary School classes during the school year. We thank the many volunteers who contributed to the success of our "Lions & Tigers and Books, Oh My!" summer program as well as all those who donated books or money to the Library throughout the year. We would also like to thank the Library's evening volunteers for their dedication: Carole Dukette, Claudia Bazinet, Anne Holland, Sandy Starkey, Marty Bender and Mary Evanofski.

This past year, the Library's ability to provide reference and research sources soared far beyond what one would expect from a one-room library,

thanks to the New Hampshire State Library's subscription to a database service called EbscoHost, which provides access to newspapers, journals and genealogical research sources. The State Library is picking up the tab for this fee-based service, so it is free and available to any public library with internet access.

Seventy-seven new users signed up at the Library, and we had 4,162 visits throughout the year. We added 538 materials (approximately 20% donated) to the Library this past year and weeded, lost, or were unable to recover 364, leaving us with 9,900 videos, audios and books. Despite our increasingly-tight quarters, we try our best to keep our collection up-to-date AND maintained older works that are still popular.

Respectfully submitted,
 JANICE F. DAWE, Chairman
 SANDRA STARKEY
 ANNE HOLLAND

REPORT OF THE COMMUNITY ACTION PROGRAM

Summary of services provided to Webster residents in 2002 by the Kearsarge Valley Area Center Community Action Program, Belknap-Merrimack Counties, Inc.

Service Description	Units of Service	Persons	Value
Commodity Supplemental			
Food Program	Packages -86	Persons -7	\$ 2,150.00
Congregate Meals	Meals-422	Persons-38	2,945.56
Fuel Assistance	Applications-28	Persons-71	16,890.00
Transportation	Rides-1,747	Persons-10	9,468.74
Meals-on-Wheels	Meals-1,892	Persons-13	13,225.08
Women, Infants and Children	Vouchers-265	Persons-22	11,925.00
USDA Commodity Surplus	Cases-263		4,440.07
Neighbor Helping Neighbor	Grants-1		200.00
Head Start	Children-2		14,276.00
Emergency Food Pantries	Meals-40	Persons-2	<u>120.00</u>
	GRAND TOTAL		<u>\$75,640.45</u>

REPORT OF UNH COOPERATIVE EXTENSION

The University of New Hampshire Cooperative Extension is your local link to practical, research-based education for people of all ages, helping them make informed decisions that strengthen youth, families, and communities, sustain natural resources, forests, wildlife and agriculture, and improve the economy.

Merrimack County residents benefit from a wide range of Extension offerings, which include education in parenting, family finances, food safety, home gardening and forest stewardship; 4-H and youth development programs, nutri-

tion counseling for low income families, soil testing and identification of insect pests and plant diseases. Extension educators help towns and schools maintain athletic fields and landscaped areas.

Extension also operates a toll-free **Info Line at our Family, Home & Garden Education Center, staffed Monday through Friday, 9am to 2pm (1-877-398-4769)**. The Info Line handled more than 1,200 requests from Merrimack County residents. Extension also provides a wide range of information from our Web site: **ceinfo.unh.edu**.

Extension staff provide education to forest landowners, farmers and ornamental plant growers that helps keep their enterprises profitable while preserving open space and protecting natural resources. Many studies show that open space helps keep property taxes low, as it places few demands on taxpayers for services.

Extension educators also provide assistance to town planners and boards on current use zoning issues related to marketing from roadside stands, garden centers, farmers markets and pick-your-own operations. Extension staff provide guidance to town officials to help ensure that local ordinances are "agriculture-friendly." They also educate town leaders about best management practices for the production of agricultural crops and livestock

A statewide Extension initiative called *Strengthening New Hampshire Communities* works with communities in a variety of ways. For example, Extension's *Community Profile* process serves as a tool to help community members create a vision about what they want their community to be like, and then forms action groups to reach those goals. To date, seven Merrimack county towns have participated in a Community Profile.

Cooperative Extension also provides fact sheet notebooks for all town libraries and produces weekly radio spots on 107.7, which offer information to residents throughout Merrimack County. Other community efforts include the Master Gardener program after school programs, teen assessment projects and wellness teams.

The staff in Merrimack County includes nine Extension educators, two state specialists and three support staff. Extension programs reach approximately one of every four families in the county.

VISITING NURSE ASSOCIATION OF FRANKLIN

The Board of Directors and Staff of the Visiting Nurse Association of Franklin are happy to have the support of the citizens of Webster again this year.

The Visiting Nurse Association of Franklin has completed its 57th year of service to our communities. As we look back on the accomplishments of the year, I am pleased to report that we have continued to deliver the highest quality care to our patients in a cost effective and timely way. As always, our patients are our first concern.

This was the final year of funding for our Community Care Management program that we have shared with the Newfound Area Nursing Association. This program has enabled outreach efforts to elders and disabled adults across 12 towns, who were not otherwise eligible for Home Care Services. We will

continue to serve this population as a part of the network of Care Managers through the Caring Community Network of the Twin Rivers.

This year was the banner year in which we invested in the electronic “Point of Service” documentation hardware and software that will support our clinical staff in the patient’s home. The SmartClipboard system allows nurses and therapists to spend more time with our patients and still be able to fulfill the extensive requirements for documentation required by the Centers for Medicare and Medicaid as well as other regulatory agencies. Although the learning curve has been extremely steep at times, all clinicians have begun using the tablet and software for their visits.

We are very cognizant of the national shortage of nurses and the projections that over the next decade this will reach crisis proportion as the first wave of baby boomers retires. We have experienced the difficulty of competing with other area health care providers for a finite number of potential staff. The VNA of Franklin is committed to providing support to staff whose desire is to prepare to enter the health care profession.

The VNA of Franklin has been preparing to apply for Medicare certification of our Hospice program in early 2003. Although we have long given end of life care and utilized hospice volunteers to support our patients and families, we have not applied for the certified status prior to this.

The Visiting Nurse Association of Franklin received notification in September, 2002, of a grant from the NH Department of Maternal and Child Health for Home Visiting of women and infants from the first trimester of pregnancy through the first year of life. This is another joint effort with the agencies of the Caring Community Network of the Twin Rivers including NANA, Child and Family Services, Health First Family Care Center.

We look forward to fulfilling these objectives in the coming year and continuing our collaborations with other community programs and providers.

It has been a pleasure to serve the residents of Webster this year. We continue to hold monthly blood pressure screening clinics and annual flu clinics in the community in addition to the individuals for which we care. We appreciate the ongoing representation of Avis Roy and Mary Wescott on our Board of Directors.

The Visiting Nurse Association of Franklin made 547 visits in your community during 2001 as follows:

**Webster Home Health Services Statistical Report
January-December – 2001**

Skilled Nursing Visits	188
Home Health Aides	279
Home Health Supervision	19
Physical Therapy	10
Occupational Therapy	3
Homemaker Visits	42
Community Health	6
TOTAL	547

REPORT OF THE WEBSTER YOUTH SPORTS PROGRAM

The Webster Youth Sports and Recreation Program has continued to grow in the past year. In addition to providing the sports of baseball, softball, basketball, soccer, and tennis, we added a youth swimming program and an adult co-ed softball program. Committee members have worked hard throughout the year to ensure we offer quality programs for the children and people of Webster. The committee is responsible for interfacing with the various soccer, basketball, and Little League organizations and ensuring that there are leagues and teams on which the children can participate. We are also responsible for ensuring that there are coaches and officials for those teams and maintaining the facilities (fields, courts, etc.), as well as the equipment and uniforms.

The committee is grateful for the support we receive from the Town and the community. We could not do it without your support. In particular, we would like to thank all those that have taken the time to coach teams this year: Jeff Joyal, Tom Schofield, Lynn Runnells, Heidi Pelchat, Wayne Martin, Jeff Wheeler, Hallie Wolkin, Chris Vary, Ed Meyer, Carin Wheeler, Maureen Hoar, and Tom Wolkin. We'd also like to thank Terry and Dan Gainer for allowing us to use the beach at the Austin Home for the swimming program.

The Webster Youth Sports and Recreation Committee continues to play a leadership role within the Merrimack Valley recreational sports programs. Our members are active participants on the soccer, basketball, and Little League boards.

Major accomplishments this year included:

- Added the youth swimming program
- Added the kindergarten soccer program
- Sponsored two baseball/softball teams
- Provided a youth athlete recognition night
- Top dressed and reseeded the baseball infield
- Replaced the foul poles at the baseball field
- Acquired portable soccer goals
- Added softball to the adult co-ed program

Our goals for next year include:

- Continue to provide quality recreational activities
- Expand programs to provide more recreational opportunities
- Expand adult and family oriented programs
- Provide clinics on coaching and officiating

The Webster Youth Sports and Recreation Committee is developing a long range plan. This plan takes into consideration the current and future recreational needs of the Town. The plan is very optimistic in its vision for the recreational programs and facilities for the town. The intent is to work with other groups in Town, such as the Planning Board and the Parks Commission, to implement the

plan. It is also the intent of the committee to implement this plan in a way to minimize the financial impact to the Town.

The Webster Youth Sports and Recreation Committee strives to provide quality recreational programs for the Town of Webster. We appreciate the support we receive from the community. We encourage your feedback and participation. If you would like to participate in any way, contact one of the committee members.

Respectfully submitted by the members of the Webster Youth Sports and Recreation Committee:

TOM WOLKLIN, President
 MAUREEN HOAR, Vice President
 CARIN WHEELER, Secretary
 TRACY BALCH, Treasurer
 CHRIS VARY
 ED MEYER

REPORT OF THE SAFETY BUILDING

As of this writing (January 17), the exterior of the new Safety Building is essentially complete. Work is proceeding nicely on the interior framing, insulation, plumbing, electrical and drywall.

The early winter weather has had a negative effect on the progress. Now that the building is enclosed and temporary heaters have been installed, we hope to make up some time on the schedule. Last summer, after the majority of the sitework had been completed, we experienced a delay in the delivery of the building components to the site. This was due to some redesign work that the metal building supplier had to do because their original design did not meet our structural specifications. We also ran into some delays because of subcontractors' busy schedules.

We ran into two unexpected things: we encountered ledge at the southwest corner of the building even though test pits dug before construction showed no evidence of ledge (our test pits were dug to a depth of approximately 13 feet whereas the building footing was actually deeper than 13 feet). No blasting was required; removal was accomplished with an excavator equipped with a hydraulic hammer to break up the rock. The cost for ledge removal was not part of the contract and cost approximately \$6,850, which was taken from funds remaining in the Capital Reserve fund. Just before the final concrete pour for the slab in the truck bays, we found ground water entering the building in the truck bay area. The solution for this was to install a trench drain with crushed stone and perforated pipe along the west end of the building as well as just inside the building along the west wall. The additional cost of this work amounted to about \$10,000, paid for from the Capital Reserve fund, which was being used as a contingency.

During the construction period, we looked at the possibility of adding the exterior concrete slab at the north entrance to the truck bays back into the

project. Since the contingency was holding up well and some of the items we were planning to include from outside the contract were either eliminated or reduced, we decided to go ahead with the north slab. This work cost about \$8,300. One change to the plans was requested: to widen the overhead door to the sally port from 8 feet to 9 feet; cost \$1,000.

The south exterior slab and final site-work cleanup will be left until spring, weather conditions permitting.

We have been very pleased with the design of the building; it appears to provide the needed space. The Departments are anxious to occupy their new headquarters. The construction process with Hutter Construction has gone very smoothly and professionally. We look forward to final completion and will most likely hold an open house to provide everyone with a close up look!

Respectfully submitted,

RONALD FROST

REPORT OF THE OLD HOME DAY COMMITTEE

The 101st Old Home Day was celebrated August 17th under warm and sunny skies. Despite the nine-day heat wave, many people came out to enjoy the day.

The festivities began at 10:00 a.m. with a parade beginning at the Blackwater Dam to the William R. Pearson Memorial Park led by this year’s Grand Marshall Barbara Mock.

Games for all ages were held in the grove while the Stings-N-Things band entertained with songs of yesteryear.

Parade prizes were awarded to the following:

Sports Category: Pete’s Dragons – Softball Players Abby Blanchette, Alexis Blanchette and Betty Pearson

Floats – Individual: Silvers Apiary and Roberts Greenhouse – Aime and Ashley Silver and Russell and Cyndel Donaghue
Fishin’ Buddies – Colton Stevens, Sam Rose, Riley Kimball, Katelyn Ross and their Moms.

Floats – Organizations: Daniel Webster Grange with Florence Scott “The Miracle Woman” riding in her son Scotty’s antique car.

Marchers: Miss Hawaii – 2014 Rebecca Hashem
Alien – Colby St. Jacques
Bubble Bath – Rachel Martin
Shampoo/Conditioner – Sarah Hashem
Towel – Becca Malkin

Bikes: Pirate – Braden St. Jacques
Kristen Ashley

Kendall Joyall
Duncan Joyall
Doug Potter
Matt Leary

Most Patriotic: "Sisters of Liberty" (Driving the Craftsman) Samantha & Brittney Reardon

Horses: Corrinne Brannigan & Elizabeth Janet Warren

Miscellaneous: Jeep Cruizers – Kaitlyn Symonds & Lindsey Yeaton

The parade ended with Fire Trucks and Police Vehicles from Webster and various towns.

Horseshoe prizes were awarded

- to the following: 1st – John Huckins & Tom Wolklin
- 2nd – Cindy Grenier & Matt Cummings
- 3rd – Nick St. Amand & Les Silver

Special recognition prizes were awarded as follows:

Oldest – Janice Dawe – 83 years young

Youngest – Joshua Smith – 12 days – son of Mr. and Mrs. Bret Smith of Battle Street.

Largest Family – The Blanchettes with 17 attending

Person Traveling the Furthest – Gloria Roy of Eugene, Oregon.

Respectfully submitted by the Old Home Day Committee:

ALLISON BLANCHETTE	BRENDA SILVER
JESSICA ROBERTS	YVONNE WHEELER
SARAH KIMBALL	EMERY WHEELER
GEORGE RADCLIFFE	KRISTEN DiCICCO

REPORT OF THE TOWN HISTORY COMMITTEE

The Old Meeting House Members bought and replaced several stone markers, at considerable cost, to replace broken and stolen posts that identified places of interest behind the dam. The posts are numbered and books are available describing what people would have seen before the dam was built. Eight houses and a mill were removed and the Meeting House was moved up the hill.

The winter was the warmest in 122 years according to the National Weather Service. We had little snow and no big storms.

Carl VanLoan, son of Nick and Nancy VanLoan, was chosen to be one of seven U. S. skiers named to the United States Olympic Nordic Combined Team to compete at Salt Lake City, Utah Winter Olympics.

The Town Warrant was discussed February 12th at the Town Hall. The Safety Building that was voted down last year, is being brought up again with revised plans.

The Planning and Zoning Boards held several meetings regarding the Cell Tower on Dustin Road. The Zoning Board voted for a 140' guyed tower. The Planning Board completed the Site Plan Review. The height of the tower was discussed but the Board kept their decision of 140'. It has been indicated that a lawsuit may be filed against the Town due to the height of the tower.

The Annual School Meeting was held on March 7, 2002. Webster's share of the school budget is \$1,436,034.

The election of Town Officers was held March 12, 2002. No candidates were challenged. Ronald Frost was again voted in for Selectman with 195 people voting.

On Saturday, March 16th over 300 people turned out to decide how the Town spent the money. A new Safety Building was approved by a very narrow margin, 303 voted with 203 yeas, 100 no or 66.9 percent of the vote, needed for passage was 66.7 percent. The article to remove sand and silt from Lake Winnepocket at the end of Pond Hill Road was voted down. Everything else passed, \$1,879,251 was appropriated with \$396,744 to be raised by taxation.

Hutter Construction Corporation was awarded the contract to build the new Safety Building for \$864,900 without changes, there have been two at this time.

Kayak races were held April 27 & 28 behind the School.

On April 22, 2002 we had three inches of snow after record breaking temperatures of 85° and 94° on April 17th and 18th.

The Webster Youth Sports Committee works very hard to include every child in a large variety of sports throughout the entire year.

The month of May was cold and wet. Gardens and lawns didn't grow much. After that it seemed to forget how to rain any large amount for the rest of the summer.

A Memorial Day program was held on May 30th with the children of Webster Elementary School participating.

The Selectmen decided not to advertise the position held by Barbara Mock as Administrative Assistant but appointed Selectman Roger Becker. There was much discussion about this for two reasons: there were several people in Town interested in applying for the position, secondly, Roger was given the same pay, \$18.20 an hour, that Barbara was receiving after 25 years. Roger stepped down as Selectman in July.

An Historic tour behind the dam sponsored by the Webster Meeting House was held on Saturday, June 8th. People that remembered what it was like before the dam were at points of interest to let people know how it used to be.

A lawsuit against the Town was filed by two residents against the Town to reduce the height of the cell tower to 120 feet. An agreement was reached to build the tower to 120 feet but it could be raised to 140 feet when and if more companies show interest in locating on it.

Barbara Mock was honored at a retirement party on July 20th. Her daughter Kathy came from Arkansas as a surprise for her. Over 200 family and friends attended.

Summer suppers sponsored by the Church, Grange and Women's Union were again held. Many thanks go to the people that work and donate food for the suppers.

The Webster ZBA met on August 13th to consider a request from Robert Lake – Eastern Towers to erect a 135' monopole wireless tower on his property. At the same time the Board heard a request from Craig Thayer – American Tower Company, to erect a 130' monopole on his property behind the new Safety Building.

Old Home Day was held Saturday, August 17th under sunny skies. Grand Marshall was Barbara Mock, recently retired Administrative Assistant for the Town. Games were held, there was music by Strings 'N' Things, picnic lunch and much more. The Church Choir served the Chicken Barb-B-Q with a Contra dance following sponsored by the Church. The Reverend Hal Harrison was the guest speaker at the Sunday Church services.

