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TOWN OF WEBSTER

NEW HAMPSHIRE

2003

ANNUAL REPORT

2004 Warrant and Budget

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**Webster's 2003 Annual Report
is dedicated to**



BARBARA J. MOCK

a longtime Webster resident and Town employee. Although Barbara might not be willing to admit how long she's been a resident, she *has* admitted to being bookkeeper, secretary and administrative assistant to the Webster Selectmen for 25 years, retiring in 2001. Barbara has seen the Town and the Selectmen's office grow from a tiny out-of-the-way place to a busy Town of 1,700 people with a *real* Town Office and Town Hall. In many ways, Barbara guided that transformation; the Town Office would have been hard pressed to have done it without her. We all wish Barbara the best during her retirement, and hope she will continue to drop in to check on things now and then.

TOWN OFFICERS

Moderator	HAROLD W. JANEWAY
Selectmen DANIEL L. ST. CYR	RONALD W. FROST, Chairman LYNMARIE LEHMANN
Administrative Assistant Secretary	ROGER A. BECKER JUDITH M. JONES
Town Clerk Deputy Town Clerk	BARBARA A. HOCHREIN JOYCE P. ROSE
Tax Collector Deputy Tax Collector	MADELEINE L. ROBERTS KAREN R. KING
Treasurer Deputy Treasurer	LINDA A. McFARLAND ERIN McFARLAND
Road Agent	KEITH R. BARNARD
Police Department Part-time Officers KENNETH PIERCE* ATTILA FAZEKAS**	BRIAN P. MILANO, Chief PHILIP MITCHELL, Sergeant RODNEY WATSON MICHAEL HUTCHINSON* AARON SPARKS**
Fire Department	PAUL W. WELCOME, Fire Chief and Fire Warden MICHAEL ARPINO, Deputy Fire Chief
Zoning Officer	STEVE E. MANNING
Supervisors of Checklist JANE MILLON	PATRICIA E. INMAN JANET ST. CYR
Trustees of Trust Funds JANICE F. DAWE	ROGER A. BECKER JUDITH M. JONES
Library Trustees SANDRA STARKEY	JANICE F. DAWE ANNE HOLLAND
Librarian	CATHRYN CLARK-DAWE
Cemetery Commission BRENDA SILVER	PATRICIA E. INMAN, Chairman ERWIN W. SMITH
Planning Board LYNMARIE LEHMANN, Selectman Member JERE BUCKLEY, Secretary RICHARD CUMMINGS, Alternate ALAN HOFMANN, Alternate	NANCY N. VAN LOAN, Chairman CLIFFORD BROKER WILLIAM INMAN JOHN NELSON, Alternate THOMAS MULLINS, Alternate**

Zoning Board of Adjustment
 PATRICIA INMAN, Secretary
 RAY KIMBALL
 ANDREW STOUT
 STEVE E. MANNING, Alternate
 KENT SYMONDS, Alternate**

MARTIN BENDER, Chairman
 JUDITH O'DONNELL*
 DAVID BUTTRICK
 PAUL W. WELCOME, Alternate
 DAVID BARNES, Alternate**

Conservation Commission
 CHRISTINE LIVINGSTON
 NANCY CLARK
 MARY-JO MacGOWAN

BETSY JANEWAY, Chairman
 RICHARD LEHMANN
 JANE DIFLEY
 LAURIE METHVEN**

Parks Commission
 LESLIE SILVER
 DANIEL BLANCHETTE
 ELAINE HODGDON

GLEN BLANCHETTE, Chairman
 BRENDA SILVER
 MATT CUMMINGS

Welfare Officer

BARBARA CHELLIS

Health Officer
 Deputy Health Officer

P. NICHOLAS VAN LOAN
 NANCY N. VAN LOAN

Sanitary Landfill Committee

THOMAS S. MULLINS

Civil Defense Director

PAUL W. WELCOME

Old Home Day Committee
 BRENDA SILVER
 ALLISON BLANCHETTE
 CHRISTINE REARDON
 SAMANTHA REARDON

GEORGE RADCLIFFE
 KRISTEN DiCICCO
 THOMAS REARDON
 BRITTNEY REARDON

Members-Board of Directors-Franklin Visiting Nurses' Assoc.

JANET C. BROKER**

KATHLEEN Y. FIFIELD**

*Resigned **Appointed

**THE STATE OF NEW HAMPSHIRE
TOWN WARRANT – 2004**

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 9th 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 13, 2004 AT 10:00 A.M.
TO ACT UPON THE FOLLOWING SUBJECTS**

2. To see if the Town will authorize the Selectmen to enter into a three-year municipal lease-purchase agreement in the amount of two hundred and sixty thousand dollars (\$260,000) for the purpose of leasing a custom pumping engine with related equipment, for the Fire Department. Further to raise and appropriate the sum of one hundred seventy thousand dollars (\$170,000) to be used as the down-payment and authorize the withdrawal of one hundred forty thousand dollars (\$140,000) from the previously established Fire Truck Capital Reserve Fund, with the balance of thirty thousand dollars (\$30,000) to be raised by taxation. The lease agreement will not contain a "non-appropriation clause." The first of three (3) annual installment payments of approximately thirty-three thousand dollars (\$33,000) will not be due until 2005. The Selectmen recommend this article. (2/3 Ballot Vote Required)

3. "Shall we adopt the provisions for the optional Veterans' credit, increasing the current credit from \$100 to \$500, pursuant to RSA 72:28, II?" The Selectmen recommend this article. (By Petition)

4. "Shall we adopt the provisions for the optional Veterans' credit for a service connected total disability, increasing the current credit from \$1,400.00 to \$2,000.00, pursuant to RSA 72:35, I-a?" The Selectmen recommend this article. (By Petition)

5. "Shall we modify the elderly exemptions from property tax in the Town of Webster, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$62,500; for a person 75 years of age up to 80 years, \$75,000; for a person 80 years of age or older \$87,500. To qualify the person must have been a New Hampshire resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by

such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$23,400 or, if married, a combined net income of less than \$32,400; and own net assets not in excess of \$70,000 excluding the value of the person's residence." The Selectmen recommend this article.

6. To see if the Town will vote to raise and appropriate the sum of sixty five thousand eight hundred dollars (\$65,800) for the repaving of a portion of Roby Road, repaving of Hollings Drive and paving of Christopher Roberts Road. This is a Special Warrant Article, which will not lapse until the work is completed, or by December 31, 2005, whichever is sooner. The Selectmen recommend this article. (Majority vote required).

7. To see if the Town will vote to raise and appropriate the sum of fifty three thousand five hundred dollars (\$53,500) 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	5,000.
Highway Equipment	500.
Office Equipment	2,000.
Police Cruiser	13,500.
Public Safety Building	15,000.
Reappraisal	10,000.
Town Hall	500.

The Selectmen recommend this article.

8. 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. The Selectmen recommend this article.

9. To see if the Town will vote to raise and appropriate the sum of three thousand eight hundred and ninety two dollars (\$3,892) for new office equipment. The Selectmen recommend this article.

10. To see if the Town will vote to raise and appropriate the sum of two thousand five hundred dollars (\$2,500) for the installation of a new dry hydrant on property located at 541 Battle Street, with matching funds of the same amount to come from the owners of the property. The Selectmen recommend this article.

11. To see if the Town will vote to raise and appropriate the sum of seven thousand seven hundred and forty-seven dollars (\$7,747) for the second year's lease payment on the 2003 cruiser. The Selectmen recommend this article.

12. To see if the Town will vote to raise and appropriate the sum of three thousand nine hundred thirty dollars (\$3,930) for Fire Equipment (pagers, nozzle and hose). The Selectmen recommend this article.

13. To see if the Town will vote to raise and appropriate the sum of three hundred nineteen thousand eight hundred ninety-five dollars (\$319,895) for General Government:

Executive	\$10,845.
Election, Registration & Vital Statistics	19,821.
Financial Administration	96,935.
Tax Map Updates	1,500.
Revaluation of Property	15,300.
Legal Expenses	14,695.
Personnel Administration	24,372.
Planning & Zoning	19,100.
General Government Building	36,652.
Cemeteries	9,867.
Insurance	68,308.
Other General Government (Contingency Fund)	2,500.

The Selectmen recommend this article.

14. To see if the Town will vote to raise and appropriate the sum of two hundred one thousand six hundred and ninety-nine dollars (\$201,699) for Public Safety:

Police	\$143,278.
Ambulance	13,717.
Fire	35,334.
Medical	5,700.
Building Inspection	3,120.
Other Public Safety	550.

The Selectmen recommend this article.

15. 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.

16. To see if the Town will vote to raise and appropriate the sum of one hundred forty-four thousand dollars (\$144,000) for Webster's share of expenses of the Hopkinton-Webster Sanitary Landfill/Transfer Station. The Selectmen recommend this article.

17. To see if the Town will vote to raise and appropriate the sum of nine thousand dollars (\$9,000) (a 20% proportionate share of \$45,000) to purchase a new skid steer with a one yard bucket, loading forks, and snow removal attachment for the Municipal Solid Waste Department. The Selectmen recommend this article.

18. To see if the Town will vote to raise and appropriate the sum of seventeen thousand dollars (\$17,000) (a 20% proportionate share of \$85,000) for reimbursement to the Town of Hopkinton for the purchase of a 14.24 acre parcel of land, which directly abuts the Hopkinton/Webster Landfill, purchased to pre-

vent development into a residential building lot. The Selectmen recommend this article.

19. To see if the Town will vote to raise and appropriate the sum of fifty-one thousand three hundred forty-one dollars (\$51,341) for the following:

Health Department	\$ 250.
Health Agencies	2,894.
Welfare Department	7,000.
Community Action Program	4,182.
Parks & Recreation	625.
Youth Sports Program	3,000.
Library	29,890.
Patriotic Purposes – Old Home Day	2,600.
Penacook Community Center	500.
Conservation Commission	400.

The Selectmen recommend this article.

20. To see if the Town will vote to raise and appropriate the sum of seventy-one thousand six hundred sixty dollars (\$71,660) for Debt Service:

Principal – Long Term Bond	\$40,000.
Interest – Long Term Bond	31,660.

The Selectmen recommend this article.

21. 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.

22. To see if the Town will vote to authorize the Board of Selectmen to deed a portion of the cul-de-sac on Hollings Drive to an abutter in exchange for a permanent easement for a turnaround for the snowplows on said property; all related costs to accomplish this transfer are to be paid by the landowner. The Selectmen recommend this article.

23. To see if the Town will vote to authorize the Selectmen to send a letter to the Department of Environmental Services to be on the “list” of towns to approve septic designs whereby the Town will give approval prior to approval of construction and operation of septic systems by the Department, and to raise and appropriate \$3,000 to be paid to a soils scientist, to be hired by the Town. This expense will be off-set by fees to be added to the building permit process.

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

Given under our hands and seal, this 10th day of February, in the year of our Lord two thousand and four.

RONALD W. FROST

DANIEL L. ST. CYR

LYNMARIE LEHMANN
Selectmen of Webster

A true copy of Warrant – Attest:

RONALD W. FROST

DANIEL L. ST. CYR

LYNMARIE LEHMANN
Selectmen of Webster

2004 BUDGET OF THE TOWN OF WEBSTER
Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 2004 to December 31, 2004

PURPOSE OF APPROPRIATIONS	W.A. No.	Appropriations Prior Year	Actual Expenditures Prior Year	Appropriations Ensuing Fiscal Year (Recommended)
GENERAL GOVERNMENT				
Executive	13	\$ 9,000.	\$ 8,950.	\$ 10,845.
Election, Registration & Vital Statistics	13	11,849.	10,917.	19,821.
Financial Administration	13	85,478.	83,942.	96,935.
Revaluation of Property	13	48,830.	68,962. (1)	15,300.
Legal Expense	13	21,195.	6,712. (2)	14,695.
Personnel Administration	13	19,157.	19,127.	24,372.
Planning & Zoning	13	13,099.	15,313.	19,100.
Government Building	13	33,289.	28,075.	36,652.
Cemeteries	13	9,447.	9,726. (3)	9,867.
Insurance	13	65,701.	63,178.	68,308.
Other General Government	13	2,500.	0.	2,500.
Tax Map Updates	13	0.	0.	1,500.
PUBLIC SAFETY				
Police	14	136,499.	130,182.	143,278.
Ambulance	14	14,548.	13,548.	13,717.
Fire	14	32,498.	29,141.	35,334.
Medical	14	5,200.	3,814.	5,700.
Building Inspection	14,23	2,820.	3,100.	6,120.
Emergency Management		50.	0.	0.
Other Public Safety	14	500.	440.	550.
HIGHWAYS AND STREETS				
Highways & Streets	15	152,500.	152,999. (4)	176,500.
Sealing		24,000.	31,747. (5)	0.
SANITATION				
Solid Waste Disposal	16	135,000.	135,043.	144,000.
HEALTH				
Administration	19	250.	410.	250.
Health Agencies	19	2,690.	2,690.	2,894.
WELFARE				
Welfare Administration	19	7,000.	1,900.	7,000.
Welfare CAP	19	3,802.	3,802.	4,182.
CULTURE & RECREATION				
Parks & Recreation	19	650.	527.	625.
Youth Sports Program	19	4,080.	4,189.	3,000.
Old Home Day	19	2,600.	2,108.	2,600.
Penacook Community Center	19	500.	500.	500.

CONSERVATION

Conservation Commission	19	350.	310.	400.
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DEBT SERVICE

Interest on TAN's	21	1,000.	318.	1,000.
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Interest Long Term	20	35,486.	35,486.	31,660.
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Principal Long Term	20	45,000.	45,000.	40,000.
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CAPITAL OUTLAY

Machinery, Equip. & Veh.2,8,9,11,12,17		20,581.	19,165.	195,569
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Public Safety Building		25,161.	423,467. (6)	0.
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Land & Other Improvements	18			17,000.
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Other Improvements	10			2,500.
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OTHER FINANCING USES

Transfer to Library Fund	19	21,620.	21,620.	29,890.
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Transfer to				
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Capital Reserve Fund(s)	7	43,500.	48,700.	53,500.
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(1) Includes \$31,096. Encumbered from 2002

(2) Includes \$6,016. Encumbered from 2002

(3) Includes \$975. Encumbered from 2002

(4) Includes \$258.89 Encumbered from 2002

(5) Includes \$22,420. Encumbered from 2002

(6) Includes \$398,306. Encumbered from 2002

"SPECIAL WARRANT ARTICLES"

Pleasant Street/White Plains Rd.		73,650.	64,937.	0.
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Hollings Drive	6			19,000.
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Roby Road	6			38,000.
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Christopher Roberts Road	6			8,800.
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GRAND TOTAL

		\$1,111,080.	\$1,490,045.	\$1,303,464.
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SOURCES OF REVENUE		Estimated Revenues Prior Yr	Actual Revenues Prior Yr	Estimated Revenues Ensuing Yr
TAXES				
Land Use Change Taxes	\$	14,500.	\$ 18,237.	\$ 15,000.
Yield Taxes		6,000.	4,748.	12,500.
PILT Taxpayer		1,290.	0.	1,290.
Excavation Tax (\$.02 cents per cu. yd.)		350.	211.	500.
Interest & Penalties on Delinq. Taxes		23,500.	23,966.	20,000.
LICENSES, PERMITS & FEES				
Business Licenses & Permits		50.	50.	50.
Motor Vehicle Permit Fees		235,000.	254,104.	235,000.
Building Permits		2,645.	3,395.	2,800.
Other Licenses, Permits & Fees		6,452.	5,801.	8,800.

FROM STATE			
Shared Revenues	9,855.	9,855.	9,500.
Meals & Rooms Tax	49,442.	49,442.	40,000.
Highway Block Grant	56,665.	56,665.	56,937.
Flood Control	15,738.	17,359.	14,500.
Other State Revenue	2,393.	2,393.	2,000.
CHARGES FOR SERVICES			
Income from Departments	22,523.	46,127.	21,900.
MISCELLANEOUS REVENUES			
Sale of Town Property	12,525.	12,525.	0.
Interest on Investments	2,500.	3,700.	5,000.
Rental Income		1,710	750.
Insurance Dividends & Reimb.		2,131.	
Other	8,770	5,386.	2,500.
OTHER FINANCING SOURCES			
Transfers from			
Capital Reserve 2,8	39,639.	39,639.	141,000.
Transfers from Non-Expendible			
Trust Funds		220.	220.
Transfers from Special			
Revenue Funds			6,270.
USE OF FUND BALANCE			
Use of Fund Balance			
to Reduce Taxes	95,000.		95,000.
TOTAL ESTIMATED			
REVENUE & CREDITS	\$604,837.	\$557,664. \$	691,517.

“BUDGET SUMMARY”

SUBTOTAL 1 Appropriations Recommended	\$	1,014,164.
SUBTOTAL 2 Special Warrant Articles 2,6,7		289,300.
TOTAL APPROPRIATIONS RECOMMENDED		1,303,464.
Less: Amount of Estimated Revenues & Credits		691,517.
Estimated Amount of Taxes to be Raised	\$	611,947.

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, 2003 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, 2003, 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, 2004

FROM STATE			
Shared Revenues	9,855.	9,855.	9,500.
Meals & Rooms Tax	49,442.	49,442.	40,000.
Highway Block Grant	56,665.	56,665.	56,937.
Flood Control	15,738.	17,359.	14,500.
Other State Revenue	2,393.	2,393.	2,000.
CHARGES FOR SERVICES			
Income from Departments	22,523.	46,127.	21,900.
MISCELLANEOUS REVENUES			
Sale of Town Property	12,525.	12,525.	0.
Interest on Investments	2,500.	3,700.	5,000.
Rental Income		1,710	750.
Insurance Dividends & Reimb.		2,131.	
Other	8,770	5,386.	2,500.
OTHER FINANCING SOURCES			
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Capital Reserve 2,8	39,639.	39,639.	141,000.
Transfers from Non-Expendible			
Trust Funds		220.	220.
Transfers from Special			
Revenue Funds			6,270.
USE OF FUND BALANCE			
Use of Fund Balance			
to Reduce Taxes	95,000.		95,000.
TOTAL ESTIMATED			
REVENUE & CREDITS	\$604,837.	\$557,664. \$	691,517.

“BUDGET SUMMARY”

SUBTOTAL 1 Appropriations Recommended		\$	1,014,164.
SUBTOTAL 2 Special Warrant Articles 2,6,7			289,300.
TOTAL APPROPRIATIONS RECOMMENDED			1,303,464.
Less: Amount of Estimated Revenues & Credits			691,517.
Estimated Amount of Taxes to be Raised		\$	611,947.

INDEPENDENT AUDITOR'S REPORT

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

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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, 2003, 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, 2004

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, 2003, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

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

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or record-keeping practices. In these instances, we made specific recommendations or provided instruction to applicable individuals during the course of our audit fieldwork.

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

PLODZIK & SANDERSON PROFESSIONAL ASSOCIATION

January 16, 2004

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 many other municipal entities in the State, the Town does not maintain such a record of its general fixed assets valued at historical cost 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 banks 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

Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. All taxes receivable are shown net of an allowance for uncollectible amounts. Management has recorded an allowance through a comparison of historical data. This amount represents potential abatements of property taxes receivable.

As prescribed by law, the Tax Collector executes 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.

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 recorded to account for the portion of the property tax activity in the General Fund that is due to the school district from the Agency 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. Designa-

tions are management's intent to set aside these resources for specific purposes.

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 at a future date.

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

A 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 Webster Free Public Library Funds. Except as rec-

onciled below, 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 2003, \$95,000 of the beginning General Fund fund balance was applied for this purpose.

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 Revenue Fund</i>
<u>Revenues and Other Financing Uses</u>		
Per Exhibit C (Budgetary Basis)	\$1,066,267	\$27,994
<u>Adjustments</u>		
<u>Basis Difference</u>		
Capital Lease	21,999	
<u>Entity Difference</u>		
<u>Unbudgeted Fund</u>		
Conservation Commission		3,172
Per Exhibit B (GAAP Basis)	<u>\$1,088,266</u>	<u>\$31,166</u>
<u>Expenditures and Other Financing Uses</u>		
Per Exhibit C (Budgetary Basis)	\$1,037,986	\$26,195
<u>Adjustments</u>		
<u>Basis Difference</u>		
Encumbrances – December 31, 2002	467,674	
Encumbrances – December 31, 2003	(15,615)	
Capital Lease	21,999	
<u>Entity Difference</u>		
<u>Unbudgeted Fund</u>		
Conservation Commission		490
Per Exhibit B (GAAP) Basis	<u>\$1,512,044</u>	<u>\$26,685</u>

NOTE 3 – DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**A Cash, Cash Equivalents and Investments**

All bank deposits as of December 31, 2003, were 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. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

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

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

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

	Category			Fair
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Value</u>
Certificates of Deposit	<u>\$10,000</u>	<u>\$-0-</u>	<u>\$-0-</u>	\$ 10,000
Fixed Annuity				127,475
New Hampshire Public Deposit Investment Pool				<u>394,326</u>
<u>Total Investments</u>				<u>\$531,801</u>

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, 2003, upon which the 2003 property tax levy was based is:

For the New Hampshire Education Tax	\$151,471,311
For All Other Taxes	\$164,764,911

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 Regional 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, 2003, were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal Portion	\$ 3.20	\$ 527,374
<i>School Portion</i>		
State of New Hampshire	3.23	488,761
Local	6.67	1,099,102
County Portion	1.74	286,936
Precinct Portion	2.35	<u>66,275</u>
<i>Total Property Taxes Assessed</i>		<u>\$2,468,448</u>

During the current fiscal year, the Tax Collector placed a lien on May 8 for all uncollected 2002 property taxes.

Taxes receivable at December 31, 2003, are as follows:

<i>Property</i>		
Levy of 2003		\$ 360,961
<i>Unredeemed (under tax lien)</i>		
Levy of 2002		28,372
Levy of 2001		19,643
Land Use Change		170
Timber		443
Less: Allowance for estimated uncollectible taxes		<u>(18,000)</u>
<i>Net Taxes Receivable</i>		<u>\$ 391,589</u>

C *Interfund Balances and Transfers*

Interfund balances at December 31, 2003 consist of budgetary transfers and the Agency Fund's liability to the school district which is comprised of property taxes receivable and cash in the General Fund.

Individual fund interfund receivable and payable balances at December 31, 2003 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 220	\$724,224
Trust Funds		220
Agency Fund	<u>724,224</u>	<u> </u>
<i>Totals</i>	<u>\$724,444</u>	<u>\$724,444</u>

Interfund transfers for the year ended December 31, 2003 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 39,859	\$ 70,320
Special Revenue Funds	21,620	
Trust Funds	<u>48,700</u>	<u>39,859</u>
<i>Totals</i>	<u>\$110,179</u>	<u>\$110,179</u>

D Intergovernmental Payable

Amounts due to other governments at December 31, 2003 consist of:

<i>General Fund</i>		
Dog License fees due to the State of New Hampshire	\$	440
<i>Trust Funds</i>		
<i>Expendable</i>		
Pillsbury Lake Village District		45,963
<i>Agency Fund</i>		
Balance of 2003-2004 district assessment due to the Merrimack Valley Regional School District		<u>724,224</u>
<i>Total</i>		<u>\$770,627</u>

E Long-Term Debt

Changes in the Town's long-term obligations during the year ended December 31, 2003, consisted of the following:

	<u>Balances Jan. 1, 2003</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances Dec. 31, 2003</u>
General Obligation				
Bonds	\$805,000	\$	\$45,000	\$ 760,000
Capital Leases		21,999	7,747	14,252
Compensated Absences	7,107	8,664		15,771
Accrued Landfill Closure and Postclosure				
Care Costs	<u>418,339</u>	<u> </u>	<u>27,889</u>	<u>390,450</u>
<i>Totals</i>	<u>\$1,230,446</u>	<u>\$30,663</u>	<u>\$80,636</u>	<u>\$1,180,473</u>

Long-term debt payable at December 31, 2003, is comprised of the following:

	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Int. Rate %</u>	<u>Out- standing at 12/31/03</u>
<i>General Obligation Bond Payable</i>					
Public Safety Building	\$805,000	2002	2022	3.0-5.0	\$760,000
<i>Capital Lease Payable</i>					
Police Vehicle	\$ 21,999	2003	2005	5.75	14,252
<i>Compensated Absences Payable</i>					
					15,771
<i>Accrued Landfill Closure and Postclosure Care Costs</i>					
					<u>390,450</u>
<i>Total General Long-Term Debt Account Group</i>					
					<u>\$1,180,473</u>

The annual requirements to amortize the general obligation bond outstanding as of December 31, 2003, including interest payments, are as follows:

Fiscal Year Ending

<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	40,000	26,460	66,460
2009-2013	200,000	108,300	308,300
2014-2018	200,000	66,820	266,820
2019-2022	<u>160,000</u>	<u>20,000</u>	<u>180,000</u>
<i>Totals</i>	<u>\$760,000</u>	<u>\$340,820</u>	<u>\$1,100,820</u>

Annual Requirements to Amortize Capital Lease Payable

Fiscal Year Ending

<u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	\$ 6,927	\$ 820	\$ 7,747
2005	<u>7,325</u>	<u>422</u>	<u>7,747</u>
<i>Totals</i>	<u>\$14,252</u>	<u>\$1,242</u>	<u>\$15,494</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.

