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# **ANNUAL REPORTS**

for the Town of

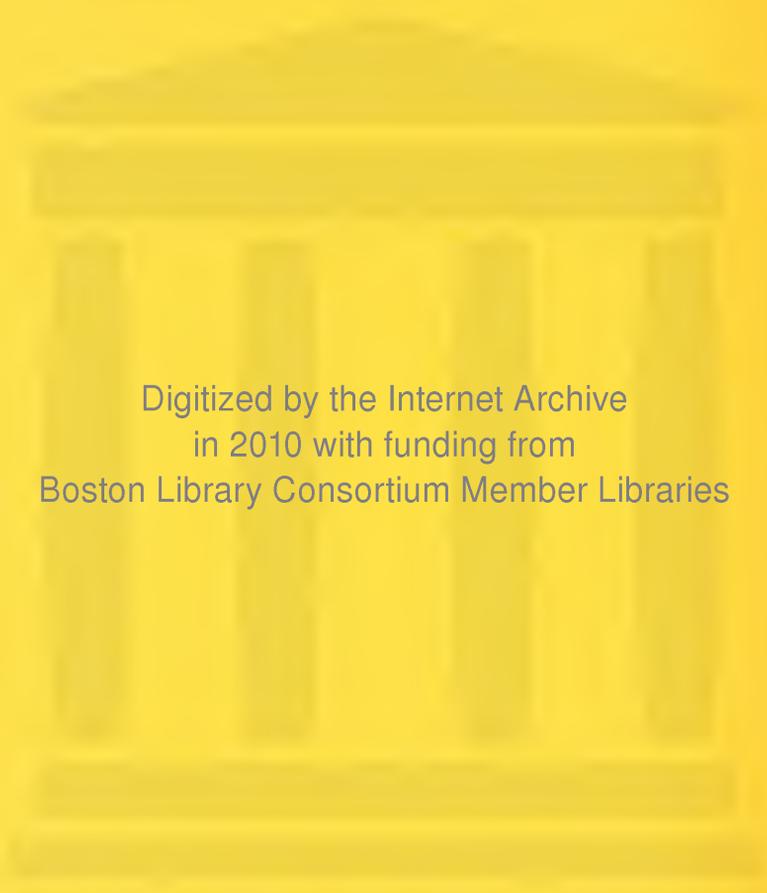
# **SHARON**

# **NEW HAMPSHIRE**

# **1988**

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# **Annual Reports**

of the Town of

## **Sharon**

New Hampshire

For the Year Ending

December 31, 1988

## TABLE OF CONTENTS

Auditor's Report .....	10
Budget .....	8
Selectmen's Report .....	11
Highway Agent Report .....	13
Tax Collector Report .....	14
Town Officers .....	3
Town Warrant .....	5

# TOWN OFFICERS

## MODERATOR

Hampton Howard Term expires 1989

## SELECTMEN

John W. Derby Term expires 1989

George W. Walsh Term expires 1990

Ken Callahan Term expires 1991

## TOWN CLERK

Karen Shea-Dufresne Term expires 1989

## TREASURER

Pearl Y. Stevens Term expires 1989

## COLLECTOR OF TAXES

Leslie Jones Term expires 1989

## HIGHWAY AGENT

Walter B. Somero Appointed

## TRUSTEE OF THE TRUST FUNDS

Donald Sullivan Term expires 1989

## SUPERVISORS OF THE CHECKLIST

Heather Robinson Term expires 1990

Diane Callahan Term expires 1992

Barbara Wilson Term expires 1994

## BOARD OF ADJUSTMENT

### Appointed

Marc Menard Term expires 1989

Barry Rhodes Term expires 1990

Richard Dufresne Term expires 1991

Diane Callahan Term expires 1992

Kevin Pipher Term expires 1993

Diane Krakow Alternate

## PLANNING BOARD

### Appointed

Gerald DeBonis MD Term expires 1989

Charles Robinson Term expires 1990

Sheron S. Derby Term expires 1991

Michael Young Term expires 1992

John W. Derby Ex Officio

Lois Estabrook Alternate

Ralph Stitt Alternate

**CONSERVATION COMMISSION**

Tim Jones	Term expires 1989
Karen DeBonis	Term expires 1990
Peter Paris	Term expires 1991
Vacancy	Term expires 1992
Vacancy	Term expires 1993
Ann Sullivan	Alternate
J. Milton Street	Alternate

**BUILDING INSPECTOR**

Timothy Groesbeck	Appointed
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**SCHOOL BOARD REPRESENTATIVE**

Hampton Howard	Term expires 1990
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**FOREST FIRE WARDEN**

Barton D. Goodeve	Appointed
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**DEPUTY WARDENS**

John W. Derby	Appointed
Michael Young	Appointed

**TOWN OF SHARON, NEW HAMPSHIRE**  
**Town Warrant**

To the inhabitants of the Town of Sharon, New Hampshire, in the County of Hillsborough, qualified to vote in Town affairs:

You are hereby notified to meet at the Brick Schoolhouse in said Town on Tuesday, March 14, 1989 at eleven o'clock in the forenoon to ballot for Town Officers and other questions required by law to be decided by ballot. The polls will close at 7 p.m. The business meeting will start at 7:30 p.m. on the same date.