Five candidates were considered to fill the vacant Selectman's seat: Robert Drown, Lynmarie Lehmann, Dan St. Cyr, Tom Wolklin and Michael Borek. Each person was asked questions from the two Selectmen in an open meeting. In closed session, Lynmarie Lehmann was chosen to fill the seat until elections next March.

The Church again operated their food booth at Hopkinton Fair under the leadership of Dorothy Haskins. There were many volunteers to make it a success.

The summer was very hot and dry with few substantial rain showers. The first day of the Fair brought a very much appreciated rain that lasted all day, at least it laid the dust for a short while. It gave a boost to all the lawns and gardens also.

A Town-Wide Yard Sale was held September 21st with 114 places signed up, about \$2,700 was raised for the school playground. Michele St. Jacques chaired the event with many more helpers.

The Riverdale Natural Area, 52 acres of Town Conservation land was officially opened October 20th with a ribbon cutting ceremony to the trails. Eagle Scout candidate Matt Livingston organized the trail work with a great deal of help to clear brush, fallen trees and debris. He also planned the trails.

On October 23rd we had 3-4 inches of wet snow with a thick crust that didn't want to leave.

Hearings were held each month for the cell towers. The Town chose Ivan Pagacik, paid for by the tower companies, as a Wireless Consultant to help the ZBA Board view where the different tower heights would project their signals.

Eastern Tower amended their tower height to 170 feet with a 21' whip antenna that would cover the same area as the two towers. Lake's radio tower would be removed and incorporated with the cell monopole. This was approved with waivers and conditions at the December 17th ZBA meeting. All locators would be flush mounted or else be required to come before the ZBA Board to state reasons why that was not possible.

Over 13 inches of snow fell on Christmas Day, giving us the greatest White Christmas ever recorded.

There were 21 building permits issued: homes 20, cell tower 1.

TEACHERS AT WEBSTER ELEMENTARY SCHOOL:

Kindergarten

Janet Lemire

Grade 1	Elizabeth Morse
Aides	Raymond Kling
	Judy Bouchard
Grade 2	Dale Barrett
Grade 3	Gwen Hall
Aide	Terri Clough
Grade 4	Daniel Dianchenko
Grade 5	Nancy Dobe
Building Aide	Laurel Foss
Secretary	Helen Brannigan
Principal	Heather Sherwin
Custodian	James Matchem

SCHOLARSHIPS –

Robert “Jake” Drown III received the Joseph Degen Scholarship and the Daniel Webster Grange Scholarship.

4-H LEADERS –

Early Hour – Sandra Creighton & Lorna Bates

Merrimack County Oxbows – Robert Pearson III

Daniel Webster Grange – Master, David Hewes

Webster Women’s Union – President, Eleanor Corliss

N.H. Circle of Home & Family – President, Yvonne Wheeler

Society for the Preservation of the Old Meeting House – President, Clarence Jeffrey

School Board Members from Webster – Normandie Blake and Mary Evanofski

Girl Scouts: Leader – Mary Evanofski

Cadets – Mary Evanofski and Nancy Webster

Junior – Terry Ohlson-Martin

Brownies & Daisies – Karla Silver and Betty Abbott

Seniors – Mary Evanofski and Charlene Vary

**THE STATE OF NEW HAMPSHIRE
WEBSTER TOWN ELECTION – MARCH 12, 2002**

THE POLLS WERE OPEN FROM 10:00 A.M. TO 7:00 P.M. TO ACT ON
ARTICLE 1

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

1. Results of the balloting were reported as follows:

OFFICE	# YRS TERM	NAME	# OF VOTES
Selectman	3	Ronald Frost	165
		Charles Rose	13
Town Clerk	1	Barbara Hochrein	191
Tax Collector	1	Madeleine L. Roberts	194
Treasurer	1	Linda A. McFarland	188
Moderator	2	Harold Janeway	185
Trustee of Trust Funds	3	Judith Jones	194
Supervisor of Checklist	6	Jane Millon	194
Cemetery Trustee	3	Brenda Silver	191
Library Trustee	3	Sandra Starkey	193
195 Ballots Cast (No absentee ballots)			

**BUSINESS MEETING WAS HELD AT THE TOWN HALL ON
SATURDAY, MARCH 16, 2002 AT 10:00 A.M.
TO ACT UPON THE FOLLOWING SUBJECTS**

The meeting was called to order by Moderator Harold Janeway at 10:00 AM. Clarence Jeffrey led the crowd in the Pledge of Allegiance followed by a moment of silence to gather oneself. Moderator Janeway mentioned the passing of Rob Roby who has held just about every office in the town at some point of his life. We will all miss him.

Our Town Report this year was dedicated to Olympian Carl Van Loan, just back from the Salt Lake City 2002 Winter Games. He was present and acknowledged as he stood to a round of heartfelt applause. He appreciated the support of our Town and was glad to be home.

Town volunteers and members of any committee in town were asked to stand and a warm round of applause was given to everyone for their work throughout the year.

Next, the Selectmen called Administrative Assistant Barbara Mock to the front of the room to announce her retirement in July after 25 years of service to the Town. She was thanked for her years of work and presented with a beautiful bouquet of roses. She addressed the crowd stating that most of her 25 years with the Town were enjoyable and received a standing ovation from the crowd. She

will be missed and hopefully stop by to visit her Town Hall often during her retirement.

Moderator Janeway explained the process to be followed regarding Warrant Article #2. A full presentation without interruption, from the Selectmen, Architect, Builder, Building Committee would be made and finally comments from the floor. Once the article was moved to be voted on, the polls would stay open for one hour and a 2/3 majority vote was required to pass. Under state law, a bond issue cannot be reconsidered at the same session.

2. To see if the Town will vote to raise and appropriate the sum of nine hundred and five thousand dollars (\$905,000) for the construction and equipping of a Public Safety Building, and to authorize the issuance of not more than \$805,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore, to authorize the withdrawal of \$100,000 from the Public Safety Building Capital Reserve Fund created for this purpose. The Selectmen recommend this article. (2/3 ballot vote required)

Architect Jonathan Hallé presented the building design. Gary Bertram, with Hutter Construction, the design/build firm contracted for the Public Safety Building, explained the bidding process. Jere Buckley, a representative from the building committee showed the changes to the proposed building from last year's plan. The committee cut, among other things – a second entrance, paved driveways and a vehicle bay. They simplified the roof design and substituted a metal frame for a wooden one. The architect also suggested the complex be built in a different spot on the property so less site preparation would be required. Kelly Clark explained the bonding process and gave an estimated annual impact on a \$100,000 home. Duane Anderson stated that this is a guaranteed price, not to be exceeded. The building committee will review every bid to determine which is best for the town. You can vote your conscience, but he felt the time has come to pass this article. John Little said Webster could not afford the new building and did not need it. Other towns that have built public safety complexes have greater populations – and therefore more emergency needs and a commercial tax base that Webster lacks. He also said that if the building were approved, it would be only the beginning of new expenses. Comments or questions were also heard from: Cynthia Anderson, Chief Brian Milano, Constance Evanofski, Bill Bird, Michael Moore, Jane Difley, Glenn Ford, John Martin and Aaron Guay. Finally Bill Inman, who voted against the building last year felt that the building committee did everything that the Town asked for last year and still met the Town's needs. He moved to vote on the article. It was seconded at 11:15 am at which time the polls were opened for 1 hour. **Results were as follows: Yes- 203, No -100. This article passed by 2/3 vote.**

3. To see if the Town will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) for the purpose of removing sand and silt from Lake Winnepocket and the installation of culverts and water bars on Pond Hill Road to correct an environmental problem. This is a Special Warrant Article, which

will not lapse until the project is completed, or by December 31, 2003, whichever is sooner. The Selectmen recommend this article. (Majority vote required). Fred Dawe stated this is an improper article and the Town should not be made to pay for a problem in a lake in which the public cannot swim. David Batchelder stated that this is a misappropriation of funds to fix a Class VI road. Selectman Ronald Frost felt that the legal fees could amount to much more than correcting the problem now. Kitty Fifield questioned who or when the water bars or culverts were taken out to cause this problem. David Richardson said that we could spend money to fix an environmental problem according to Town counsel. A voice vote was not clear so a vote was taken by a show of hands. **83-Yes, 104-No. This article did not pass by a show of hands.**

4. It was voted to raise and appropriate the sum of twenty-seven thousand four hundred dollars (\$27,400) for Phase I of the revaluation of all property to satisfy the State requirements for Certification and authorize the withdrawal of twenty thousand dollars (\$20,000) from the Reappraisal Capital Reserve Fund. The balance of seven thousand four hundred dollars (\$7,400) will come from general taxation. This is a Special Warrant Article. The Selectmen recommended this article. (Majority vote required). **PASSED BY VOICE VOTE**

5. It was voted to raise and appropriate the sum of forty-nine thousand dollars (\$49,000) for reconstruction work on Pleasant Street. This was a Special Warrant Article, which will not lapse until the work is completed, or by December 31, 2003, whichever is sooner. The Selectmen recommended this article. (Majority vote required). **PASSED BY VOICE VOTE**

6. It was voted to establish an expendable Trust Fund for the Edna Frost Civic Project in the amount of \$1,908 to be funded from unreserved fund balance, and to appoint the Selectmen as agents to expend from this fund. The Selectmen recommended this article. (Majority vote required) **PASSED BY VOICE VOTE**

NOTE: *This was to correct Article 21 on the March 2001 Town Warrant which was disallowed by DRA.*

7. It was voted to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing air packs for the Fire Department and to raise and appropriate the sum of five thousand dollars (\$5,000) to be placed in this fund and to designate the Selectmen and the Fire Chief as agents to expend. The Selectmen recommended this article. (Majority vote required) **PASSED BY VOICE VOTE**

8. To see if the Town will vote to raise and appropriate the sum of sixty-two thousand five hundred dollars (\$62,500) to be added to the following previously established Capital Reserve Funds:

Bridge Improvements	\$ 5,000.
Bunker Gear	500.
Fire Truck	25,000.
Highway Equipment	5,000.
Office Equipment	500.

Police Cruiser	10,000.
Public Safety Building	10,000.
Reappraisal	5,000.
Tax Maps	1,000.
Town Hall	5,000.

The Selectmen recommended this article. Selectman Ron Frost amended this article to eliminate the \$10,000 Public Safety Building item due to the passing of Article #2. The amended total is now \$52,500. The amended article **PASSED BY VOICE VOTE**

9. It was voted to raise and appropriate the sum of one thousand dollars (\$1,000) for the purchase of tables for the Town Hall. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

10. It was voted to raise and appropriate the sum of eight thousand one hundred seventy dollars (\$8,170) for the third year's payment on the lease/purchase agreement for the 2000 police cruiser and authorize the withdrawal of this amount from the Police Cruiser Capital Reserve Fund for this purpose. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

11. It was voted to raise and appropriate the sum of four thousand eight hundred dollars (\$4,800) for Fire Equipment. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

12. It was voted to raise and appropriate the sum of six hundred dollars (\$600) for medical equipment and authorize the withdrawal of this amount from the Medical Equipment Capital Reserve Fund for this purpose. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

13. It was voted to raise and appropriate the sum of two thousand five hundred dollars (\$2,500) for the purpose of purchasing a utility shed for the Town Hall. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

14. It was voted to raise and appropriate the sum of two hundred forty-two thousand eight hundred and twenty dollars (\$242,820) for General Government:

Executive	\$ 8,700.
Election, Registration & Vital Statistics	12,880.
Financial Administration	106,525.
Revaluation of Property	13,300.
Legal Expenses	20,000.
Personnel Administration	18,665.
Planning & Zoning	12,150.
General Government Building	18,900.
Cemeteries	9,900.
Insurance	19,300.
Other General Government (Contingency Fund)	2,500.

The Selectmen recommended this article. **PASSED BY VOICE VOTE**

15. It was voted to raise and appropriate the sum of one hundred eighty-eight thousand seven hundred and twenty-five dollars (\$188,725) for Public Safety:

Police	\$136,453.
Ambulance	11,294.
Fire	33,458.
Fire – Medical	4,700.
Building Inspection	2,120.
Emergency Management	50.
School Lights and E911 Expenses	650.

The Selectmen recommended this article. **PASSED BY VOICE VOTE**
 Prior to the passing of this article, John Little motioned to have the Police budget cut back to \$99,000. “They just got their new building approved and a sacrifice needs to be taken somewhere.” Comments were also taken from John Clark, Mary Evanofski, Roger Becker, Al Smith and Tracy Balch. **This amended article did not pass by voice vote.**

16. It was voted to raise and appropriate the sum of one hundred forty-four thousand dollars (\$144,000) for Highways and Streets. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

17. It was voted to raise and appropriate the sum of twenty-four thousand dollars (\$24,000) for sealing. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

18. It was voted to raise and appropriate the sum of five thousand two hundred dollars (\$5,200) to repair Clothespin Bridge and authorize the withdrawal of this amount from the Bridge Improvement Capital Reserve Fund for this purpose. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

19. It was voted to raise and appropriate the sum of twenty-two thousand dollars (\$22,000) to computerize our tax maps to scale (and related expenses) and to authorize the withdrawal of this amount from the Tax Map Capital Reserve Fund for this purpose. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

20. It was voted to raise and appropriate the sum of one hundred forty-five thousand and sixty-one dollars (\$145,061) for Webster’s share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

21. It was voted to raise and appropriate the sum of forty-eight thousand five hundred and sixty-seven dollars (\$48,567) for the following:

Health Department	\$ 250.
Franklin Visiting Nurse Association	2,605.
Welfare Department	6,900.
Community Action Program	3,802.
Parks & Recreation	1,420.
Youth Sports Program	3,140.

Library	26,890.
Patriotic Purposes – Old Home Day	2,760.
Penacook Community Center	300.
Conservation Commission	500.

The Selectmen recommended this article. **PASSED BY VOICE VOTE**

22. It was voted to raise and appropriate the sum of one thousand dollars (\$1,000) for interest on Tax Anticipation Notes. The Selectmen recommended this article. **PASSED BY VOICE VOTE**

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

Cynthia Anderson asked that the Selectmen consider dedicating next year's town report to Rob Roby.

She also read this statement: "I make a motion for the Webster Selectmen to bill the NH Department of Education for the underpayment of educational aid to the Webster students in the Years 2001 and 2002. The underpayment is reported at \$132.00 per student. Failure to show fiscal responsibility would necessitate 9 (nine) hours per student of Community Service provided by the Department of Education as approved by a Webster Committee of parents, a Selectman and a Webster School Board representative. A copy of the bill would be sent to the Attorney Generals Office; the Department of Revenue Administration and the Governor of NH." The motion was seconded and **PASSED BY VOICE VOTE**.

Moderator Janeway commented that the technical and legal aspects of this motion will be addressed later.

Meeting adjourned at 1:30PM.

Respectfully submitted,

BARBARA HOCHREIN,
Town Clerk

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

To the inhabitants of the Village District of Pillsbury Lake, in the Town of Webster, in the County of Merrimack, in the State of New Hampshire, who are qualified to vote on District affairs:

You are hereby notified that the Annual District Meeting will be held on Wednesday the 12th day of March 2003 at 7:00 P.M. at the Pillsbury Lake Community Clubhouse on Deer Meadow Road, Webster, New Hampshire.

Voting on Article 1 shall be conducted by official ballot with the polls opening at 6:00 p.m. and closing not earlier than 8:00 p.m.

Article 1. To vote for the following District offices: one (1) Commissioner for a term of three (3) years, one (1) Commissioner for a term of one (1) year, one (1) Moderator for a term of one (1) year, one (1) Clerk for a term of one (1) year, and one (1) and Treasurer for a term of one (1) year.

Article 2. To see if the District will vote to raise and appropriate the following sums for the purposes indicated: (Recommended by Commissioners)

PAYROLL

Commissioner	\$ 500.00
Commissioner	500.00
Commissioner	500.00
Clerk	500.00
Treasurer	1,000.00
Moderator	<u>50.00</u>
Subtotal	\$ 3,050.00

GENERAL EXPENDITURES:

Office Expense	\$ 1,000.00
Miscellaneous	500.00
Insurance	2,000.00
Legal	5,000.00
Audit	2,000.00
Utilities	8,000.00
Labor – Employees	18,000.00
Labor – Sub Contractors	7,300.00
Inventory – Distribution and Supply	15,000.00
Rental Equipment	10,000.00
New Well	15,000.00
Property Maintenance & Snow Removal	800.00
Tools & Equipment	2,000.00
Permits Fees	300.00
Water Supply Testing	1,200.00

Payment of Note, 12/15/03	8,000.00
Interest on Note	3,500.00
Parks & Recreation	2,500.00
De-Weeding	<u>14,600.00</u>
Subtotal	\$116,700.00
<u>TOTAL ARTICLE 2</u>	<u>\$119,750.00</u>

- Article 3.** To see if the District will vote to close the New Well, Water Main Improvement and Water Supply trust funds and deposit all proceeds from those funds into a new trust fund called the Pillsbury Lake Water System Trust Fund. The purpose of this fund is to repair or upgrade the water system as needed, including but not limited to drilling new wells, connecting wells to the system, testing and licensing new wells, upgrading storage and pressurization equipment, treating water to comply with State and Federal quality standards, or major improvements to the water lines, pumps, valves and other equipment on the distribution network. The Commissioners are given the authority to act as agents to expend from this fund.
- Article 4.** To see if the District will vote to accept the provision of RSA 33:7 providing that any village district at annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the Commissioners to issue tax anticipation notes.
- Article 5.** To see if the District will vote to authorize indefinitely, or until rescinded, the Commissioners to accept gifts of personal property, grants, or other monies which may be offered to the District in accordance with RSA 31:95-e. If such occurs, the Commissioners will address during the monthly meeting before accepting grants or other monies.
- Article 6.** To see if the District will vote to advise The Commissioners to make every good faith effort to ensure that an equitable formula is used in raising funds, and that the amount to be raised through taxation should not exceed 50% of the monies raised.
- Article 7.** To transact any other business, which may legally come before this meeting.