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

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, \$390,450 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 postclosure care costs by annual appropriation and an estimated 20% subsidy from the State of New Hampshire.

NOTE 4 – OTHER MATTERS

A Pensions

Plan Description and Provisions

The Town of Webster participates in the New Hampshire Retirement System (The System) which consists 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 six-month period ended June 30, 2003, the Town contributed 5.33% for police officers and 4.14% for other employees. For the six-month period ended December 31, 2003, the Town contributed 7.87% for police officers and 5.90% for other employees. The contribution requirements for the Town of Webster for the years 2001, 2002, and 2003 were \$5,747, \$6,533, and \$8,171, 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. Due to immateriality, this amount has not been so recorded.

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 2003, the Town was a member of the New Hampshire Municipal Association Local Government Center Property-Liability Trust, LLC, 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 Local Government Center Property-Liability Trust, LLC 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 Local Government Center Property-Liability Trust, LLC, 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 or 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, various reinsurance policies shared by the membership.

Contributions paid in 2003 for FY2004 ending June 30, 2004, to be recorded as an insurance expenditure totaled \$15,923. There were no unpaid contributions for the year ending June 30, 2004 and due in 2003. In June 2003, the Town received \$2,094 as its 2003 dividend for the years 1990, 1993, 1996 and 1997. 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 which is a pooled risk management program under RSAs 5-B and 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. 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, 2003 was \$2,939. 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 any additional assessment for this or any prior year.

C *Contingent Liabilities*

Litigation

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

D *Sanitary Landfill Agreement*

The sanitary landfill agreement with the Town of Hopkinton provides that the Town of Webster 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.

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, 2003

-Dr-	<u>2003</u>	<u>Levies of</u>	<u>2002</u>
<u>Uncollected Taxes – January 1, 2003</u>			
Property	\$		\$178,306
Land Use Change			11,247
Timber			8
<u>Taxes Committed to Collector</u>			
Property	2,463,478		393
Land Use Change	18,237		
Timber	4,748		
Excavation			211
<u>Overpayments</u>	7,475		
<u>Interest Collected on Delinquent Taxes</u>	<u>1,302</u>		<u>10,947</u>
TOTAL DEBITS	<u>\$2,495,240</u>		<u>\$201,112</u>
 -Cr-			
<u>Remitted to Treasurer</u>			
Property	\$2,103,770		\$178,514
Land Use Change	18,067		11,247
Timber	4,305		8
Excavation			211
Interest	1,302		10,947
<u>Abatements Allowed</u>			
Property	6,040		185
<u>Current Levy Deeded</u>	182		
<u>Uncollected Taxes – December 31, 2003</u>			
Property	360,961		
Land Use Change	170		
Timber	<u>443</u>		<u> </u>
TOTAL CREDITS	<u>\$2,495,240</u>		<u>\$201,112</u>

SCHEDULE II
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Tax Lien Accounts
For the Fiscal Year Ended December 31, 2003

	<u>2002</u>	<u>2001</u>	<u>Levies of</u> <u>2000 and</u> <u>Prior</u>
-DR-			
<u>Unredeemed Liens – January 1, 2003</u>	\$	\$37,677	\$ 15,592
<u>Liens Executed During Year</u>	62,366		
<u>Interest and Costs After Sale</u>	<u>2,498</u>	<u>3,912</u>	<u>5,307</u>
TOTAL DEBITS	<u>\$ 64,864</u>	<u>\$41,589</u>	<u>20,899</u>
-CR-			
<u>Remitted to Treasurer</u>			
Redemptions	\$33,773	\$17,797	\$14,107
Interest and Costs After Execution	2,498	3,912	5,307
<u>Deeded to Town During Year</u>	221	237	1,485
<u>Unredeemed Liens –</u>			
<u>December 31, 2003</u>	<u>28,372</u>	<u>19,643</u>	<u>0</u>
TOTAL CREDITS	<u>\$ 64,864</u>	<u>\$41,589</u>	<u>\$20,899</u>

SCHEDULE III
TOWN OF WEBSTER, NEW HAMPSHIRE
Summary of Town Clerk's Account
For the Fiscal Year Ended December 31, 2003

-Dr-

<u>Motor Vehicle Permits Issued</u>	\$254,322
<u>Dog Licenses</u>	3,050
<u>Other Fees</u>	<u>732</u>
TOTAL DEBITS	<u>\$258,104</u>

-Cr-

<u>Remittances to Treasurer</u>	
Motor Vehicle Permits	\$254,322
Dog Licenses	3,050
Other Fees	<u>732</u>
TOTAL CREDITS	<u>\$258,104</u>

SCHEDULE IV
TOWN OF WEBSTER, NEW HAMPSHIRE
Trust Funds Summary of Principal and Income For the Fiscal Year Ended December 31, 2003

	<u>PRINCIPAL</u>				<u>INCOME</u>				
	Balance Jan. 1, 2003	Additions	With- drawals	Balance Dec. 31, 2003	Balance Jan. 1, 2003	Additions	With- drawals	Balance Dec. 31, 2003	Balance of Prin. & Income Dec. 31, 2003
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cemetery – Perpetual Care	27,224			27,224					
Capital Reserve Funds									
Town Hall	7,480	500		7,980	2,694	78	2,138	634	8,614
Highway Equipment	18,085	500		18,585	4,717	186		4,903	23,488
Fire Truck	105,065	25,000		130,065	8,948	1,003		9,951	140,016
Cemetery Improvements	11,557			11,557	2,678	115		2,793	14,350
Public Safety Building	33,500		14,692	18,808	10,145	324	10,469	3,615	18,808
Reappraisal	2,440	10,000		12,440	3,393	222			16,055
Police Cruiser	7,040		2,481	4,559	5,209	56	5,265	1,049	4,559
Medical Equipment	2,718			2,718	1,019	30			3,767
Office Equipment	5,158	500	2,345	3,313	267	36	303	3,313	3,313
Tax Maps	1,000			1,000	2,094	221		2,315	3,315
Police Firearms	373			373	128	3		131	504
Bridge Improvements	19,800	5,700		25,500	55	9		64	25,564
Dry Hydrant/Repairs	1,000			1,000	53	10		63	1,063
Air Packs – Fire Department	5,000	5,000		10,000	28	57		85	10,085
Softball Field	2,000			2,000	44	17		61	2,061
Fire Department Bunker Gear	647	1,500		2,147	236	12		248	2,395
	<u>222,863</u>	<u>48,700</u>	<u>19,518</u>	<u>252,045</u>	<u>41,708</u>	<u>2,379</u>	<u>18,175</u>	<u>25,912</u>	<u>277,957</u>

Other Funds

Tricentennial Fund	3,771		2,452	50	2,502	6,273
Webster History Trust	2,800		2,523	42	2,565	5,365
Edna Frost Civic Project	1,908	1,908	29	8		0
	<u>8,479</u>	<u>1,908</u>	<u>5,004</u>	<u>100</u>	<u>5,067</u>	<u>11,638</u>

Other Governments

Pillsbury Lake	46,284	5,900	5,176	403	5,579	45,963
Village District	<u>\$304,850</u>	<u>\$27,326</u>	<u>\$51,888</u>	<u>\$ 3,102</u>	<u>\$36,558</u>	<u>\$362,782</u>
Totals						

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.

Roger A. Becker, 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, 2003

<u>ASSETS AND OTHER DEBITS</u>	Governmental Fund Types	Fiduciary Fund Types	Account Group General	Total (Memoran- dum Only)
	Special Revenue	Trust and Agency	Long-Term Debt	
<u>Assets</u>				
Cash and Equivalents	\$ 658,169	\$	\$	\$ 662,099
Investments	7,121	363,002		531,801
Receivables (Net of Allowance For Uncollectible)				
Taxes	391,589			391,589
Intergovernmental	618			618
Interfund Receivable	220	724,224		724,444
Tax Decded Property Subject to Resale	118,461			118,461
<u>Other Debits</u>				
Amount to be Provided for Retirement of General Long-Term Debt			<u>1,180,473</u>	<u>1,180,473</u>
TOTAL ASSETS				
AND OTHER DEBITS	<u>\$1,176,178</u>	<u>\$1,087,226</u>	<u>\$1,180,473</u>	<u>\$ 3,609,485</u>

LIABILITIES AND EQUITY

Liabilities

Accounts Payable	\$	4,539	\$		\$	4,539
Accrued Payroll and Benefits		1,958				1,958
Intergovernmental Payable		440		770,187		770,627
Interfund Payable		724,224		220		724,444
Deferred Revenue		7,321				7,321
General Obligation Bond Payable					760,000	760,000
Capital Lease Payable					14,252	14,252
Compensated Absences Payable					15,771	15,771
Accrued Landfill Closure and Postclosure Care Costs					390,450	390,450
Total Liabilities		<u>738,482</u>		<u>770,407</u>		<u>2,689,362</u>

Equity

Fund Balances						
Reserved For Encumbrances		15,615				15,615
Reserved For Endowments				27,224		27,224
Reserved For Special Purposes				289,595		289,595
Reserved For Tax Deeded Property		118,461				118,461

Unreserved

Designated For Special Purposes						165,608
Undesignated		303,620				303,620
Total Equity		<u>437,696</u>		<u>316,819</u>		<u>920,123</u>

TOTAL LIABILITIES
AND EQUITY

	\$	<u>1,176,178</u>	\$	<u>165,608</u>	\$	<u>1,180,473</u>
						<u>3,609,485</u>

SCHEDULE A-1
TOWN OF WEBSTER, NEW HAMPSHIRE
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year ended December 31, 2003

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Estimate</u>
<i>Taxes</i>			
Property	\$ 506,243	\$ 508,604	\$ 2,361
Land Use Change	14,500	18,237	3,737
Timber	6,000	4,748	(1,252)
Excavation	350	211	(139)
Payment in Lieu of Taxes	1,290		(1,290)
Interest and Penalties on Taxes	<u>23,500</u>	<u>23,966</u>	<u>466</u>
Total Taxes	<u>551,883</u>	<u>555,766</u>	<u>3,883</u>
<i>Licenses, Permits and Fees</i>			
Business Licenses, Permits and Fees	50	50	
Motor Vehicle Permit Fees	235,000	254,104	19,104
Building Permits	2,645	3,395	750
Other	<u>6,452</u>	<u>5,801</u>	<u>(651)</u>
Total Licenses, Permits and Fees	<u>244,147</u>	<u>263,350</u>	<u>19,203</u>
<i>Intergovernmental</i>			
<i>State</i>			
Shared Revenue	9,855	9,855	
Meals and Rooms Distribution	49,442	49,442	
Highway Block Grant	56,665	56,665	
Flood Control Reimbursement	15,738	17,359	1,621
Other	<u>2,393</u>	<u>2,393</u>	
Total Intergovernmental	<u>134,093</u>	<u>135,714</u>	<u>1,621</u>
<i>Charges For Services</i>			
Income From Departments	<u>22,523</u>	<u>46,127</u>	<u>23,604</u>
<i>Miscellaneous</i>			
Sale of Municipal Property	12,525	12,525	
Interest on Investments	2,500	3,700	1,200
Other	<u>8,770</u>	<u>9,226</u>	<u>456</u>
Total Miscellaneous	<u>23,795</u>	<u>25,451</u>	<u>1,656</u>

Other Financing SourcesInterfund TransfersTrust Funds

Expendable	39,639	39,639	
Nonexpendable		<u>220</u>	<u>220</u>
Total Other			
Financing Sources	<u>39,639</u>	<u>39,859</u>	<u>220</u>

Total Revenues and

<u>Other Financing Sources</u>	1,016,080	<u>\$1,066,267</u>	<u>\$ 50,187</u>
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Unreserved Fund Balance

Used To Reduce Tax Rate	<u>95,000</u>		
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Total Revenues, Other Financing

<u>Sources and Use of Fund Balance</u>	<u>\$1,111,080</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, 2003

<u>Current</u>	<u>Encumbered</u> From 2002	<u>Appropriations</u> 2003	<u>Expenditures</u> Net of Refunds	<u>Encumbered</u> To 2004	<u>(Over)</u> <u>Under</u> <u>Budget</u>
<u>General Government</u>					
Executive	\$	\$ 9,000	\$ 8,950	\$	\$ 50
Election, Registration,		11,849	10,917		932
Financial Administration		85,478	83,942		1,536
Revaluation of Property	31,096	48,830	68,962	4,713	6,251
Legal	8,717	21,195	6,712		23,200
Personnel Administration		19,157	19,127		30
Planning and Zoning		13,099	15,313		(2,214)
General Government Buildings		34,289	28,075	5,422	792
Cemeteries	1,935	9,447	9,726	1,500	156
Insurance, not otherwise allocated		65,701	63,178		2,523
Other		2,500			2,500
Total General Government	<u>41,748</u>	<u>320,545</u>	<u>314,902</u>	<u>11,635</u>	<u>35,756</u>

Police Department		136,499	130,182	6,317
Ambulance		14,548	13,548	1,000
Fire Department		37,698	32,956	762
Building Inspection		2,820	3,100	(280)
Emergency Management		50		50
Other		<u>500</u>	<u>440</u>	<u>60</u>
Total Public Safety		<u>192,115</u>	<u>180,226</u>	<u>7,909</u>
Highways and Streets				
Highways and Streets		152,500	152,999	(499)
Other	27,620	<u>97,650</u>	<u>96,684</u>	<u>28,586</u>
Total Highways and Streets	<u>27,620</u>	<u>250,150</u>	<u>249,683</u>	<u>28,087</u>
Sanitation				
Solid Waste Disposal		<u>135,000</u>	<u>135,043</u>	<u>(43)</u>
Health				
Administration		250	410	(160)
Health Agencies and Hospitals		<u>2,690</u>	<u>2,690</u>	
Total Health		<u>2,940</u>	<u>3,100</u>	<u>(160)</u>
Welfare				
Administration		1,000	1,000	
Intergovernmental Payments		3,802	3,802	
Vendor Payments		<u>6,000</u>	<u>900</u>	<u>5,100</u>
Total Welfare		<u>10,802</u>	<u>5,702</u>	<u>5,100</u>

<u>Culture and Recreation</u>					
Parks and Recreation	4,730	4,716		14	
Patriotic Purposes	2,600	2,108		492	
Other	500	500		0	
Total Culture and Recreation	<u>7,830</u>	<u>7,324</u>		<u>506</u>	
<u>Conservation</u>	350	310		40	
<u>Debt Service</u>					
Principal – Long-Term Debt	45,000	45,000			
Interest – Long-Term Debt	35,486	35,486			
Interest – Tax Anticipation Notes	1,000	317		683	
Total Debt Service	<u>81,486</u>	<u>80,803</u>		<u>683</u>	
<u>Capital Outlay</u>					
Public Safety Building	25,161	423,467			
Police Vehicles and Equipment	14,894	14,881		13	
Fire Equipment	2,950	2,523		427	
Selectmen's Office Furniture	1,737	1,761		(24)	
Total Capital Outlay	<u>44,742</u>	<u>442,632</u>		<u>416</u>	
<u>Other Financing Uses</u>					
<u>Operating Transfers Out</u>					
<u>Interfund Transfers</u>					
Special Revenue Funds	21,620	21,620			
Trust Funds	43,500	48,700		(5,200)	
Expendable	65,120	70,320		(5,200)	
Total Other Financing Uses					
<u>Total Appropriations,</u>	<u>\$ 1,111,080</u>	<u>\$ 1,490,045</u>		<u>\$ 15,615</u>	
<u>Expenditures and Encumbrances</u>	<u>\$ 467,674</u>			<u>\$ 73,094</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, 2003

<u>Unreserved – Undesignated</u>		
<u>Fund Balance – January 1</u>		\$279,403
 <u>Changes</u>		
Unreserved Fund Balance Used		
To Reduce 2003 Tax Rate		(95,000)
 <u>2003 Budget Summary</u>		
Revenue Surplus (Schedule A-1)	\$ 50,187	
Unexpended Balance of		
Appropriations (Schedule A-2)	<u>73,094</u>	
2003 Budget Surplus		<u>123,281</u>
Increase in Fund Balance Reserved for Tax Deeded Property		<u>(4,064)</u>
 <u>Unreserved – Undesignated</u>		
<u>Fund Balance – December 31</u>		<u>\$303,620</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, 2003

<u>Revenues</u>		
<u>Miscellaneous</u>		
Interest	\$ 5,858	
Book Sales and Fines	247	
Donations	190	
Other	<u>79</u>	
<u>Total Revenues</u>		\$ 6,374
<u>Expenditures</u>		
<u>Current</u>		
<u>Culture and Recreation</u>		
Salaries and Benefits	\$ 16,373	
Administrative Costs	3,362	
Books, Periodicals and Programs	<u>6,460</u>	
<u>Total Expenditures</u>		<u>26,195</u>
<u>Deficiency of Revenues Under Expenditures</u>		(19,821)
<u>Other Financing Sources</u>		
Interfund Transfers In		<u>21,620</u>
<u>Net Change in Fund Balance</u>		1,799
<u>Fund Balance – January 1</u>		<u>139,465</u>
<u>Fund Balance – December 31</u>		<u>\$141,264</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, 2003

<u>Revenues</u>		
Taxes	\$3,000	
<u>Miscellaneous</u>		
Interest	<u>172</u>	
<u>Total Revenues</u>		\$ 3,172
<u>Expenditures</u>		
<u>Current</u>		
Conservation		<u>490</u>
<u>Excess of Revenues Over Expenditures</u>		2,682
<u>Fund Balance – January 1</u>		<u>21,662</u>
<u>Fund Balance – December 31</u>		<u>\$24,344</u>

REPORT OF APPROPRIATIONS ACTUALLY VOTED
Tax Year 2003

GENERAL GOVERNMENT

Executive	\$ 9,000
Election, Registration & Vital Statistics	11,849
Financial Administration	85,478
Revaluation of Property	48,830
Legal Expense	21,195
Personnel Administration	19,157
Planning and Zoning	13,099
General Government Buildings	29,308
Cemeteries	9,447
Insurance	65,701
Other General Government (Contingency Fund)	2,500

PUBLIC SAFETY

Police	136,499
Ambulance	14,548
Fire	37,698
Building Inspection	2,820
Emergency Management	50
Other (Including Communications)	500

HIGHWAYS AND STREETS

Highways and Streets	250,150
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SANITATION

Solid Waste Disposal	135,000
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HEALTH

Administration	250
Health Agencies & Hospitals & Other	2,690

WELFARE

Administration & Direct Assist.	1,000
Vendor Payments & Other	9,802

CULTURE AND RECREATION

Parks and Recreation	4,730
Library	27,890
Patriotic Purposes – Old Home Day	2,600
Other Culture & Recreation	500

CONSERVATION

Other Conservation	350
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DEBT SERVICE

Princ., Long Term Bonds & Notes	45,000
Interest-Long Term Bonds & Notes	35,486
Interest on TAN	1,000

CAPITAL OUTLAY

Machinery, Vehicles & Equipment	19,581
Improvements Other Than Bldgs.	1,000

OPERATING TRANSFERS OUT

To Capital Reserve Funds	<u>43,500</u>
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TOTAL VOTED APPROPRIATIONS

\$1,088,208

REVISED ESTIMATED REVENUES

SOURCE OF REVENUE

TAXES

Land Use Change Tax	\$ 14,500
Timber Tax	6,000
Payment in Lieu of Taxes	1,290
Interest & Penalties on Delinquent Taxes	23,500
Excavation Tax (\$.02 cents per cu. yd.)	350

LICENSES, PERMITS AND FEES

Business Licenses and Permits	50
Motor Vehicle Permit Fees	235,000
Building Permits	2,645
Other Licenses, Permits & Fees	6,452

FROM STATE

Shared Revenues	7,066
Meals & Rooms Tax Distribution	49,442
Highway Block Grant	56,665
Flood Control Reimbursement	15,738
Other	2,393

CHARGES FOR SERVICES

Income from Departments	22,523
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MISCELLANEOUS REVENUES

Interest on Investments	2,500
Other	8,770
Sale of Municipal Property	12,525

INTERFUND OPERATING TRANSFERS IN

From Capital Reserve Funds	10,497
From Trust & Agency Funds	<u>6,270</u>

SUBTOTAL OF REVENUES 484,176

GENERAL FUND BALANCE

Unreserved Fund Balance	\$279,403
Unreserved Fund	
Balance – Retained	<u>184,403</u>
Unreserved Fund	
Balance – Reduce Taxes	95,000
	<u>95,000</u>

TOTAL REVENUES AND CREDITS \$579,176

REQUESTED OVERLAY 10,000

2003 TAX RATE CALCULATION

Town of:	WEBSTER	TAX RATES
Appropriations	\$1,088,208	
Less: Revenues	579,176	
Less: Shared Revenues	2,789	
Add: Overlay	10,131	
War Service Credits	11,000	
Net Town Appropriation	\$527,374	
Approved Town Tax Effort		\$527,374
Town Tax Rate		\$3.20

School Portion

Regional School Apportionment	\$2,167,456	
Less: Adequate Education Grant	(579,593)	
State Education Taxes	(488,761)	
Approved School(s) Tax Effort		\$1,099,102
Local School Rate		\$6.67
State Education Taxes		
Equalized Valuation (no utilities) x	4.92	
99,341,712		\$488,761
Divide by Local Assessed Valuation (no utilities)		
151,471,311		
State School Rate		3.23
Excess State Education Taxes		
to be Remitted to State	0	

County Portion

Due to County	\$288,264	
Less: Shared Revenues	(1,328)	
Approved County Tax Effort		\$286,936
County Tax Rate		<u>\$ 1.74</u>
COMBINED TAX RATE		\$14.84
Total Property Taxes Assessed		\$2,402,173
Less: War Service Credits		(11,000)
Add: Village District Commitment		66,275
TOTAL PROPERTY TAX COMMITMENT		\$2,457,448

Proof of Rate

Net Assessed Valuation	Tax Rate	Assessment
State Education Tax (no utilities) \$151,471,311	3.23	\$ 488,761
All Other taxes 164,764,911	11.61	<u>1,913,412</u>
		\$ 2,402,173

SUMMARY INVENTORY OF VALUATION**Tax Year 2003**

Land		\$ 62,895,011
Buildings		88,980,300
Public Utilities		<u>13,293,600</u>
Valuation Before Exemptions		\$165,168,911
Elderly Exemption (Number 10)	\$400,000	
Solar Energy Exemption (Number 4)	<u>4,000</u>	
Total Exemptions		<u>\$ 404,000</u>
NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED		<u>\$164,764,911</u>
Less Public Utilities	<u>13,293,600</u>	
NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED		\$151,471,311

SCHEDULE OF TOWN PROPERTY AS OF DEC. 31, 2003

DESCRIPTION	VALUE
Town Hall (Map 5 – Lots 18 & 19)	
Land and Buildings	\$ 503,300
Furniture and Equipment	51,300
Library:	
Furniture and Equipment	26,000
Police Department – Old (Map 5 – Lot 8)	
Land and Buildings	95,472
Public Safety Building (Map 5 – Lot 29-1):	
Land and Buildings	658,200
Fire Furniture and Equipment	556,200
Police Furniture and Equipment	85,000
Highway Department:	
Land and Buildings	44,928
Equipment	25,000
Materials and Supplies	10,000
All Land and Buildings Acquired Through Tax Collector's Deeds:	
Map 5 – Lot 35	13,400
Map 6 – Lot 82	8,300
Map 6 – Lot 116	24,000
Map 10 – Lot 1-48	11,800
Map 10 – Lots 1-70 & 71	28,100
Map 10 – Lots 72 & 73	33,500
Map 10 – Lots 1-109&110	16,000
Map 10 – Lots 2-18, 19 & 20	52,600
Map 10 – Lot 2-21	17,000
Map 10 – Lot 4-53	9,300
Map 10 – Lot 4-85	60,700
Map 10 – Lot 4-120	9,700
Map 10 – Lot 4-143	4,000
Map 10 – Lot 4-144	4,000
Map 10 – Lot 4-150	5,400
Map 10 – Lot 5-50	4,200
Map 10 – Lot 5-61	9,300
Map 10 – Lot 5-62	5,100
Map 10 – Lot 5-63	5,100
Map 10 – Lot 5-70	5,100
Map 10 – Lots 5-71 & 72	5,100
Map 10 – Lot 5-94	10,400
Map 10 – Lot 5-121	9,500
Map 10 – Lot 5-141	9,300
Map 10 – Lot 5-181	9,300
Map 10 – Lot 5-182	9,300
Map 10 – Lot 5-183	9,300
Map 10 – Lot 5-190	9,300