**Article 1.** To choose all necessary Town Officers for the year ensuring.

**Article 2.** To see if the Town will vote to amend the Zoning Ordinance as proposed by the Planning Board.

**Article 3.** To see if the Town will vote to raise and appropriate the following amounts which shall be paid to the Town Officers for their services, or take any action relative thereto:

**Compensation Schedule**

Selectmen		\$500.00 per year
Town Clerk	400.00 per year plus	1.00 per car reg.
Collector of Taxes		400.00 per year
Treasurer		400.00 per year
Trustee of Trust Funds		50.00 per year
Moderator		40.00 per session
Supervisors of the Checklist		4.50 per hour
Fire Warden		100.00 per year
Building Inspector	25.00 per building permit used	

**Article 4.** To see if the Town will vote to raise and appropriate the following sums of money for the purposes specified, or take any action relative thereto:

Election and Registration	200.00
Legal Expense	300.00
Animal Control	50.00
Ambulance	681.00
Fire Protection	7,696.00
Town Hall	100.00
Street Lights	190.00
Interest on Temporary Loans	1,200.00
Appraisal of New Property	700.00
Insurance	3,125.00
Planning and Zoning	1,500.00
Town Officers Expenses	2,700.00

Audit	2,100.00
Solid Waste Disposal	20,200.00
Cemeteries	500.00
Town Officers Salaries	4,400.00
Welfare	100.00

**Article 5.** To see if the Town will vote to raise and appropriate the sum of \$1,430.00 as the Town's share of the operating expenses of the Peterborough Library, or take any action relative thereto.

**Article 6.** To see if the Town will vote to raise and appropriate the sum of \$518.00 for the Home Health Care and Community Services, or take any action relative thereto.

**Article 7.** To see if the Town will vote to raise and appropriate the sum of \$219.00 for the Monadnock Family Services, or take any action relative thereto.

**Article 8.** To see if the Town will vote to raise and appropriate the sum of \$6,500.00 for the oiling of Town Roads as needed, or take any action relative thereto.

**Article 9.** To see if the Town will vote to raise and appropriate the sum of \$16,000.00 for the maintenance of Town roads, or take any action relative thereto.

**Article 10.** To see if the Town will vote to accept from the State of New Hampshire, a block grant in the amount of \$10,449.00, use of which will be restricted to the construction and reconstruction of highways, or take any action relative thereto.

**Article 11.** To see if the Town will vote to raise and appropriate the sum of \$200.00 to be placed in the Capital Reserve Fund for the purpose of future reappraisal of the Town, or take any action relative thereto.

**Article 12.** To see if the Town will vote to direct the Selectmen to execute a contract among the towns included within the Contoocook Valley School District which provides for the establishment of comparable practices and procedures among the towns relative to the valuation of real estate for real estate assessment purposes, or take any action relative thereto.

**Article 13.** To see if the Town will vote to request the Contoocook Valley School Board to convene a study committee to determine the feasibility and suitability of the withdrawal of the pre-existing district of Sharon from the Contoocook Valley Cooperative School District as mandated by RSA 195:25 through RSA 195:30, or take any action relative thereto. *Contoocook on Board*

**Article 14.** To see if the Town will vote to raise and appropriate the sum of \$600.00 to cover the cost of plan to settle a boundary

dispute on part of the Sharon-Temple line, or take any action relative thereto.

**Article 15.** To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town any gifts, grants or legacies to the Town, or take any action relative thereto.

**Article 16.** To see if the Town will transact any other business that may legally come before this meeting.

Given under our hands and seals at said Sharon this 17th day of February, 1989.

John W. Derby, Chairman  
George W. Walsh  
J. Kenneth Callahan  
Selectmen of Sharon, N.H.