Given under our hands on this 12th day of February, two thousand and three by the Commissioners of Pillsbury Lake Village District.

BRUCE JOHNSON, Clerk
 MARILYN PLOURDE, Commissioner
 MICHAEL MOORE, Commissioner
 JULIA KENNEY, Commissioner

A true copy of Warrant – Attest:

Respectfully submitted:

BRUCE JOHNSON, Clerk

MARILYN PLOURDE, Commissioner

MICHAEL MOORE, Commissioner

JULIA KENNEY, Commissioner

2003 BUDGET
Appropriations and Expenses

	Com'ners' Budget 2002	Expended 2002	Com'ners' Budget 2003
Salaries	\$ 1,525.00	\$ 2,275.00	¹ \$ 3,050.00
Office Expense	1,000.00	647.16	² 1,000.00
Miscellaneous	500.00	813.32	³ 500.00
Insurance	2,750.00	1,779.73	2,000.00
Legal	3,000.00	1,029.76	5,000.00
Audit	2,000.00	1,711.00	2,000.00
Utilities	8,000.00	7,314.92	8,000.00
Labor – Employees	18,000.00	15,554.56	18,000.00
Labor – Sub Contractors	1,000.00	1,470.74	⁵ 7,300.00
Inventory			
Distribution & Supply	12,500.00	18,244.29	15,000.00
Rental Equipment	9,000.00	11,480.00	10,000.00
New Well		5,000.00	^{4,6} 15,000.00
System Engineering/Consulting	5,000.00	630.09	
Maintenance/Snow	700.00	791.26	800.00
Tools, Equipment & Fuel	2,000.00	1,172.20	2,000.00
Permit Fees	500.00	400.00	300.00
Supply Testing	1,000.00	1,021.00	1,200.00
Payment of Note	8,000.00	8,000.00	8,000.00
Interest on Note	3,500.00	3,050.78	3,500.00
Parks/Recreation	4,000.00	230.33	2,500.00
De-Weeding	4,000.00	.00	14,600.00
Subtotal Budget Categories	\$ 87,975.00	\$82,616.14	\$119,750.00
Capital Reserve Funds			^{7,8}
Legal	1,000.00	1,000.00	
Supply	1,000.00	1,000.00	
Water Main	1,000.00	1,000.00	
New Well	<u>10,000.00</u>	<u>10,000.00</u>	<u> </u>
Subtotal Capital Reserve Funds	<u>13,000.00</u>	<u>13,000.00</u>	<u> </u>
Total	\$100,975.00	\$ 95,616.14	\$119,750.00
Expenditures from Capital Reserve Funds			
New Well		6,900.00	

¹Salaries included \$750 paid in 2002 for services done in 2001

²Postage and Office Supplies

³Public Notices, Bank Fees, Dues, Food

⁴New Well – \$5,000 from General Fund, \$6,900 from New Well Trust Fund

⁵2003 Budget includes funds for contracted repairs and Water Superintendent

⁶2003 Budget includes fees to connect new well to system

⁷No additional contributions to Capital Reserve Funds budgeted for year

⁸It is proposed that funds from the Supply, Water Main and New Well funds be combined into a single fund

**PILLSBURY LAKE WATER DISTRICT
ANNUAL MEETING – MARCH 13, 2002**

BUSINESS MEETING WAS HELD AT THE PILLSBURY LAKE CLUB-HOUSE ON WEDNESDAY, MARCH 13, 2002, AT 7:00 PM TO ACT ON THE FOLLOWING SUBJECTS.

To the inhabitants of the Pillsbury Lake Water District in the County of Merrimack, in the State of New Hampshire, qualified to vote on District affairs. Polls were open from 6:00 p.m. to 8:00 p.m. to act on Article 1.

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

<u>OFFICE</u>	<u># YRS. TERM</u>	<u>NAME</u>	<u>VOTES</u>
Commissioner	3	Marilyn Plourde	30
Moderator	1	Tom Wolklin	27
Clerk	1	Bruce Johnson	30
Treasurer	1	Kern Jackson	31

The meeting was called to order by Moderator Georgette Bachelder at 7:00 p.m. Ms. Bachelder explained the voting procedure and rules of engagement. She introduced Commissioners Julia Kenney, Michael Moore and Marilyn Plourde, Clerk Bruce Johnson and Treasurer Kern Jackson. Webster Town Selectmen made a special presentation. Ray Cowan, Executive Vice President from SFC Engineering Partnership, Inc. also made a special presentation.

Article 2. To see if the District will vote to raise and appropriate the following sums for the purposes indicated: (Recommended by Commissioners)

PAYROLL

Commissioner	\$ 250.00
Commissioner	250.00
Commissioner	250.00
Clerk	250.00
Treasurer	500.00
Moderator	<u>25.00</u>
Subtotal	\$ 1,525.00

GENERAL EXPENDITURES:

Office Expense	\$ 1,000.00
Miscellaneous	500.00
Insurance	2,750.00
Legal	3,000.00
Audit	2,000.00
Utilities	8,000.00
Labor – Employees	18,000.00
Labor – Sub Contractors	1,000.00
Inventory – Supply	5,000.00
Inventory – Distribution	7,500.00

Equipment Rental	9,000.00
System Engineering/Consulting	5,000.00
Property Maintenance & Snow Removal	700.00
Tools & Equipment	2,000.00
Permits Fees	500.00
Deweeding Permits for 2003	4,000.00
Water Supply Testing	1,000.00
Payment of Note, 12/15/02	8,000.00
Interest on Note	3,500.00
Parks & Recreation	<u>2,500.00</u>
Subtotal	\$84,950.00
	+1,500.00

CAPITAL RESERVE ACCOUNTS:

Legal	1,000.00
Water Supply	1,000.00
Water Main	<u>1,000.00</u>
Subtotal	\$ 3,000.00

TOTAL ARTICLE 2

\$90,975.00

Tracy Balch asked what happens to extra dollars. Treasurer Jackson answered that these dollars get rolled over into the general budget, but could be used for another expenditure. Phil Strittmatter mentioned that insurance costs should be going down. Treasurer Jackson disagreed, and stated that due to recent acts of terrorism that it is reasonable to expect the costs to continue to go up. Jim Rooney shared that this is a difficult time for insurance companies and that costs are going up. Tracy Balch requested more research be done on insurance costs. Commissioner Moore responded that it's unlikely to be able to get an insurance quote a full half-year ahead. Tom Wolklin asked why Legal Expenses were up ten times as much as the previous year. Commissioner Moore answered that if the District pursues a building moratorium, then the attorney's services will be needed and could be costly. Lee Durgin asked why the Utilities costs are down. Treasurer Jackson answered that there has been some elimination in telephone services not needed, and there is now a budget program for the propane. Jim Rooney asked if the \$5,000 for System Engineers and Consulting would cover all the expenses needed. Commissioner Moore answered that the \$5,000 should be 35 hours of services. Commissioner Plourde said that some work has already been completed. Tom Wolklin suggested that the commissioners need to be very specific as to what is desired. Lee Durgin asked if the engineer's work is needed for a moratorium. Commissioner Moore said yes.

Treasurer Jackson amended Article 2 for an additional 41,500 for the Parks and Recreation. Amendment seconded. Commissioner Moore added that the additional dollars would be for a feasibility study on how to proceed with the ballfield improvements. Tom Wolklin offered a few options, including a softball field, soccer field, or a basketball/tennis courts/skateboarding park, and added

that a yes vote would then mean to move ahead with a study. George Alley asked for a clarification on the original \$2,500. Treasurer Jackson answered that the \$2,500 is the third year of funds to be added to Management Funds to develop the playground and the basketball court, and that the \$1,500 would be to look into what to do with the ballfield land. **Article 2 passed as amended.**

Article 3. To see if the District will vote to approve a change in procedure for the sale of any land owned by the district. That no district land can be sold or conveyed without sixty (60) days written notice by US Mail to all landowners of the district and approval of the sale of said land by majority vote of the landowners in the district at a special or annual meeting. (Recommended by the Commissioners)

Al Hofmann asked about the present policy. Commissioner Moore answered that there isn't one. Mary Jane Turcotte asked what a special meeting is? Treasurer Jackson answered that monthly meetings do not qualify, although an annual meeting would qualify, or another meeting through permission through the courts. George Alley, who proposed the article, shared that the intention was so that all people in the District would be notified. Tracy Balch asked if this would mean the District already has a buyer. Commissioner Moore answered that this would mean the Commissioners have an offer but couldn't sell until all residents were notified. **Article 3 passed.**

Article 4. To see if the District will vote to raise and appropriate the sum of ten thousand dollars (\$10,000.00) to be added to the New Well Capital Reserve Fund. (Recommended by the Commissioners) **Article 4 passed.**

Article 5. To transact any other business, which may legally come before this meeting.

Tom Wolklin mentioned a subcommittee that had volunteered to work on a more equitable formula for funds had proposed a 50/50 split between water fees and taxes. He recommended that the Commissioners present this as an article for next year's meeting. Clerk Johnson asked if this could be made an immediate amendment and done now. Commissioner Moore requested more time to write the article and consult the attorney. Clerk Johnson asked if the Commissioners could vote on this themselves, or if the community needed to vote. Commissioner Moore answered that he would prefer a community vote.

Meeting adjourned by Moderator at 9:13 p.m.

Respectfully submitted,
BRUCE JOHNSON, Clerk
Pillsbury Lake Water District

Given under our hands on this 9th day of February, two thousand and two by the Commissioners of Pillsbury Lake Village District.

BRUCE JOHNSON, Clerk

JULIA KENNEY
MICHAEL MOORE
MARILYN PLOURDE

Commissioners of Pillsbury Lake Village District

A true copy of Warrant – Attest:

Respectfully submitted,

BRUCE JOHNSON, Clerk
JULIA KENNEY
MICHAEL MOORE
MARILYN PLOURDE

Commissioners of Pillsbury Lake Village District

BIRTHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 2002

Date of Birth	Place of Birth	Name of Child	Father's Name	Mother's Name
January 13	Concord	Sydney Jeanne Stockwell	Stephen Stockwell	Christine Stockwell
January 15	Concord	Matthew David Renfors	Charles Renfors	Audra Renfors
January 18	Concord	Kevin James Goodnow	Fred Goodnow	Katherine Goodnow
January 22	Concord	Khloe Ann Hammell	Wayne Hammell	Susan Hammell
March 21	Concord	Anna Elaine Ciechon	Kevin Ciechon	Laurel Ciechon
April 5	Concord	Aaron Richard Baker	Jonathan Baker	Sherry Baker
May 10	Concord	Megan Kennedy Blanchette	Daniel Blanchette	Lisa Blanchette
June 12	Concord	Emma Jordan Restelli	Nathan Restelli	Laurie Restelli
June 12	Concord	Lauren Marie Pettingill	Robert Pettingill	Melissa Pettingill
June 30	Concord	Jarrett Scott Murphy	Jeremy Murphy	Amy Murphy
July 10	Concord	Brodie Thomas Chandler	Seth Chandler	Holly Chandler
July 31	Concord	Emily Elizabeth Blanchette	Seth Bowley	Allison Blanchette
August 1	Concord	Emma Grace Kimball	Christopher Kimball	Sarah Kimball
August 5	Concord	Joshua Wade Smith	Bret Smith	Suzanne Smith
August 30	Concord	Adele Marie Meyer	Edward Meyer	Heidi Danis-Meyer
September 20	Concord	Ripken Husemann Kimball	Page Kimball	Linda Kimball
October 10	Concord	Jeffrey Allen Hollins	Dean Hollins	Kathryn Hollins
November 6	Concord	Maegan Maureen Raynard	David Raynard	Wendy Raynard
December 20	Concord	Alexa Star Prewitt	Jon Prewitt	Laura Prewitt

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

BARBARA R. HOCHREIN, Town Clerk

Omitted from 2001 Town Report:

October 7 Concord Christopher Mark Wesoja, Jr. Christopher Wesoja Leanne Pendleton

MARRIAGES REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR 2002

Date of Marriage	Name of Groom	Residence of Groom	Name of Bride	Residence of Bride
January 20	Philip M. Perry	Webster	Kara J. Burnholder	Concord
February 2	Robert K. Delaney	Webster	Elizabeth W. Buckley	Webster
March 16	Andrew L. Gustafson	Webster	Penny A. Chalfant	Webster
April 19	Stephen P. McCormick	Webster	Deborah A. Decato	Webster
May 4	William S. Bowe	Webster	Jaye Terrazzano	Webster
May 11	David P. Raynard	Webster	Wendy L. Carlson	Webster
June 22	Patrick R. Wescott	Webster	Julie M. Spicer	Hillsborough
June 26	Kevin A. Carlisle	Webster	Madeline S. Blaiklock	Webster
August 17	Joshua Scott McKerley	Webster	Jessica Lee Gunnard	Webster
August 23	Chris Jan Smith	Webster	Amanda Jo Watson	Webster
August 24	Keith Richard Barnard	Webster	Jennifer Beth Towle	Webster
September 20	Daniel Brian Shapiro	Webster	Jennifer Lynne Cerrone	Webster
September 21	Charles H. Riley	Webster	Frances E. Seppala	Webster
October 5	Michael David Sulas	Warner	Amy Marie Welcome	Warner
October 8	Scott Jason Fanjoy	Chichester	Jessica Joan Page	Chichester
October 26	Christopher L. Boutwell	Bradford	Heather Dawn Labar	Bradford
November 24	Alan Wade Clough	Webster	Terri-Jo Clawson	Webster

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

BARBARA R. HOCHREIN, Town Clerk

Omitted from 2001 Town Report:

June 5 Daniel Rooney

Webster

Lidwina Schwingshackl

Italy

DEATHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 2002

Date of Death	Place of Death	Name of Deceased	Name of Father	Maiden Name of Mother	Burial Place
January 4	FL	Alan Goodhue	Walter Goodhue	Pauline Phelps	C.H.
January 14	Webster	Sean M. Pratt	Richard Pratt	Beverly Knowlton	
January 20	Boscawen	Winifred Mock	Harry Kimball	Jessamine Griffin	R.D.
January 20	Concord	Kathryn Marsh-Jeffers	Clinton Marsh	Martha Tarr	
February 10	Concord	Isabel Broker	Edwin Gerrish	Alice Kilborn	R.D.
March 6	Concord	Linwood Ford	Walter Ford	Adelle Osborne	C.H.
March 17	Concord	Duane A. Anderson	George Anderson	Mabel Miller	C.H.
March 21	Concord	Myrtle A. Roy	Josiah Brooker	Roxie Tilley	C.H.
April 2	Webster	Beatrice S. Chase	Charles Spunt	Irene Bacon	B.D.
May 3	Concord	Chester O. Bowers	Ned Bowers	Genevieve Keaton	
May 6	Boscawen	William S. Elliott	Edwin Elliott	Hazel Putnam	
June 12	Lebanon	Corinne R. Morin	Raymond Morin	Bernice Smith	
June 19	Concord	Anne T. Gerber	Joseph Yerardi	Rose Vertuca	
June 23	Webster	Charles K. Davis	Adna Davis	Katherine Tottingham	C.H.
July 7	Boscawen	Charles S. Bartlett	Charles Bartlett	Greta Bergman	
July 8	Webster	Nancy B. Albright	Hosea Ballou	Edna Caulkins	
July 17	Concord	Joseph E. Case	Benjamin Case	Grace Johnson	R.D.
August 24	Concord	Rufus Little	Robert Little	Evelyn Ames	R.D.
October 7	Webster	Ruth B. Nelson	Ernest Burkes	Susan Stone	
October 13	PA	Ernest M. Frost	Leslie Frost	Mildred Holmes	C.H.
October 23	Hopkinton	William Baron	William Baron	Anna Coulombe	R.D.
November 6	Concord	Ruth Sawyer	Herman Sawyer	Stella Burkett	
December 22	Concord	Adam F. Mock	Nathan Mock	Rosabelle Little	