Map 10 – Lot 6-6 & 7	8,100
Map 10 – Lot 6-17	6,500
Map 10 – Lots 6-33 & 34	7,900
Map 10 – Lot 6-41	11,000
Map 10 – Lot 6-82	10,700
All Other Property:	
Map 5 – Lot 5	2,000
Map 5 – Lot 10	96,400
Map 5 – Lot 29-1	17,850
Map 6 – Lot 41	60,900
Map 6 – Lot 75	135,600
Map 8 – Lot 12	48,600
Map 10 – Lot 5-183	9,300
Map 10 – Lot 8	<u>61,800</u>
TOTAL	\$2,930,150

TREASURER'S REPORT – Fiscal Year 2003

Cash on Hand January 1, 2003

\$758,021.13**2003 RECEIPTS**

Received from Tax Collector

Property Taxes	\$2,293,986.79
Tax Sales Redeemed	77,601.08
Yield Tax	4,303.83
Land Use Change	29,848.39
Gravel Excavation	25.30

Received from Town Clerk 258,104.00

Received from the State of N.H. 136,778.05

Received From Other Governments 1,507.88

Business Licenses, Permits & Filing Fees 6,735.66

Income from Capital Reserves 50,887.61

Income from Departments 19,447.69

Income from Safety Building Fund 440,443.86

Income for Land Trust Fund 490.00

Sale of Town Property 12,525.00

Rental of Town Property 2,510.00

Gifts & Donations 381.87

Insurance Dividends & Reimbursement 2,131.21

Miscellaneous 5,447.73

Interest on Investments 2,438.87

Income from Bounced Check Fees 90.00

Recoup Bounced Checks 3,822.76

Recoup Bounced Check Fees 60.00

Voided Checks 8,423.87

Tax Anticipation Notes 310,000.00

TOTAL RECEIPTS**\$3,667,991.45****\$ 4,426,012.58**

Paid on Order of Selectmen

\$ (3,762,168.82)

Deposit Slips

\$ (91.00)

Bounced Checks

\$ (5,473.76)

Bank Fees

\$ (110.00)

Total Cash on Hand, December 31, 2003

\$ 658,169.00**TYLER ROAD MAPLE TREE ACCOUNT**

Balance as of 01/01/03 \$ 140.61

Interest Income .59

Balance as of 12/31/03 \$ 141.20

Trust Funds Held by the Treasurer:**ISABEL ANDERSON FUND**

Balance as of 01/01/2003	\$ 7,063.67
Interest Income	<u>57.05</u>
Balance as of 12/31/03	\$ 7,120.72

LAND TRUST FUND

Balance as of 01/01/03	\$ 18,521.29
Contributions	3,000.00
Interest Income	171.46
Expenditures	<u>(490.00)</u>
Balance as of 12/31/03	\$ 21,202.75

SAFETY BUILDING FUND

Balance as of 01/01/03	\$439,173.39
Interest Income	1,260.47
Expenditures	<u>(440,433.86)</u>
Balance as of 12/31/03	\$ 0.00

COMMITTEE REPORTS

BOARD OF SELECTMEN

2003 brought lots of changes and lots of work to the Selectmen's office. Town meeting saw the election of *two* Selectmen instead of the normal *one*. Lynmarie Lehmann was elected to a three-year term and Dan St. Cyr was elected to a one-year term, thereby filling out what was the remainder of Roger Becker's term when Roger became our Administrative Assistant. During the course of the year, it became painfully obvious that we needed more help in the Selectmen's office. This extra work was generated because of the recent statistical update of all the property valuations. This work was mandated by the State Department of Revenue Administration as an attempt to equalize all the valuations statewide because of the statewide property tax for education. We hired a part-time helper, Dodi Baril, to take over the secretarial duties associated with the night time meetings of the Planning and Zoning Boards, as well as working in the Selectmen's office on a limited basis during the daytime hours. We will be looking to continue this part-time position in 2004.

Avitar Associates completed their work on the statistical update of property valuations in the late fall, then held appointments for property owners to review their new valuations. Corrections then were made where necessary before the tax bills were mailed out. Taxpayers may now request adjustments be made through a tax abatement procedure via an abatement request form which is available from the Selectmen's office. Please note there are time limits for this procedure. All in all, there was a huge increase in the valuations, as we had been using valuations which were done in 1995; there was a corresponding large drop in the tax rate to compensate. Of course, our total spending is limited to what was voted at Town Meeting in March of 2003. As year end '03 is upon us, our total spending is well below that amount.

Faced with yet another banner year for building permits (we reached our 4% limit of 28 permits), the Town is feeling tremendous pressure for increased building, particularly in the Pillsbury Lake area, where, unfortunately, the building lots are relatively small. This has created problems, particularly with the installation of on-site water wells and septic systems. The Selectmen, Code Enforcement Officer, and Pillsbury Lake Management and Water District met with the State DES regarding this ever increasing problem. The rules surrounding this subject area are very confusing and conflicting and causes much concern to abutters and the community as a whole. You will probably be seeing some changes upcoming to the Zoning Ordinance to help overcome some of these problems.

The Planning Board is working hard on the revisions to the Master Plan, Capital Improvements Plan and the Zoning Ordinance in direct response to all these problems. Our Town needs to have all these documents updated, by law, in order to support our growth control ordinance. It takes untold hours of meetings and research to come up with these plans, and our volunteer members deserve many thanks for their efforts!

During the summer of 2003, the Selectmen reached agreements with abutters of the old fire station property; most of the parking area between the old station and Cowdrey's store was sold to Al and Joan Smith, owners of Cowdrey's. That portion of the property actually contained the septic system for Cowdrey's, constructed several years ago under agreement with the Town. The fire station itself and a small part of the parking area was sold to the Society for the Preservation of the Old Meeting House. The Society wishes to restore the building for its meetings and to store the old Webster fire truck it owns, which is currently housed in a building behind the Old Meeting House. The Selectmen are currently working on a plan for disposition of the old police station, but have come to no conclusion at this point.

At the request of the residents along Centennial Drive, the Selectmen looked into passing a traffic ordinance restricting through traffic on the road. The problem being that Centennial was being used as a cut-off between Deer Meadow Road and Corn Hill Road, particularly during commuting hours when many children were on the road waiting for school buses, or were being dropped off from the bus. At other times, speed was becoming a problem, particularly with the blind spots and a sharp curve restricting visibility. The Selectmen held several meetings on the subject and solicited public input [there was a lot] before passing an ordinance prohibiting through traffic. The safety issues far outweighed the minor inconvenience of using the Corn Hill Road to Deer Meadow Road route. As a continuation of this situation, the Selectmen are asking the Town to approve the paving of Christopher Robert Drive this summer, which forms a part of the Corn Hill/Deer Meadow Road route.

After seeing much pressure for building permits in the Pillsbury Lake area in particular, the Selectmen announced that they would be enforcing a long standing part of the Zoning Ordinance which provides for the combination of sub-standard lots which are adjacent and in the same ownership. This announcement met with much opposition and eventually several folks applied for an exception to the rule from the Zoning Board. The Zoning Board disagreed with the Selectmen's action and granted an exception to the zoning ordinance to the first applicant. At this juncture, the Selectmen thought it best to rescind their decision to enforce the rule, as it would have meant much work for the Zoning Board, as well as many hard feelings among those property owners affected.

The Selectmen wish to thank our Townspeople for their support over the past year and as always, our meetings are open to the public, whom we encourage to attend.

Respectfully submitted,

RONALD W. FROST, Chairman
DANIEL L. ST. CYR, Selectman
LYNMARIE C. LEHMANN, Selectman

ZONING OFFICER

This past year was the busiest year yet for the building department. For the first time we issued the maximum number of permits, 32.

Twenty two permits were issued for site built homes, nine for manufactured homes and one Cell Tower permit. When a permit is issued, the builder has 90 days to complete the excavation and concrete work, and the exterior must be complete within two years. Three permits holders did not comply and their permits were revoked.

Once again, the most frequent violation of our zoning ordinances were from additions or other changes to existing homes, but without a permitting requirement for additions or out buildings, the violation usually goes undetected. The Town needs to include additions and out buildings in the permitting process.

We also need to proceed forward in the adoption of the 2003 IBC (International Building Code). More and more banks and lending institutions are requiring code inspections of mortgaged construction, but without adoption by the Town, we have no authority to do these inspections. I have done them in the past as a "courtesy" to builders and owners, but the liability for this without Town authorization is too great, and I will cease this in 2004.

Respectfully submitted,

STEVE MANNING, Zoning Officer

POLICE DEPARTMENT

In 2003 the police department saw an increase in activity over previous years. Webster has seen quite an increase in new homes and residents in 2003 and it looks as though that trend will continue in 2004. With the growing number of residents, calls to the police department for service increase. As a result of this increase it has become necessary to increase the hours of coverage. This year's budget request includes that increase, which will help with coverage shortages that are ill advised. With your continued support we can provide the best possible police services.

On behalf of the Police Department, I would like to take this opportunity to thank the townspeople for their continued support. Also, I would like to thank everyone who made donations to the new safety building; your donations go a long way to equipping and updating our department.

We are available 24 hours a day to respond to your needs, and strive to provide the most prompt professional service possible. Your continued help in promptly reporting any suspicious activity, and support throughout the year is most appreciated.

Respectfully submitted,

BRIAN P. MILANO,
Chief of Police

2003 WEBSTER POLICE DEPARTMENT STATISTICS

Abandoned Vehicle	4	Mental Person	2
Aggravated Driving While Intoxicated	1	Message Deliver	4
Aggravated Felonious Sexual Assault	0	Missing Person	4
Alarms	23	Misuse of Registration Plates	1
Animal Bites	2	Motor Vehicle Accidents	31
Animal Complaints	58	Motor Vehicle Complaints	23
Arrests	34	Motor Vehicle Summons Issued	135
Assist DCYF/Social Services	7	Motor Vehicle Warnings	856
Assist Fire Department	17	Motorist Assist	1
Assist Highway Department	0	Neighbor Disputes	5
Assist Medical	33	Noise Complaint	3
Assist Other Police Agency	83	Obstructing the Report of a Crime	2
Attempt to Commit Burglary	3	OHRV Complaints	5
Attempt to Locate	47	Open Doors/Windows	6
Background Checks	3	Operating After Suspension	5
Bad Checks	2	Pistol Permits Issued	46
Breach of Bail Conditions	2	Possession of Drugs	4
Burglary (completed)	6	Probation Violations	1
Child Abuse/Neglect	6	Protective Custody	2
Citizen Assist	22	Reckless Conduct	2
Civil Matter	9	Reckless Operation of a Motor Vehicle	3
Civil Standby	11	Resisting Arrest	2
Conduct After An Accident	3	Roadway Hazard	22
Criminal Mischief	12	Runaway Juveniles	1
Criminal Threatening	7	Second Degree Assaults	1
Criminal Trespass	9	Services DVO/Complaints Summons/Subpoena	25
Cruelty to Animals	2	Sex Offender Registration	5
Death Notifications	1	Sexual Assaults	1
Department Information	58	Shots Fired	3
Disobeying a Police Officer	2	Simple Assaults	8
Disorderly Conduct	4	Stalking	1
Domestic Disturbance	10	Stranded Disabled Motorists	6
Driving After Revocation	6	Suicide Attempts	2
Driving While Intoxicated	3	Suspicious Activity	18
False Reports to Police	3	Suspicious Person	7
Fingerprinting Non-Criminal	2	Suspicious Vehicles	16
Forgery	1	Theft	9
Harassment	18	Theft from a Motor Vehicle	2
Illegal Dumping	7	Untimely Deaths	1
Illegal Fireworks Displays	1	Unwanted Persons	7
Incest	1	Vacant House Checks	138
Invasion of Privacy	1	Violation of Protective Orders	2
Involuntary Emergency Admission	2	Welfare Checks	278
Junk Yards	2		
Juvenile Complaints	15		
Loitering	15		
Lost/Found Property	8	TOTALS FOR 2003	2,246

WEBSTER FIRE DEPARTMENT

The officers of the Webster Fire Department for 2004 are as follows: Deputy Chief and Training Officer, Mike Arpino; Captain, Dan St. Cyr; Lieutenants, Bruce Thompson and Sandy Weld; EMT Lieutenant & Medical Director, Marge Blanchette; and Secretary/Treasurer, Jim Clark-Dawe.

We have two Paramedics and five EMT's and most of the fire department are State Certified Firefighters. The following individuals are forest fire wardens/deputy wardens in the town and are the only ones authorized to issue fire permits in town: P. William Welcome (648-2204), Warden; Deputy Wardens, Mike Arpino (648-2404), Bobby Drown, Jr. (648-2520), Roy Fanjoy (648-2242), and Dan St. Cyr (648-2593).

We moved into the new Public Safety Building in May 2003. This new facility has been a big asset to the fire department, not only for equipment, but also for morale for the people in the department and medical squad. We had five new members join the fire department in 2003. They are: Kevin Culpon, Laura Mitchell, Sean Mitchell, John Dymont, and Jake Drown. Welcome aboard! We lost one firefighter, Adam Doucette, who was called up for military duty in Iraq. Good luck Adam from all the members in the fire department and rescue squad!

Total calls for 2003 – 127. This is an increase over the calls from 2002 (121). The breakdown for calls are as follows: Medical Calls-66, Mutual Aid-20, Wires Down-9, Motor Vehicle Accidents-9, Brush-5, Alarms-4, Structure Fires-4, Chimney Fires-3, Haz-Mat-3, Drills-2, and Service Calls-2. The fire department covers an area of 28.2 square miles with a population of 1,673 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 our 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

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 ANY 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 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, in addition to the cost of suppressing the fire.

A new law effective January 1, 2003 prohibits residential trash burning. 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.

2003 FIRE STATISTICS

(All fires Reported thru November 03, 2003)

TOTALS BY COUNTY

CAUSES OF FIRES REPORTED

	<u># of Fires</u>	<u>Acres</u>		
Belknap	40	4.86	Arson	10
Carroll	46	13.99	Campfire	25
Cheshire	8	.68	Children	13
Coos	7	17.40	Smoking	20
Grafton	22	12.60	Debris	226
Hillsborough	60	11.34	Railroad	3
Merrimack	98	10.45	Lightning	2
Rockingham	56	18.54	Equipment	8
Strafford	34	7.94	Misc*	67
Sullivan	3	2.03		

(*Misc: powerlines, fireworks, electric fences, etc.)

	<u>Total Fires</u>	<u>Total Acres</u>
2003	374	100
2002	540	187
2001	942	428
2000	516	149

ONLY YOU CAN PREVENT WILDLAND FIRES

DOUGLAS C. MINER
Forest Ranger

PAUL W. WELCOME
Forest Fire Warden

HIGHWAY DEPARTMENT

Major road projects for the year were:

- **White Plains Road** – resurfaced
- **Pleasant Street** – resurfaced
- **Clothespin Bridge Road** – shimmed and sealed
- **Deer Meadow Road** – sealed at the Concord end
- **Winnepocket Road** – sealed

Ditching was done on many roads such as Province Road, Call Road, Winnepocket Road, Clough and Sanborn Hill Road, Gerrish Road, Manchester Drive and Rumford Drive, along with general road maintenance such as grading, replacing and cleaning of culverts, roadside mowing and cold patching.

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

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 2003 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 training sessions related to Planning Board process and development review procedures.

- Coordinated 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.
- Hosted educational regional workshops on Shoreland Protection and Wetlands Protection through the Regional Environmental Planning Program (REPP).
- Provided assistance related to implementation of the Statewide Building Code and local building codes.
- Conducted approximately 225 traffic counts throughout the region, including 9 in Webster.
- Organized and hosted five meetings of the CNHRPC Transportation Advisory Committee (TAC).
- Finalized the update of the FY 2005-2014 Regional Transportation Improvement Program (TIP) and participated in the development of the Statewide 10 Year Transportation Plan.
- Continued the update and expansion of the regional transportation model. The transportation model will be an integral component of the I-93 Bow to Concord Transportation Planning Study.
- Provided assistance to municipalities, groups and interested individuals regarding the Transportation Enhancements (TE) and Congestion Mitigation and Air Quality (CMAQ) programs.
- Facilitated a series of housing forums through funding provided by the New Hampshire Housing Finance Authority (NHHFA).
- Provided continuing technical assistance to the Upper Merrimack River Local Advisory Committee and the Contoocook North Branch Local Advisory Committee.
- Coordinated the development of the Concord Area Transit Expansion Study.
- Provided assistance to CNHRPC member towns regarding National Flood Insurance Program (NFIP) participation and compliance.
- Undertook local and regional hazard mitigation planning activities.
- Maintained and updated the www.nharpc.org website of statewide local census data and statistics.
- 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 communities interested in trail development.

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

PLANNING BOARD

Planning Board members for 2003 were Nancy Van Loan (Chairman), Cliff Broker, Jere Buckley (Secretary), Lynmarie Lehmann (Selectman Member), and Bill Inman. Continuing Alternate Members were Richard Cummings, John Nelson, and Alan Hofmann. Tom Mullins was appointed as an Alternate Member in April.

In June, the Board welcomed the arrival of Dodi Baril as Assistant Town Secretary, charged with supporting both the Planning Board and the ZBA.

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.

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

- A four-lot subdivision by Fred and Janice Dawe on Lake Road.
- A two-lot subdivision by Steven Chapman on Battle Street.
- A three-lot subdivision by John and Alicia Boynton on Pleasant Street.
- A three-lot subdivision by Robert III and Mary Pearson on White Plains Road.
- A two-lot subdivision by Dan and Lisha Kimball on Mutton Road.

The public hearing on the Pearson subdivision was conducted in joint session with the ZBA, since its approval was contingent on the granting of a special exception regarding the setback of an existing structure.

At year-end, the Board had accepted an application for a 13-lot subdivision of the Nichols property at the corner of Call Road and Battle Street and was anticipating review of, a public hearing on, and eventually a site plan review of this proposal in early 2004. This is a major subdivision, the first with which the Board has been confronted in a long time. Development pressures are such that it almost certainly will not be the last.

The Board approved voluntary merger requests by Steven Reddy (two), Gerard Vigneault, Joseph and Gloria Freire Sr., Lawrence and Irene Poirer, William Tracy (two), Geoffrey and Susan Tracy, John and Dorothy Baril, Chris Michael, Diane Hill, and James Kelley, all in the Pillsbury Lake District. The Board also approved two voluntary merger requests by Harold and Betsy Jane-way on Gerrish Road, and another by Robert Parsons on Clothespin Bridge Road. The Board generally welcomes these requests, especially in the Pillsbury Lake District where small lot sizes are often the source of problems.

The Board approved a site plan application for a personal wireless service facility ("cell tower") on Pearson Hill Road, thereby completing the review and approval process started in 2002. That facility has subsequently been built.

The Board devoted considerable attention during the year to the process of updating the Town's Master Plan. This is a State-mandated document intended to map future Town development and to serve as the basis for Town ordinances and other planning/control tools. The Planning Board is responsible for coordinating periodic revision of the Master Plan, but clearly requires the participation

of everyone involved in the operation of the Town and as much citizen input as possible. With that thought in mind, the Board established a Master Plan Committee composed of interested citizens, and were pleased that Sue Rauth and David Richardson agreed to co-chair that committee. As one of its first actions, the committee prepared and distributed a survey seeking citizen inputs on the direction the Town should take. An excellent 30% response resulted, and those inputs will guide subsequent efforts of the committee. The Town has entered into a contractual agreement with the Central New Hampshire Regional Planning Commission, wherein they will apply their resources to assist with the preparation of key sections of the revised Master Plan. At year-end, the Committee had established subcommittees corresponding to each major section of the Master Plan, and those subcommittees were hard at work preparing initial drafts of their assigned sections. Getting from this point to a completed document will be a major undertaking, and will involve extensive Planning Board participation involving periodic reviews and public hearings.

Between the Master Plan process, the currently pending major subdivision review, and the Board's normal workload, we are anticipating that 2004 will be a very busy year!

I am grateful to my Board Members for their many volunteer hours and their dedication to the sensible development of our community.

Respectfully submitted,

NANCY VAN LOAN, Chairman

CONSERVATION COMMISSION

The Webster Conservation Commission (WCC) takes seriously the Master Plan Committee's Town Survey results which clearly indicate that Webster residents want to maintain the town's rural character and conserve clean drinking water. The Survey shows residents' five top concerns are related to this commission's work. In completing our draft for the Master Plan's Conservation, Natural Resources and Open Space Chapter, we are addressing these topics: zoning that allows for conservation development and the protection of drinking water; surface and ground water; steep slopes, views and hill tops; recreational needs such as public access to public water bodies, and hiking trails; mini-preserves; sand and gravel deposits; farmland; wildlife habitat diversity and corridors; and scenic roads. Two WCC members attended the statewide annual meeting of conservation commissions: other towns recognize that Webster is rich in natural resources and fortunate to have residents who appreciate and protect them.

The WCC welcomed a new member from the Pillsbury Lake District, Laurie Methven, and is learning about the District's special challenges.

Trails on the Paul P. Mock Memorial Forest at Swetts Mill were cleared and marked this summer; a map installed at the boundary. The Riverdale Natural Area on Tyler Road was given a granite bench for visitors to rest on and enjoy the river view. The bench is in memory of conservation commissioner Joan Blume. Shea Forest, off Clough & Sanborn Hill Road has had illegal ATV use; action will be taken to stop it. A new conservation easement was added to the

growing list of preserved lands: a four and a half acre easement protects a scenic bend in the Blackwater River, and enhances a valuable wildlife corridor. The easement was a donation by David Sutton; legal costs were paid from the Webster Land Trust Fund. The Commission has monitored all easements for which it is responsible, and found no infractions. We gave advice where asked in planning driveway placements through or near wetlands. Recently, we studied wetlands that are valued wildlife habitat off Call Road, and strongly urged the Planning Board to protect them when the land is developed. The Commission worked on a 3-year study of the town's wetlands. We look forward to working with the Planning Board next year to develop protective zoning for our drinking, surface and ground water, especially our aquifers, to coincide with Master Plan revision.

Thanks for many volunteer hours given by members of this commission: Nancy Clark, Jane Difley, Christine Livingston, Laurie Methven and Mary Jo MacGowan.

Respectfully submitted,

BETSY JANEWAY, Chairman

CEMETERY COMMISSION

This year we finished having work done to all stones that needed to be fixed or straightened. However, there will always be ongoing repairs needed.

As always there are rules and regulations of the cemeteries that need to be followed.

Anyone with questions or concerns please contact any Cemetery Trustee or the Town Office.

Respectfully submitted,

PATRICIA INMAN

BRENDA SILVER

ERWIN SMITH

WEBSTER FREE LIBRARY TRUST

Christmas came early for the Library and for the children of Webster, when the Children's Literacy Foundation of Hanover presented us on November 12th with 84 new children's books. (That's \$1,200 list price – books are expensive!) This welcome supplement to our regular book budget enabled us to acquire more books for recreational reading (*Click, Clack, Moo – Cows that Type*, for instance), update our biographies (*Satchel Paige*), and replace some of our tattered classics (*Little House on the Prairie*).

Our Book Group enjoyed its seventh year of good books and fun discussions as we read our way through a variety of classics and contemporary fiction. New faces are always warmly welcomed.

Reading Rocked the Granite State (including Webster), as our Summer Reading Program participants celebrated all things prehistoric – especially dinosaurs! Parents and other community members helped the fun along by providing the entertainment and the refreshments at our storytimes.

The Webster Elementary school resumed its weekly visits to the library this year, and the first through fourth-graders get the credit for the Library's exuberant atmosphere on Wednesdays.

We acquired 764 new books, videos and audios (40% of these donated) this past year, and discarded or were unable to recover 392, giving us a total of 10,182 materials which all, somehow, fit into our little space! Four thousand, two hundred and thirty-one visitors (including 56 new patrons) came through our door to browse for books, use the internet, research term papers, or listen to stories.

We thank everyone for their support this past year, as we continue our efforts to provide the resources and services our community wants and needs.

Respectfully submitted,

JANICE F. DAWE, Chairman

SANDRA STARKEY

ANNE HOLLAND

VISITING NURSE ASSOCIATION OF FRANKLIN

It is a pleasure to report that the Visiting Nurse Association of Franklin continues to provide efficient and effective home care services to 44 residents of Webster. Now in our 58th year of service, the VNA staff demonstrates compassion and commitment in providing personalized quality care to our patients while we adjust to the ever changing regulatory mandates of the health care industry.

In July, 2003 the agency clinical staff completed their first full year using the Smart Clipboard electronic documentation system. The transition has had its ups and downs, but overall using the computers to facilitate documenting in the patient's home has resulted in timely and accurate records, legible printed orders to physicians and a deficiency-free Medicare site survey in August 2003!