## BUDGET OF THE TOWN OF SHARON, N.H.

	Approp.	Actual Expend.	Approp. Ensuing Fiscal Year 1989
	1988	1988	(1989-90)
<b>Purposes of Appropriation</b>	<b>(1988-89)</b>	<b>(1988-89)</b>	<b>(1989-90)</b>
<b>General Government</b>			
Town Officers Salary	4,000	4,382	4,400
Town Officers Expenses	2,200	2,506	2,700
Election and Registration Expenses	400	382	200
Cemeteries	500	515	500
General Government Buildings	75	111	100
Reappraisal of Property	800	707	700
Planning and Zoning	4,000	1,507	1,500
Legal Expenses	500	481	300
Advertising and Regional Association	195	—0—	226
Audit	1,900	1,908	2,100
<b>Public Safety</b>			
Fire Department	7,988	7,988	7,696
<b>Highways, Streets &amp; Bridges</b>			
Town Maintenance	15,000	13,104	16,000
Street Lighting	185	181	190
Highway Block Grant	9,958	6,171	10,449
Oiling	4,500	4,500	6,500
<b>Sanitation</b>			
Solid Waste Disposal	12,187	12,187	20,220
<b>Health</b>			
Hospitals and Ambulances	577	577	681
Animal Control	50	50	50
Monadnock Family Mental Health	207	207	219
Visiting Nurse Association	518	518	518
<b>Welfare</b>			
General Assistance	200	—0—	100
<b>Culture and Recreation</b>			
Library	1,430	1,430	1,430
Conservation Commission	300	—0—	—0—
<b>Debt Service</b>			
Interest Expense —			
Tax Anticipation Notes	900	1,214	1,200
<b>Operating Transfers Out</b>			
Payments to Capital Reserve Funds:			
Reappraisal	200	200	200
<b>Miscellaneous</b>			
Insurance	3,781	3,637	3,125
Town Line Plan	—0—	—0—	600
<b>TOTAL APPROPRIATIONS</b>	<b>72,551</b>	<b>64,463</b>	<b>81,904</b>
Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133)			43,724
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			38,180

## BUDGET OF THE TOWN OF SHARON, N.H.

	Estimated Revenue 1988 (1988-89)	Actual Revenue 1988 (1988-89)	Estimated Revenue 1988 (1989-90)
<b>Sources of Revenue</b>			
<b>    Taxes</b>			
Yield Taxes	5,000	3,502	2,500
Interest and Penalties on Taxes	1,000	1,960	2,000
<b>    Intergovernmental Revenues-State</b>			
Shared Revenue — Block Grant	6,200	6,200	6,000
Highway Block Grant	9,958	9,958	10,449
<b>    Reimb. a/c State-Federal</b>			
Forest Land	151	121	125
Other Reimbursements — Flood	4,000	4,148	—0—
<b>    Licenses and Permits</b>			
Motor Vehicle Permit Fees	20,000	19,680	20,000
Dog Licenses	150	224	200
<b>    Business Licenses,</b>			
Permits and Filing Fees	500	326	300
<b>    Charges for Services</b>			
Income from Departments	100	502	300
<b>    Miscellaneous Revenues</b>			
Interests on Deposits	600	1,045	1,000
<b>    Other Financing Sources</b>			
Withdrawals from General Fund Trusts	250	250	850
<b>    TOTAL REVENUES AND CREDITS</b>	<b>47,909</b>	<b>47,916</b>	<b>43,724</b>

Carey, Vachon  
& Clukay, P.C.

Certified Public Accountants

131 Middle Street  
Manchester, New Hampshire 03101  
(603) 622-7070

January 21, 1989

Board of Selectmen  
Town of Sharon, New Hampshire

We have audited the general purpose financial statements of the Town of Sharon, New Hampshire for the year ended December 31, 1988 and have issued our report thereon dated January 21, 1989. As part of our audit, we made a study and evaluation of the system of internal accounting control of the Town of Sharon, New Hampshire to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards.

The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the entity's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The officials of the Town of Sharon, New Hampshire are responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of the inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Town of Sharon, New Hampshire taken as a whole. The study and evaluation disclosed no conditions which we consider to be material weaknesses.

During the course of our audit we noted that the Town Treasurer has custody of the Revaluation Capital Reserve Fund. State law (RSA 35) requires that the Town Trustees of Trust Funds hold all capital reserve funds.

Very truly yours,

*Carey, Vachon & Clukay, P.C.*  
Carey, Vachon & Clukay, P.C.

## REPORT OF THE SELECTMEN

The Selectmen were very pleased at the 1988 Town Meeting when many volunteered to fill vacancies and act as alternates as needed. This gave a real boost to our various boards and committees. There were some resignations in 1988 and 1989 and it was nice to have a pool to choose from.

The Selectmen have received some comments on the rather stark appearance of the addition to the McCoy Road cemetery. We would like to ask for volunteers at the 1989 Town Meeting who would be interested in adding some nature touches to the cemetery. It is the section in which future burials will be done. It was formerly wooded but had to be cleared. There is no money budgeted but we suggest that the interested citizens would gather some local natural trees and bushes to plant among the rows. We will discuss this at Town Meeting and ask that a committee be set up. We think that an afternoon's work should be sufficient.

We have been made aware of the problem of tire dumping at certain secluded locations in Town. We recommend that property owners with roads that are accessible to interior portions take precautions to close these roads. We recommend chains or cables. Tire dumping is not allowed and if found will put the land owner in violation of Town regulations.