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

2002 Property Taxpayers

Abbott, Keith & Kristine	3-107	44,000.00	Beale, Galen L.	2-2	72,050.00
Abbott, Stephen & Betty	10-5-151&152	60,900.00	Bean, Bruce	7-50	752.00
Abdulnour, Judith & Peter	10-6-48	6,400.00	Bean, Bruce	7-51	504.00
Accardi, Carl & Roberta	10-4-42	5,800.00	Beck, Doris & Turner, Jude	3-27	5,647.00
Adams, Patricia M.			Beck, Doris & Turner, Jude	3-28	129,100.00
Warren, Nancy C.	10-2-51	105,800.00	Becker, Roger A. & Sara S.	3-17	21,300.00
Adams, Thomas & Jane	5-15	143,400.00	Becker, Roger A. & Sara S.	3-20	99,217.00
Advertising Agency			Becker, Roger A. & Sara S.	3-21	38,039.00
Associates, Inc.	10-3-1	11,700.00	Belanger, Kevin R.	5-82	83,300.00
Agoos, Julian E., Trustee	1-43	206,400.00	Belkner, Robin & Young, Dorothea G.	1-27-1	101,850.00
Agoos, Julian E., Trustee	2-54	11,700.00	Belliveau, Richard & Susan	8-11	103,200.00
Akawa Realty Trust, The	8-5	82,849.00	Bender, Martin	2-7	112,900.00
Alexander, Sandra	10-4-75&76	95,650.00	Bender, Martin & Webster, Nancy	2-10	3,678.00
Alexander, Sandra	10-4-77&78	81,600.00	Benedict, David F.	11-31thru34&41	20,300.00
Alley, George & Marion	10-4-103&104	84,400.00	Benedict, David F.	11-35thru39	13,900.00
Althouse, Richard A. & Caroldee M.	9-23	124,000.00	Benedict, Herbert A. & Virginia G.	7-43	92,100.00
Amos, Larry & Linda	5-42	110,400.00	Benedict, Herbert A. & Virginia G.	7-44	2,600.00
Anderson, Cynthia	5-60-1	122,091.00	Bennett, Jr., Ira & Elaine	6-25	1,624.00
Anderson, Duane & Faith	3-98	86,950.00	Bennett, Jr., Ira & Elaine	6-25-1	206,375.00
Anderson, Duane & Faith	3-99	87,700.00	Bennett, Jr., Ira & Elaine	6-25-2	617.00
Anderson, Duane & Faith	3-100	45,250.00	Bennett, Richard H.	10-5-115	3,600.00
Anderson, Jeanne P.	7-34-1	119,914.00	Bennett, Richard H.	10-5-127	44,200.00
Anderson, Mark R.	5-60-2&3	4,679.00	Benson, Eric A. & Anne M.	10-1-144	6,500.00
Anderson, Ora L.	10-2-30	8,700.00	Benson, Richard W. & Susan E.	13-3	172,650.00
Andosca, Michael & Debra	10-4-64	62,000.00	Bergeron, Henry, Katherine & Paula	3-23	84,300.00
Andrews, Marjorie, Trustee	3-49	67,850.00	Berry, Evelyn M.	10-1-113	6,300.00
Andrewski, Jr., Stanley	5-44&47-4	85,500.00	Berryman, Constance, Trust	13-5	111,500.00
Angwin, Scott & Brenda	3-110-2	115,500.00	Berube, Wayne George	10-4-125	4,100.00
Apanel, Patrick	3-121	15,500.00	Bird, William & Frances	6-16	94,400.00
Apanel, Patrick	3-122	68,400.00	Blackey, Wendy W.	5-53	97,550.00
Arnold, Stephen & Kimberly	8-10-4	66,600.00	Blackey, Wendy W.	5-54-3	6,500.00
Arpino, Constance	10-5-122&123	8,100.00	Blake, Normandie B.	6-88	135,344.00
Arpino, Michael & Kathy	3-56-1	102,931.00	Blake, Normandie B.	6-95	75,728.00
Arsenault, Donald & Cynthia	8-20	91,400.00	Blake, Normandie B.	6-106	25,800.00
Atkinson, Matthew M.	10-2-25	66,100.00	Blanchette, Allison & Marjorie	2-40	23,300.00
August, Joseph & Marie	10-5-144&145	7,700.00	Blanchette, Daniel & Lisa	10-5-192&130	54,800.00
Augrey, Douglas & Kimberly	3-119	71,500.00	Blanchette, Glen & Marjorie	2-44	86,600.00
Austin, June S.	1-15	6,333.00	Blanchette, Harold & Kristine	7-34-2	99,350.00
Austin, June S.	1-29	543.00	Blanchette, Jeannette V.	10-2-9	81,800.00
Austin, June S.	1-31	7,974.00	Blanchette, Robert & Deborah	2-30	99,251.00
Austin, June S.	4-3-1	8,026.00	Blanton, Dwight & Marie	10-4-154&155	5,200.00
Austin, June S.	4-33	16,800.00	Bliss, Theodore J. & Jane B.	4-16	114,300.00
Austin, June S.	4-34	1,288.00	Blodgett, David & Anita M.	6-5-1	50,900.00
Austin, June S.	4-36	6,774.00	Blue, Gerry	7-41	21,400.00
Austin, June S.	13-11	172,900.00	Bogart, Jr., Dana & Anne	5-14-1	132,750.00
Austin, Peter & Lorna	3-62	131,500.00	Bohringer, James E.	8-1-2	224,850.00
Austin, Peter & Lorna	4-32-2	9,400.00	Bonick-Davis, Brenda & Davis, Laurin	10-1-117AB	3,600.00
Austin-Franks, Patricia A.	4-4	1,328.00	Borek, Michael P. & Jane M.	1-32	127,536.00
Azmy, Lois A. & Gamil	7-46	31,600.00	Boria, Ruth & Barrar, Margaret	10-3-14	83,700.00
			Bossi, Patricia A.	7-48	85,850.00
Babb, Robert & Heidi	3-35-2	31,650.00	Bothroyd, Richard	10-1-79	3,500.00
Bacheider, Stephen & Georgette	10-2-28	92,100.00	Bouchard, Glen G. & Judy C.	10-5-164	5,100.00
Baer, David & Karyn L.	6-101-3	14,900.00	Bouchard, Glen G. & Judy C.	10-5-165	71,900.00
Baer, Michael A. & Murphy, Joann K.	5-47-1	84,500.00	Bouchard, Glen G. & Judy C.	10-5-166	5,300.00
Baizley, Barbara & Rand, Bruce	12-17	6,300.00	Boudreau, William P.	10-4-43	5,200.00
Bakeland, Leif K.	10-4-144	3,800.00	Boulter, Richard & Suzanne	1-36	125,800.00
Baker, Jonathan P. & Ffield, Sherry A.	6-46-4	68,300.00	Bourassa, James & Goldie	10-1-80	4,600.00
Baker, Kent & Heath, Heather	12-6	106,000.00	Bourassa, James & Goldie	10-1-81AB	45,100.00
Baker, Kent & Heath, Heather	12-7	2,200.00	Bourassa, James & Goldie	10-1-82	4,900.00
Balch, Steven L. & Tracy L.	10-5-117&118	67,950.00	Bourgoine, Kimberly R.	10-5-25A&159A	79,950.00
Barger, John & Theresa	8-15	54,300.00	Bourque, Martin P.	4-13	55,963.00
Baribeau, Roger & Carol	10-4-114&115	11,700.00	Boutwell, Elmer L. & Debra	4-61	54,100.00
Baril, Roger, Jr. & Kathy	3-22	83,800.00	Bowe, William S. & Elisabeth	5-68	98,200.00
Barnard, Keith Richard	4-14	111,700.00	Bowers, Marian	3-68	19,300.00
Barnes, David & Susan	2-10-1	113,550.00	Bowers, Ned W. Estate	6-7	48,400.00
Barratt, Keith T. & Maryn L.	3-46-1	145,700.00	Bowley, Lewis E. & Julie M.	10-4-67&68	191,850.00
Barter, George	2-25	57,609.00	Bowser, Donna E.	10-1-14	6,600.00
Barllett, Charles & Sandra	8-19 & 18A	132,650.00	Boyce, Donna L.	3-59	35,000.00
Bartlett, Clifton & Susan	3-50	64,700.00	Boynton, John M. & Alicia A.	6-98	109,500.00
Bartlett, Richard & Bonny	10-1-49	3,200.00	Brannigan, Donald & Helen	6-3	101,700.00
Bartlett, Richard & Bonny	10-1-63	74,500.00	Brannigan, Donald & Elythe	6-4	53,300.00
Batchelder, David & Carol	3-80	119,146.00	Brazis, Il, William	10-1-143	6,400.00
Bates, Peter	4-65	2,755.00	Brintnall, Isabel V.	5-14	1,497.00
Bazinert, Claudia M. & John P.	4-71	176,800.00	Brintnall, Isabel & Michael Trustees	5-63-3	17,420.00

2002 Property Taxpayers

Broker, Clifford & Janet	8-3-3	27.00	Chouinard, Bertrand & Renata	10-4-15	65,400.00
Broker, Clifford & Janet	8-3-4	672.00	Chouinard, Bertrand & Renata	10-4-16	6,400.00
Broker, Clifford & Janet	8-4	124,400.00	Chrumka, Albert & Doris	10-4-28	6,400.00
Broker, Clifford & Janet	8-45	845.00	Chwasciak, John & Jeanne	6-8	106,000.00
Broker, Clifford & Janet	9-48-1	4,862.00	Ciechon, Laurel E. & Kevin R.	10-6-89&97	78,350.00
Broker, Nathanael & Carole	9-43-1&4	5,383.00	Cilley, Eric & Ellen	10-5-106	4,800.00
Broker, Paul C.	6-37	50.00	Cilley, Eric & Ellen	10-5-105	54,200.00
Broker, Paul C.	6-39	785.00	Ciulla, Thomas L.	10-1-84	3,700.00
Broker, Paul C. & Ines S.	9-48-2-1B	1,007.00	Clark, Denny & Lynn	10-4-123	4,700.00
Brooks, Lyman John	4-31	92,152.00	Clark, Kelly A. & John E.	3-101	115,850.00
Brophy, Robert & Joyce	11-18	78,500.00	Clark, Nancy S.	5-64	89,100.00
Brown, Chester A.	10-6-64	5,600.00	Clark, Thomas	10-4-112&113	87,800.00
Brown, Richard & Barbara	10-2-5	103,750.00	Cloues, Jr., Alfred S.	2-48	1,950.00
Buck, Ernest & Jennifer, Trustees	10-2-15&16	103,200.00	Cloues, Jr., Alfred S.	5-85	75.00
Buckley, Caryl D.	4-2	141,306.00	Cloues, Jr., Alfred S.	5-86	90.00
Buckley, Caryl D.	4-6	210,647.00	Cloues, Jr., Alfred S.	13-18 INT1	
Buckley, Jere D.	4-1	49,600.00	Cloues, Jr., Alfred S.	13-25	95,800.00
Burgess, Wayne & Theresa	10-4-89	61,500.00	Cloues, Philip W. & John A.	5-15-6&7	1,120.00
Burke, Paul & Marlene	10-5-107	4,600.00	Cloues, Stephen L.	4-7	1,104.00
Buttrick, David & Leni Lee	12-12	141,500.00	Clough, Alan W.	3-5	89,400.00
Buxton, Michael & Susan	5-15-5B	189,200.00	Clough, Fern A.	3-25	45,050.00
Byrne, Elaine	10-5-147	5,900.00	Clough, Fern A.	3-25-1	103,500.00
			Clough, Fern A.	6-38	6,900.00
Caldwell, Steven E.	3-13	79,600.00	Coffey, Robert E.	2-28	86,400.00
Calkins, Wilfred & Betty	2-45	68,100.00	Cogswell, Marian	5-98	173,750.00
Calkins, Wilfred & Betty	2-46	12,300.00	Colachico, Charles	10-4-122	4,900.00
Calkins, Wilfred & Betty	5-1-7	2,400.00	Coly, Colin S. & Pauline Y.	5-1-2	76,400.00
Camp Winnepocket LLC	13-23	120,850.00	Cold Brook Campground, LLC	5-54	175,300.00
Campbell, James & Lorraine	10-4-145	3,800.00	Cole, Barry T.	10-4-126	5,900.00
Campbell, Scott W. & Kathleen	3-57	126,500.00	Cole, Geraldine & Reed, Kathleen	10-1-137	5,900.00
Canzano, Carol E.	10-4-24	2,300.00	Cole, Geraldine & Reed, Kathleen	10-6-9	1,400.00
Carbone, Matthew & Gregory	6-85	106,200.00	Cole, Theresa Taylor	9-47	300.00
Card, Dennis J.			Coleman, Robert N. & Joan B.	1-33	12,300.00
& McCanty, Maureen E.	13-15	104,300.00	Coleman, Robert N. & Joan B.	1-37	157,800.00
Carey, James & Neville, Patricia	5-66	72,900.00	Coleman, Robert N. & Joan B.	1-45	5,200.00
Carleton, Jennifer L.			Collins, John A. & Elaine C.	13-16	97,000.00
& Piper, William J.	11-19	127,800.00	Collins, John R. & Leslie C.	6-61	115,800.00
Carlisle, Alfred & Gloria Trust	6-45	11,200.00	Collins, Mark E. & Maureen A.	7-7-2	163,393.00
Carlisle, Alfred & Gloria Trust	6-87	77,500.00	Concord Electric Co.	Util	428,993.00
Carlisle, Alfred & Gloria Trust	6-89	16,900.00	Copeley, Douglas & Joan	10-2-26	9,500.00
Carlisle, Kevin A.	6-83	80,600.00	Copeley, Douglas R. & Joan D.	10-2-27	70,100.00
Carlson, Joseph S.	3-32	45,900.00	Coppola, Francis J.	6-101-1	76,500.00
Caron, Carol V.	11-3	50,300.00	Corey, Aldin M.	7-23	43,500.00
Carpenter, Maurice & Karen	10-5-44&45	69,850.00	Corliss, Dana R. & Mary S.	9-19	12,849.00
Carson, Carolyn V.	10-4-39	16,400.00	Corliss, Dana R. & Mary S.	9-28	111,120.00
Carter, Kenneth & Priscilla	5-1-3	86,100.00	Corliss, Jeremy & Karri	7-12	20,250.00
Case, Joseph E. & Edna M.	5-17	6,800.00	Corliss, Leslie P., Trustee	7-11	93,361.00
Cashell, Frank & Ann	11-13	8,700.00	Corliss, Richard, Trustee	6-102&103	1,600.00
Cashell, Frank & Ann	11-14	7,700.00	Corliss, Richard, Trustee	7-61	7,201.00
Cashell, Frank & Ann	11-15	47,500.00	Corliss, Richard, Trustee	9-25	1,600.00
Cashell, Jr., Frank & Ann & Kelly	11-16	7,500.00	Corliss, Richard, Trustee	9-27	115,122.00
Cashell, Jr., Frank & Ann & Cheryl	11-17	7,500.00	Corneau, Dwayne & Huntoon, Stacie	10-5-110	5,200.00
Castelthano, Lisa & McCauley, Michelle	10-3-4	69,900.00	Corneau, Dwayne & Huntoon, Stacie	10-5-111	74,400.00
Cate, Ralph W. & Julie A.	6-9-1	135,300.00	Cornell, Bernard L.	10-3-18	96,100.00
Ceriello, John M. & Nancy J.	9-19-1	96,900.00	Costine, Martin & Roberta	5-43&47-3	139,400.00
Chadbourne, Amy & Paul	3-33-2-1	89,700.00	Coulter, Daniel & Kimberly	9-11-2	103,300.00
Chaghatzbanian, Krikoe	10-5-57&58	2,400.00	Courage, Matthew & Frederick	4-59	68,400.00
Chakas, George T. & Linda M.	3-47	30,350.00	Course, Jr., Fred W., Trust	1-14	12,219.00
Chalfant, Penny	7-56	83,850.00	Course, Jr., Fred W., Trust	3-18	1,962.00
Chalfant, Peter	7-58	3,066.00	Course, Jr., Fred W., Trust	3-40	188.00
Chandler, Nellie	7-4	88,900.00	Course, Jr., Fred W., Trust	3-85	2,345.00
Chandler, Seth D. & Holly S.	3-84-3	114,800.00	Course, Jr., Fred W., Trust	4-58	15,325.00
Chapman, John C.	10-1-85,86&87	6,000.00	Course, Jr., Fred W., Trust	4-64	19,226.00
Chapman, Stephen & Cynthia	5-49	2,459.00	Course, Jr., Fred W., Trust	6-20	1,128.00
Chase, Katherine McLean & Blackberg, Monte Lyle	11-23	79,800.00	Course, Jr., Fred W., Trust	6-36	4,548.00
Cheeseman, Mark W. & Jane E.	10-2-53AB	88,600.00	Course, Jr., Fred W., Trust	6-40	182.00
Cheeseman, Mark W. & Jane E.	10-5-1	5,600.00	Course, Timothy A.	4-66	1,472.00
Cheeseman, Mark W. & Jane E.	10-5-2	4,200.00	Course, Timothy A.	4-79	6,173.00
Chenell, Alan P. & Lillian M.	10-6-4	1,200.00	Crathern, Neil & Christine	5-15-1	152,000.00
Cheney, Andrew S. & Sandra L.	3-127	67,050.00	Crathern, Neola D.	8-14	9,400.00
Chesley, Christopher C.	7-17	71,650.00	Crawford, Cecil & Christy	10-5-75	1,600.00
Chisappetta, Lawrence & Victoria	3-116-1-1	18,900.00	Creely, Karen C.	4-63	61,100.00
Chidester, Vickey M.	2-9	10,801.00	Creighton, Benjamin H. & B. June	7-18	76,201.00
Chouinard, Bertrand & Renata	10-3-7	70,100.00	Creighton, Daniel & Carol	5-21	79,763.00
Chouinard, Bertrand & Renata	10-4-14	9,600.00	Creighton, Glen & Sandra	7-64	75,100.00