In April 2003 all health care agencies were required to be compliant with the regulations of the Health Insurance Portability and Accountability Act. This required a complete reassessment of all of our patient information forms and releases, as well as developing an extensive Notice of Privacy Practices given to all patients currently served and to all who are referred in the future. For the protection of our patients we have business agreements with anyone who might be exposed to any confidential health information which further insures privacy of patients.

The "Healthy Families of the Twin Rivers" is a support program for young moms and their babies from the first trimester through the first year of life originally funded through a grant from the state using tobacco monies. That funding was cut in the budget process this year, but we are continuing to maintain the program as it supports some of our community's most vulnerable. It is our hope that that funding will be available to continue this program in the coming year.

Nationally the home care industry is facing additional cuts this year for services provided to elders, many of whom are already having to choose between using their fixed income for food or needed medications. An additional cut was the April '03 10% decrease in the Medicare reimbursement for services pro-

vided to patients in rural areas. In New Hampshire the state's budgetary constraints resulted in another year of flat funding for Medicaid services and discussion of a need for waiting lists for those needing care. All of these fiscal constraints will impact our agency and the way in which we provide services within our communities.

Through all of the uncertainties of the funding sources, we remain committed to our mission of providing the highest quality home care services to those of our community who are in need. We salute each member of the staff of the VNA of Franklin who have faced the challenges of this year with patience and good humor. We have learned together and kept our patients' wellbeing as our main focus. Our patients come first.

Webster Home Health Services Statistical Report January-December – 2002

Skilled Nursing Visits	35
Home Health Aides	140
Home Health Supervision	13
Physical Therapy	13
Occupational Therapy	21
Homemaker Visits	11
Office Visits	2
Community Health	34
TOTAL	269

We appreciate the support of Kathleen Fifield and Janet Broker who represent Webster on our Board of Directors.

WEBSTER YOUTH SPORTS PROGRAM

The sports opportunities for the children of Webster have grown over the last few years. Recreational sports include Little League Baseball and Softball, Soccer, Basketball, Tennis and the Youth Swimming Program. Many of our children are playing football for the first time and doing very well. Middle School sports are increasing every year. The list of children representing our Town at Merrimack Valley High School, Middle School, Bishop Brady, Club Soccer and in Colleges is too long to list here but we should all be very proud of our Webster Athletes.

Committee members worked very hard this year to ensure a quality program for our children. The Sports Committee continues to play a leadership role within Merrimack Valley recreational sports programs. Our active participants on these boards are Maureen Hoar who represents Webster for the Little League. Tracy Balch who works with the Merrimack Valley Youth Basketball Board and Chris Vary who is finishing his fifth and last year working with the Independent Recreational Soccer Board.

The Committee would like to thank the Town and Community for all your support of this committee. Great thanks to all the volunteers who helped support the Webster Youth Sports Committee this year as coaches, assistant coaches, and referees. Many of these names are the same every year and appreciated. Jeff Joyal, Tom and Kim Schofield, Lynn Runnells, Mike Pelchat, Heidi Pelchat,

Bruce Young, Jeff Martin, John Boynton, Carolyn Olsen, Mark Kimball, Tom Godfrey, Maureen and Meghan Hoar, Tracy Balch, Carin Wheeler, Ed Meyer, Tom Wolklin and Chirs Vary. Our apologies if we missed anyone. A special thanks goes out to Bob and Bobbie Couch for allowing us to use the beach at the Austin Home for the swimming program. Without the support of all these people, the volunteers and the support of the Town, we could not keep these programs running.

Tom Wolklin started and runs the Tennis Program as well as being the catalyst behind the creation of the Youth Swimming Program. Tom chose to leave the Sports Committee this year. We thank him for his years of service, dedication and leadership to the committee.

This coming year the Webster Youth Sports Committee intends on finding an inexpensive yet effective way to irrigate the soccer and baseball fields. We are looking at all possibilities. Any and all ideas from any resident would be greatly appreciated. Additionally, we will be concentrating on increasing the board's membership through active recruiting. A Committee like this one should constantly be evolving through new members and leadership. If you would like to consider volunteering, please contact any current member of the committee or stop in at one of our monthly meetings. And don't be surprised if someone somewhere somehow walks up to you and asks "So would you like to come to a Sports Committee Meeting?"

Respectfully,

Chris Vary, President
Maureen Hoar, Vice President
Carin Wheeler, Secretary
Tracy Balch, Treasurer
Ed Meyer
Tom Godfrey

SAFETY BUILDING REPORT

At the beginning of 2003, the major work on the interior of the new Public Safety Building had begun. Some design delays and subcontractor problems slowed the project in the latter part of 2002, but Hutter Construction picked up the pace on the interior work, and the building was officially turned over to the Town on May 15, 2003. This marked the beginning of the one year warranty period. There have been a few minor problems which have been quickly taken care of by the folks at Hutter.

An open house was held in June and was well attended by Townsfolk. The Police and Fire departments have both been very pleased with the new facility; both stepped forward to help provide furnishings and equipment for the new building at low or no cost to the Town. We had several Townspeople who provided donations of goods, services or money. It is still heartening to see what a tremendous response comes in when a request for assistance is made. We have placed a plaque in the main lobby of the building which recognizes these people for their generosity.

Budget-wise, the total project costs were within our projections. The building was completed for the contracted amount. Along the way, we asked for some additional work to be completed, the cost of which was taken from the remaining funds in the capital reserve fund. We also spent monies from the capital reserve for furnishings and equipment and for some items such as the communications system, all of which were planned for in advance. When all was said and done, approximately \$10,000 remains in the capital reserve fund for the building.

OLD HOME DAY COMMITTEE

The 102nd Old Home Day was celebrated August 16th under bright and sunny skies.

The festivities began at 10:00 a.m. with the parade beginning at the Blackwater Dam and ending at the William R. Pearson Memorial Park. This years parade was led by Grand Marshal Florence Scott and ended with fire trucks and police cruisers.

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

Parade participants were:

Barnyard Farmers – Critters: Riley and Emma Kimball
 Rebecca Pendleton
 Patrick Gagne
 Kaleb Guay
 Chris and Renee Wesoja

Brownie Troop #850

Hawaiian Theme – Bradley and Jessica Roberts

Birthday Card – Rebecca Hashem

Bananas in Pajamas – Sarah Hashem and Becca Malkin

Pied Piper of Webster – Elaine Hashem

Princess – Abigail Agoos

Tooth and Tooth Fairy – Emily Blanchette and Betty Pearson

Princesses – Abigail and Caitlyn Symonds

Dorothy – Lindsey Yeaton

J & K Clowning – Kelly Neff and Jen Hodgdon

Horse Riders – Maryn Barrett and Pat Hannon

Backyard Critters – Adam Pendleton

Wildwest – The Barretts

Backyard Basketball – Russell and Cyndel Donoghue

Aime and Ashley Silver

John Deere Tractor – Ron Frost

Police – Sheriff, Boscawen and Webster

Fire – Boscawen, Webster and Salisbury

Horseshoe Prizes: Chet Ham and Craig Norris

Matt Turyn and Bill Pearson

Dave Blodgett and Cindy Grenier

Matt Cummings and Emmett Bean

Special Recognition Prizes were awarded to:

The Oldest Person – Janice Dawe – 84

The Youngest Person – son of Mr. and Mrs. Chester Charlton
 Largest Family – Blanchettes with 15 attending
 Person Traveling the Furthest – Gloria Roy – Eugene, Oregon

Respectfully submitted,

2003 Old Home Day Committee

TOWN HISTORY COMMITTEE

The History Committee has been reporting for 20 years the items of news in Webster that we hope may be of interest to the people that will be publishing a history for the years 1983-2033.

We regret that last year we omitted that the Webster History Cane was given on November 5, 2002 to Dorothea Young of White Plains Road who was 93 years old. Dora, born in England on April 4, 1909, came to the U.S. via Canada in 1915. She is an R.N. graduating from the Memorial Hospital School of Nursing in Concord, N.H. She married Perry Young of Warner where they lived for 33 years. They bought the Austin Home in 1965, which they ran for 33 years and she still lives close by with a granddaughter.

Everyone should appreciate all the time, energy and effort that the Webster Youth Sports and Recreation Committee and their many helpers give for the children in Town. There are sports for all seasons of the year.

Merrimack Valley's annual School Meeting was held March 6, 2003; an operating budget of \$25,383,387 was approved.

Suppers were held on the second Saturday of each month during the winter to benefit the Webster Congregational Church.

Voting for Town Officers took place Tuesday, March 11th. There are 981 registered voters on the checklist, 145 of which voted at an approximate cost of \$6.89 per vote. Lynmarie Cusack Lehmann received 127 votes for the 3-year Selectman, Daniel St. Cyr 134 for the 1-year term. As always Tax Collector Madeleine Roberts received the most at 143. Everyone on the ballot ran unopposed, a reason for the small turnout.

The Town Meeting was held on Saturday, March 15th. It was agreed to lease a new police cruiser and give the Selectpeople permission to sell the old fire and police stations. Voters approved \$1.08 million in spending.

The 20th Annual American Canoe Association's New England Division Slalom Championships were held on April 26th and 27th. The course goes from the bridge over the Blackwater River to the Park behind the school. There are 25 "gates" that participants must traverse either forward or backward with 33 classes from beginners to advanced.

For many Webster residents that have driven through Franconia Notch in the White Mountains and looked to see the Old Man of the Mountain everything changed during the night of May 3, 2003 when the Granite Profile collapsed. His 40 x 25 foot face jugged out from Cannon Mountain 1,200 feet above Profile Lake for over 10,000 years. It has been determined that he couldn't be replaced on the mountain but a memorial will be built to honor the "Old Man" at the base.

The new Webster Safety Building has been in use since May, getting the Police and Fire Departments moved in. It was officially opened on June 22nd

with an Open House hosted by the Pillsbury Lake Neighborhood Watch Program. It was well attended and everyone was glad to see a very nice building for the Police and Fire Departments to work from. Remember that the Fire Department is all volunteers who put in many hours to keep all the trucks, ambulance and needed equipment ready for use at a moment's notice.

Webster's Master Plan Revision process has started with a survey sent to all residents and non-residents so everyone could put their thoughts and needs in it.

Webster Summer Community Suppers were held for six weeks starting on July 5th. They are for the benefit of the Grange, Women's Union and the Church.

Swimming lessons were held the first week of August for all interested Webster children at the beach on Lake Winnepocket opposite the Austin Home.

Old Home Day was held on August 16th with a parade starting at the Dam led by Grand Marshall Florence Scott, who is 93 years young. There were games for the children, a horseshoe tournament and music by Strings N Things. A Chicken Barbecue sponsored by the Church was held followed by a dance at night. Dorothy Haskins was the guest speaker at Church on Sunday.

Firefighters from more than a dozen towns responded to a four-alarm fire at 113 Little Hill Road, the Findlay House, on the night of August 16th. The house was built in the 1790's by Moses Fellows and then occupied by James Corser and his wife the former Martha Fitzgerald. Investigators have ruled the fire accidental, due to damaged electrical wiring in the ell attached to the home. The ell was destroyed along with part of the empty two-story house. It had just been advertised for sale at \$995,000 with 40 acres.

The Old Fire Station was purchased by the Society for the Preservation of the Old Meeting House to be used to house the 1947 fire truck, the wild boar's head, artifacts, etc. Joan and Al Smith, owners of Cowdrey's County Store, purchased the parking lot next to the Old Fire Station as their septic system was on it.

The Old Police Station, the last one room former schoolhouse, is still in the discussion period as to its final disposition.

The Webster Congregational Church operated their food booth at Hopkinton Fair for the 52nd year with the help of members and many friends. It was also open for the Highland Games that were held for the first time at the Fairgrounds on September 19-21.

Daniel Webster Grange held their sixth annual Halloween Party with 76 children and many parents in attendance. Prizes were awarded for various costumes in different age categories.

At the Planning Board meeting in November it received and accepted a formal application for a 13 lot subdivision at the corner of Battle Street and Call Road. It would create 12 building lots and a 23 acre landlocked "common area." This is the largest subdivision proposed to the Board in a long time.

Daniel Webster Grange sponsored a town wide Holiday Decoration Contest. There were various categories with at least 17 applicants participating.

Seven years ago Pillsbury Lake Village District was a lovely rural community. About three years ago there was a building boom which threatened the water resources. There were just too many houses being built for such a small water system. Also, there were too many houses being built to be accommodated by local aquifers.

Pillsbury Lake was, and is, also threatened because of all the septic systems on and nearby the waterfront. The State of New Hampshire is awarding waivers to builders, and this is putting too many septic systems too close to each other. Residents are very concerned about the future of the area.

Otherwise, the Pillsbury Lake Village District continues to offer much to the Town. The Neighborhood Watch Group is active and up and running and recently put together a Halloween haunted house to help ensure a fun and safe event for the children. The community offered the clubhouse to be used for a program to teach children how to snowmobile safely, which was well attended. The annual Pillsbury Lake fishing derby continued to raise money for local charities. All Webster residents are welcome to join the fun.

TEACHERS AT WEBSTER ELEMENTARY SCHOOL:

Kindergarten (Morning)	Janet Lemire
Kindergarten (Afternoon)	Janet Lemire
Grade 1	Elizabeth Morse
Grade 2	Linda Kimball
Grade 3	Gwen Hall
Grade 4	Daniel Diachenko
Grade 5	Nancy Dobe
Building Aide	Laurel Foss
Secretary	Helen Brannigan
Principal	Tracy Murch
Custodian	James Matchem

SCHOLARSHIPS –

Old Meeting House – Heidi Olson
 Daniel Webster Grange – Aaron Creighton

4-H LEADERS –

Early Hour – Sandra Creighton & Lorna Bates
 Merrimack County Oxbows – Robert Pearson III
 Daniel Webster Grange – Master, Glen Creighton
 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 for 35 years
 School Board Members from Webster – Normandie Blake and Michele St. Jacques
 Girl Scouts: Leader – Mary Evanofski
 Cadets – Terry Ohlson-Martin
 Brownies & Junior – Karla Silver
 Seniors – Mary Evanofski

**THE STATE OF NEW HAMPSHIRE
WEBSTER TOWN ELECTION – MARCH 11, 2003**

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 as follows:

OFFICE	# YRS TERM	NAME	# OF VOTES
Selectman	3	Lynmarie Cusack Lehmann	127
Selectman	1	Daniel L. St. Cyr	134
Town Clerk	1	Barbara Hochrein	141
Tax Collector	1	Madeleine L. Roberts	143
Treasurer	1	Linda A. McFarland	139
Trustee of Trust Funds	3	Roger A. Becker	129
Cemetery Trustee	3	Erwin W. Smith	137
Library Trustee	3	Anne C. Holland	140
145 Ballots Cast (No absentee ballots)			

**BUSINESS MEETING WAS HELD AT THE TOWN HALL ON
SATURDAY, MARCH 15, 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. He began the meeting by remembering two Webster residents who had died since the previous meeting. Sgt. William Tracy Jr. was an army specialist who was killed last month in a helicopter crash in Kuwait. "His death brings all of us closer to a region that often feels very far away and brings into focus a situation which we will surely face in a matter of weeks or months." He also recalled Duane Anderson, a longtime Webster resident, who died of a stroke the day after last year's town meeting. Duane's last words spoken at town meeting were to "vote your conscience and do what you think is right for the town." Town officials dedicated this year's town report to Mr. Anderson.

2. It was voted 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). **PASSED BY VOICE VOTE**

3. It was voted 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). **PASSED BY VOICE VOTE**

4. It was voted 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. **PASSED BY VOICE VOTE**

5. It was voted 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. **PASSED BY VOICE VOTE**

6. It was voted 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. **PASSED BY VOICE VOTE**

7. It was voted 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. **PASSED BY VOICE VOTE**

8. It was voted 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.

The Selectmen explained that there are two options in purchasing a new police cruiser. Article #8 offers a three year lease and at the end of the three years, the Town owns the cruiser. Article #9 offers to purchase the police cruiser in one lump sum and withdraw some of the money from the Capital Reserve Fund and raise the balance through taxation. Because a 3 year lease makes a financial commitment beyond this budget year, Article #8 must pass by a 2/3 ballot vote. After much discussion, the town voted on Article #8. The polls opened at 10:45 am and were open for one hour. **Final vote: 82 – Yes, 18 – No. PASSED BY BALLOT VOTE**

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. **THIS ARTICLE WAS PASSED OVER DUE TO THE PASSAGE OF ARTICLE #8**

10. It was voted to raise and appropriate the sum of two thousand nine hundred fifty dollars (\$2,950) for Fire Equipment. The Selectmen recommend this article. **PASSED BY VOICE VOTE**

11. It was voted 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. **PASSED BY VOICE VOTE**

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. Dan St. Cyr from the Fire Department proposed to amend Article #12 and add \$500 to the Fire line item because Concord Hospital will no longer provide supplies that our ambulance uses. This amendment **PASSED BY VOICE VOTE**. The amended article **PASSED BY VOICE VOTE** increasing the appropriated amount of Article #12 to \$192,115 and the Fire line item to \$37,698

13. It was voted 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. **PASSED BY VOICE VOTE**

14. It was voted 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. **PASSED BY VOICE VOTE**

15. It was voted 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. **PASSED BY VOICE VOTE**

16. It was voted 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. **PASSED BY VOICE VOTE**

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

18. The Town authorized 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. **PASSED BY VOICE VOTE**

19. The Town authorized 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. **PASSED BY VOICE VOTE**

20. It was voted 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. **PASSED BY VOICE VOTE**

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) Petitioner Geoffrey Martin explained that he was told to bring this to the town meeting for approval. Fred Dawe and Bill Welcome questioned why this isn't a Planning Board issue. Ellen Cilley feels that opening or changing classes of roads are a dangerous precedent to establish. **This ARTICLE DID NOT PASS BY A SHOW OF HANDS – YES – 39, NO – 45**

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) **PASSED BY VOICE VOTE**

Lynmarie Lehmann would like to start a town website and asked for students and other interested citizens to assist in getting it started. This would also be helpful for the Master Plan.

Meeting adjourned at 12:15pm.

Respectfully submitted,

BARBARA HOCHREIN,
Town Clerk

**PILLSBURY LAKE WATER DISTRICT
ANNUAL MEETING
MARCH 12, 2003**

BUSINESS MEETING WAS HELD AT THE PILLSBURY LAKE CLUB-HOUSE ON WEDNESDAY, MARCH 12, 2003 AT 7:00 PM TO ACT ON THE FOLLOWING.

To the inhabitants of the Pillsbury Lake Water District 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. Results of the balloting were reported as follows:

OFFICE	# YRS. TERM	NAME	VOTES
Commissioner	3	Julia Kenney	15
Commissioner	1	Lisa Dugre	19
Moderator	1	Georgette Bachelder	15
Clerk	1	Bruce Johnson	22
Treasurer	1	Kern Jackson	22

The meeting was called to order by Moderator Tom Wolklin at 7:11 p.m. Moderator Wolklin presented procedure and referred to Roberts Rules. He introduced Board members: Clerk Bruce Johnson, Commissioner Julia Kenney, Commissioner Marilyn Plourde, and Treasurer Kern Jackson. He also gave special recognition to the Neighborhood Watch information available and all of the good work that the Neighborhood Watch Group does for the Community.

There was some early discussion on Article 1. Treasurer Jackson asked to take nominations from the floor for the three positions where there were no candidate names on the ballots. Commissioner Plourde defined the responsibilities of the Commissioners and the responsibilities of the employees, those being the water operator Pump Systems, Inc., two local employees Roger and Lou Bowley and consultant Andy Stout. Nominations were made for Julia Kenney for Commissioner for 3 years, Lisa Dugre for Commissioner for 1 year and Georgette Bachelder for Moderator.

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>

Treasurer Jackson presented the annual budget. He shared that increase in payroll is designed to encourage more people to apply for positions on the Board. He also requested to amend the Labor-Subcontractors line item from \$7,300 to \$11,000 to cover the rest of this winter and next December when sub-contractors are needed to make repairs. Vote to amend was passed. Treasurer Jackson continued with an explanation of the \$15,000 for the new well which includes hookup and testing to a well that has already been drilled. Mary Jane Turcotte asked to amend and add another \$240 to the property maintenance and snow removal item to cover additional snowplowing needs for the rest of this winter and into next December. Vote to amend was defeated. Treasurer Jackson added that there will be no additional dollars put into capital reserve accounts this year. Treasurer Jackson then amended Article 2 to the total sum of \$124,450. Lee Durgin seconded the amendment. Article 2 passed as amended.

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.

Treasurer Jackson explained that Article 3 would combine all funds, making this an accounting move, with no financial impact. Commissioner Plourde ex-

plained that major improvements includes all water lines that may need to be replaced. Article 3 passed on a hand vote.

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.

Treasurer Jackson explained that the intent of Article 4 is to cover shortfalls in funds to cover finances until anticipated tax revenues or water bills are collected. Mary Jane Turcotte questioned whether or not this article was clear on intent. Article 4 passed on a hand count.

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 moneys 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 moneys.

Commissioner Plourde explained that Article 5 is the same as last year's article with the addition of "grants." Article 5 passed on a hand count.

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 not exceed 50% of the moneys to be raised.

Treasurer Jackson pointed out that the District sets the budget, but that DRA sets the tax rate and that this may be difficult to accomplish year after year. Tom Wolklin recommended passage of this article, to see how it goes, with the option of changing or improving at a later date. Article 6 passed by hand vote.

Article 7. To transact any other business, which may legally come before this meeting.

Treasurer Jackson presented ways in which to pay for the passed budget. Three possible alternatives were presented. Alternative 1: Increase water bills by \$77.72 with no moneys taken out of trust funds. Alternative 2: Increase water bills by \$35.35 with \$5,000 taken out of trust funds. Alternative 3: No increase in water bills with \$10,000 taken out of trust funds. Gary Plourde shared he would rather see water bills go up and leave the trust funds alone. Bruce Johnson shared the same thought with the explanation that the water system needs a lot of work and money needs to be available in the case of emergencies. Lee Durgin complimented Treasurer Jackson on the presentation and also shared she didn't want money taken out of the trust funds, but thought the Alternative 2 compromise was more palatable. Gary Plourde shared that even if water bills go up, tax bills for the Pillsbury Lake Precinct have gone down and most people will be paying the same as in previous years. Philip Strittmatter asked for the Commissioners' recommendation. Commissioner Plourde, Commissioner Kenney and Treasurer Jackson answered that Alternative 1 would be best. Moderator Wolklin asked if there were any other options. Roger Dugre offered an Alternative 1B, which would include increase in water bills by \$50 with \$3,270 taken from trust funds. Alternative 1 was voted on and defeated by a hand vote. Alternative 1B was voted on and passed on a hand vote.

Meeting adjourned by Moderator at 9:10 p.m.

Respectfully submitted by:
BRUCE JOHNSON, Clerk
Pillsbury Lake Water District

BIRTHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 2003

Date of Birth	Place of Birth	Name of Child	Father's Name	Mother's Name
January 8	Concord	Samantha Mae Cheney	Andrew Cheney	Sandra Cheney
January 10	Concord	Silas Christopher Dougherty	Christopher Dougherty	Anetta Dougherty
January 15	Concord	Kara Lynn Herrick	David Herrick	Marlo Herrick
January 22	Concord	Bradley Todd Roberts	Gregory Roberts	Jessica Roberts
January 31	Concord	Caleb Stephen Guay	Aaron Guay	Tanya Guay
February 11	Concord	Ronald Benjamin Finlayson	Ronald Finlayson	Polly Finlayson
March 5	Concord	Renee Marie Wesoja	Christopher Wesoja, Sr.	Leanne Pendleton
March 10	Concord	Briar Eve Emenev	David Emenev	Ashley Belkner
May 12	Concord	Evan William Chadbourne	Paul Chadbourne	Amy Chadbourne
May 25	Concord	Trevor Austin Merchant	Brendan Merchant	Cathy Merchant
July 24	Concord	Logan Andrew Stevens	Andrew Stevens	Sonya Stevens
July 26	Concord	Lucien Wayne Kimball	Devon Kimball	Shannon Kimball
October 15	Concord	Sadie Elizabeth Barnard	Keith Barnard	Jennifer Barnard
November 21	Concord	Alyssa Nicole Pepin	Matthew Pepin	Lisa Pepin
November 29	Concord	Ezekiel Walter Carter	Jason Carter	Sarah Carter
December 15	Concord	Elijah Lawrence O'Brien	Daniel O'Brien	Amy O'Brien
December 28	Concord	Aloura Marie Bennett	Kenneth Bennett	Kathleen Bennett
Omitted from 2002 Town Report:				
June 12	Concord	Lauren Marie Pettingill	Robert Pettingill	Melissa Pettingill

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

BARBARA R. HOCHREIN, Town Clerk

MARRIAGES REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR 2003

Date of Marriage	Name of Groom	Residence of Groom	Name of Bride	Residence of Bride
June 4	Leland J. Thurber, Jr.	Webster	Bridget A. Chamberlin	Webster
July 26	Matthew V. Turyn	Webster	Katherine M. Kimball	Webster
August 2	Mark L. Dickson	Webster	Rebecca L. Tsaros	Webster
September 6	Nathan A. Mock	Webster	Valerie R. Cote	Salisbury
September 27	James W. Delaney	Webster	Kimberly R. Bourgoine	Webster
October 25	Kenneth J. Bennett	Chaplin, CT	Kathleen M. Finlayson	Webster
November 1	Ronald E. Picard	Webster	Betty G. Martin	Webster

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

BARBARA R. HOCHREIN, Town Clerk

DEATHS REGISTERED IN THE TOWN OF WEBSTER FOR THE YEAR ENDING DECEMBER 31, 2003

Date of Death	Place of Death	Name of Deceased	Name of Father	Maiden Name of Mother	Burial Place
January 30	Concord	Joseph D. Magee	Joseph Magee	Sarah Wilson	
March 2	Boscawen	Doris S. Hamilton	Lloyd H. Stone	Ethel Roy	C.H.
March 24	Franklin	Domenic A. Lapio	Carmine Lapio	Maria Verrastro	
April 5	Concord	Philip M. Richardson	Philip Richardson	Matalie Shaw	
April 29	Concord	Corey R. Tripp	Henry Tripp	Vera Maskell	C.H.
August 2	Webster	Charles H. Riley	William Riley	Blanche Boshway	
October 12	Concord	Donald A. Thompson	Francis Hassett	Dorothy Stammers	R.D.
October 23	Concord	Agnes E. Rose	Charles Rose	Margaret P. Richards	C.H.
November 3	Webster	Raymond David	Adna Davis	Katherine Tottingham	B.D.
November 24	Concord	Virginia L. Colby	Gil L. Little	Alberta M. Chadwick	C.H.
December 23	Concord	Bertha Fisher	David Jackson	Ida Anglin	

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

Date of Creation	Name of Cemetery Trust Fund	How Invested Bnk,Dep etc	*****PRINCIPAL*****		%	*****INCOME*****		**GRAND TOTAL** Principal & Income
			Balance Beg. Yr.	Balance End Yr.		Earned During Yr	Expended During Yr	
3/18/1970	Charles A. & John H. Allen	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
6/28/1967	Elsa T. Andrews	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
10/16/1972	Ralph E. & Evelyn C. Baitey	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
5/10/1930	Edwin T. Balch	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
6/9/1978	Carleton W. Berry	NH PDIP	150.00	150.00	.55	1.21	1.21	150.00
3/9/1962	Chloe L. Bowne	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
4/12/1972	John H. & Virginia L. Branson	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
7/25/1994	Clifford & Isabel Broker Cem. Fund	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
10/13/1987	John Burkholder	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
1/9/1946	Julia Call	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
6/26/1916	Levi Call	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
12/1/1975	M.H. & B. Cannon	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
1/5/1961	Bessie Cayce	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
11/29/1910	Central N.H. Power Co.	NH PDIP	8,000.00	8,000.00	29.39	64.67	64.67	8,000.00
4/24/1980	Romeo & Rita Champagne	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
7/20/1962	Nellie S. Chase	NH PDIP	48.96	48.96	.18	0.40	0.40	48.96
1/9/1947	Ada F. Clough	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
9/13/1998	C. C. Coffin	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
12/10/1975	Carl & Marion Colby	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
7/28/1915	Daniel W. Colby	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00

10/29/1990	Myron & Ethel Colby	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
7/13/1985	William & Emma Colgate	NH PDIP	250.00	250.00	.92	2.02	2.02	250.00
4/13/2021	Rice Courser	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
8/10/1990	Daniel & Carol Creighton	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
7/10/1974	Oscar Cummings	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
4/14/1966	Mildred Darling	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
1/17/1968	Adna Davis	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
8/10/1990	Marion R. Davis	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
2/11/2002	Frederic & Janice Dawe	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
2/19/1974	Joseph Degen	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
4/20/1973	Ernest Downes	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
4/28/1976	Fred & Helen Drown	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
8/24/2001	Charles & Judith Druding	NH PDIP	600.00	600.00	2.20	4.85	4.85	600.00
7/8/1985	Mary Towie Dukette	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
3/20/1994	Eaton Cemetery Fund	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
12/8/1923	Jennie Elkins	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
1/5/1976	Paul Fisher	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
5/12/1988	Doris Forsberg	NH PDIP	300.00	300.00	1.10	2.43	2.43	300.00
4/28/1970	Edward G. French	NH PDIP	300.00	300.00	1.10	2.43	2.43	300.00
12/20/1969	Joseph & Olive M. George	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
12/20/1974	James Goodhue	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
1/31/1956	Roy B. Gookin	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
11/20/1980	Herbert Greenlaw	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
8/25/1966	Roy Griffin	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00

4/28/1976	Forrest E. & Angelina I. Hanson	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
6/13/1957	George Hanson	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
5/3/1979	Martin Holland	NH PDIP	400.00	400.00	1.47	3.23	3.23	400.00
1/9/1951	J. Stella Holmes	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
6/13/1957	Marion Holmes	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
7/13/1971	Homer & Frances Hunt	NH PDIP	50.00	50.00	.18	0.40	0.40	50.00
7/15/1985	Randolph & Patricia Inman	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
12/1/1975	Paul Jones	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
12/23/1969	Richard Jones	NH PDIP	400.00	400.00	1.47	3.23	3.23	400.00
11/1/1971	Harold F. & Henrietta Kenney	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
3/13/1972	Hedley & Edith Lake	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
3/18/1970	Louis J. & Alice Mancini	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
11/19/1984	John & Lillian McDonnell	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
6/10/1977	Meier Family	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
5/27/1976	Kirk & Gladys Mock	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
8/21/1975	Richard & Marion Moulton	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
6/23/1983	Robert H. & Lura F. Pearson	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
8/1/1978	Vienna Dodge Pearson & Jesse Little	NH PDIP	25.00	25.00	.09	0.20	0.20	25.00
1/16/1989	Arnold Perretton	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
12/20/1969	Carrie J. Pettingill	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
6/3/1991	William & Nancy Pfeiffer	NH PDIP	250.00	250.00	.92	2.02	2.02	250.00
12/29/1981	William & Catherine Phelps	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
3/20/1933	William S. Putney	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00

5/18/1988	Malcolm Reale	NH PDIP	50.00	50.00	.18	0.40	0.40	50.00
9/13/1956	John E. Rhodes, Jr.	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
10/1/1987	William Richards	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
6/30/1994	Roby Family Cemetery Fund	NH PDIP	2,000.00	2,000.00	7.35	16.17	16.17	2,000.00
5/25/1995	Leon & Dorice Roby	NH PDIP	250.00	250.00	.92	2.02	2.02	250.00
4/28/1976	Roy Roby	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
5/9/1987	Francis Roy & Lloyd Stone	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
4/14/1965	Ethel Snyder Sauer	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
11/17/1997	Richard E. & Janet S. Sawyer	NH PDIP	500.00	500.00	1.84	4.04	4.04	500.00
2/20/1976	A.M. & Josephine L. Simpson	NH PDIP	110.00	110.00	.40	.89	.89	110.00
12/23/1968	Amos & Jane Simpson	NH PDIP	40.00	40.00	.15	0.32	0.32	40.00
7/19/1961	C. Shepard	NH PDIP	150.00	150.00	.55	1.21	1.21	150.00
3/10/1987	Arthur Stebbins	NH PDIP	300.00	300.00	1.10	2.43	2.43	300.00
4/14/1966	Lawrence L. Steele	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
6/14/1972	Harry Stevens	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
7/13/1971	Verne Stevens	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
8/22/1984	William F. Stevens Family	NH PDIP	500.00	500.00	1.84	4.04	4.04	500.00
7/29/1987	George Talbot	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
12/17/1963	Ella B. Tarr	NH PDIP	500.00	500.00	1.84	4.04	4.04	500.00
3/11/1941	Jennie A. Tewksbury	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
2/23/1998	Frank E. & Lois H. Thurston	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
10/26/1985	Isabel Gardiner Victor	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
4/8/1980	James & Lucille Walch	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00

11/22/1965	Thelma Waite	NH PDIP	50.00	50.00	.18	0.40	0.40	50.00
5/28/1986	George Waters	NH PDIP	400.00	400.00	1.47	3.23	3.23	400.00
8/1/1966	Sidney Waters	NH PDIP	200.00	200.00	.73	1.62	1.62	200.00
4/7/1942	Newell Watson	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
7/15/1939	Elmer E. Watts	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
6/15/1964	Grace Wibel	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
3/2/1967	Herman J. Wibel	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
2/20/1976	Samuel Wilson	NH PDIP	100.00	100.00	.37	0.81	0.81	100.00
	TOTAL - COMMON TRUST		27,223.96	27,223.96		220.07	220.07	27,223.96

2003 PROPERTY TAX PAYERS LIST:

Abbott, Keith & Kristine	3-107	83,000.00	Bazinet, Claudia M. & John P.	4-71	343,400.00
Abbott, Stephen & Betty	10-5-151&152	124,200.00	Beale, Galen L.	2-2	27,100.00
Abdulnour, Judith & Peter	10-6-48	11,800.00	Bean, Bruce	7-50	601.00
Accardi, Carl & Roberta	10-4-42	10,800.00	Bean, Bruce	7-51	451.00
Adams, Patricia M.			Beck, Doris & Turner, Jude	3-27	5,678.00
Warren, Nancy C.	10-2-51	197,900.00	Beck, Doris & Turner, Jude	3-28	237,500.00
Adams, Thomas & Jane	5-15	222,500.00	Becker, Roger & Sara, Trustees	3-17	330.00
Advertising Agency			Becker, Roger & Sara, Trustees	3-20	180,237.00
Associates, Inc.	10-3-1	28,600.00	Becker, Roger & Sara, Trustees	3-21	54,389.00
Agoos, Julian E., Trustee	1-43	475,400.00	Belanger, Kevin R.	5-82	191,100.00
Agoos, Julian E., Trustee	2-54	23,400.00	Belkner, Robin & Young, Dorothea G.	1-27-1	199,000.00
Akawa Realty Trust, The	8-5	133,290.00	Belliveau, Richard & Susan	8-11	189,200.00
Alexander, Sandra	10-4-75&76	196,100.00	Bender, Martin	2-7	199,300.00
Alexander, Sandra	10-4-77&78	161,500.00	Bender, Martin & Webster, Nancy	2-10	3,291.00
Allen, Timothy W. & Jody L.	7-25	60,300.00	Benedict, Herbert A. & Virginia G.	7-43	184,600.00
Allhouse, Richard A. & Carollee M.	9-23	221,400.00	Benedict, Herbert A. & Virginia G.	7-44	5,500.00
Amos, Larry & Linda	5-42	161,600.00	Bennett, Jr., Ira & Elaine	6-25-1	366,136.00
Anderson, Cynthia	5-60-1	221,292.00	Bennett, Richard H.	10-5-115	19,700.00
Anderson, Faith, Trustee	3-98	162,000.00	Bennett, Richard H.	10-5-127	102,600.00
Anderson, Faith, Trustee	3-99	156,600.00	Benoit, Bruce F. & Tammy E.	7-54-1	48,600.00
Anderson, Faith, Trustee	3-100	176,300.00	Benson, Eric A. & Anne M.	10-1-144	12,400.00
Anderson, Jeanne P.	7-34-1	286,516.00	Bergeron, Henry, Katherine & Paula	3-23	204,700.00
Anderson, Mark R.	5-60-2&3	4,571.00	Berry, Evelyn M.	10-1-113	11,000.00
Anderson, Ora L.	10-2-30	25,700.00	Berryman, Constance, Trust	13-5	184,900.00
Andosca, Michael & Debra	10-4-64	128,400.00	Berube, Wayne George	10-4-125	10,400.00
Andrews, Marjorie, Trustee	3-49	146,600.00	Bird, William & Frances	6-16	195,900.00
Andrewski, Jr., Stanley	5-44&47-4	177,000.00	Bixby, Stacy L. & Koblich, Scott J.	10-1-121	141,200.00
Angwin, Scott & Brenda	3-110-2	231,500.00	Blackey, Wendy W.	5-53	184,900.00
Apanel, Patrick	3-121	46,200.00	Blackey, Wendy W.	5-54-3	8,400.00
Apanel, Patrick	3-122	169,900.00	Blake, Normandie B.	6-88	218,044.00
Arnold, Stephen & Kimberly	8-10-4	143,100.00	Blake, Normandie B.	6-95	112,524.00
Arpino, Constance	10-5-122&123	12,200.00	Blake, Normandie	6-106	57,900.00
Arpino, Michael & Kathy	3-56-1	198,836.00	Blanchette, Allison & Marjorie	2-40	48,300.00
Arsenault, Donald	8-20	131,500.00	Blanchette, Glen & Marjorie	2-44	176,400.00
Atkinson, Matthew M.	10-2-25	133,400.00	Blanchette, Harold & Kristine	7-34-2	224,100.00
August, Joseph & Marie	10-5-144&145	11,900.00	Blanchette, Jeannette V.	10-2-9	139,600.00
Auprey, Douglas & Kimberly	3-119	160,200.00	Blanchette, Robert & Deborah	2-30	204,023.00
Austin, June S., Trustee	13-11	410,400.00	Bliss, Theodore J. & Jane B.	4-16	233,600.00
Austin, Peter	3-62	182,400.00	Blodgett, David	3-68	164,700.00
Austin, Peter	4-32-2	55,600.00	Blodgett, David & Anita M.	6-5-1	141,800.00
Austin, Robert H., Rev. Trust	1-15	5,360.00	Blue, Gerry	7-41	33,300.00
Austin, Robert H., Rev. Trust	1-29	543.00	Bogart, Jr., Dana & Anne	5-14-1	216,700.00
Austin, Robert H., Rev. Trust	1-31	62,903.00	Bohringer, James E.	8-1-2	285,000.00
Austin, Robert H., Rev. Trust	4-3-1	214,356.00	Bonick-Davis, Brenda & Davis, Laurin	10-1-117AB	36,900.00
Austin, Robert H., Rev. Trust	4-33	57,900.00	Borek, Michael P. & Jane M.	1-32	213,036.00
Austin, Robert H., Rev. Trust	4-34	1,104.00	Boria, Ruth & Barrar, Margaret	10-3-14	132,600.00
Austin, Robert H., Rev. Trust	4-36	5,738.00	Bossi, Patricia A.	7-48	150,300.00
Austin-Franks, Patricia A.	4-4	1,101.00	Bothroyd, Richard	10-1-79	10,700.00
Azmy, Lois A. & Gamil	7-46	79,000.00	Bouchard, Glen G. & Judy C.	10-5-164	14,700.00
			Bouchard, Glen G. & Judy C.	10-5-165	143,700.00
Babb, Robert & Heidi	3-35-2	109,900.00	Bouchard, Glen G. & Judy C.	10-5-166	11,300.00
Bachelor, Stephen & Georgette	10-2-28	171,500.00	Boudreau, William P.	10-4-43	10,100.00
Bachelor, Stephen & Georgette	10-2-29	27,600.00	Boulter, Richard & Suzanne	1-3-6	258,000.00
Baer, David & Karyn L.	6-101-3	240,300.00	Bourassa, Goldie	10-1-80	57,800.00
Baer, Michael A. & Joann K.	5-47-1	161,600.00	Bourassa, Goldie	10-1-82	17,300.00
Baizley, Barbara & Rand, Bruce	12-17	33,800.00	Bourassa, James A.	10-1-81AB	143,300.00
Baker, George, Michael & Anita	6-24	160,900.00	Bourgoine, Kimberly R.	10-5-25A&158A	90,700.00
Baker, Jonathan P.			Bourque, Martin P.	4-13	122,231.00
& Fifield, Sherry A.	6-46-4	128,100.00	Boutwell, Elmer L. & Debra	4-61	124,600.00
Baker, Kent & Heath, Heather	12-6	222,500.00	Bow, William S.	5-68	170,300.00
Baker, Kent & Heath, Heather	12-7	37,400.00	Bowers, Ned W. Estate	6-74	130,075.00
Balch, Steven L. & Tracy L.	10-5-117&118	129,900.00	Bowie, Linda H.	10-4-114&115	45,500.00
Barger, John & Theresa	8-15	138,800.00	Bowley, Lewis E. & Julie M.	10-4-67&68	317,800.00
Baril, John G. & Dorothy A.	10-5-110	6,700.00	Bowser, Donna E.	10-1-14	10,200.00
Baril, John G. & Dorothy A.	10-5-111	132,100.00	Boyce, Donna L.	3-59	71,100.00
Baril, Roger, Jr. & Kathy	3-22	163,700.00	Brannigan, Donald & Helen	6-3	177,400.00
Barnard, Jennifer B. T.	4-21	41,300.00	Brannigan, Donald & Edythe	6-4	118,500.00
Barnard, Keith Richard	4-14	242,500.00	Brazis, Il, William	10-1-143	12,300.00
Barnes, David & Susan	2-10-1	207,800.00	Brintnall, Isabel V.	5-14	912.00
Barrett, David E. & Dawn P.	3-24-4-1	196,600.00	Brintnall, Isabel & Michael Trustees	5-63-3	241,854.00
Barrett, Keith T. & Maryn L.	3-46-1	256,300.00	Broker, Clifford & Janet	8-3-3	24.00
Bartlett, Clifton & Susan	3-50	159,600.00	Broker, Clifford & Janet	8-3-4	601.00
Bartlett, Richard & Bonny	10-1-49	11,700.00	Broker, Clifford & Janet	8-4	217,400.00
Bartlett, Richard & Bonny	10-1-63	154,700.00	Broker, Clifford & Janet	8-45	752.00
Bartlett, Sandra L.	8-19 & 18A	255,800.00	Broker, Clifford & Janet	9-48-1	4,381.00
Batchelder, David & Carol	3-80	224,200.00			
Bates, Peter	4-65	2,756.00			

Broker, Nathanael & Carole	9-43-1&4	4,546.00	Clark, Kelly A. & John E.	3-101	231,100.00
Broker, Paul C.	6-37	51.00	Clark, Nancy S.	5-64	147,900.00
Broker, Paul C.	6-39	673.00	Clark, Thomas	10-4-112&113	159,600.00
Broker, Paul C. & Ines S.	9-48-2-1B	1,058.00	Cloues, Jr., Alfred S.	2-48	857.00
Brooks, Lyman John	4-31	118,502.00	Cloues, Jr., Alfred S.	5-85	65.00
Brophy, Robert & Joyce	11-18	153,800.00	Cloues, Jr., Alfred S.	5-86	93.00
Brower, Howard S.	12-1	22,400.00	Cloues, Jr., Alfred S.	13-18 INT1	2.00
Brower, Howard S.	12-3	54,300.00	Cloues, Jr., Alfred S.	13-25	225,300.00
Brown, Chester A.	10-6-64	10,500.00	Cloues, Philip W. & John A.	5-15-6&7	973.00
Brown, Richard & Barbara	10-2-5	198,200.00	Cloues, Stephen L.	4-7	946.00
Buck, Ernest & Jennifer, Trustees	10-2-15&16	189,500.00	Clough, Alan W.	3-5	235,400.00
Buckley, Caryl D.	4-2	260,939.00	Clough, Fern A.	3-25	192,800.00
Buckley, Caryl D.	4-6	527,064.00	Clough, Fern A.	3-25-1	183,400.00
Buckley, Jere D.	4-1	163,600.00	Clough, Fern A.	6-38	37,100.00
Buijnarowski, Tom	10-4-142	4,000.00	Cobelli, Jefferson D.	8-38	138,400.00
Burgess, Wayne & Theresa	10-4-89	120,300.00	Coffey, Robert E.	2-28	183,800.00
Burke, Paul & Marlene	10-5-107	9,500.00	Cogswell, Marian	5-98	314,400.00
Buttrick, David & Leni Lee	12-12	237,400.00	Colby, Colin S. & Pauline Y.	5-1-2	161,000.00
Buxton, Michael & Susan	5-15-5B	340,100.00	Cole, Barry T.	10-4-126	11,100.00
Byrne, Elaine	10-5-147	10,100.00	Cole, Geraldine & Reed, Kathleen	10-1-137	9,700.00
Caldwell, Steven E.	3-13	161,500.00	Cole, Geraldine & Reed, Kathleen	10-6-9	8,600.00
Calkins, Wilfred & Betty	2-45	167,800.00	Cole, Theresa Taylor	9-47	300.00
Calkins, Wilfred & Betty	2-46	10,200.00	Coleman, Robert N. & Joan B.	1-37	341,600.00
Calkins, Wilfred & Betty	5-1-7	45,800.00	Coleman, Robert N. & Joan B.	1-45	18,100.00
Camp Winnepocket LLC	13-23	233,400.00	Collins, John A. & Elaine C.	13-16	197,800.00
Campbell, James & Lorraine	10-4-145	4,000.00	Collins, John R. & Leslie C.	6-61	203,000.00
Campbell, Scott W. & Kathleen	3-57	242,200.00	Collins, Mark E. & Maureen A.	7-7-2	285,388.00
Canzano, Carol E.	10-4-24	17,000.00	Concord Electric Co.	Util	773,600.00
Carbone, Matthew & Gregory	6-85	192,000.00	Conway, Michael A. & Margaret A.	5-15-3	51,600.00
Card, Dennis J.			Copeley, Douglas & Joan	10-2-26	27,600.00
& McCanty, Maureen E.	13-15	204,700.00	Copeley, Douglas R. & Joan D.	10-2-27	124,700.00
Carey, James & Neville, Patricia	5-66	162,500.00	Coppola, Francis J.	6-101-1	141,400.00
Carleton, Jennifer L.			Corey, Aldin M.	7-23	107,500.00
& Piper, William J.	11-19	206,600.00	Corliss, Dana R. & Mary S.	9-19	50,175.00
Carlisle, Alfred & Gloria Trust	6-45	39,800.00	Corliss, Dana R. & Mary S.	9-28	192,225.00
Carlisle, Alfred & Gloria Trust	6-87	184,100.00	Corliss, Jeremy & Kerri	7-12	53,000.00
Carlisle, Alfred & Gloria Trust	6-89	29,300.00	Corliss, Leslie P., Trustee	7-11	189,308.00
Carlisle, Kevin A.	6-83	191,400.00	Corliss, Richard, Trustee	6-102&103	1,390.00
Carlson, Joseph S.	3-32	94,500.00	Corliss, Richard, Trustee	7-61	6,260.00
Caron, Carol V.	11-3	125,000.00	Corliss, Richard, Trustee	9-25	1,391.00
Carpenter, Maurice & Karen	10-5-44&45	133,400.00	Corliss, Richard, Trustee	9-27	195,704.00
Carr, Robert W. & Elizabeth A.	10-6-67	137,100.00	Cornell, Bernard L.	10-3-18	197,900.00
Carter, Kenneth & Priscilla	5-1-3	182,600.00	Costello, Brock S. & Christina L.	10-5-46	69,100.00
Caste, Edna M.	5-17	69,300.00	Costine, Martin & Roberta	5-43&47-3	221,400.00
Cashell, Frank & Ann	11-13	35,900.00	Cote, William & Lorraine	10-4-80	171,600.00
Cashell, Frank & Ann	11-14	35,900.00	Coulter, Daniel & Kimberly	9-11-2	207,200.00
Cashell, Jr., Frank & Ann & Kelly	11-16	39,500.00	Courage, Matthew & Frederick	4-59	106,100.00
Cashell, Jr., Frank & Ann & Cheryl	11-17	40,600.00	Courser, Jr., F. W. Family Trust	1-14	22,798.00
Cate, Ralph W. & Julie A.	6-9-1	253,600.00	Courser, Jr., F. W. Family Trust	3-40	161.00
Ceniello, John M. & Nancy J.	9-19-1	173,200.00	Courser, Jr., F. W. Family Trust	3-85	1,955.00
Chadbourne, Amy & Paul	3-33-2-1	201,200.00	Courser, Jr., F. W. Family Trust	4-64	16,257.00
Chaghatzbanian, Krikoe	10-5-57&58	12,000.00	Courser, Jr., F. W. Family Trust	6-36	3,924.00
Chakas, George T. & Linda M.	3-47	72,219.00	Courser, Jr., F. W. Family Trust	6-40	161.00
Chalfant, Peter	7-58	2,343.00	Courser, Jr., F. W. Marital Trust	3-18	1,682.00
Chandler, Nellie	7-4	245,900.00	Courser, Jr., F. W. Marital Trust	4-58	24,158.00
Chandler, Seth D. & Holly S.	3-84-3	203,000.00	Courser, Jr., F. W. Marital Trust	6-20	27,106.00
Chapman, John C.	10-1-85,86&87	37,600.00	Courser, Timothy A.	4-66	1,261.00
Chapman, Stephen & Cynthia	5-49	30,224.00	Courser, Timothy A.	4-79	9,054.00
Chase, Harold L. & Kelly	10-3-4	133,200.00	Cousins, Kern A. & Roos, Peter G.	10-5-169	10,800.00
Chase, Katherine McLean & Blackberg, Monte Lyle	11-23	162,800.00	Crathern, Neil & Christine	5-15-1	227,600.00
Cheeseman, Mark W. & Jane E.	10-2-53AB	174,100.00	Crathern, Neola D.	8-14	10,400.00
Cheeseman, Mark W. & Jane E.	10-5-1	10,900.00	Crawford, Cecil & Christy	10-5-75	5,100.00
Cheeseman, Mark W. & Jane E.	10-5-2	11,800.00	Creighton, Benjamin H. & B. June	7-18	177,833.00
Chenell, Alan P. & Lillian M.	10-6-4	5,700.00	Creighton, Daniel & Carol	5-21	136,897.00
Cheney, Andrew S. & Sandra L.	3-127	151,900.00	Creighton, Glen & Sandra	7-64	177,100.00
Chesley, Christopher C.	7-17	140,200.00	Crimmins, Robert D.	3-53	243,709.00
Chiappetta, Lawrence & Victoria	3-116-1-1	52,000.00	Crooks, Gary	2-26-1	1,899.00
Chidester, Vickie M.	2-9	22,185.00	Cross, Paul A.	2-35	160,100.00
Chouinard, Bertrand & Renata	10-4-14	9,300.00	Cross, Paul A.	2-35-1	28,800.00
Chouinard, Bertrand & Renata	10-4-15	114,700.00	Croteau, Marcel & Marielle, Trustees	10-4-107	29,500.00
Chouinard, Bertrand & Renata	10-4-16	6,700.00	Croteau, Marcel & Marielle, Trustees	10-4-108	28,900.00
Chwasciak, John & Jeanne	6-8	176,400.00	Croteau, Marcel & Marielle, Trustees	10-5-95	5,100.00
Ciechon, Laurel E. & Kevin R.	10-6-89&97	143,700.00	Croteau, Marcel & Marielle, Trustees	10-5-155&156	15,100.00
Cilley, Eric & Ellen	10-5-105	115,600.00	Croteau, Marcel & Marielle, Trustees	10-5-167	11,000.00
Cilley, Eric & Ellen	10-5-106	9,500.00	Croteau, Marcel & Marielle, Trustees	10-5-173	14,200.00
Cirillo, James	7-54-2	51,400.00	Crotty, Donald J. & Joyce E.	7-29	66,826.00
Ciulla, Thomas L.	10-1-84	11,900.00	Crummey, Judith A.	10-4-73&74	145,400.00