2002 Property Taxpayers

Crimmins, Robert D.	3-53	185,475.00	Diggins, James P. & Nancy E.	5-32-3	135,100.00
Crooks, Gary	2-26-1	2,186.00	Dion, David & Paula	10-5-120	5,100.00
Cross, Paul A.	2-35	47,900.00	DiPietro, Gabriele & Mary	10-1-114	4,400.00
Cross, Paul A.	2-35-1	7,000.00	Dlubac, Paul	3-88	15,500.00
Croteau, Marcel N. & Marielle L.	10-4-107	12,900.00	Dockham, Forrest & Kathleen	5-47-2	48,400.00
Croteau, Marcel	10-4-108	10,100.00	Dodge, Anna Bell	4-69	68,800.00
Croteau, Marcel & Marielle	10-5-95	1,300.00	Donoghue, Paul K.	3-112	58,100.00
Croteau, Marcel & Marielle	10-5-155&156	8,900.00	Donovan, A. T.	10-5-108	4,700.00
Croteau, Marcel & Marielle	10-5-167	6,400.00	Donovan, Joseph	10-4-25	1,600.00
Croteau, Marcel & Marielle	10-5-173	8,700.00	D'Orlando, Theodore	10-5-59	3,400.00
Crotty, Donald J. & Joyce E.	7-29	40,384.00	Doucette, Richard & Joan	5-20	86,000.00
Crummey, Judith A.	10-4-73&74	68,700.00	Dougherty, Christopher T.	7-7-1&19	133,209.00
Cummings, George & Nancy	2-29	83,798.00	Dow, Peter & Katherine	9-23-2	121,509.00
Cummings, Richard E.	3-30	123,300.00	Downey, Robert W.	1-42	177,000.00
Cummings, Richard & Darlene	3-33-1	19,600.00	Downey, Robert & Patricia	1-47 INT2	2,300.00
Cummings, Richard E.	9-23-4	24,350.00	Downey, Robert W.	2-53	26,200.00
Cummings, Richard E.	9-50	4,587.00	Downey, Robert W.	2-60	14,700.00
Cummings, Richard E.	9-51	1,340.00	Downey, Robert W.	2-61	51,900.00
Curran, David & Joanne Gaudet	10-4-31	8,300.00	Driscoll, Paul Joseph	10-4-134	4,500.00
Currie, Rebecca E.	1-24	2,600.00	Driscoll, Paul Joseph	10-4-135	4,400.00
Currie, Rebecca E.	1-49	90,200.00	Drown, Richard W. & Patricia A.	5-33&97	6,863.00
Curry, Stacy	6-24	84,550.00	Drown, Richard W. & Patricia A.	5-57	128.00
Curtin, Maura E. & Robert J.	5-39	118,200.00	Drown, Richard W. & Patricia A.	5-58	77,083.00
Curtis, Dennis & Theresa	12-22	6,400.00	Drown, Jr., Robert & Kathleen	3-94	80,052.00
Cutter, Allan A. & Merrilee	9-21	102,200.00	Drown, Robert F.	3-96	197,766.00
			Drown, Robert & Katherine	9-19-5	3,020.00
Daigneault, Paul E. & Paul S.	10-6-96	6,300.00	Drown, Sr., Robert & Katherine	3-97	29,500.00
Damiano, Michael Estate	11-42	11,300.00	Drown, Sr., Robert & Katherine	5-67	1,850.00
Daneault, Scott	10-6-72	87,750.00	Druding, Judith	9-23-1	178,100.00
Danis-Meyer, Heidi L. & Hubbard, Jr., John G	5-26	98,650.00	Duford, Sr., Richard & Fay & Richard G. Jr.	7-52	40,700.00
Davenport, Tom & Dianne	7-6	70,850.00	Dufour, Jr., Robert & Debbie	10-2-45	110,800.00
Davidson, Arnold M. & Max J.	10-1-141	6,400.00	Dugre, Roger A. & Lisa P.	10-4-118	16,900.00
Davidson, Arnold M. & Max J.	10-1-142	6,400.00	Durgin, Gladys Lee	10-1-16AB&15	81,000.00
Davidson, Max & Sasha Trustee	10-6-68	4,400.00	Durgin, Judith A.	9-8	23,500.00
Davis, Charles K.	7-22	77,600.00			
Dawe, Frederic R. & Janice F.	1-16	447.00	Edwards, Elliot & Carol	10-6-26,27&28	2,900.00
Dawe, Frederic R. & Janice F.	1-17	2,115.00	Eidredge, Walter & Dorothy	10-4-29	7,200.00
Dawe, Frederic R. & Janice F.	1-18	115,814.00	Embley, Sally Cogswell	5-92	120,900.00
Dawe, Frederic R. & Janice F.	1-19	143,450.00	Emerson, Randolph & Susan	6-68-2	168,200.00
Dawe, Frederic R. & Janice F.	1-21	1,266.00	Emerson, Sharon P. & Paul D.	10-6-77&78	60,100.00
Dawe, Frederic R. & Janice F.	1-25	3,400.00	Emley, Julia Trust	2-49	30,100.00
Dawe, Frederic R. & Janice F.	1-28	48,000.00	Emley, Julia Trust	13-13	115,900.00
Dean, Michael & Kim	10-2-42&43A	127,300.00	Ericsson, Robert & Josephine	10-4-83	8,500.00
Dean, Shirley R.	3-42	55,300.00	Estep, Sr., Lynn & Sandra	10-2-35	75,250.00
Decosta, Gilbert & Cheryl	10-5-37	5,500.00	Evanofski, Constantine & Mary	5-34-3	120,650.00
DeCroteau, Michael & Eugene & Sally	10-4-106AB	100,700.00			
DeGreenia, Archie & Jane	3-58-3	93,400.00	Fahey, Regina H.	10-4-34	86,000.00
Delano, Joseph C. & Avelyn Fay Young, Lauri Jo	4-57	47,250.00	Fanjoy, Roy E. & Paula J.	6-46-5	86,400.00
Delano, Stephen G. & Jean R.	2-26-2	70,800.00	Farmer, Laurie A.	10-4-159	49,000.00
Delicata, N. A.	5-69	72,400.00	Farr, Stephen & Cynthia	2-21	141,700.00
DelloRusso, Raymond A.	5-83	18,000.00	Farren, William & Rebecca	1-47	2,300.00
Denoncourt, Nancy	3-41	1,900.00	Farren, William & Rebecca	2-56	90,700.00
Derby, Sr., Ronald & Patricia	4-35	57,350.00	Fava, Anthony, Evelyn & Anthony, Jr.	10-5-125&126	54,100.00
de Rham, Jr., Casimir & Elizabeth	4-51	809.00	Fazekas, Attila & Wolfe, Tara	5-76	35,350.00
de Rham, Jr., Casimir & Elizabeth	4-68-1	6,661.00	Feeney, Joyce	10-4-94	64,900.00
de Rham, Jr., Casimir & Elizabeth	4-74	4,520.00	Feinerman, Max	10-4-146	3,800.00
de Rham, Jr., Casimir & Elizabeth	4-75-1&76	148,271.00	Feinerman, Max	10-4-147	3,800.00
de Rham, Jr., Casimir & Elizabeth	4-77	1,627.00	Ferullo, Michael	10-2-17	5,400.00
de Rham, Elizabeth E.	4-50	134,570.00	Fidelity Guarantee Mortgage Corp.	10-1-139	5,800.00
de Rham, Elizabeth E.	4-75	775.00	Fifield, Kathleen & William	1-26-2	7,000.00
de Rham, Elizabeth E.	4-78	1,721.00	Fifield, Kathleen & William	1-27-2	68,900.00
de Rham, Elizabeth E.	7-20	1,829.00	Fifield, Kathleen & William	1-27-3-3	85,350.00
de Rham, Elizabeth E.	7-21	1,993.00	Filteau, Robert A.	10-1-11,12,13	79,900.00
de Weerd, Herman	10-5-64thru67	3,600.00	Findlay, Harriet J.	2-13	14,600.00
Desfosses, Kenneth & Marie	6-46-1	68,300.00	Findlay, Harriet J.	2-15	136,423.00
Desmarais, Marylou T.	13-21	164,500.00	Findlay, Harriet J.	2-32	4,500.00
Desmarais, Philip, Trustee	9-19-3&4	176,418.00	Findlay, Harriet J.	13-17	40,800.00
Devoid, Ariene R.	9-5	8,800.00	Finlayson, Cynthia	1-47 INT3	2,300.00
Diaz, Gloria & Barbara	4-44	86,000.00	Finlayson, Cynthia	2-57	111,400.00
Di Cicco, Jr., Joseph & Kristen	10-5-32	67,000.00	Finlayson, Ronald	2-59	25,950.00
Dickson, Mark L.	5-51	105,950.00	Finlayson, Ronald B., Jr.	6-93	49,100.00
Diffley, Jane A.	9-19-6	112,200.00	Fiorello, Eleanor	5-81	14,700.00
Diffrencisco, Anthony & Wood, Deborah L.	10-5-104	4,800.00	First Congregational Church of Webster	3-65	81,400.00
			Fisher, Bartha A. J. Trustee	5-13	153,200.00

2002 Property Taxpayers

Fisher, Bertha A. J. Trustee	5-27	6,700.00	Grover, Jr., Joseph & Constance	10-5-15	72,200.00
Fisher, Stephen Todd	10-5-119	5,100.00	Guaraldi, Mary J.	3-2	1,000.00
Fitzmeyer, Paul & Kathleen	10-1-56AB	2,200.00	Guay, Aaron W.	2-23	61,300.00
Fleming, Frederick & Cynthia	10-4-21	1,900.00	Gunnard, Jessica &		
Fleming, Frederick & Cynthia	10-4-57&58	10,800.00	McKerley, Joshua	10-4-37&38	54,500.00
Fleming, Marcia L.	10-3-12	9,000.00	Gunnigle, June E. Et Al	13-14	113,700.00
Fleming, Marcia L.	10-3-13	8,900.00			
Fletcher, Jane Melvin	8-17	159,077.00	Habig, John F.	1-20	132,200.00
Fletcher, Sylvia Tate	5-79	14,900.00	Hackel, Allen	10-3-2	10,200.00
Foote, James & Nancy	4-47-1	87,203.00	Hackel, Allen	10-4-63	7,700.00
Ford, Caroline Eaton	8-8-2	120,900.00	Hackel, Allen	10-6-31&32	2,000.00
Ford, Glenn R. & Anne L.	9-15	94,200.00	Hale, William O. & Shirley A.	8-9	134,500.00
Ford, Judith & Ford, Curtis & Katie	3-48	38,040.00	Hallenborg, Robert R. & Diane V.	7-3	115,000.00
Forst, Donald	10-4-139	4,700.00	Halley, Janet L.	3-33-5	99,050.00
Forte, Michael F.	10-6-52&53	9,850.00	Halprin, Lee S.	6-105	28,800.00
Fortune, Jamie & Kimberly	8-18&19A	51,683.00	Ham, Clinton A. & Lisa A.	10-5-39,40,	
Foss, Richard D. & Laurel R.	6-58	110,550.00		51&52	83,300.00
Frank, William G. & Linda L.	6-87-1	90,050.00	Ham, Clinton & Lisa A.	10-5-42	1,500.00
Fredette, Jr., Richard & Kandy	11-4	143,500.00	Ham, Clinton A. & Lisa A.	10-5-41	5,200.00
French, Harold F.	7-62	3,600.00	Hamlin, Jeanne B.	10-4-136	4,300.00
French, Laurence & Nancy	10-4-116	69,200.00	Hammell, Jr., Wayne & Susan	10-4-3	52,100.00
French, Laurence & Nancy	9-1	7,121.00	Hannon, Robert E. & Patricia A.	3-93	104,500.00
Frost, Donald G.	6-1	125,923.00	Hanson, Edwin N.	10-3-3	71,900.00
Frost, Donald G. &			Hardy, Christopher & Lynne	6-55	140,268.00
Frost, Ronald	6-79	113,245.00	Hardy, Joan & Carson, Martha	4-68	66,200.00
Frost, Donald G. & &			Harty, Patricia	10-1-54	1,600.00
Frost, Ronald	6-94	3,679.00	Harty, Patricia	10-1-59&60	2,300.00
Frost, Donald G.	12-15	34,900.00	Hashem, George K. & Elaine H.	3-105-1	158,050.00
Frost, Neal E. & Patsy A.	6-108	37,200.00	Haskins, Dorothy V.	3-55	57,580.00
Frost, Ronald W. & Donna M.	3-15	92,100.00	Haslam, James David	10-5-168	5,600.00
Frost, Ronald W. & Donna M.	12-13	14,700.00			
			Hatch, Jr., Leonard Marcus		
Gabriele, A. Gabe	10-4-72A	11,100.00	& Carol Ann	10-5-7	7,300.00
Gaffney, Tressa L.	5-32-2	65,050.00	Hawes, Michael S.	7-2-1	78,700.00
Gagnon, Rachel E.	10-4-91&92	104,900.00	Hayes, Stephen & Judi	10-1-118&119	85,350.00
Gagnon, Rachel E.	10-4-140	4,800.00	Hayes, Stephen & Judi	10-1-120	4,600.00
Gagnon, Richard & Claire	5-31-2	85,250.00	Haynes, III, William	10-4-4	8,000.00
Gallant, Richard & Edith	10-4-132	4,700.00	Haza, Kelly E.	10-4-32	68,800.00
Gangi, Louis J.	7-7	177,135.00	Heady, Robert V. & Joyce H.	3-170	20,100.00
Garceau, Judith	7-55	60,200.00	Healy, Thomas E.	3-89	80,600.00
Gardner, III, Richard S.	7-55	1,800.00	Heck, Thomas J. & Karla D.	2-8	124,350.00
Garland, Edward R., Trustee	3-95	118,863.00	Herbert, Paul & Theresa	10-5-109	5,200.00
Gauthier, Lesley	10-6-69	4,200.00	Herrick, David L.	4-10	157,028.00
Gauthier, Richard A. & Lesley	10-6-70	75,850.00	Hibbard, Steven & Janice	6-9-2	28,600.00
George, Richard M.	4-41	93,904.00	Higgins, James R. & Helena S.	5-54-1	109,750.00
Germain, Bonnie J.	11-26	70,450.00	Hill, Diane	10-5-176	71,750.00
Gerrard, Barbara & William	3-24-4-1	104,450.00	Hill, John R. & Beverly S.	1-40	124,200.00
Gerrish Trust	3-38	1,600.00	Hill, Libby K.	8-39	1,175.00
Gifford, John F. & Susan	6-97	63,950.00	Hill, Libby K.	8-40	7,353.00
Gifford, Stephen & Kathleen	8-6-2	130,400.00	Hill, Mary A.	10-1-97	6,300.00
Ginty, Christopher			Hillsgrove, Gary M.		
& Blake, Beth	10-4-54&6-5	88,550.00	& Hancock, Catharine L.	12-16	96,600.00
Glendon, Robert & Yvonne	10-2-7&8	78,000.00	Hillsgrove, Raymond & Eleanor	6-42	993.00
Godbout, Alain & Robin	3-24-4-5	182,100.00	Hillsgrove, Raymond & Eleanor	6-43	8,151.00
Goddard, Richard	10-5-21	7,700.00	Hillsgrove, Raymond & Eleanor	6-44	2,184.00
Goershel, Jr., Paul, Peter &			Hillsgrove, Raymond & Eleanor	6-47-1	43.00
Connolly, Brenda	3-76	93,350.00	Hillsgrove, Raymond, Rev. Trust	9-10	3,377.00
Golec, Michael L.	7-27	76,600.00	Hillsgrove, Raymond Trustee	12-11	72,200.00
Goodnow, Fred C.	10-5-16	58,500.00	Hoar, Kenneth R.	5-22	12,200.00
Goodnow, Fred	10-5-17	7,100.00	Hoar, Kenneth R. & Phyllis B.	5-23	111,700.00
Goodrich, Georgene	11-5	15,300.00	Hoar, Rebecca E.	6-52-2	57,200.00
Gordon, Irvin D.	13-4	111,500.00	Hoar, Robert H. & Dona G.	3-92&91	115,900.00
Gould, Robert A.	9-48-2-1A	1,208.00	Hoar, Jr., Robert H. & Maureen M.	3-52	55,100.00
Gould, Robert A. & Donna J.	6-34	45,700.00	Hochrein, Joseph & Barbara	12-8	113,100.00
Gould, Robert & Rauth, Susan	9-48-2-2	186,168.00	Hodgdon, Elaine M.	8-37	49,300.00
Gove, Anne M.	2-50	26,000.00	Hodge, Ernest	10-6-29	1,100.00
Gove, Anne M.	13-12	124,900.00	Hofmann, Alan	10-1-4	6,600.00
Gray, Deborah	5-31-1	134,100.00	Hofmann, Alan S.	10-1-5	62,650.00
Greene, Ruth Marie	10-6-88	65,750.00	Hofmann, Alan S.	10-1-6	7,900.00
Greenlaw, Jr., John R.	4-56	46,500.00	Hofmann, Alan	10-2-6	12,200.00
Griffin, Robert J. & Carole C.	6-112	28,000.00	Holland, James P. & Anne C.	3-106	87,200.00
Grof, Florence M.	1-47 INT4	2,300.00	Hollins, Dean & Kathryn	6-54-1	113,800.00
Grof, Florence M.	2-52	111,700.00	Hollins, Harvey A. Trustee	6-54	83,795.00
Gross, Edward A.	10-6-14	1,400.00	Hook, Don M. & Linda M.	12-24	73,250.00
Gross, Edward A.	10-6-15&16	1,800.00	Hook, John F. & Kathleen M.	9-13	34,200.00
Grover, Joseph & Constance	10-5-16	7,300.00	Hook, Sylvia A.	6-57	70,400.00
			Hopkinson, Ruth H.	6-100	10,765.00