Cummings, George & Nancy	2-29	190,053.00	Driscoll, Paul Joseph	10-4-135	11,400.00
Cummings, Richard E.	3-30	214,900.00	Drown, Richard W. & Patricia A.	5-33&97	5,763.00
Cummings, Richard & Darlene	3-33-1	49,000.00	Drown, Richard W. & Patricia A.	5-57	106.00
Cummings, Richard E.	9-23-4	105,400.00	Drown, Richard W. & Patricia A.	5-58	122,971.00
Cummings, Richard E.	9-25	97,711.00	Drown, Robert F.	3-96	262,717.00
Cummings, Richard E. & Darlene	9-51	928.00	Drown, Robert & Katherine	9-19-5	2,981.00
Currie, Rebecca E.	1-24	94,000.00	Drown, Jr., Robert & Kathleen	3-94	140,823.00
Currie, Rebecca E.	1-49	154,600.00	Drown, Sr., Robert & Katherine	3-97	67,300.00
Curtin, Maura E. & Robert J.	5-39	220,900.00	Drown, Sr., Robert & Katherine	5-67	1,867.00
Curtis, Dennis & Theresa	12-22	23,500.00	Drown, Sr., Robert F. & Katherine, et al	3-54	21,255.00
Cutter, Allan A. & Merrilee	9-21	188,300.00	Dubois, Patricia A.	10-4-102	178,400.00
Daigneault, Paul E. & Paul S.	10-6-96	10,900.00	Duford, Sr., Richard & Fay & Richard G. Jr.	7-52	73,200.00
Damiano, Michael Estate	11-42	19,400.00	Dufour, Jr., Robert & Debbie	10-2-45	204,600.00
Daneault, Scott	10-6-72	162,000.00	Dugre, Roger A. & Lisa P.	10-4-118	158,100.00
Davenport, Tom & Dianne	7-6	180,100.00	Durgin, Gladys Lee	10-1-16AB&15	148,600.00
Davidson, Arnold M. & Max J.	10-1-141	12,000.00	Durgin, Judith A.	9-8	44,600.00
Davidson, Arnold M. & Max J.	10-1-142	12,200.00	Dymnet, Jonathan & Kathleen	10-5-24A	119,700.00
Davidson, Max & Sasha, Trustee	10-6-68	10,800.00			
Davis, Brenda L. & Glenn A.	10-4-28	9,300.00	Edwards, Elliot & Carol	10-6-26,27&28	17,300.00
Davis, Glenn & Brenda	10-4-31	22,200.00	Eldredge, Walter & Dorothy	10-4-29	10,100.00
Dawe, Frederic R. & Janice F.	1-16	371.00	Embley, Sally Cogswell	5-92	363,500.00
Dawe, Frederic R. & Janice F.	1-17	1,754.00	Emerson, Randolph & Susan	6-68-2	325,400.00
Dawe, Frederic R. & Janice F.	1-18	523,494.00	Emerson, Sharon P. & Paul D.	10-6-77&78	125,300.00
Dawe, Frederic R. & Janice F.	1-19	507,300.00	Emley, Julia Trust	2-49	54,000.00
Dawe, Frederic R. & Janice F.	1-21	1,050.00	Emley, Julia Trust	13-13	285,700.00
de Rham, Jr., Casimir & Elizabeth	4-51	703.00	Ericsson, Robert & Josephine	10-4-83	23,400.00
de Rham, Jr., Casimir & Elizabeth	4-68-1	5,786.00	Estep, Sr., Lynn & Sandra	10-2-35	155,900.00
de Rham, Jr., Casimir & Elizabeth	4-74	22,507.00	Evanofski, Constantine & Mary	5-34-3	227,600.00
de Rham, Jr., Casimir & Elizabeth	4-75-1&76	233,810.00			
de Rham, Jr., Casimir & Elizabeth	4-77	1,428.00	Fahey, Regina H.	10-4-34	151,300.00
de Rham, Elizabeth E.	4-50	255,705.00	Fanjoy, Roy E. & Paula J.	6-46-5	158,900.00
de Rham, Elizabeth E.	4-75	835.00	Farmer, Laurie A.	10-4-158	5,300.00
de Rham, Elizabeth E.	4-78	1,588.00	Farmer, Laurie A.	10-4-159	121,400.00
de Rham, Elizabeth E.	7-20	1,607.00	Farmer, Laurie A.	10-4-160	5,300.00
de Rham, Elizabeth E.	7-21	1,776.00	Farmer, Laurie A. & Breen, David	10-4-70A	32,900.00
De Weerd, Herman	10-5-64thru67	9,300.00	Farr, Stephen & Cynthia	2-21	293,000.00
Dean, Michael & Kim	10-2-42&43A	204,900.00	Farren, William & Rebecca	1-47	9,400.00
Dean, Shirley R.	3-42	155,300.00	Farren, William & Rebecca	2-56	123,000.00
Decosta, Gilbert & Cheryl	10-5-37	10,500.00	Fava, Anthony, Evelyn & Anthony, Jr.	10-5-125&126	120,500.00
DeCroteau, Michael & Eugene & Sally	10-4-106AB	173,000.00	Fazekas, Attila & Wolfe, Tara	5-76	327,700.00
DeGreenia, Archie & Jane	3-58-3	164,700.00	Feeney, Joyce	10-4-94	126,600.00
Delaney, Elizabeth & Robert	10-6-92	147,800.00	Ferullo, Michael	10-2-17	24,800.00
Delano, Joseph C. & Avelyn Fay Young, Lauri Jo	4-57	89,200.00	Fidelity Guarantee Mortgage Corp.	10-1-139	10,600.00
Delano, Stephen G. & Jean R.	2-26-2	153,500.00	Fifield, Kathleen & William	1-26-2	78,200.00
Delicata, N. A.	5-69	99,000.00	Fifield, Kathleen & William	1-27-2	166,900.00
DelloRusso, Raymond A.	5-83	53,300.00	Fifield, Kathleen & William	1-27-3-3	146,900.00
Denoncourt, Nancy	3-41	23,400.00	Filleau, Robert A.	10-1-11,12,13	151,000.00
Derby, Sr., Ronald & Patricia	3-45	127,100.00	Findlay, Harriet J.	2-13	43,600.00
Desfosses, Kenneth & Marie	6-46-1	149,600.00	Findlay, Harriet J.	2-15	112,768.00
Desmarais, Marylou T.	13-21	288,400.00	Findlay, Harriet J.	2-32	20,300.00
Desmarais, Philip, Trustee	9-19-3&4	341,047.00	Findlay, Harriet J.	13-17	122,900.00
Devid, Arlene R.	9-5	26,500.00	Finlayson, Cynthia	1-47 INT3	9,400.00
Di Cicco, Jr., Joseph & Kristen	10-5-32	134,800.00	Finlayson, Cynthia	2-57	230,300.00
Diaz, Gloria & Barbara	4-44	161,100.00	Finlayson, Jr., Ronald B.	6-93	59,400.00
Dickinson, Janet L.	10-4-123	9,200.00	Finlayson, Sr., Ronald	2-59	72,000.00
Dickinson, Ronald F.	10-1-136	9,500.00	Fiorello, Eleanor	5-81	48,200.00
Dickinson, Ronald F.	10-5-177	9,900.00	First Congregational Church of Webster	3-65	143,000.00
Dickinson, Ronald F. & Janet L.	10-6-25	10,500.00	Fisher, Bertha A. J. Trustee	5-13	242,300.00
Dickson, Mark L. & Tsaros, Rebecca	5-51	226,300.00	Fisher, Bertha A. J. Trustee	5-27	22,200.00
Difley, Jane A.	9-19-6	211,500.00	Fisher, Stephen Todd	10-5-119	9,300.00
Diggins, James P. & Nancy E.	5-32-3	226,800.00	Fitzmeyer, Paul & Kathleen	10-1-56AB	53,300.00
Dion, David & Paula	10-5-120	9,300.00	Fleming, Frederick & Cynthia	10-4-21	5,500.00
DiPietro, Gabriele & Mary	10-1-114	10,200.00	Fleming, Frederick & Cynthia	10-4-57&58	11,600.00
Dockham, Forrest & Kathleen	5-47-2	90,500.00	Fleming, Marcia L.	10-3-12	26,200.00
Dodge, Anna Bell	4-69	119,100.00	Fleming, Marcia L.	10-3-13	26,200.00
Donoghue, Paul K.	3-112	123,000.00	Fletcher, Jane Melvin	8-17	293,232.00
Donovan, Joseph	10-4-25	7,300.00	Fletcher, Sylvia Tate	5-79	47,600.00
Doucette, Richard & Joan	5-20	170,400.00	Foote, James & Nancy	4-47-1	169,857.00
Dougherty, Christopher T.	7-7-1&19	251,959.00	Ford, Caroline Eaton	8-8-2	215,000.00
Dow, Peter & Katherine	9-23-2	182,682.00	Ford, Glenn R. & Anne L.	9-15	199,600.00
Downey, Robert W.	1-42	387,700.00	Ford, Judith & Ford, Curtis & Katie	3-48	169,898.00
Downey, Robert & Patricia	1-47 INT2	9,400.00	Forst, Donald	10-4-139	11,700.00
Downey, Robert W.	2-53	19,800.00	Forte, Michael F.	10-6-52&53	14,600.00
Downey, Robert W.	2-60	25,900.00	Fortune, Jamie & Kimberly	8-18&19A	236,137.00
Downey, Robert W.	2-61	72,000.00	Foss, Margaret & Fairchild, Heather	8-44	196,000.00
Driscoll, Paul Joseph	10-4-134	12,700.00			

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Foss, Richard D. & Laurel R.	6-58	186,000.00	Gustafson, Penny	7-56	148,000.00
Foster, Patricia A. & Everett L.	7-26-1	37,800.00			
Frank, William G. & Linda L.	6-87-1	173,200.00	Habig, John F.	1-20	383,600.00
Fredette, Jr., Richard & Kandy	11-4	235,200.00	Hackel, Allen	10-3-2	28,900.00
Freire, Sr., Joseph & Gloria	10-6-46&47	21,900.00	Hackel, Allen	10-4-63	27,600.00
Freire, Thomas	10-6-95	135,900.00	Hackel, Allen	10-6-31&32	8,200.00
French, Harold F.	7-62	15,400.00	Hagen, Nannette, Trustee	10-3-7	108,300.00
French, Laurence & Nancy	10-4-116	249,000.00	Hale, William O. & Shirley A.	8-9	209,600.00
French, Laurence & Nancy			Hallenborg, Robert R. & Diane V.	7-3	194,400.00
& Ashcroft, Joyce E.	10-4-117	6,400.00	Halley, Janet L.	3-33-5	178,900.00
French, Laurence A. & Nancy P.	9-1	1,039.00	Halprin, Lee S.	6-105	92,700.00
Friese, Brian E.	10-4-90	130,800.00	Ham, Clinton A. & Lisa A.	10-5-39,40,	
Frost, Donald G.	6-1	255,451.00		51&52	163,500.00
Frost, Donald G.	12-15	75,900.00	Ham, Clinton A. & Lisa A.	10-5-42	9,300.00
Frost, Donald G. &			Ham, Clinton A. & Lisa A.	10-5-41	5,200.00
Frost, Ronald	6-79	206,224.00	Hamlin, Jeanne B.	10-4-136	9,900.00
Frost, Donald G. &			Hammell, Jr., Wayne & Susan	10-4-3	118,400.00
Frost, Ronald	6-94	3,921.00	Hannon, Robert E. & Patricia A.	3-93	200,200.00
Frost, Ronald W. & Donna M.	3-15	199,400.00	Hanson, Edwin N.	10-3-3	128,000.00
Frost, Ronald W. & Donna M.	12-13	36,100.00	Hardy, Christopher & Lynne	6-55	210,168.00
Fuller, James M. & Janet L.	10-4-121	154,800.00	Hardy, Joan & Carson, Martha	4-68	137,700.00
Fuller, James M. & Janet L.	10-4-122	9,500.00	Harrison, Paul	10-1-93	14,000.00
			Harrison, Robert	10-1-92	7,200.00
Gabriele, A. Gabe	10-4-72A	28,800.00	Harty, Patricia	10-1-54	8,500.00
Gaffney, Tressa L.	5-32-2	112,800.00	Harty, Patricia	3-105-1	29,400.00
Gagnon, Rachel E.	10-4-91&92	181,200.00	Hashem, George K. & Elaine H.	3-105-1	284,600.00
Gagnon, Rachel E.	10-4-140	11,900.00	Haskins, Dorothy V.	3-55	160,988.00
Gagnon, Richard & Claire	5-31-2	130,000.00	Haslam, James David	10-5-168	11,100.00
Gallant, Richard & Edith	10-4-132	11,600.00	Hatch, Jr., Leonard Marcus		
Gangi, Louis J.	7-7	291,157.00	& Carol Ann	10-5-7	12,400.00
Garceau, Judith	7-55	129,200.00	Hawes, Michael S.	7-2-1	151,000.00
Gardner, III, Richard S.	10-5-85&86	6,300.00	Hawkins, James A. & Linda J.	6-25	2,292.00
Garland, Edward R., Trustee	3-95	189,085.00	Hayes, Stephen & Judi	10-1-118&119	164,400.00
Garman, Scott & Lisa	11-10	257,600.00	Hayes, Stephen & Judi	10-1-120	9,200.00
Gaudette, Alexis E.			Haynes, III, William	10-4-4	11,000.00
& Jeannotte, Tucker A.	3-120-2	73,200.00	Haza, Kelly E.	10-4-32	128,400.00
Gauthier, Lesley	10-6-69	13,600.00	Healy, Thomas E.	3-89	186,800.00
Gauthier, Richard A. & Lesley	10-6-70	138,900.00	Heck, Thomas J. & Karla D.	2-8	275,100.00
George, Richard M.	4-41	156,721.00	Heid, Joseph & Mary Jane	1-33	52,300.00
Germain, Bonnie J.	11-26	126,200.00	Herrick, David L.	4-10	362,804.00
Gerrish Trust	3-38	1,390.00	Hibbard, Steven & Janice	6-9-2	185,900.00
Gifford, John F. & Susan	6-97	84,600.00	Higgins, James R. & Helena S.	5-54-1	218,200.00
Gifford, Stephen & Kathleen	8-6-2	254,100.00	Hill, Diane	10-5-175	10,400.00
Gingrich, Robert A.	10-5-170	6,200.00	Hill, Diane	10-5-176	157,700.00
Ginty, Christopher			Hill, John R. & Beverly S.	1-40	255,300.00
& Blake, Beth	10-4-54&6-5	156,300.00	Hill, Libby K.	8-39	1,052.00
Glendon, Robert & Yvonne	10-2-7&8	177,900.00	Hill, Libby K.	8-40	6,700.00
Goddard, Richard	10-5-21	9,300.00	Hill, Mary A.	10-1-97	11,400.00
Godfrey, Thomas M. & Shalisse	10-4-129	156,400.00	Hillsgrove, Gary M.		
Godfrey, Thomas M. & Shalisse	10-4-130&131	14,600.00	& Hancock, Catharine L.	12-16	197,200.00
Goershel, Jr., Paul, Peter &			Hillsgrove, Gary M. &		
Connolly, Brenda	3-76	171,700.00	Catharine & Gammon, Jeff	6-100	50,299.00
Golec, Michael L.	7-27	137,100.00	& Sandra		
Goodnow, Fred C.	10-5-16	111,400.00	Hillsgrove, Gary, Executor of		
Goodnow, Fred	10-5-17	11,500.00	Estate of Eleanor Hillsgrove	6-42	824.00
Goodrich, Georgene	11-5	32,800.00	Hillsgrove, Gary, Executor of		
Gordon, Irvin D.	13-4	238,100.00	Estate of Eleanor Hillsgrove	6-44	1,812.00
Gosselin, Marc L. & Deborah	9-23-1	280,700.00	Hillsgrove, Gary, Executor of		
Gould, Robert A.	9-48-2-1A	1,294.00	Estate of Eleanor Hillsgrove	6-47-1	341.00
Gould, Robert A. & Donna J.	6-34	72,000.00	Hillsgrove, Raymond & Eleanor	6-43	98,625.00
Gould, Robert & Rauth, Susan	9-48-2-2	348,573.00	Hoar, Kenneth R.	5-22	38,500.00
Gove, Anne M.	2-50	41,300.00	Hoar, Kenneth R., Trustee	5-23	186,300.00
Gove, Anne M.	13-12	288,000.00	Hoar, Rebecca E.	6-52-2	107,600.00
Gray, Deborah	5-31-1	239,000.00	Hoar, Robert H. & Dona G.	3-92&91	222,448.00
Greene, Ruth Marie	10-6-88	127,900.00	Hoar, Jr., Robert H. & Maureen M.	3-52	122,400.00
Greenlaw, Jr., John R.	4-56	102,700.00	Hochrein, Joseph & Barbara	12-8	239,600.00
Griffin, Robert J. & Carole C.	6-112	54,400.00	Hodgdon, Elaine M.	8-37	76,700.00
Grof, Florence M., Trustee	1-47 INT4	9,400.00	Hodge, Ernest	10-6-29	17,200.00
Grof, Florence M., Trustee	2-52	185,000.00	Hofmann, Alan	10-1-4	9,900.00
Gross, Edward A.	10-6-14	6,800.00	Hofmann, Alan S.	10-1-5	120,700.00
Gross, Edward A.	10-6-15&16	8,000.00	Hofmann, Alan S.	10-1-6	9,100.00
Grover, Jr., Joseph & Constance	10-5-14	8,900.00	Hofmann, Alan	10-2-6	44,000.00
Grover, Jr., Joseph & Constance	10-5-15	119,000.00	Holland, James P. & Anne C.	3-106	170,000.00
Guaraldi, Mary J.	3-2	14,000.00	Hollins, Dean & Kathryn	6-54-1	227,600.00
Guay, Aaron W.	2-23	129,000.00	Hollins, Harvey A., Trustee	6-54	141,795.00
Gunnard, Jessica &			Holso, Bruce L. & Tammy Marie	10-5-171&172	171,700.00
McKerley, Joshua	10-4-37&38	115,600.00	Hook, Don M. & Linda M.	12-24	164,400.00
Gunnigle, June E. Et Al	13-14	213,400.00	Hook, John F. & Kathleen M.	9-13	89,400.00

Hook, Sylvia A.	6-57	142,300.00	Jones, Michael A.	4-45	73,400.00
Hopkinton, Town Of	8-41	7,000.00	Josephson, Michael	9-31	172,300.00
Horne, Benjamin & Jean, Trustees	1-35	390,200.00	Joyal, J. Jeffrey & Susan F.	6-81	118,500.00
Horton, Nash	10-5-139	9,300.00			
Houle, Michael G. & Susan P.	9-16	89,300.00	Kelly, James F.	10-1-68&69	28,600.00
Howe, Janet I.	5-12	189,700.00	Kelly, Cynthia & Kevin	11-1	144,700.00
Howe, Jeanne E.	6-60 & 72	185,900.00	Kenefick, James F.	10-4-7	109,100.00
Huckins, Peter S.	10-4-26&27	119,200.00	Kennedy, Richard E. Trust	10-2-48	182,900.00
Hudson, Cynthia & Charles	10-1-103AB	152,700.00	Kennedy, Richard E. Trust	10-2-49	29,500.00
Hughes, Edward G. & Sami	6-96-2	148,700.00	Kenney, Harold	2-1	3,110.00
Hunt, Frances, Homer, Jr. & Labrecque, Marsha	3-31	102,876.00	Kenney, Harold	3-16	2,162.00
Hunt, Sharon T.	10-1-18AB&16AB	178,800.00	Kenney, Julia P., Malcolm P. & Richard W.	10-4-100&101	151,100.00
Hurd, Richard & Nancy	7-38	500.00	Kienia, Pauline	7-15	137,600.00
Hurd, Tracy L.	7-65	82,500.00	Kimball, Edna M. Trust	5-3	77,400.00
Hurd, Tracy L.	7-37	32,700.00	Kimball, Harry D. & Lisha A. & Kimball, Page H. & Linda A.	3-29-1	29,327.00
Hurley, Raymond G. & Cheryl L.	3-110-1	256,000.00	Kimball, Harry D. & Lisha A. & Kimball, Page H. & Linda A.	3-71-1	248,686.00
Hurley, Raymond P.	4-54	188,700.00	Kimball, James A. & Maureen F.	7-45-1B	56,800.00
Huse, Lisa M.	6-66	241,500.00	Kimball, James A. & Maureen F.	7-45-2	294,400.00
Huse, Lisa M.	6-67	73,800.00	Kimball, Mark D. & Shelby	3-71-2	226,100.00
			Kimball, Ray L. & Eleanor K.	5-75	177,600.00
Incretolli, Emidio & Marie	10-5-92&93	11,600.00	King, F. Richard	6-11	155,400.00
Inman, Randy A.	3-43	102,700.00	King, F. Richard	6-12	46,900.00
Inman, William E. & Beth M.	8-87	276,900.00	King, John A. & Karen R.	3-67	247,900.00
Inman, William, Gosselin, Karen & Inman, Richard	5-24	705.00	King, Jonathan & Tina	3-92T	44,300.00
Inman, William, Gosselin, Karen & Inman, Richard	6-50	1,731.00	King, Kevin M. & Laurie A.	4-60	131,100.00
Inman, William, Gosselin, Karen & Inman, Richard	6-70	275,700.00	King, Paul H. & Virginia E.	7-30	116,600.00
Irving, Linda M. & Daniels, David	9-24	135,400.00	King, Wayne	4-32-1	175,600.00
			Knowles, Robert E.	3-79	566,200.00
Jackson, II, Kern & Klabebeck, Dianne	10-2-1&2	244,000.00	Koberski, Donald W. & Carolyn M.	6-13&14	218,600.00
Jacobsen, Paul R. & Joan M.	2-14	92,400.00	Korbet, Keith S. & Eileen A.	12-14	148,800.00
Jacobson, William	10-6-90	6,000.00	Krom, Mark J.	10-1-19	9,800.00
Janeway, Harold W. & Elizabeth C.	8-10-1	36.00	Kunath, Dieter H. & Patricia L.	1-7	212,300.00
Janeway, Harold W. & Elizabeth C.	8-10-2	24.00			
Janeway, Harold W. & Elizabeth C.	8-10-3	48.00	Lacourse, Jr., Denis & Katharine	9-11-1	199,300.00
Janeway, Harold W. & Elizabeth C.	8-10-6	26.00	Lacey, Jeffrey D. & Gail A.	9-29-2	228,620.00
Janeway, Harold W. & Elizabeth C.	8-10-7	36.00	Ladd, Fifield, Cole, Ladd	7-54(3&4)	324.00
Janeway, Harold W. & Elizabeth C.	8-21-1	47,000.00	Lake, Eric	7-8-1	55,300.00
Janeway, Harold W. & Elizabeth C.	8-22&23-2	437,339.00	Lake, Robert T. & Sally L.	6-65	330,700.00
Janeway, Harold W. & Elizabeth C.	8-24	6,816.00	Lambert, David L. & Tammy I.	7-45-4	228,300.00
Janeway, Harold W. & Elizabeth C.	8-25	216.00	Lampron, Dean E. & Robin	2-11	170,836.00
Janeway, Harold W. & Elizabeth C.	8-26&27	24,398.00	Lantman, Bruce R. & Susan L.	9-20	167,400.00
Janeway, Harold W. & Elizabeth C.	8-28	601.00	Lapierre, Yvan	10-5-157A	143,900.00
Janeway, Harold M. & Elizabeth C.	8-30-2	956.00	Lapine, Charles		
Janeway, Harold M. & Elizabeth C.	8-31	2,796.00	& Levey, Marianne Trustee	13-1	273,800.00
Janeway, Harold W. & Elizabeth C.	8-42	2,679.00	Larochelle, Guy & Stephanie A.	5-59	224,588.00
Jasalavich, Catherine, Trustee	10-5-23	173,400.00	Larson, David & Therese	3-39	2,207.00
Jeffrey, Clarence J. & Georgia B.	4-15	260,700.00	Larson, David K. & Therese E.	3-44	139,483.00
Jeffrey, Clarence J. & Georgia B.	4-20	172.00	Latham, Carol K.	3-46-2	363,900.00
Jeffrey, Clarence J. & Georgia B.	4-26	866.00	LaValley, Richard & Ida M.	4-49	174,400.00
Jelley, Terry R.	11-21	45,200.00	Lawless, Peter C. & Denise G.	7-8-3	208,600.00
Jenovese, Goldie A. & Karrie L.	3-69	133,700.00	Lawless, Peter C. & Denise G.	2-42	196,035.00
Jenovese, Michael F. & Goldie A.	3-69Z	6,700.00	Lawless, Peter C. & Denise G.	2-43	453.00
Jenovese, Michael F. & Goldie A.	3-70	140,000.00	Leathers, Donald E. & Lorraine G.	3-81	185,600.00
Jewell, Cydney M.	9-23-3	201,100.00	LeBlanc, Edward P. & Harriet D.	10-3-6	144,900.00
JKS Coldbrook Campground, LLC	5-54	445,500.00	LeClerc, Keith	7-45-3	197,100.00
JKT Distributors, LLC	10-5-178	9,500.00	Lee, Christopher H. & Sheila	13-6	212,500.00
Joaquin, Barbara & Frederick	10-1-96	122,600.00	Leeming, Rupert P. & Joanne E.	3-110-3&117	215,200.00
Johns, Jeffrey & Marjorie	3-24-4-4	300,956.00	Lehmann, Richard K.		
Johnson, Bruce G.	10-6-59&60	160,100.00	& Cusack Lehmann, Lynnmarie	6-63	239,600.00
Johnson, Bruce G. & Robert	10-6-61&62	23,200.00	Lemieux, Marcel & Maurice	1-39	190,900.00
Johnson, Dennis M. & Michele M.	5-77	172,200.00	Levesque, Romeo & Rita	10-4-157	5,300.00
Johnson, Peter N. & Donna M.	2-3	206,213.00	Little, George H.	1-6	166,600.00
Johnson, Ronald R. & Judith A.	12-23	23,500.00	Little, John & Rebecca	9-14	153,862.00
Jones, Allan & Judith, Trustees	4-27&29	239,235.00	Little, John & Rebecca	9-18-1	2,635.00
Jones, Allan & Judith, Trustees	4-28	420.00	Little, John & Rebecca	9-45	45,152.00
Jones, Allan & Judith, Trusteed	4-30	1,483.00	Little, John & Rebecca	9-45-1	2,532.00
Jones, Cynthia R. Trust			Little, John & Rebecca	9-45-2	658.00
& Robin Rolfe Bagley Rev. Trust	5-89	166,400.00	Littlefield, Walter & Marcia	10-1-51&52	36,400.00
Jones, Cynthia R., Bagley, Robin R., & Patenaude, Sally R.	5-87	323,700.00	Litter, Craig	10-5-146	11,400.00
Jones, David & Debra	7-39	5,195.00	Livingston, III, William & Christine	3-95-1	172,484.00
Jones, Douglas & Brenda	5-73	261,100.00	Lohnes, Jason	10-5-124	163,400.00
Jones, Marion T.	4-19	122,000.00	Longver, Clayton & Phyllis O. Trust	6-26	36,405.00
			Longver, Clayton & Phyllis O. Trust	6-30&30A	229,200.00
			Longver, Clayton & Phyllis O. Trust	6-33,46&89	72.00
			Loos, Kevin & Sapurka, Wayne G.	10-4-154	8,100.00

Loos, Kevin J. & Katherine L.	10-4-153A	3,700.00	McGarry, James & Dorothy	10-1-50	11,700.00
Lorden Family Trust	3-347	26,100.00	McGrath, Agnes	11-6	27,700.00
Lorden, Sr., John & Miriam E.	3-4	184,000.00	McGrory, Lola M.	10-6-87	35,000.00
Lorden, Joel F. & Tamara A.	6-52-1	109,100.00	McGuire, Michael P.	12-20	66,600.00
Lougee, Sarah G.	8-21-3	46,200.00	McLane, Susan B.	4-48	176,900.00
Lowell, Kay A.	13-19&20	288,300.00	McLean, Kenneth & Gloria	10-4-79	28,600.00
Lucier, John & Debra	6-73	119,000.00	McPherson, Edward & Lena	3-9	20,000.00
Lukauskas, Vito	6-15	110,700.00	McPherson, William & Lina E.	3-7	43,300.00
			McWilliams, Thomas & Donna	10-2-38	157,400.00
MacDonald, David & Patricia	6-69-1	273,600.00	Meader, Dwight & Lois	10-1-58	8,100.00
MacDonald, Gordon J.	3-105	246,100.00	Medas, Gail Jean		
MacFadzen, Robert M. & Loretta J.	6-52-3-1	151,200.00	& Madeiros, Susan Ann	10-5-53	5,100.00
MacGowan, Robert K. & Mary Jo	4-72	364,800.00	Medeiros, Gil & Alyce	10-1-145	12,600.00
MacGregor, Elaine C.	6-46-3	166,000.00	Melanson, Donna L.	12-27	23,300.00
MacGregor, James H. & Karen S.	3-124	243,000.00	Melanson, Lawrence & Beverly	6-46-6	192,000.00
Maciel, Brian L.	10-6-66	11,000.00	Mellen Company, Inc.	3-56-2	90,000.00
Maciel, Walter & Lorraine	10-5-22	67,000.00	Mellen, Jr., Robert & Melissa		
Maciel, Walter S. & Lorraine C.	10-5-30&31	11,900.00	& Jonathan Y.	3-60	461,200.00
Maciel, Jr., Walter S.	10-1-55	8,700.00	Merchant, Cathay M.	3-24-4-7	204,900.00
Maciel, Jr., Walter S.	10-1-57AB	33,700.00	Mercurio, Demetrio A.	10-5-77	9,500.00
Maciel, Jr., Walter S.	10-1-99	11,300.00	Merrill, Peter B. & Tammie	3-33-3	271,700.00
Maciel, Jr., Walter S.	10-1-100	6,300.00	Merrimack County Telephone Co.	9-40	45,300.00
Maciel, Jr., Walter S.	10-1-101&102	16,800.00	Merrimack Valley School District	5-9	790,000.00
Maciel, Jr., Walter S.	10-5-33	9,700.00	Methven, Laurie & Zielinski, Kristine	10-4-84	187,500.00
Maciel, Jr., Walter S.	10-5-34&35	11,800.00	Meyer, Edward J. & Danis-		
Maciel, Jr., Walter S.	10-5-68	5,100.00	Meyer, Heidi	5-26	159,200.00
Maciel, Jr., Walter S.	10-5-69	5,100.00	Michael, Chris	10-1-66	67,700.00
Maciel, Jr., Walter S.	10-5-83&84	6,300.00	Michaud, James D. & Burke-		
Maciel, Jr., Walter S.	10-5-89&90	11,800.00	Michaud, Catherine	6-25-2	529.00
Maciel, Jr., Walter S.	10-5-91	9,300.00	Miche, Donna	13-22	452,200.00
Maciel, Jr., Walter S.	10-5-137	9,300.00	Millard, Elizabeth	3-3	402.00
Maciel, Jr., Walter S.	10-5-140	9,300.00	Millard, Maxwell & Elizabeth	3-4	922.00
Mack, Clayton W. & Pamela M.	10-5-10	144,000.00	Millay, Sheila A. & Smith, Brenden	5-99	163,500.00
MacLeod, William & Lorraine	10-5-19	93,700.00	Miller, Burdette	10-5-134	9,300.00
MacRae, Kathy L., Trustee	3-115	470,200.00	Miller, Joanne	8-21-2	283,800.00
Magee, Jo-Ann C.	10-1-107&108	145,400.00	Milliken, Laura & Seymour, Mark	7-42	24,800.00
Magee, Richard M.	10-4-55	9,300.00	Miloin, Jane V.	4-18	270,813.00
Mai, Linda	5-1-5	218,408.00	Miner, Jayson A.	6-56	66,689.00
Malcolm, Patricia A. Trustee	11-10 & 11	136,300.00	Miner, Jayson A.	9-2	1,757.00
Malkin, Jr., Richard & Kimberly	3-84-1	46,100.00	Miner, Wayne & Keniston, Debra	10-1-105	11,300.00
Malkin, Jr., Richard & Kimberly	3-84-2	228,900.00	Miner, Wayne & Keniston, Debra	10-1-106	108,900.00
Manning, Steven E. & Leslie S.	6-76	233,900.00	Minogue, Teresa A. & Kevin D.	3-126	273,700.00
Mantini, Patricia E.	3-77	223,572.00	Mitchell, Dale M.	10-1-122	114,800.00
Mantini, Patricia E.	3-111	3,683.00	Mitchell, Donald & Mary	7-28	152,000.00
Marcneau, Jr., Edward J.	10-5-131	10,600.00	Mitchell, Shawn A.	10-4-30AB	179,800.00
Marino, Dominic & Silvia	10-1-76&77	29,000.00	Mock, Adam E.	1-22	64,487.00
Marquis, Wendy & John	1-25	48,000.00	Mock, Adam E.	1-23	43,800.00
Marquis, Wendy & John	1-28	287,000.00	Mock, Adam E.	6-5	126,939.00
Marrotte, Richard & Farnsworth, Gaye	5-65	283,600.00	Mock, Adam E.	6-7-1	325,572.00
Martin, David & Betty	1-47 INT6	9,400.00	Mock, Adam & Linda, Trustees	5-38	254,831.00
Martin, David & Betty	2-55	144,700.00	Mock, Adam & Linda, Trustees	5-40	313.00
Martin, Donald & Janet	3-125	169,300.00	Mock, Adam & Linda, Trustees	5-41	116,300.00
Martin, Geoffrey G. & Felker-Martin, Mary Susan	9-36	282,300.00	Mock, Barbara D.	6-7-2	96,100.00
Martin, Geoffrey G.	10-5-11	9,200.00	Mock, Nathan A. & Valerie R.	6-108	67,100.00
Martin, Geoffrey G.	10-5-98&99	6,300.00	Mock, Robert E. & Barbara J.	4-39	157,900.00
Martin, Geoffrey G.	10-5-100&101	6,300.00	Mock, Robert E. & Barbara J.	4-40	86,116.00
Martin, Geoffrey G.	10-5-102&103	11,600.00	Mock, Winifred J. Irrevocable Trust	7-2	35,000.00
Martin, Geoffrey G.	10-5-104	9,500.00	Mollica, Robert L., Trust		
Martin, Timothy & Rebecca R.	5-52	45,400.00	& Mollica, Doris, Trust	10-6-43	10,600.00
Martin, Timothy L. & Carmen B.	5-48	263,900.00	Monz, Gerald M. & Dorothy H.	1-5	303,300.00
Martin, Wayne A. & Melissa J.	3-33-4	214,900.00	Moore, William & Anne Marie	10-5-128,129,	
Maser, Karl A.R. & Jean J.P.	10-3-16&17	147,000.00		113 & 114	207,100.00
Mason, Linda M.	12-21	25,400.00	Moore, William & Anne Marie	10-5-135	5,100.00
Matheson, Sr., Robert & Alanna	6-46-2	144,800.00	Moore, William & Anne Marie	10-5-136	9,300.00
Matteau, Kenneth L. & Betty Ann	10-4-152A	4,900.00	Moore, William & Anne Marie	10-5-59	33,400.00
Mathews, Cindy R.	10-1-94&95	130,600.00	Moran, Theodore J.	10-5-138	9,300.00
Mazzarella, Arm	10-6-21	9,200.00	Morgan, Richard & Blanche	10-4-86&87	42,900.00
Mazzarella, Michael J.	10-6-22	10,700.00	Morse, Wayne & Sandra	6-78	210,042.00
Mazzarella, Joseph & Arline	10-4-51&6-3	12,600.00	Moseley, Leila Phillips	4-5	114,728.00
McCarthy, Jr., Charles W., Trustee	5-84	132,600.00	Moss III, Frederick & Dolores	3-24-4-8	196,600.00
McCarthy, Erin M.	10-6-58	175,100.00	Mueller, Richard & Sally	2-51	225,700.00
McClain, Elmer L. & Theresa	10-4-49A&6-1&2	153,100.00	Mulkerrins, Lorraine	10-4-52	9,300.00
McCormack, Stephen P.	7-9	214,500.00	Mullins, Thomas & Winifred, Trustees	5-93	119,300.00
McDonough, Daniel & Carolyn S.	7-10	185,600.00	Mullins, Winifred & Thomas, Trustees	4-9	18,588.00
McFall, Diane M.	3-24-2	200,900.00	Mullins, Winifred & Thomas, Trustees	5-94	119,300.00
McFarland, Bryan	9-11	316,500.00	Mullins, Winifred & Thomas, Trustee	5-95	172,500.00
McFarland, Ralph P. & Linda A.	10-6-65	108,900.00	Mullins, Winifred & Thomas, Trustee	5-96	349,500.00
			Murphy, Jeremy S. & Amy N.	10-4-99	152,100.00
			Murphy, William & Arline	10-6-84	5,700.00

Muzzey, Scott & Wanda	10-4-62	116,400.00	Penacook-Boscawen Water Precinct 6-35	206.00	
Nadeau, Richard W.	10-6-24	10,600.00	Penacook-Boscawen Water Precinct 6-109	11.00	
Nannini, Enzo & Anne	10-5-184	5,500.00	Penacook-Boscawen Water Precinct 6-111	19.00	
Nason, Jr., Seldon E.	12	140,200.00	Pendleton, Daniel E. & Rebecca S.	3-116-2	203,300.00
National Lumber Company	10-2-31	25,700.00	Pendleton, Jeremy & Sylvia	1-13	222,534.00
Nelson, Elizabeth L.	6-31	53,100.00	Pendleton, Jeremy & Sylvia	3-114	264,100.00
Nelson, Elizabeth L.	6-31A	31,200.00	Pendleton, Jeremy & Sylvia	3-118	160,100.00
Nelson II, John E. & Tae	2-58	266,500.00	Pendleton, John & Evelyn	5-2&1-1	192,100.00
Nelson II, John E. & Tae	1-47 INT5	9,400.00	Pepin, Matthew R. & Lisa A.	10-5-149	152,600.00
Nepveu, Jodi J. & Andrea L.	3-29-2	221,339.00	Perkins, Jr., Raymond & Karen	5-14-2	214,600.00
Neve, Gina M.	10-5-18	11,100.00	Perkins, Jr., Raymond K.	5-14-3	61,900.00
Neville, George & Carol	4-70	248,900.00	Perrault, Peter & Joyce	6-21&21-1	172,097.00
New England Hydro-Transmission Corp	Util	8,968,700.00	Perreten, Solveig U.	3-78	152,900.00
New England Power Co	Util	2,547,400.00	Perron, Sr., Douglas & Kathryn	11-2	175,500.00
NH State of Fish & Game Dept.	1-12	101,300.00	Perrone, Diane L.	4-55	120,100.00
NH State of Fish & Game Dept.	1-13	427,500.00	Perrone, Diane L.	6-19	28,000.00
NH State of Fish & Game Dept.	6-49	24,900.00	Perry, James S. & Lauri J.	10-2-46	137,600.00
NH State of	7-49	31,300.00	Perry, Jeffrey K.	10-4-93	140,100.00
Newcomer, Brent & Lori	9-14-1	713.00	Peterson, Gregg J.	8-43	105,100.00
Nichols, Avis B. Trustee	2-48 INT2	1,200.00	Peterson, Wayne & Rebekah	9-38	167,300.00
Nichols, Avis B. Trustee	5-86 INT2	100.00	Pettingill, Louis E.	3-86	288,200.00
Nichols, Avis B. Trustee	5-88	192,900.00	Pettingill, Robert & Melissa	2-4	187,338.00
Nichols, Avis B. Trustee	13-18 INT2	100.00	Pfeifer, William & Beverly	5-15-4	218,800.00
Nichols, Avis B. Trustee	13-28	204,300.00	Pfeiffer, George F.	10-6-19&20	8,100.00
Nichols, L. Earl Trustee	5-30	5,926.00	Phelps, Edward J.	5-6	2,000.00
Norris, Marilyn C.	4-47	1,254.00	Phelps, Edward J.	6-71-2&3	10,469.00
Nylen, Paul & Marilyn	6-90	96,600.00	Phelps, Geraldine A.	6-69	84,100.00
O'Brien, Daniel L. & Amy M.	10-2-33	172,100.00	Phelps, Geraldine A.	6-71-1	355,600.00
O'Donnell, Elaine	7-22	184,300.00	Phillips, Mark G.	4-12	31,420.00
O'Donnell, Judith A.	5-71-1&2	353,296.00	Phillips, Mark G.	4-25	1,098.00
O'Donnell, Judith A.	5-72-2	63,315.00	Phillips, Mark G.	5-61	600,612.00
Ohson, Carolyn	3-6	170,300.00	Phillips, Mark G.	5-62	206,358.00
Ohson-Martin, Treasa	2-27	182,400.00	Phillips, Nicholas	4-11	25,964.00
Oliver, Timothy, Mark & Brian	13-2	262,000.00	Phillips, Nicholas	4-37	6,342.00
Olsen, Stanley C.	1-2,3,9&11	472,935.00	Phillips, Robert V. & Eric S. & Blake, Diane P.	6-27	673.00
Olsen, Stanley C.	1-4&2-5	159,133.00	Phillips, Robert V. & Eric S. & Blake, Diane P.	6-84	7,043.00
Olsen, Stanley C.	2-11-1	2,341.00	Phillips, Robert V. & Eric S. & Blake, Diane P.	6-92	13,993.00
Olsen, Stanley C.	2-12-1	3,184.00	Phillips, Robert V. & Eric S. & Blake, Diane P.	7-5	4,917.00
Olsen, Duane & Susan	10-5-143	9,300.00	Pierce, Andrew D.	10-4-13	102,000.00
Owyang, Kevin J. & Colin G.	5-78	47,500.00	Pierce III, Kenneth & Connie	5-32-1	220,600.00
Pacik, Danielle & Ruane, Patrick	4-63	128,800.00	Pillsbury Lake District	9-6	158,000.00
Palmer, Richard J.	10-4-141	8,800.00	Pillsbury Lake District	10-1-90	10,800.00
Palmer, Richard J.	10-4-146	5,300.00	Pillsbury Lake District	10-1-91	10,500.00
Palmer, Richard J.	10-4-147	5,300.00	Pillsbury Lake District	10-2-44	67,300.00
Palmer, Richard J.	10-4-148	5,300.00	Pillsbury Lake District	10-3	57,300.00
Palmer, Richard J.	10-4-149	4,100.00	Pillsbury Lake District	10-4	46,100.00
Palmer, Stephen & Elizabeth	10-2-24	132,900.00	Pillsbury Lake District	10-4-50	14,900.00
Palmer, Wayne & Gail	10-2-52	181,700.00	Pillsbury Lake District	10-4-69	10,000.00
Paniailait, Susan D.			Pillsbury Lake District	10-4-105AB	30,000.00
& Benson, Sandra E., Trustees	13-3	383,700.00	Pillsbury Lake District	10-4-161	9,300.00
Pare, Matthew J.	9-39	101,314.00	Pillsbury Lake District	10-5	22,200.00
Parkinson, Jeffrey S. & Cheryl L.	3-24-1	204,100.00	Pillsbury Lake District	10-5-27A	9,300.00
Parsons, Robert E. Trustee	11-8	55,500.00	Pillsbury Lake District	10-5-29A	10,000.00
Parson, Robert E. Trustee	11-9	19,900.00	Pillsbury Lake District	10-5-36	9,900.00
Patel, Praful & Kapila	3-116-1-2	434,000.00	Pillsbury Lake District	10-5-54&55	6,400.00
Patenaude, Wayne & Sally	5-91	244,500.00	Pillsbury Lake District	10-6	25,700.00
Payne, Jr., William M. et al	13-24	204,200.00	Pillsbury Lake District	10-6-8	7,200.00
Paz, Charles & MacNeil, Amanda	10-5-192	111,100.00	Pillsbury Lake District	10-6-18	6,500.00
Pearson, III, Robert H. & Mary S.	2-25	138,577.00	Pillsbury Lake District	10-7	38,900.00
Pearson, Jon W.	2-39	181,800.00	Pillsbury Lake District	10-9	4,800.00
Pearson, Paul & Susan	2-37	1,177.00	Pillsbury Lake District	10-10	125,700.00
Pearson, Paul & Susan	2-38-1	180,421.00	Pillsbury Lake District	10-11&12	64,900.00
Pearson, III, Robert & Mary	2-16	213,100.00	Pillsbury Lake Management, Inc.	10-1-2	217,800.00
Pearson, Jr., Robert & Elizabeth	2-19	36.00	Piper, Edwin & Nancy Trustees	8-2	2,796.00
Pearson, Jr., Robert & Elizabeth & Robert H., III	2-20	214,681.00	Piper, Edwin & Nancy Trustees	8-7	22.00
Pearson, Jr., Robert & Elizabeth	2-22	1,106.00	Piper, Edwin & Nancy Trustees	8-8-1&3	317,785.00
Pearson, Jr., Robert & Elizabeth	2-38-2&3	236.00	Piper, Edwin & Nancy Trustees	8-13	23,585.00
Pearson, Jr., Robert & Jon	3-36	1,737.00	Piper, Edwin & Nancy Trustees	8-16-1	16,108.00
Pearson, Jr., Robert & Elizabeth	5-7	32,700.00	Piper, Scott A.	8-16-2	274,100.00
Pelchat, Michael & Heidi	5-1-6	192,000.00	Piper, Tammy A.	8-8-3-1	249,900.00
Pellock, Charles & Caroline	9-29-1	71,800.00	Piroso, Bonnie L.	10-5-20	110,500.00
Penacook-Boscawen Water Precinct 6-6		3,322.00	Pitrone, Jr., John & Ann	3-14	176,300.00
Penacook-Boscawen Water Precinct 6-18		80.00	Place, Frederick & Kimberly	3-24-4-2	200,400.00
			Plourde, Gary & Marilyn	10-4-17,18&56	202,700.00
			Poirier, Lawrence & Irene	10-4-137&138	15,300.00