2002 Property Taxpayers

Hopkinton, Town Of	8-41	2,700.00	Josephson, Michael	9-31	88,200.00
Horne, Benjamin & Jean, Trustees	1-35	155,400.00	Joyal, J. Jeffrey & Susan F.	6-81	73,300.00
Houle, Michael G. & Susan P.	9-16	51,500.00			
Howe, Janet I.	5-12	113,950.00	Kelly, James F.	10-1-68&69	8,400.00
Howe, Jeanne E.	6-60 & 72	99,950.00	Kelly, Cynthia & Kevin	11-1	85,700.00
Huckins, Peter S.	10-4-26&27	72,500.00	Kendrigan, James & Eleanor	10-1-92	1,400.00
Hudson, Cynthia & Charles	10-1-103AB	71,700.00	Kenefick, James F.	10-4-7	49,800.00
Hudson, Donald & Maura	10-5-87	1,200.00	Kennedy, Richard E.	10-2-47	129,700.00
Hughes, Edward G. & Sami	6-96-2	69,300.00	Kennedy, Richard E. Trust	10-2-48	117,800.00
Hunt, Frances, Homer, Jr. & Labrecque, Marsha	3-31	32,423.00	Kennedy, Richard E. Trust	10-2-49	10,600.00
Hunt, Sharon T.	10-1-18AB&16AB	84,900.00	Kenney, Harold	2-1	3,708.00
Hurd, Richard D. & Nancy L.	7-37	10,800.00	Kenney, Harold	3-16	2,606.00
Hurd, Richard & Nancy	7-38	300.00	Kenney, Julia P., Malcolm L. & Richard W.	10-4-100&101	84,000.00
Hurd, Richard D. & Nancy L.	7-65	19,050.00	Kienia, Pauline	7-15	75,800.00
Hurley, Raymond G. & Cheryl L.	3-110-1	150,250.00	Kimball, Edna M. Trust	5-3	15,700.00
Hurley, Raymond P.	4-54	101,000.00	Kimball, Harry D. & Lisha A.	3-29-1	19,281.00
Huse, Lisa M.	6-66	102,700.00	Kimball, Harry D. & Lisha A.	3-71-1	128,318.00
Huse, Lisa M.	6-67	38,500.00	Kimball, James A. & Maureen F.	7-45-1B	19,300.00
			Kimball, James A. & Maureen F.	7-45-2	156,750.00
Incretoli, Emidio & Marie	10-5-92&93	7,400.00	Kimball, Mark D. & Shelby	3-71-2	120,250.00
Inman, Randy A.	3-43	46,000.00	Kimball, Ray L. & Eleanor K.	5-75	81,000.00
Inman, William E. & Beth M.	3-87	138,300.00	King, F. Richard	6-11	56,800.00
Inman, William, Gosselin, Karen & Inman, Richard	5-24	819.00	King, F. Richard	6-12	8,300.00
Inman, William, Gosselin, Karen & Inman, Richard.	6-50	2,040.00	King, John A. & Karen R.	3-67	125,650.00
Inman, William, Gosselin, Karen & Inman, Richard	6-70	90,900.00	King, Jonathan & Tina	3-92T	40,300.00
Irving, Linda M. & Daniels, David	9-24	75,000.00	King, Kevin M. & Laurie A.	4-60	71,250.00
			King, Paul H. & Virginia E.	7-30	47,100.00
			King, Wayne	4-32-1	52,700.00
J.L.C. Holding	10-5-10	7,300.00	Kittredge, Christine & Tracy, William	10-4-95	149,350.00
Jackson, II, Kern & Klabecek, Dianne	10-2-182	144,950.00	Knowles, Robert E.	3-79	215,600.00
Jacobson, William	10-6-90	1,500.00	Koberski, Donald W. & Carolyn M.	6-13&14	112,900.00
Janeway, Harold W. & Elizabeth C.	8-10-1	32.00	Korbet, Keith S. & Eileen A.	12-14	79,800.00
Janeway, Harold W. & Elizabeth C.	8-10-2	21.00	Krom, Mark J.	10-1-19	5,700.00
Janeway, Harold W. & Elizabeth C.	8-10-3	42.00	Kunath, Dieter H. & Patricia L.	1-7	111,400.00
Janeway, Harold W. & Elizabeth C.	8-10-6	22.00			
Janeway, Harold W. & Elizabeth C.	8-10-7	32.00	Lacourse, Jr., Denis & Katharine	9-11-1	110,500.00
Janeway, Harold W. & Elizabeth C.	8-21-1	19,500.00	Lacy, Jeffrey D. & Gail A.	9-29-2	124,291.00
Janeway, Harold W. & Elizabeth C.	8-22&23-2	225,311.00	Ladd, Fifield, Cole, Ladd Lake, Eric	7-54(1,2,3&4)	731.00
Janeway, Harold W. & Elizabeth C.	8-24	7,507.00	Lake, Robert T. & Sally L.	6-65	188,150.00
Janeway, Harold W. & Elizabeth C.	8-25	239.00	Lally, Richard A. & Mary A.	10-6-46&47	10,050.00
Janeway, Harold W. & Elizabeth C.	8-26&27	28,090.00	Lambert, David L. & Tammy I.	7-45-4	113,200.00
Janeway, Harold W. & Elizabeth C.	8-28	672.00	Lampron, Dean E. & Robin	2-11	106,536.00
Janeway, Harold M. & Elizabeth C.	8-30-2	2,657.00	Lantman, Bruce R. & Susan L.	9-20	99,100.00
Janeway, Harold M. & Elizabeth C.	8-31	2,574.00	LaPierre, Yvan R.	10-5-157A	78,200.00
Janeway, Harold W. & Elizabeth C.	8-42	4,043.00	Lapine, Charles & Levey, Marianne Trustee	13-1	113,100.00
Jannis, Rosemary F.	10-4-117	4,800.00	Larochelle, Guy & Stephanie A.	5-59	135,935.00
Jasalavich, Catherine, Trustee	10-5-23	97,750.00	Larson, David & Therese	3-39	2,575.00
Jeffrey, Clarence J. & Georgia B.	4-15	154,800.00	Larson, David & Therese	3-44	55,397.00
Jeffrey, Clarence J. & Georgia B.	4-20	201.00	Larson, David K. & Therese E.	3-46-2	49,700.00
Jeffrey, Clarence J. & Georgia B.	4-26	1,010.00	Latham, Carol K.	4-49	174,400.00
Jelley, Terry R.	11-21	16,100.00	LaValley, Richard & Ida M.	7-8-3	115,550.00
Jenovese, Goldie A. & Karrie L.	3-69	46,900.00	Lawless, Peter C. & Denise G.	2-42	104,541.00
Jenovese, Michael F. & Goldie A.	3-69Z	4,800.00	Lawless, Peter C. & Denise G.	2-43	529.00
Jenovese, Michael F. & Goldie A.	3-70	73,000.00	Leathers, Donald E. & Lorraine G.	3-81	99,100.00
Jewell, Cydney M.	9-23-3	110,550.00	Leavitt III, John H. & Deborah C.	10-4-90	74,800.00
Joaquin, Barbara & Frederick	10-1-96	61,900.00	LeBlanc, Edward P. & Harriett D.	10-3-6	82,000.00
Johns, Jeffrey & Marjorie	3-24-4	119,300.00	LeClerc, Keith	7-45-3	100,000.00
Johnson, Bruce G.	10-6-59&60	91,600.00	Lee, Christopher H. & Sheila	13-6	105,500.00
Johnson, Dennis M. & Michele M.	5-77	70,600.00	Leaming, Rupert P. & Joanne E.	3-110-3&117	123,900.00
Johnson, Peter N. & Donna M.	2-3	111,241.00	Lehmann, Richard K. & Cusack Lehmann, Lynmarie	6-63	133,400.00
Johnson, Ronald R. & Judith A.	12-23	6,200.00	Lemieux, Marcel & Maurice	1-39	87,200.00
Jones, Cynthia R. Trust & Robin Rolfe Bagley Rev. Trust	5-89	99,700.00	Levesque, Romeo & Rita	10-4-141	4,800.00
Jones, Cynthia R., Bagley, Robin R., & Patenaude, Sally R.	5-87	102,300.00	Levesque, Romeo & Rita	10-4-157	3,800.00
Jones, David & Debra	7-39	4,850.00	Little, George H.	1-6	68,150.00
Jones, Douglas & Brenda	5-73	158,000.00	Little, John & Rebecca	9-14	60,150.00
Jones, Judith M.	4-27&29	141,713.00	Little, John & Rebecca	9-18-1	5,432.00
Jones, Judith M.	4-28	491.00	Little, John & Rebecca	9-45	8,570.00
Jones, Judith M.	4-30	1,787.00	Little, John & Rebecca	9-45-1	2,912.00
Jones, Marion T.	4-19	35,600.00	Little, John & Rebecca	9-45-2	993.00
Jones, Michael A.	4-45	43,100.00	Littlefield, Walter & Marcia	10-1-51&52	2,300.00
			Littler, Craig	10-5-146	6,300.00

2002 Property Taxpayers

Livingston, III, William & Christine	3-95-1	102,370.00	McGarry, James & Dorothy	10-1-50	4,300.00
Lohnes, Jason & Jennifer	10-5-124	102,100.00	McGrath, Agnes	11-6	14,400.00
Lombardi, Karen	10-4-142	3,800.00	McGroty, Lola M.	10-6-87	4,500.00
Longver, Clayton & Phyllis O. Trust	6-26	12,089.00	McGuire, Michael P.	12-20	20,500.00
Longver, Clayton & Phyllis O. Trust	6-30&30A	129,550.00	McKinnon, Roger & Pauline	10-4-70A	10,900.00
Longver, Clayton & Phyllis O. Trust	6-33,46&59	84.00	McLane, Susan B.	4-48	72,900.00
Loos, Kevin J. & Katherine L.	10-4-153A	3,800.00	McLean, Kenneth & Gloria	10-4-79	9,900.00
Lorden Family Trust	3-34T	11,450.00	McPherson, Edward & Lena	3-9	7,400.00
Lorden, Joel F. & Tamara A.	6-52-1	63,550.00	McPherson, William & Lina E.	3-7	8,800.00
Lorden, Sr., John & Miriam E.	3-34	93,600.00	McWilliams, Thomas & Donna	10-2-38	75,300.00
Lougee, Sarah G.	8-21-3	18,800.00	Meader, Dwight & Lois	10-1-58	1,600.00
Lowell, Kay A.	13-19&20	188,000.00	Medas, Gail Jean		
Lucier, John & Debra	6-73	53,500.00	& Madeiros, Susan Ann	10-5-53	1,300.00
Lukasauskas, Vito	6-15	32,200.00	Medeiros, Gil & Alyce	10-1-145	6,500.00
			Melanson, Donna L.	12-27	13,100.00
MacDonald, David & Patricia	6-68-1	23,000.00	Melanson, Lawrence & Beverly	6-46-6	106,200.00
MacFadden, Robert M. & Loretta J.	6-52-3-1	83,450.00	Mellen Company, Inc.	3-56-2	41,400.00
MacGowan, Mary Jo	4-72	197,900.00	Mellen, Jr., Robert & Melissa		
MacGregor, Elaine C.	6-46-3	82,700.00	& Jonathan Y.	3-60	148,200.00
MacGregor, James H. & Karen S.	3-124	101,200.00	Merchant, Cathay M.	3-24-4-7	89,150.00
Maciel, Brian L.	10-6-66	4,400.00	Mercurio, Demetrio A.	10-5-77	4,900.00
Maciel, Walter & Lorraine	10-5-22	30,700.00	Merrill, Peter B. & Tammie	3-33-3	138,900.00
Maciel, Walter S. & Lorraine C.	10-5-30&31	7,800.00	Merrimack County Telephone Co.	9-40	22,200.00
Maciel, Jr., Walter S.	10-1-55	1,600.00	Merrimack Valley School District	5-9	789,850.00
Maciel, Jr., Walter S.	10-1-57AB	2,000.00	Methven, Laurie & Zielinski, Kristine	10-4-84	104,500.00
Maciel, Jr., Walter S.	10-1-99	6,300.00	Michael, Chris	10-1-66	8,400.00
Maciel, Jr., Walter S.	10-1-100	6,300.00	Michie, Donna	13-22	216,400.00
Maciel, Jr., Walter S.	10-1-101&102	11,100.00	Millard, Elizabeth	3-3	444.00
Maciel, Jr., Walter S.	10-5-33	2,700.00	Millard, Maxwell & Elizabeth	3-4	870.00
Maciel, Jr., Walter S.	10-5-34&35	5,600.00	Millay, Sheila A.	5-99	93,550.00
Maciel, Jr., Walter S.	10-5-68	1,600.00	Miller, Burdette	10-5-134	5,100.00
Maciel, Jr., Walter S.	10-5-69	1,600.00	Miller, Joanne	8-21-2	144,350.00
Maciel, Jr., Walter S.	10-5-83&84	1,800.00	Milliken, Laura & Seymour, Mark	7-42	15,100.00
Maciel, Jr., Walter S.	10-5-89&90	5,700.00	Milton, Jane V.	4-18	155,313.00
Maciel, Jr., Walter S.	10-5-91	3,800.00	Miner, Jayson A.	6-56	22,540.00
Maciel, Jr., Walter S.	10-5-137	5,100.00	Miner, Jayson A.	9-2	1,289.00
Maciel, Jr., Walter S.	10-5-140	5,100.00	Miner, Wayne & Keniston, Debra	10-1-105	7,800.00
MacLeod, William & Lorraine	10-5-19	40,300.00	Miner, Wayne & Keniston, Debra	10-1-106	54,200.00
MacRae, Kathy L. & Steven D.	3-115	218,050.00	Minogue, Teresa A. & Kevin D.	3-126	152,300.00
Magee, Joseph D. & Celine R.	10-1-107&108	68,800.00	Mitchell, Dale M.	10-1-122	52,800.00
Magee, Richard M.	10-4-55	3,800.00	Mitchell, Donald & Mary	7-28	70,500.00
Mai, Linda	5-1-5	38,492.00	Mitchell, Shawn A.	10-4-30AB	74,050.00
Malcolm, Patricia A. Trustee	11-10 & 11	136,300.00	Mock, Adam E.	1-22	11,857.00
Malkin, Jr., Richard & Kimberly	3-84-1	13,600.00	Mock, Adam E.	6-5	68,637.00
Malkin, Jr., Richard & Kimberly	3-84-2	120,550.00	Mock, Adam E.	6-7-1	147,447.00
Manning, Steven E. & Leslie S.	6-76	126,300.00	Mock, Adam & Linda, Trustees	5-38	147,980.00
Mantini, Patricia E.	3-77	130,122.00	Mock, Adam & Linda, Trustees	5-40	313.00
Mantini, Patricia E.	3-111	5,043.00	Mock, Adam & Linda, Trustees	5-41	57,200.00
Marceau, Jr., Edward J.	10-5-131	5,200.00	Mock, Barbara D.	6-7-2	55,500.00
Marino, Dominic & Silvia	10-1-76&77	4,800.00	Mock, Robert E. & Barbara J.	4-39	67,000.00
Marrotte, Richard & Farnsworth, Gaye	5-65	212,400.00	Mock, Robert E. & Barbara J.	4-40	18,816.00
Martin, David & Betty	1-47 INT6	2,300.00	Mock, Winifred J. Irrevocable Trust	7-2	25,295.00
Martin, David & Betty	2-55	88,700.00	Mollica, Robert L., Trust		
Martin, Geoffrey G. & Felker-Martin, Mary Susan	9-36	167,900.00	& Mollica, Doris, Trust	10-6-43	2,100.00
Martin, Timothy & Rebecca R.	5-52	16,000.00	Monz, Gerald M. & Dorothy H.	1-5	161,200.00
Martin, Timothy L. & Carmen B.	5-48	161,700.00	Moore, Paul & Mary Ellen	10-2-29	9,700.00
Martin, Wayne A. & Melissa J.	3-33-4	111,000.00	Moore, William & Anne Marie	10-5-114	2,600.00
Masciovecchio, Joseph M.	10-5-12	7,300.00	Moore, William & Anne Marie	10-5-128	
Maser, Karl A.R. & Jean J.P.	10-3-16&17	83,300.00	Moore, William & Anne Marie	129 & 113	129,400.00
Mason, Linda M.	12-21	6,900.00	Moore, William & Anne Marie	10-5-135	2,600.00
Matheson, Sr., Robert & Alanna	6-46-2	73,300.00	Moore, William & Anne Marie	10-5-136	2,600.00
Matteau, Kenneth L. & Betty Ann	10-4-152A	3,400.00	Moran, Theodore J.	10-5-138	5,100.00
Matthews, Cindy R.	10-1-94&95	61,550.00	Morgan, Richard & Blanche	10-4-86&87	18,500.00
Mazzarella, Michael J.	10-6-21	700.00	Morrill, Phillip & Andrea	10-1-93	6,300.00
Mazzarella, Michael J.	10-6-22	3,100.00	Morris, Kathryn & Jerrold	10-6-61&62	10,850.00
Mazzarella, Joseph & Arline	10-4-51&6-3	5,000.00	Morse, Wayne & Sandra	6-78	18,908.00
McCarthy, Jr., Charles W., Trustee	5-84	52,500.00	Moseley, Lilla Phillips	4-5	7,482.00
McCarthy, Erin M.	10-6-58	104,000.00	Moses, Harvey & Cynthia	9-49	3,100.00
McCain, Elmer L. & Theresa	10-4-49A&6-1&2	90,500.00	Moss III, Frederick & Dolores	3-24-4-8	119,350.00
McCormiskey, Robert & Eleanor	5-15-3	23,600.00	Mueller, Richard & Sally	2-51	154,450.00
McCormack, Stephen P.	7-9	134,750.00	Mulkerrins, Lorraine	10-4-52	2,900.00
McDonough, Daniel & Carolyn S.	7-10	113,650.00	Mullins, Winifred & Thomas Trustee	4-9	10,582.00
McFall, Diane M.	3-24-2	111,000.00	Mullins, Winifred & Thomas Trustee	5-93	27,900.00
McFarland, Bryan	9-11	50,200.00	Mullins, Winifred & Thomas Trustee	5-94	33,900.00
McFarland, Ralph P. & Linda A.	10-6-65	45,500.00	Mullins, Winifred & Thomas Trustee	5-95	82,500.00
			Mullins, Winifred & Thomas Trustee	5-96	146,250.00
			Murphy, George J.	7-26-1	16,500

2002 Property Taxpayers

Murphy, Jeremy S. & Amy N.	10-4-99	95,700.00	Penacook-Boscawen Water Precinct6-109	2.00
Murphy, William & Arline	10-6-84	1,400.00	Penacook-Boscawen Water Precinct6-111	19.00
Muzzey, Scott & Wanda	10-4-62	52,200.00	Pendleton, Daniel E. & Rebecca S.	3-116-2 31,600.00
Nadeau, Richard W.	10-6-24	2,800.00	Pendleton, Jeremy & Sylvia	3-113 124,429.00
Nannini, Enzo & Anne	10-5-184	6,600.00	Pendleton, Jeremy & Sylvia	3-114 137,900.00
Nason, Seldon E.	12-1	1,700.00	Pendleton, Jeremy & Sylvia	3-118 73,800.00
Nason, Seldon E.	12-3	5,900.00	Pendleton, John & Evelyn	5-2&1-1 115,700.00
Nason, Jr., Seldon E.	12-2	74,000.00	Papin, Matthew R. & Lisa A.	10-5-149 92,200.00
National Lumber Company	10-2-31	8,800.00	Perkins, Jr., Raymond & Karen	5-14-2 112,900.00
Nelson, Elizabeth L.	6-31	24,000.00	Perkins, Jr., Raymond K.	5-14-3 45,900.00
Nelson, Elizabeth L.	6-31A	14,350.00	Perrault, Peter & Joyce	6-21&21-1 81,504.00
Nelson II, John E. & Tae	2-58	160,700.00	Parreten, Solveig U.	3-78 90,300.00
Nelson II, John E. & Tae	1-47 INT5	2,300.00	Parron, Sr., Douglas & Kathryn	11-2 97,900.00
Nepveu, Jodi J. & Andrea L.	3-29-2	142,310.00	Perrone, Diane L.	4-55 38,100.00
Neve, Gina M.	10-5-18	7,000.00	Perrone, Diane L.	6-19 1,400.00
Neville, George & Carol	4-70	105,600.00	Perry, James S. & Lauri J.	10-2-46 75,200.00
New England Hydro- Transmission Corp	Util	9,307,080.00	Perry, Jeffrey K.	10-4-93 68,000.00
New England Power Co	Util	152,145.00	Peterson, April & Richard	10-4-80&81 91,400.00
NH State of Fish & Game Dept.	1-12	10,700.00	Peterson, Gregg J.	8-43 54,400.00
NH State of Fish & Game Dept.	1-13	236,500.00	Peterson, Wayne & Rebekah	9-38 95,750.00
NH State of Fish & Game Dept.	6-49	9,500.00	Pettingill, Louis E.	3-86 103,400.00
NH State of Fish & Game Dept.	7-49	18,700.00	Pettingill, Robert & Melissa	2-4 99,483.00
Newcomer, Brent & Lori	9-14-1	726.00	Pfeifer, William & Beverly	5-15-4 131,050.00
Nichols, Avis B. Trustee	2-48 INT2	487.00	Pfeiffer, William A.	8-44 106,000.00
Nichols, Avis B. Trustee	5-86 INT2	22.00	Pfieffer, George F.	10-6-19&20 1,200.00
Nichols, Avis B. Trustee	5-88	132,100.00	Phelps, Edward J.	5-6 200.00
Nichols, Avis B. Trustee	13-18 INT2		Phelps, Edward J.	6-71-2&3 11,454.00
Nichols, Avis B. Trustee	13-28	98,400.00	Phelps, Geraldine A.	6-69 20,300.00
Nichols, L. Earl Trustee	5-30	7,064.00	Phelps, Geraldine A.	6-71-1 115,350.00
Norris, Marilyn C.	4-47	1,512.00	Phillips, Mark	4-12 13,824.00
Nylen, Paul & Marilyn	6-90	38,700.00	Phillips, Mark G.	4-25 1,264.00
O'Brien Shamrock Enterprises, L.L.C.	1-26-1	5,000.00	Phillips, Mark	5-61 156,387.00
O'Brien Shamrock Enterprises, L.L.C.	1-27-3-4	227,200.00	Phillips, Mark	5-62 4,860.00
O'Brien, Barbara K.	10-4-158	3,800.00	Phillips, Nicholas	4-11 20,814.00
O'Brien, Barbara K.	10-4-160	3,800.00	Phillips, Nicholas	4-37 7,301.00
O'Brien, Daniel L. & Amy M.	10-2-33	76,500.00	Phillips, Robert V. & Eric S. & Blake, Diane P.	6-27 785.00
O'Donnell, Judith A.	5-71-1&2	290,952.00	Phillips, Robert V. & Eric S. & Blake, Diane P.	6-84 7,919.00
O'Donnell, Judith A.	5-72-2	17,215.00	Phillips, Robert V. & Eric S. & Blake, Diane P.	6-92 13,876.00
Ohlson, Carolyn	3-6	75,900.00	Phillips, Robert V. & Eric S. & Blake, Diane P.	7-5 4,952.00
Ohlson-Martin, Treasa	2-27	86,650.00	Pierce, Andrew D.	10-4-13 48,800.00
Oliver, Timothy, Mark & Brian	13-2	121,400.00	Pierce III, Kenneth & Connie	5-32-1 123,350.00
Olsen, Stanley C.	1-2,3,9&11	281,414.00	Pillsbury Lake District	9-6 115,200.00
Olsen, Stanley C.	1-4&2-5	105,497.00	Pillsbury Lake District	10-1-4 6,600.00
Olsen, Stanley C.	2-11-1	2,731.00	Pillsbury Lake District	10-1-90 1,500.00
Olsen, Stanley C.	2-12-1	3,108.00	Pillsbury Lake District	10-1-91 1,500.00
Olson, Duane & Susan	10-5-143	5,100.00	Pillsbury Lake District	10-2-44 32,200.00
Owyang, Kevin J. & Colin G.	5-78	15,600.00	Pillsbury Lake District	10-3 39,400.00
			Pillsbury Lake District	10-4 18,100.00
			Pillsbury Lake District	10-4-50 4,800.00
Palmer, Wayne & Gail	10-2-52	10,100.00	Pillsbury Lake District	10-4-69 6,900.00
Parkinson, Jeffrey S. & Cheryl L.	3-24-1	114,000.00	Pillsbury Lake District	10-4-105AB 15,300.00
Parsons, Robert E. Trustee	11-8	16,700.00	Pillsbury Lake District	10-4-161 3,800.00
Parson, Robert E. Trustee	11-9	11,200.00	Pillsbury Lake District	10-5 7,700.00
Patel, Praful & Kapila	3-116-1-2	188,250.00	Pillsbury Lake District	10-5-27A 6,100.00
Patenaude, Wayne & Sally	5-91	114,800.00	Pillsbury Lake District	10-5-29A 5,100.00
Payne, William & Jacqueline	13-24	96,900.00	Pillsbury Lake District	10-5-36 4,300.00
Pearson, Jon N.	2-39	81,050.00	Pillsbury Lake District	10-5-54&55 1,900.00
Pearson, Paul & Susan	2-37	1,374.00	Pillsbury Lake District	10-6 8,300.00
Pearson, Paul & Susan	2-38-1	106,976.00	Pillsbury Lake District	10-6-8 1,300.00
Pearson, Jr., Robert & Elizabeth	2-19	42.00	Pillsbury Lake District	10-6-18 1,100.00
Pearson, Jr., Robert & Elizabeth & Robert H., III	2-20	108,247.00	Pillsbury Lake District	10-7 23,400.00
Pearson, Jr., Robert & Elizabeth	2-22	1,053.00	Pillsbury Lake District	10-9 2,700.00
Pearson, Jr., Robert & Elizabeth	2-38-2&3	276.00	Pillsbury Lake District	10-10 42,500.00
Pearson, Jr., Robert & Jon	3-36	2,000.00	Pillsbury Lake District	10-11&12 37,050.00
Pearson, Jr., Robert & Elizabeth	5-7	200.00	Pillsbury Lake Management, Inc.	10-1-2 88,800.00
Pearson, III, Robert & Mary	2-16	107,300.00	Piper, Edwin & Nancy Trustees	8-2 3,200.00
Pelchat, Michael & Heidi	5-1-6	94,650.00	Piper, Edwin & Nancy Trustees	8-7 25.00
Pellock, Charles & Caroline	9-29-1	30,100.00	Piper, Edwin & Nancy Trustees	8-8-1&3 166,278.00
Penacook-Boscawen Water Precinct6-6		3,204.00	Piper, Edwin & Nancy Trustees	8-13 5,301.00
Penacook-Boscawen Water Precinct6-18		79.00	Piper, Scott A.	8-16-1 11,333.00
Penacook-Boscawen Water Precinct6-35		43.00	Pirosso, Bonnie L.	8-16-2 151,650.00
			Pitrone, Jr., John & Ann	10-5-20 44,400.00
				3-14 81,800.00

2002 Property Taxpayers

Place, Frederick & Kimberly	3-24-4-2	114,650.00	Rivet, Frank & Theresa	10-1-116	4,700.00
Plourde, Gary & Marilyn	10-4-17,18&56	110,200.00	Rix, Gail A.	6-96-1	48,400.00
Plourde, Gary & Marilyn	10-5-178	5,200.00	Rizzi, Roy & Beverly, Trustees	10-5-43	5,100.00
Poirier, Lawrence & Irene	10-4-137&138	6,700.00	Roberts, Bruce E.	7-25	24,500.00
Pojani, Deborah L. A.	12-25	7,600.00	Roberts, Bruce E.	7-31	53,000.00
Pomeroy, John & Rita	10-5-154	6,300.00	Roberts, Gregory & Jessica	6-1-1	118,600.00
Poquette, John F.	10-6-79,80,		Roberts, III, James H.	3-19	18,730.00
	81 & 83	95,850.00	Roberts, Jr., James & Phyllis	3-72	87,050.00
Porter, Robert Eaton	10-3-10	79,000.00	Roberts, Jr., James & Phyllis	3-72-1	12,300.00
Potter, Doreen & David, Sr.	2-36	81,250.00	Roberts, Madeleine L.	5-59	127,389.00
Pouliot, Rosalind C.	3-11	11,800.00	Roberts, Susan & Donoghue, Paul	3-73	66,800.00
Pratt, Howard E., Trustee	13-27	83,600.00	Roberts, Susan	3-74	82,100.00
Pratt, Michelle A.	2-18	101,500.00	Roberts, Susan L., Trustee	3-72-2	42,100.00
Preve, Larry M. & Diana L.	3-51	66,700.00	Robillard, Peter David	6-10	64,700.00
Prewitt, Laura & Jon	10-6-49,50&51	118,650.00	Robinson, Edward & Carol	10-1-72&73	6,600.00
Proulx, Michael	5-54-2	118,000.00	Roby, Phyllis L.	7-60	10,074.00
Proulx, Michael	5-54-2A	6,100.00	Roby, Robert H.	4-38	5,977.00
Provencher, Norman T.			Roby, Robert H.	4-46	182.00
& Krumenacker, Mary H.	6-101-2	122,550.00	Roby, Robert H.	7-59	484.00
Public Service Co. of NH	Util#4	422,455.00	Roby, Robert H.	8-32	2,646.00
Purpel, Amy	6-77	93,090.00	Roby, Robert H.	8-36	96,240.00
Pustizzi, Joseph	10-4-88	12,300.00	Roby, Shirley	4-80	12,800.00
			Rocheford, Paul A. & Linda J.	3-123	90,700.00
Quebec, Arthur F. & Margaret M.	10-6-12	1,400.00	Rockefeller, Abby A.	5-34-2	9,352.00
Quebec, Robert P.	10-6-13	1,300.00	Rockefeller, Abby A.	5-35-1,2,3&36	7,810.00
			Rockefeller, Abby A.	5-37	7,001.00
Radclyffe, George E.	10-1-46	7,200.00	Rockefeller, Abby A.	6-104	6,001.00
Radclyffe, George E.	10-1-47	39,450.00	Rockefeller, Abby A.	7-40	25,603.00
Rahaim, Edward	10-5-96&97	1,800.00	Rockefeller, Abby A.	8-1-1	242,355.00
Rainville, Kaye L.	3-125	91,950.00	Rockefeller, Abby A.	8-3-2	49,300.00
Ramanek, Jr., James & Nason, Anne	7-45-1A	129,650.00	Rockefeller, Abby A.	8-23-1	5,811.00
Rantala, Judith A.	1-23	4,700.00	Rockefeller, Abby A.	8-23-3	4,350.00
Rantala, Judith, Trustee	1-46&4-3-2	2,424.00	Rockefeller, Abby A.	9-43-2	78,300.00
Rath, Kurt P.	10-1-61&62	2,800.00	Rockefeller, Abby A.	9-44	12,301.00
Rauch, Harry	10-4-121	4,900.00	Rockefeller, Abby & Halprin, Lee	5-35-4	6,000.00
Raymond, Suzanne J.	10-5-24A	66,900.00	Rockefeller, Abby & Halprin, Lee	5-35-5	11,400.00
Reale, Michael	9-39	57,405.00	Rockefeller, Abby & Halprin, Lee	5-35-6	6,900.00
Reale, Michael	9-41	78,851.00	Rockefeller, Abby & Halprin, Lee	12-18	6,100.00
Reale, Michael	9-42	5,088.00	Rockefeller, Abby & Halprin, Lee	12-19	8,900.00
Readon, Jr., Thomas E.	7-16	83,200.00	Rockefeller, Benjamin C. Estate of	7-57	1,500.00
Rector, William & LaFrazia, Donna	10-5-26A&28A	99,100.00	Rodrigues, Michael	10-2-22&23	113,250.00
Recupero, Frank & Sebastiana	10-5-153	6,200.00	Rodriguez, Iraida	10-6-38	1,100.00
Reddish, Dana B. & Carole A.	4-22	94,700.00	Rogers, Vincent	4-53	58,800.00
Reddy, Stephen	10-6-67	4,400.00	Rofle, Red Cottage Discretionary Revocable Trust	5-90	92,700.00
Reed, Barbara	3-109	20,200.00	Roman, Susan C.	4-42	249,550.00
Regolino, Austin P.	11-29&30	107,900.00	Roman, Susan C.	4-73	1,694.00
Reid, John & Darlene	10-6-85&86	86,100.00	Rooney, Daniel P.	10-2-40	113,050.00
Renfors, Charles & Audra	3-24-4-3	154,950.00	Rooney, James & Cynthia	10-4-129	92,550.00
Restelli, Nathan A. & Laurie A.	10-1-111	6,600.00	Rooney, James & Cynthia	10-4-130&131	9,950.00
Restelli, Nathan A. & Laurie A.	10-1-112	83,500.00	Rose, Jr., Charles J. & Joyce	1-10	49,455.00
Reytek, Steven M.	2-33	46,900.00	Rose, Jr., Charles J.	5-80	58,700.00
Reynolds, Jr., Bion E.	5-34-4	123,900.00	Rose, Charlotte F.	9-7	3,373.00
Rice, Lynn & Leland, Ronald	7-14	80,700.00	Rose, Christopher R.	8-29	1,209.00
Rice, Virginia	10-6-42	3,300.00	Rose, Christopher R.	8-34	25,741.00
Rich, Howard & Carol	7-29-1	55,057.00	Rose, Christopher R.	8-35	143,400.00
Richard, Christine	10-2-31	7,900.00	Rose, Christopher R.	8-35-1	68,600.00
Richard, Christine	10-3-11	6,400.00	Rose, Joyce P.	3-120-1	228,331.00
Richard, Leon M., Willard L., Robert S. & Willard L. II	7-47C	20,800.00	Rouselle, Paul E. & Rollande	10-3-9	74,900.00
Richard, Marian	7-47	51,100.00	Rowlenson, Gilbert & Lynn	3-90	98,350.00
Richardson, David & Goodrich, Alison	3-75	138,600.00	Roy, Avis V.	6-99	70,800.00
Richardson, Philip & Brenda	9-18-2	189,550.00	Roy, Norman E. & Myrtle A.	3-45	84,521.00
Rideout, Nancy	8-46	83,700.00	Royce, Catherine L. & Craig E.	10-6-63	85,650.00
Riggs, Lamar W.	5-11-1	43,600.00	Royce, Steve & Saksa-Royce, Bonnie	3-58-2	94,250.00
Riley, John & Mary	10-5-38	5,300.00	Rubant, Richard H.	10-2-3	23,900.00
Riley, Mary & Charles, Trustees	1-48	167,700.00	Rubant, Richard & Cynthia	10-2-4	60,700.00
Ritrovato, Nicholas & Rose	10-1-1AB&2AB	10,700.00	Runnells, David	1-38	58,900.00
Ritrovato, Nicholas & Rose	10-3-5	11,400.00	Russell, Beverly M.	7-1	171,621.00
Ritrovato, Nicholas & Rose	10-3-8	10,200.00	Russo, George & Patricia Trustees	10-1-78	3,500.00
Ritrovato, Nicholas & Rose	10-4-1&2	10,900.00			
Ritrovato, Nicholas & Rose	10-4-23AB	2,500.00	Sager, Steven & Patricia	8-38	66,400.00
Ritter, Robert & Arlene	10-4-133	4,800.00	Sally, Douglas & Karen	3-12	123,150.00
Rivet, Frank & Theresa	10-1-104	96,200.00	Sanborn, Adele & Roger Trustee	5-62A	172,706.00
			Sanborn, Adele V.	5-100	3,878.00
			Santos, Joseph & Joan B.	6-17	97,600.00
			Sariol, Antonio	10-5-112	2,500.00