Pojani, Deborah L. A.	12-25	21,600.00	Roberts, III, James H.	3-19	39,252.00
Pomeroy, John & Rita	10-5-154	11,100.00	Roberts, Jr., James & Phyllis	3-72	165,900.00
Poquette, John F.	10-6-79,80,		Roberts, Jr., James & Phyllis	3-72-1	46,000.00
	81 & 83	179,500.00	Roberts, Madeleine L., Trustee	5-59	222,444.00
Porter, Robert Eaton	10-3-10	159,100.00	Roberts, Susan L.	3-73	119,200.00
Potter, Doreen & David, Sr.	2-36	138,200.00	Roberts, Susan L.	3-74	155,100.00
Pouliot, Adam	4-80	36,600.00	Roberts, Susan L., Trustee	3-72-2	78,800.00
Pouliot, Rosalind C.	3-11	24,742.00	Robillard, Peter David	6-10	156,700.00
Pratt, Howard E., Trustee	13-27	148,200.00	Roby, Phyllis L.	7-60	9,022.00
Pratt, Michelle A.	2-18	204,500.00	Roby, Robert H.	4-38	6,276.00
Preve, Larry M. & Diana L.	3-51	143,900.00	Roby, Robert H.	4-46	519.00
Prewitt, Laura & Jon	10-6-49,50&51	202,900.00	Roby, Robert H.	7-59	444.00
Prisco, Lorraine			Roby, Robert H.	8-32	2,803.00
& Bemel, Margaret	4-53	121,900.00	Roby, Robert H.	8-36	197,142.00
Proulx, Michael	5-54-2	206,200.00	Rocheford, Paul A. & Linda J.	3-123	238,800.00
Proulx, Michael	5-54-2A	15,700.00	Rockefeller, Abby A.	5-34-2	7,978.00
Provencher, Norman T.			Rockefeller, Abby A.	5-35-1,2,3&36	6,784.00
& Krumenacker, Mary H.	6-101-2	227,500.00	Rockefeller, Abby A.	5-37	6,081.00
Public Service Co. of NH	Util4	1,003,900.00	Rockefeller, Abby A.	6-104	5,212.00
Purpel, Amy	6-77	6,854.00	Rockefeller, Abby A.	7-40	22,239.00
Pustizzi, Joseph	10-4-88	29,200.00	Rockefeller, Abby A.	8-1-1	363,224.00
			Rockefeller, Abby A.	8-3-2	86,900.00
Quebec, Arthur F. & Margaret M.	10-6-12	6,300.00	Rockefeller, Abby A.	8-23-1	5,047.00
Quebec, Robert P.	10-6-13	7,800.00	Rockefeller, Abby A.	8-23-3	3,779.00
			Rockefeller, Abby A.	9-43-2	130,800.00
R.H. Irving Co., Inc.	10-5-87	9,700.00	Rockefeller, Abby A.	9-44	10,685.00
R.H. Irving Co., Inc.	10-5-96	6,300.00	Rockefeller, Abby & Halprin, Lee	5-35-4	34,700.00
R.H. Irving Co., Inc.	10-5-88	9,900.00	Rockefeller, Abby & Halprin, Lee	5-35-5	40,700.00
Radcliffe, George E.	10-1-46	10,100.00	Rockefeller, Abby & Halprin, Lee	5-35-6	35,600.00
Radcliffe, George E.	10-1-47	106,600.00	Rockefeller, Abby & Halprin, Lee	12-18	28,200.00
Ramanek, Jr., James & Nason, Anne	7-45-1A	320,100.00	Rockefeller, Abby & Halprin, Lee	12-19	28,600.00
Rantala, Judith, Trustee	1-46&4-3-2	170,127.00	Rockefeller, Benjamin C. Estate of	7-57	27,600.00
Rath, Kurt P.	10-1-61&62	28,600.00	Rodrigues, Michael	10-2-22&23	174,700.00
Raynard, David P. & Wendy L.	10-2-47	175,700.00	Rodriguez, Iraida	10-6-38	5,800.00
Reale, Michael	9-41	168,571.00	Rolfe, Red Cottage Discretionary		
Reale, Michael	9-42	3,562.00	Revocable Trust	5-90	158,700.00
Reardon, Jr., Thomas E.	7-16	143,900.00	Roman, Susan C.	4-42	379,054.00
Rector, William &			Roman, Susan C.	4-73	7,969.00
LaFrazia, Donna	10-5-26A&28A	174,200.00	Rooney, Daniel P.	10-2-40	169,400.00
Recupero, Frank & Sebastiana	10-5-153	10,900.00	Rose, Jr., Charles J. & Joyce	1-10	137,656.00
Reddish, Dana B. & Carol A.	4-22	177,900.00	Rose, Jr., Charles J.	5-80	113,100.00
Reddy, Steven	10-5-108	9,600.00	Rose, Charlotte F.	9-7	2,891.00
Reddy, Steven	10-5-109	6,800.00	Rose, Christopher R.	8-29	1,083.00
Reed, Barbara	3-109	51,400.00	Rose, Christopher R.	8-34	56,817.00
Regolino, Austin P.	11-29&30	186,700.00	Rose, Christopher R.	8-35	219,700.00
Reid, John & Darlene	10-6-85&86	149,000.00	Rose, Christopher R.	8-35-1	145,000.00
Reynolds, Charles & Audra	3-24-4-3	317,500.00	Rose, Joyce P.	3-120-1	430,641.00
Restellis, Nathan A. & Laurie A.	10-1-111	10,000.00	Rouselle, Paul E. & Rollande	10-3-9	137,100.00
Restelli, Nathan A. & Laurie A.	10-1-112	144,400.00	Rowlenson, Gilbert & Lynn	3-90	181,000.00
Reytek, Steven M.	2-33	92,400.00	Roy, Avis V.	6-99	168,200.00
Reynolds, Jr., Bion E.	5-34-4	222,700.00	Roy, Norman E. & Myrtle A.	3-45	146,396.00
Rice, Lynn & Leland, Ronald	7-14	177,300.00	Royce, Catherine L. & Craig E.	10-6-63	149,200.00
Rice, Virginia	10-6-42	10,700.00	Royce, Steve		
Rich, Howard & Carol	7-29-1	78,105.00	& Saksa-Royce, Bonnie	3-58-2	137,200.00
Richard, Christine	10-2-31	26,200.00	Rubant, Richard H.	10-2-3	39,200.00
Richard, Christine	10-3-11	26,200.00	Rubant, Richard & Cynthia	10-2-4	117,900.00
Richard, Leon M., Willard L.,			Runnels, David	1-38	148,600.00
Robert S. & Willard L. II	7-47C	35,600.00	Russell, Beverly M.	7-1	241,579.00
Richard, Marian	7-47	62,800.00	Russo, George & Patricia, Trustees	10-1-78	10,700.00
Richardson, David					
& Goodrich, Alison	3-75	218,700.00	Sally, Douglas & Karen	3-12	247,900.00
Richardson, Philip & Brenda	9-18-2	359,700.00	Sanborn, Adele V.	5-100	3,289.00
Rideout, Nancy	8-46	160,800.00	Sanborn, Adele & Roger Trustee	5-62A	649,243.00
Riggs, Lamar W.	5-11-1	53,900.00	Sanders, David M. & Regina F.	10-4-39	137,300.00
Riley, Charles H. & Frances E.	1-48	344,200.00	Santos, Joseph & Joan B., Trustees	6-17	226,200.00
Riley, John & Mary	10-5-38	10,200.00	Sariol, Antonio	10-5-112	11,800.00
Ritrovaro, Nicholas & Rose	10-1-1AB&2AB	4,900.00	Savage, Jr., Arthur & Marsha	10-4-35	185,100.00
Ritrovaro, Nicholas & Rose	10-3-5	30,900.00	Savage, Jr., Arthur & Marsha	10-4-36	32,900.00
Ritrovaro, Nicholas & Rose	10-3-8	30,300.00	Sawelle, Murray J.	10-6-10&11	8,700.00
Ritrovaro, Nicholas & Rose	10-4-1&2	12,800.00	Sawyer, Richard & Raymond	1-8	21,639.00
Ritrovaro, Nicholas & Rose	10-4-2&3AB	16,200.00	Sawyer, Richard & Raymond	2-6	218,524.00
Ritter, Robert & Arlene	10-4-133	12,000.00	Schindelwig, James & Tina	5-55	137,500.00
Rivet, Frank & Theresa	10-1-104	160,400.00	Schofield III, Thomas & Kimberly	10-5-58&6	172,500.00
Rivet, Frank & Theresa	10-1-116	9,600.00	Schrauwen, Adriaan & Gerda	10-5-142	9,300.00
Rix, Gail A.	6-96-1	99,000.00	Scott, Florence M.	3-82	65,308.00
Rizzi, Roy & Beverly, Trustees	10-5-43	9,300.00	Scott, Jr., Hubert A. & Judith A.	3-83	169,200.00
Roberts, Bruce E.	7-31	103,500.00	Scullin, Thomas & Pamela	10-4-6	106,300.00
Roberts, Gregory & Jessica	6-1-1	291,800.00	Segarra, Francis & Martha	10-6-44&45	14,300.00
			Shapiro, Daniel &		

Cerrone, Jennifer	10-5-132&133	200,800.00	Stewart-Smith David R. Trustee	5-28	268,413.00
Shaw, David H. & Janet L.	5-45&47-5	195,800.00	Stickney, Sarah L.	5-34-1	159,200.00
Shelter Solutions	10-5-78,79&80	175,800.00	Stockwell, Stephen & Christine	4-67	139,500.00
Shifrin, Jason & Kathy	3-24-4-6	222,200.00	Stolte, Sheila	3-26	199,200.00
Shilansky, Byron & Sandra	10-2-13&14	209,800.00	Stone, III, Lloyd H.	2-12	200,700.00
Shinsky, Michael & Jeleta M.	2-17	16,147.00	Stout, Andrew L. & Wendy A.	10-5-8	144,300.00
Shoemaker, Jack & Billie Sue	11-20	194,000.00	Stout, Andrew L. & Wendy A.	10-5-9	5,500.00
Shoemaker, Jack E. & Billie Sue	3-61	323,100.00	Stout, Arthur	9-49	6,100.00
Shoemaker, Jack E. & Sue	6-91	114,100.00	Strittmatter, Philip & Joann	10-1-74&75	125,700.00
Shoemaker, Jack E. & Sue	12-5	116,000.00	Strong, Brian J. & Sharon L.	10-5-179&180	159,600.00
Shoemaker, Jack E. & Sue	10-5-160&161	129,600.00	Suarez, Antonia K.	10-4-9&10AB	161,900.00
Shridharani, Niranjan	10-4-20	9,500.00	Sule, Elizabeth	10-4-124	9,300.00
Shridharani, Niranjan	10-5-76	9,500.00	Sullivan, Daniel M. & Joanne M.	10-6-30	6,000.00
Shridharani, Niranjan	10-5-148	9,900.00	Sullivan, Kevin M. & Debra M.	1-30	134,900.00
Shridharani, Niranjan	10-5-191	9,300.00	Sullivan, Robert F. & Betty A.	10-6-36	7,700.00
Shridharani, Niranjan	10-6-23	11,300.00	Supry, Dean A.	10-1-45	137,400.00
Shridharani, Niranjan	10-6-39	6,100.00	Sussman, Brandon O. & Mary Will	3-35-1	275,918.00
Shum, Vitus M.H. & Carol A.	10-1-135	10,100.00	Sutherland, Greg G. & Luanne	11-15	115,800.00
Shum, Vitus M.H. & Carol A.	10-1-140	11,100.00	Sutherland, Gregory & Luanne	10-5-162	9,900.00
Shurtluff, John C. & Heidemarie	9-32	1,598.00	Sutherland, Gregory & Luanne	10-5-163	10,400.00
Shurtluff, John C. & Heidemarie	9-33	922.00	Sutton, David H.	8-31-1&31-4	246,500.00
Shurtluff, John C. & Heidemarie	9-34	150.00	Suzor, Betsianne C.	10-4-103&104	155,000.00
Shurtluff, John C. & Heidemarie	9-35	113.00	Sweeney, Phyllis A.	6-2	38,400.00
Shurtluff, John C. & Heidemarie	9-37	175,300.00	Sweet, Arthur C. & Barbara A.	10-2-11&12	162,600.00
Shurtluff, John C. & Heidemarie	9-46	1,541.00	Symonds, Kent & Colleen	5-1-4	229,200.00
Shurtluff, John C. & Stephanie J.	9-30	2,631.00			
Silver, John K. & Karla L.	3-33-6	179,500.00	Tabor, Judith A.	11-40	141,300.00
Silver, Leslie A. & Brenda J.	5-46	107,800.00	Tanos, Laszlo	8-6-1	221,300.00
Silver, Sally J.	6-47	251,914.00	Tarr, James C. & Judith M.	10-2-39	26,200.00
Silver, Sally J., Trustee	9-10	2,877.00	Taylor, Joshua E.	4-17	3,866.00
Silver, Sally J., Trustee	12-11	149,900.00	Taylor, Joshua E., Trustee	4-23	257,712.00
Simonton, William G. & Katherine M.	10-5-169	4,600.00	Taylor, Joshua E., Trustee	7-32-1	4,600.00
Simpson, Paul & Margaret	10-2-24	74,000.00	TDS Telecom	3-7&TELE	1,600.00
Simonton, William G. & Katherine M.	10-1-115	8,900.00	Tellia, Edward J. & Linda A.	4-43	79,649.00
Sinclair, William	7-8-2	22,000.00	Thayer, Craig J.	5-29	122,666.00
Skinner, Karon	10-1-53	8,700.00	Thibault, L. Benoit	6-29	29,800.00
Small, Christopher C.	10-4-156	5,300.00	Thibault, L. Benoit	6-32	303,100.00
Smith, Sr., Allen H. & Joan Maria	3-103	206,700.00	Thibault, L. Benoit	6-115	98,700.00
Smith, Brett & Suzanne	7-32-2	219,300.00	Thibeault, William & Elizabeth	9-19-2	114,300.00
Smith, Chris & Watson, Amanda	10-6-40	160,200.00	Thompson, Bruce & Joselyn	10-6-75&76	152,500.00
Smith, Erwin W. & Janice B.	7-33	181,300.00	Thunberg, Jon C. Trustee	9-26	2,482.00
Smith, Gerard V. & Catherine H.	1-41	279,500.00	Thurber, Jr., Leland J.	4-52	166,400.00
Smith, Gerard V. & Catherine H.	1-44	31,900.00	Thurston, Jr., Frank & Lois	7-36	175,100.00
Smith, Gordon	10-5-13	76,400.00	Tilley, Merrill F.	2-24	64,000.00
Smith, Laura	3-64	141,300.00	Tirrell, Harold & Mary Ann	10-6-91	5,900.00
Smith, Leslie J. & Patricia C.	10-1-98/10	141,600.00	Tirrell, Harold & Mary Ann	10-6-94	129,800.00
Smith, Lorraine D. & Dean L.	6-51	13,900.00	Titus, Paul R.	9-3	5,970.00
Smith, Lorraine D., Dean L., & Kelley, Virginia C.	6-62	9,300.00	Titus, Paul R.	9-4	1,029.00
Smith, Lorraine D., & Dean L. & Kelley, Virginia G.	6-107	57,600.00	Titus, Paul R.	10-4-127	12,000.00
Smith, Margaret E.	10-4-5	132,200.00	Titus, Paul R.	10-4-128	10,800.00
Smith, Robert, Lisa & Carleton	10-6-71	128,300.00	Tkach, George & Gloria	10-1-88&89	35,000.00
Soberg, Carl H. & Pauline N.	5-74-1	64,200.00	Toomey, John J. & Marie E.	10-1-138	10,800.00
Soberg, Carl H. & Pauline N.	5-74-2	140,400.00	Tracy, William J., Trustee	10-4-95&96	193,300.00
Society for Preservation of Old Meeting House	3-63	282,800.00	Tracy, William J., Trustee	10-4-97&98	68,300.00
Society for the Protection of NH Forests	3-1	2,414.00	Trainer, Janice	11-28	67,200.00
Society for the Protection of NH Forests	6-53	931.00	Tripp, Joan, Holly, Maria & Corey	6-22	158,500.00
Society for the Protection of NH Forests	7-24	6,100.00	Tucker, Jr., Henry A. & Kendra L.	10-4-11AB&12	131,100.00
Solander, John	10-1-98	11,400.00	Turcolte, Mary Jane	10-4-33AB	209,100.00
Spaulding, Jr., Eugene & Sharon	5-32-4	121,800.00	Turn, Matthew & Kimball, Katherine M.	7-26	114,500.00
Spencer, Charles & Deborah	9-22-2	143,000.00	Twombly, John A.	6-28	60,000.00
Sprague, Donald J.	3-58-1	238,764.00	US Cellular	7-58Tower	220,000.00
Springshire LLC	1-26-1	55,000.00	US Gov. Corps of Engineers	1-1	61,300.00
Springshire LLC	1-27-3-4	471,100.00	US Gov. Corps of Engineers	2-47	2,461,800.00
St. Cyr, Daniel L. & Janet R.	6-64	217,900.00	US Gov. Corps of Engineers	5-4	146,000.00
St. Jacques, Wayne & Michele	5-72-1	244,900.00	US Gov. Corps of Engineers	11-27	24,800.00
Stafford, Paul M.	6-113&114	46,300.00	Van De Parre, Dennis & Rebecca	3-24-3	237,900.00
Starkey, Frank E. & Melody A.	6-86	104,400.00	Van Loan, Nancy Newell	8-3-189-43-3	333,000.00
Starkey, John S. & Sandra K.	7-35	176,200.00	Vanni, Robert J. & Alma	12-26	21,800.00
Stegall, Herbert & Therese	10-5-56	5,200.00	Vary, Christopher & Charlene	6-77-1	200,200.00
Stevens, Andrew J.	5-54-4	210,500.00	Veroneau, Heidi A.	10-4-109	139,800.00
Stevens, et al	5-47	816.00	Verrico, Ronald M. & Brenda J.	10-4-110	195,700.00
Stevens, et al	5-70	18,200.00	Victor, David Trust	5-63-1	917,595.00
Stevens, Sherman & Kathleen	5-64-5	95,700.00	Victor, Trustees Under Boxlet Trust	5-63-4	827,474.00
			Victor, III, Royall	5-50	6,234.00

Victor, Ill, Royall, Victor, D. & Sanborn, A. & Brintnall, I.	5-63-5	36,923.00
Victor, Victor, Sanborn & Brintnall Trusts	4-8	47,800.00
Vigneault, Gerard T.	10-6-54&55	145,500.00
Violet, Ernest M.	10-4-19	10,400.00
Voydatch, Steven	9-9	6,249.00
Waldmann, Arthur & Rosenblatt, Marvin	10-1-83	11,200.00
Walker, Edwin C. & Anne L.	3-33-2	258,005.00
Walker, Edwin C. & Anne L.	3-33-2-2	2,614.00
Walpon Corporation	6-23	58,200.00
Walsh, Elinor Bette Rev. Trust	5-15-2	269,300.00
Walters, Richard J. & Spanos, Christopher R.	5-11-2	51,600.00
Walters, Richard J. & Spanos, Christopher R.	5-6-35	6,300.00
Ward, John & Veronica	10-1-64	11,800.00
Watson, Joshua G. & Jeanine A.	2-41	203,000.00
Webster Congregational Church	3-66	361,800.00
Webster Congregational Church	3-104	166,700.00
Webster Veteran's Memorial	3-108	33,700.00
Webster, Town of	3-102	129,700.00
Webster, Town of	5-5	2,000.00
Webster, Town of	5-8	140,400.00
Webster, Town of	5-10	96,400.00
Webster, Town of	5-18&19	503,300.00
Webster, Town of	5-29-1	658,200.00
Webster, Town of	5-35	13,400.00
Webster, Town of	6-41	60,900.00
Webster, Town of	6-75	135,600.00
Webster, Town of	6-82	8,300.00
Webster, Town of	6-116	24,000.00
Webster, Town of	8-12	48,600.00
Webster, Town of	10-1-48	11,800.00
Webster, Town of	10-1-70&71	28,100.00
Webster, Town of	10-1-72&73	33,500.00
Webster, Town of	10-1-109	16,000.00
Webster, Town of	10-2-18,19&20	52,600.00
Webster, Town of	10-2-21	17,000.00
Webster, Town of	10-4-53	9,300.00
Webster, Town of	10-4-85	60,700.00
Webster, Town of	10-4-120	9,700.00
Webster, Town of	10-4-143	4,000.00
Webster, Town of	10-4-144	4,000.00
Webster, Town of	10-4-150	5,400.00
Webster, Town of	10-5-50	2,700.00
Webster, Town of	10-5-61	9,300.00
Webster, Town of	10-5-62	5,100.00
Webster, Town of	10-5-63	5,100.00
Webster, Town of	10-5-70	5,100.00
Webster, Town of	10-5-71&72	3,000.00
Webster, Town of	10-5-94	10,400.00
Webster, Town of	10-5-121	9,500.00
Webster, Town of	10-5-141	9,300.00
Webster, Town of	10-5-181	9,300.00
Webster, Town of	10-5-182	9,300.00
Webster, Town of	10-5-183	9,300.00
Webster, Town of	10-5-190	9,300.00
Webster, Town of	10-6-6&7	8,100.00
Webster, Town of	10-6-17	6,500.00
Webster, Town of	10-6-33&34	7,900.00
Webster, Town of	10-6-41	11,000.00
Webster, Town of	10-6-82	10,700.00
Webster, Town of	10-8	61,800.00
Webster, Town of	10-5-71&72	3,000.00
Weinstein, Harvey M.	6-48	284,600.00
Welch, Mary L. & Gordon	5-56	181,500.00
Welcome, Paul W. & Pamela A.	11-12	150,600.00
Weld, James E. & Sandra L.	10-4-8	150,100.00
Wescott, John C. & Mary R.	8-33	160,400.00
Wescott, Lew T.J. & Linda B.	10-1-65	118,200.00
Wesolja, Sr., Robert, Sandra, Eddimore & Christopher	2-31	173,679.00
Westerman, Christopher C.	5-16	241,100.00
Wheeler, Carn	10-4-59	158,200.00
Wheeler, Carn	10-4-61	11,000.00
Wheeler, Jr., Donald	13-26	252,000.00

Wheeler, Emery B. & Yvonne L.	13-8	368,200.00
Wheeler, John	10-4-22	5,800.00
Wheeler, Michelle W.	13-7	298,800.00
Whitcomb, Louie G. A.	4-62	177,300.00
Whitcomb, Paul & Patricia	6-9-3	183,200.00
White, Douglass A. & Nancy J.	3-24-4-5	264,000.00
White, Gerald R.	7-53	178,400.00
Whitford, Jeannetta J.	4-24	98,100.00
Whittaker, Holly Dawn	6-80	3,154.00
Williams, Leslie J.	12-9	52,800.00
Williams, Leslie J.	12-10	156,100.00
Williams, Rouleen G., Trustee	3-8	869.00
Williams, Rouleen G., Trustee	3-10	1,737.00
Williams, Rouleen G., Trustee	3-37	1,737.00
Williamson, Gail P.	10-1-7	153,500.00
Wilshire, Michael R. & Laurie	9-22-1	187,400.00
Wind, James R. & Liane L.	11-31-34&41	73,900.00
Wind, James R. & Liane L.	11-35-39	24,000.00
Winslow, David C.	8-30	213,665.00
Winslow, David C.	8-30-1	479.00
Winslow, David C.	8-31-2	9,022.00
Winslow, David C.	8-31-3	143.00
Wolkin, Thomas R. & Lori E.	10-6-56&57	176,400.00
Wood, Barry L. & Karen L.	10-4-111AB	222,300.00
Woodman, John E.	10-5-3	11,900.00
Woodman, John E.	10-5-4	12,100.00
Wovkanech, Jason & MacFadzen, Bonnie	6-52-3	191,500.00
Wunderlich, George	5-25	46,000.00
Wunderlich, George	11-7	4,700.00
Wyman, Edwin C. & Lucy M.	12-4	69,200.00
Yetton, Richard V. & Tracey L.	10-2-50	162,700.00
Young, Douglas P.	3-88	38,500.00
Young, Elwin W. & Catherine J.	8-10-5	158,500.00
Zito, Joan E.	10-4-82	126,100.00
Zwick, Warren A. & Karen S.	6-98	230,200.00

NOTE: This list includes all tax-exempt properties

2004 TOWN OF WEBSTER MEETING SCHEDULE

<p>SELECTMEN'S MEETINGS Monday's</p>	<p>PLANNING BOARD MEETINGS Thursday's</p>	<p>ZONING BOARD MEETINGS Tuesday's</p>
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<p>January 5 & 19 February 2 & 17(Tuesday) March 1, 15 & 29 April 12 & 26 May 10 & 24 June 7 & 21 July 6 (Tuesday) & 19 August 2, 16 & 30 September 13 & 27 October 11 & 25 November 8 & 22 December 6 & 20</p>	<p>January 15 February 19 March 18 April 15 May 20 June 17 July 15 August 19 September 16 October 21 November 18 December 16</p>	<p>January 13 February 10 March 16 April 13 May 11 June 8 July 13 August 10 September 14 October 12 November 9 December 14</p>
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2005 TOWN OF WEBSTER MEETING SCHEDULE

<p>January 4 (Tuesday) & 17 & 31 February 7 & 21 March 7 & 21</p> <p>Meetings Start at 7:00 P.M.</p>	<p>January 20 February 17 March 17</p> <p>Meetings 7:30 P.M.</p>	<p>January 11 February 8 March 15</p> <p>Meetings 7:00 P.M.</p>
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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 9, 2004

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

Business Meeting at Town Hall – March 13, 2004 at 10:00 A.M.

SCHOOL MEETING SCHEDULE

Merrimack Valley High School Auditorium, March 4, 2004

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