2002 Property Taxpayers

Savage, Jr., Arthur & Marsha	10-4-35	97,950.00	Society for the Protection of NH Forests	3-1	2,737.00
Savage, Jr., Arthur & Marsha	10-4-36	11,000.00			
Sawtelle, Murray J.	10-6-10&11	1,800.00	Society for the Protection of NH Forests	6-53	1,026.00
Sawyer, Richard & Raymond	1-8	10,275.00			
Sawyer, Richard & Raymond	2-6	148,716.00	Society for the Protection of NH Forests	7-24	6,208.00
Schindelwieg, James & Tina	5-55	87,100.00			
Schofield III, Thomas & Kimberly	10-5-5&6	77,300.00	Solander, John	10-1-98	6,300.00
Schrauwen, Adriaan & Gerda	10-5-139	5,100.00	Spanos, Evangeline P. & Spanos, Evangeline P.	10-5-98&99	1,800.00
Schrauwen, Adriaan & Gerda	10-5-142	5,100.00			
Scott, Florence M.	3-82	.00	Spanos, Pauline & Evangeline	10-5-100&101	1,800.00
Scott, Jr., Hubert A. & Judith A.	3-83	83,400.00	Spanos, Pauline & Evanthea	10-5-102&103	7,300.00
Scullin, Thomas & Pamela	10-4-6	51,400.00	Spaulding, Jr., Eugene & Sharon	5-32-4	66,300.00
Segarra, Francis & Martha	10-6-44&45	87,500.00	Spencer, Charles & Deborah	9-22-2	68,000.00
Shapiro, Daniel & Cerrone, Jennifer	10-5-132&133	82,050.00	Sprague, Donald J.	3-58-1	117,854.00
Shaw, David H. & Janet L.	5-45&47-5	105,600.00	St. Cyr, Daniel L. & Janet R.	6-64	106,300.00
Shelter Solutions	10-5-78,79&80	75,000.00	St. Jacques, Wayne & Michele	5-72-1	146,350.00
Shiffin, Jason & Kathy	3-24-4-6	123,100.00	St. Pierre, Richard R.	10-4-148	3,800.00
Shilansky, Byron & Sandra	10-2-13&14	103,500.00	St. Pierre, Richard R.	10-4-149	4,000.00
Shinsky, Michael & Jeleta M.	2-17	5,321.00	Stafford, Paul M.	6-113&114	13,800.00
Shoemaker, Elliot & Wickman, Alison	11-20	106,400.00	Starkey, Frank E. & Melody A.	6-86	57,400.00
Shoemaker, Jack E. & Billie Sue	3-61	181,700.00	Starkey, John S. & Sandra K.	7-35	97,900.00
Shoemaker, Jack E. & Sue	6-91	53,950.00	Stegall, Herbert & Therese	10-5-56	1,600.00
Shoemaker, Jack E. & Sue	12-5	56,100.00	Stegall, Herbert & Therese	10-5-88	5,200.00
Shoemaker, Jack E. & Sue	10-5-160&161	54,500.00	Stevens, Andrew J.	5-54-4	86,900.00
Shridharani, Niranjana	10-1-121	6,000.00	Stevens, et al	5-47	952.00
Shridharani, Niranjana	10-1-136	5,300.00	Stevens, et al	5-70	3,600.00
Shridharani, Niranjana	10-4-20	6,500.00	Stevens, Nathan S.	7-26	70,050.00
Shridharani, Niranjana	10-5-46thru49	12,000.00	Stevens, Sherman & Kathleen	5-54-5	57,250.00
Shridharani, Niranjana	10-5-76	4,900.00	Stewart-Smith David R. Trustee	5-28	184,152.00
Shridharani, Niranjana	10-5-148	5,700.00	Stickney, Sarah L.	5-34-1	76,000.00
Shridharani, Niranjana	10-5-177	5,600.00	Stockwell, Stephen & Christine	4-67	72,350.00
Shridharani, Niranjana	10-5-191	3,800.00	Stolte, Sheila	3-26	107,100.00
Shridharani, Niranjana	10-6-23	3,000.00	Stone, III, Lloyd H.	2-12	74,350.00
Shridharani, Niranjana	10-6-25	2,800.00	Stout, Andrew L. & Wendy A.	10-5-8	66,300.00
Shridharani, Niranjana	10-6-39	1,100.00	Stout, Andrew L. & Wendy A.	10-5-9	7,300.00
Shum, Vitus M.H. & Carol A.	10-1-135	5,400.00	Strittmatter, Philip & Jo-ann	10-1-74&75	60,650.00
Shum, Vitus M.H. & Carol A.	10-1-140	6,200.00	Strong, Brian J. & Sharon L.	10-5-179&180	86,500.00
Shurtleff, John C. & Stephanie J.	9-30	2,765.00	Suarez, Antonia K.	10-4-9&10AB	88,000.00
Shurtleff, John C. & Heidemarie	9-32	1,712.00	Sule, Elizabeth	10-4-124	4,200.00
Shurtleff, John C. & Heidemarie	9-33	956.00	Sullivan, Daniel M. & Joanne M.	10-6-30	1,100.00
Shurtleff, John C. & Heidemarie	9-34	168.00	Sullivan, Kevin M. & Debra M.	1-30	79,200.00
Shurtleff, John C. & Heidemarie	9-35	126.00	Sullivan, Robert F. & Betty A.	10-6-36	1,800.00
Shurtleff, John C. & Heidemarie	9-37	89,750.00	Sundance Homes, Inc.	10-5-171	7,600.00
Shurtleff, John C. & Heidemarie	9-46	1,577.00	Supny, Dean A.	10-1-45	75,550.00
Siesling, Eileen	10-6-95	81,800.00	Sussman, Brandon O. & Mary Will	3-35-1	122,08300
Silver, John K. & Karla L.	3-33-6	79,600.00	Sutherland, Gregory & Luanne	10-5-162	4,100.00
Silver, Leslie A. & Brenda J.	5-46	83,000.00	Sutherland, Gregory & Luanne	10-5-163	4,300.00
Silver, Sally J.	6-47	143,264.00	Sutton, David H.	8-31-1&31-4	142,950.00
Simonton, William G. & Katherine M.	10-5-169	4,600.00	Sweeney, Phyllis A.	6-2	.00
Simpson, Paul & Margaret	10-2-24	74,000.00	Sweet, Arthur C. & Barbara A.	10-2-11&12	81,800.00
Sinclair, William	7-8-2	22,750.00	Symonds, Kent & Colleen	5-1-4	109,300.00
Skinner, Karon	10-1-53	1,900.00			
Small, Christopher C.	10-4-156	3,800.00	Tabor, Judith A.	11-40	73,700.00
Smith, Sr., Allen H. & Joan Maria	3-103	68,950.00	Tanos, Laszlo	8-6-1	87,450.00
Smith, Brett & Suzanne	7-32-2	82,950.00	Tarr, James C. & Judith M.	10-2-39	6,300.00
Smith, Chris & Watson, Amanda	10-6-40	78,650.00	Taylor, Joshua E., Trustee	4-17	4,650.00
Smith, Erwin W. & Janice B.	7-33	95,700.00	Taylor, Joshua E., Trustee	4-23	186,525.00
Smith, Gerard V. & Catherine H.	1-41	127,800.00	Taylor, Joshua E., Trustee	7-32-1	5,531.00
Smith, Gerard V. & Catherine H.	1-44	39,400.00	TDS Telecom	3-7&TELE	3,100.00
Smith, Gordon	10-5-13	7,300.00	Tellia, Edward J. & Linda A.	4-43	61,863.00
Smith, Laura	3-64	70,650.00	Thayer, Craig J.	5-29	68,664.00
Smith, Leslie J. & Patricia C.	10-1-9&10	77,000.00	Thibault, L. Benoit	6-29	8,900.00
Smith, Lorraine D. & Dean L.	6-51	4,250.00	Thibault, L. Benoit	6-32	188,000.00
Smith, Lorraine D., Dean L., & Kelley, Virginia C.	6-62	2,350.00	Thibault, L. Benoit	6-115	22,250.00
Smith, Lorraine D., & Dean L. & Kelley, Virginia G.	6-107	22,350.00	Thibault, William & Elizabeth	9-19-2	69,800.00
Smith, Margaret E.	10-4-5	56,300.00	Thomas, Joseph F. & Eleanor K.	10-4-102	80,700.00
Smith, Robert C. & Barbara, Trustee	2-14	38,500.00	Thompson, Bruce & Joselyn	10-6-75&76	86,200.00
Smith, Robert, Lisa & Carleton	10-6-71	43,700.00	Thunberg, Jon C. Trustee	9-26	2,987.00
Smith, Vernon A.	10-5-11	7,300.00	Thurber, Jr., Leland J.	4-52	90,100.00
Soberg, Carl H. & Pauline N.	5-74-1	45,200.00	Thurston, Jr., Frank & Lois	7-36	96,750.00
Soberg, Carl H. & Pauline N.	5-74-2	65,800.00	Tilley, Merrill F.	2-24	25,300.00
Society for Preservation of Old Meeting House	3-63	156,600.00	Tirrell, Harold & Mary Ann	10-6-91	1,100.00
			Tirrell, Harold & Mary Ann	10-6-94	64,700.00
			Titus, Paul R.	9-3	7,198.00
			Titus, Paul R.	9-4	1,241.00
			Titus, Paul R.	10-4-127	6,200.00
			Titus, Paul R.	10-4-128	5,700.00

2002 Property Taxpayers

Tkach, George & Gloria	10-1-88&89	1,700.00	Webster, Town of	10-5-61	4,900.00
Toomey, John J. & Marie E.	10-1-138	6,200.00	Webster, Town of	10-5-62	2,600.00
Towle, Jennifer B.	4-21	16,000.00	Webster, Town of	10-5-63	1,600.00
Tracy, William			Webster, Town of	10-5-70	1,600.00
& Kittredge, Christine R.	10-4-97&98	22,800.00	Webster, Town of	10-5-94	7,500.00
Trainer, Robert & Janice	11-28	24,500.00	Webster, Town of	10-5-121	5,200.00
Tripp, Joan, Holly, Maria & Corey	6-22	60,950.00	Webster, Town of	10-5-141	5,100.00
Tucker, Jr., Henry A. & Kendra L.	10-4-11AB&12	73,500.00	Webster, Town of	10-5-181	4,600.00
Turcotte, Mary Jane	10-4-33AB	100,300.00	Webster, Town of	10-5-182	4,500.00
Twombly, John A.	6-28	17,100.00	Webster, Town of	10-5-183	4,700.00
			Webster, Town of	10-5-190	3,800.00
US Gov. Corps of Engineers	1-1	24,600.00	Webster, Town of	10-6-6&7	1,800.00
US Gov. Corps of Engineers	2-47	533,900.00	Webster, Town of	10-6-17	1,100.00
US Gov. Corps of Engineers	5-4	56,100.00	Webster, Town of	10-6-33&34	1,700.00
US Gov. Corps of Engineers	11-27	5,500.00	Webster, Town of	10-6-41	3,500.00
			Webster, Town of	10-6-82	6,150.00
Van De Parre, Dennis & Rebecca	3-24-3	127,500.00	Webster, Town of	10-8	15,900.00
Van Loan, Nancy Newell	8-3-1&9-43-3	212,613.00	Webster, Town of	10-5-50INT 1	700.00
Vanni, Robert J. & Alma	12-26	8,400.00	Webster, Town of	10-5-50INT 2	700.00
Veroneau, Heidi A.	10-4-109	78,700.00	Webster, Town of	10-5-71INT-1	1,200.00
Victor, David Trust	5-63-1	461,140.00	Webster, Town of	10-5-71INT-2	1,200.00
Victor, III, Royall	5-50	5,838.00	Weinstein, Harvey M.	6-48	155,400.00
Victor, III, Royall, Victor, D. & Sanborn, A. & Brintnall, I.	5-63-5	67,869.00	Welch, Mary L. & Gordon	5-56	114,400.00
Victor, Trustees Under Boxlet Trust	5-63-4	304,436.00	Welcome, Paul W. & Pamela A.	11-12	87,300.00
Victor, Victor, Sanborn & Brintnall Trusts	4-8	27,800.00	Weld, James E. & Sandra L.	10-4-8	80,500.00
Vigneault, Gerard T.	10-6-54&55	86,550.00	Wescott, John C. & Mary R.	8-33	55,200.00
Violet, Ernest M.	10-4-19	6,900.00	Wescott, Lew T.J. & Linda B.	10-1-65	67,300.00
Voydatch, Steven	9-9	7,583.00	Wesoja, Sr., Robert, Sandra, Edimore & Christopher	2-31	91,263.00
			Westerman, Christopher C.	5-16	113,050.00
Waldmann, Arthur			Wheeler, Carin	10-4-59	100,900.00
& Rosenblatt, Marvin	10-1-83	3,500.00	Wheeler, Carin	10-4-61	6,100.00
Waldmann, Arthur J.			Wheeler, Jr., Donald	13-26	100,400.00
& Rosenblatt, Marvin	10-1-115	4,100.00	Wheeler, Emery B. & Yvonne L.	13-8	169,300.00
Waldmann, Arthur			Wheeler, John	10-4-22	1,800.00
& Rosenblatt, Marvin	10-5-170	4,600.00	Wheeler, Michelle W.	13-7	152,100.00
Walker, Edwin C. & Anne L.	3-33-2	147,958.00	Whitcomb, Louie G. A.	4-62	78,700.00
Walker, Edwin C. & Anne L.	3-33-2-2	2,826.00	Whitcomb, Paul & Patricia	6-9-3	98,600.00
Walker, Jr., James R. & Kathleen M.	3-54	26,600.00	White, Gerald R.	7-53	69,100.00
Walpon Corporation	6-23	8,500.00	Whitford, Jeannetta J.	4-24	23,500.00
Walsh, Elinor Bette Rev. Trust	5-15-2	180,250.00	Williams, Leslie J.	12-9	9,200.00
Walters, Richard J. & Spanos, Christopher R.	5-11-2	27,900.00	Williams, Leslie J.	12-10	90,400.00
Walters, Richard J. & Spanos, Christopher R.	5-6-35	1,200.00	Williams, Rouleen G., Trustee	3-8	1,000.00
Wanser, Frank J.	3-105	142,250.00	Williams, Rouleen G., Trustee	3-10	2,000.00
Ward, John & Veronica	10-1-64	8,100.00	Williams, Rouleen G., Trustee	3-37	14,000.00
Watkins, Gary L.	6-80	3,789.00	Williamson, Gail P.	10-1-7	63,100.00
Watson, Joshua G. & Jeanine A.	2-41	118,600.00	Wiltshire, Michael R. & Laurie	9-22-1	105,600.00
Webster Congregational Church	3-66	254,600.00	Winslow, David C.	8-30	115,463.00
Webster Congregational Church	3-104	63,750.00	Winslow, David C.	8-30-1	539.00
Webster Veteran's Memorial	3-108	9,600.00	Winslow, David C.	8-31-2	941.00
Webster, Town of	3-102	70,000.00	Winslow, David C.	8-31-3	167.00
Webster, Town of	5-5	200.00	Wolkin, Thomas R. & Lori E.	10-6-56&57	85,950.00
Webster, Town of	5-8	109,650.00	Wood, Barry L. & Karen L.	10-4-111AB	148,250.00
Webster, Town of	5-10	43,700.00	Woodman, John E.	10-5-3	5,700.00
Webster, Town of	5-29-1	17,850.00	Woodman, John E.	10-5-4	5,800.00
Webster, Town of	5-35	9,400.00	Wovkanech, Jason		
Webster, Town of	6-41	19,000.00	& MacFadzen, Bonnie	6-52-3	91,150.00
Webster, Town of	6-75	17,100.00	Wunderlich, George	5-25	20,100.00
Webster, Town of	6-82	300.00	Wunderlich, George	11-7	5,900.00
Webster, Town of	6-116	2,000.00	Wyman, Edwin C. & Lucy M.	12-4	34,600.00
Webster, Town of	8-12	17,000.00			
Webster, Town of	10-1-48	8,000.00	Yamashiro, George	10-5-175	5,800.00
Webster, Town of	10-1-70&71	7,300.00	Yetton, Richard V. & Tracey L.	10-2-50	80,800.00
Webster, Town of	10-1-109	8,900.00	Young, Elwin W. & Catherine J.	8-10-5	72,400.00
Webster, Town of	10-2-18,19&20	4,800.00			
Webster, Town of	10-2-21	3,800.00	Zito, Joan E.	10-4-82	69,500.00
Webster, Town of	10-4-53	2,900.00	Zizza, Maria	10-4-110	96,950.00
Webster, Town of	10-4-85	13,900.00			
Webster, Town of	10-4-120	6,400.00			
Webster, Town of	10-4-143	3,800.00			
Webster, Town of	10-4-150	4,000.00			

NOTE: This list includes all tax-exempt properties

2003 TOWN OF WEBSTER MEETING SCHEDULE

SELECTMEN'S MEETINGS
Monday's

- January 6 & 20
- February 3 & 18 (Tuesday)
- March 3, 17 & 31
- April 14 & 28
- May 12 & 27 (Tuesday)
- June 9 & 23
- July 7 & 21
- August 4 & 18
- September 2 (Tuesday) 15 & 29
- October 14 (Tuesday) & 27
- November 10 & 24
- December 8 & 22

PLANNING BOARD MEETINGS
Thursday's

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

ZONING BOARD MEETINGS
Tuesday's

- January 14
- February 11
- March 18
- April 8
- May 13
- June 10
- July 8
- August 12
- September 9
- October 15 (Wednesday)
- November 12 (Wednesday)
- December 9

2004 TOWN OF WEBSTER MEETING SCHEDULE

January 5 & 19
February 2 & 17 (Tuesday)
March 1, 15 & 29

Meetings Start at 7:00 P.M.

- January 15
- February 19
- March 18

Meetings 7:30 P.M.

- January 13
- February 10
- March 16

Meetings 7:00 P.M.

TOWN OFFICE HOURS

SELECTMEN – 648-2272

Every Other Monday Night, 7:00 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.

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

Sunday Noon – 4 P.M.; Monday 1:00 P.M. – 8:00 P.M.

Wednesday 9:00 A.M. – 8:00 P.M.

ZONING BOARD OF ADJUSTMENT

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

PLANNING BOARD

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

TOWN MEETING SCHEDULE

Polls Open for Voting at Town Hall, March 11, 2003

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

Business Meeting at Town Hall – March 15, 2003 at 10:00 A.M.

SCHOOL MEETING SCHEDULE

Merrimack Valley High School Auditorium, March 6, 2003

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