It has been brought to the attention of the Selectmen that there is a problem with part of the Sharon-Temple line. A landowner in Temple has requested that the Selectmen of both towns agree on a line. We have requested Temple to help defray the expense. We could probably be successfully sued if we do not set the boundary. We propose to fund the cost by withdrawing some of the accumulated interest from the Perry General Purpose Fund.

Rubbish disposal is going to be a continuing problem. Our payment to Peterborough has gone up considerably and may continue to do so in the future. The blame can be traced to State regulations. Building demolition debris is the greatest problem. It cannot be burned or buried and so must be trucked to an appropriate disposal facility. The Selectmen have been to several meetings with regard to our Solid Waste District and report that implementation of State laws are in a state of near total chaos.

We think that the 1989 tax rate will increase due to several factors. We have seen the correction of the 1988 allocation mistake and the Department of Revenue Administration mandate to use some of our surplus. The latter was done as required by law. If the Con-

val School District votes it's proposed budget we are sure to be in for continuing increases.

We have put two articles on the Warrant relative to the Conval School.

The first relates to a change in the formula for the apportionment of school charges. We do not favor this idea as it would increase our school payments. Also, there is no amount given which would be the Town's share of a necessary reappraisal of real estate.

The second article addresses the possibility of a study committee to look into the feasibility and suitability of the Town of Sharon withdrawing from the Conval District. We think that all options should be reviewed.

Yes, there is a reward for Town service! The Selectmen have learned of a program by which Town officials can be a part of an air refueling mission to be performed by the New Hampshire Air National Guard. The officials are allowed to ride KC-135 tanker aircraft during actual in-flight refueling. The flights originate at Pease Air Force Base and last for about 3 hours. One Selectman has participated in one of these flights and reports that it is a chance of a lifetime. The Sharon flight will be flown by Town Meeting.

Respectfully submitted,  
John W. Derby, Chairman  
George W. Walsh  
J. Kenneth Callahan

## REPORT OF THE HIGHWAY AGENT

If you live in Sharon you can be sure that there will be either ice or snow from November through March.

The Town of Sharon does not use any chemicals such as salt or calcium chloride on the roads during the winter. Only sand is used. The roads will not have as many holes and bumps as when salt is used.

The long-range program of sealing blacktop roads is now in its third year and going very well.

During the summer of 1988 Cross Road and McCoy Road received ditch cleaning and culvert replacement. The two roads were sealed with liquid asphalt.

This coming season will see the cleaning of ditches and shoulder work on Temple, Greenleaf and Nashua Roads. A culvert will have to be replaced on Temple Road. The above roads will also be sealed.

Dead trees will be removed as necessary.

The cemeteries will be mowed on a regular basis. They seem to be in fairly good condition.

I wish to thank the residents of Sharon for their patience and cooperation.

Respectfully submitted,  
Walter B. Somero  
Highway Agent

**SUMMARY OF TAX ACCOUNTS**  
**December 31, 1988 — (June 30, 1989)**

	DR. Levies of .....	
<b>Uncollected Taxes —</b>		
<b>Beginning of Fiscal Year:</b>	1988	<b>Prior</b>
Property Taxes	21,604.00	—0—
<b>Taxes Committed to Collector:</b>		
Property Taxes	218,659.00	—0—
Yield Taxes	3,502.10	—0—
<b>Interest Collected on:</b>		
Delinquent Taxes	59.72	1,432.59
<b>TOTAL DEBITS</b>	<b>243,824.82</b>	<b>1,432.59</b>
	CR. Levies of .....	
<b>Remitted to Treasurer</b>		
<b>During Fiscal Year:</b>	1988	<b>Prior</b>
Property Taxes	188,301.65	21,604.82
Yield Taxes	2,988.28	—0—
Interest on Taxes	59.72	1,122.09
Penalties on Resident Tax	—0—	310.50
<b>Abatements Allowed:</b>		
Property Taxes	56.92	—0—
<b>Uncollected Taxes End</b>		
<b>Of Fiscal Year:</b>	30,301.24	—0—
<b>TOTAL CREDITS</b>	<b>222,221.63</b>	<b>23,037.41</b>

**SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS**  
**December 31, 1988 (June 30, 1989)**

<b>DR.</b>	
.....Tax Sale/ Lien on Account ....	
.....of Levies of.....	
<b>Taxes Sold/Executed to Town</b>	
During Fiscal Year:	11,838.30
Interest Collected After	
Sales/Lien Execution:	323.82
Redemption Costs:	144.00
<b>TOTAL DEBITS</b>	<b>12,305.89</b>
<b>CR.</b>	
<b>Remittance to Treasurer</b>	
During Fiscal Year:	
Redemptions	7,419.82
Interest & Cost After Sale	467.59
Unredeemed Taxes — End of Year	4,418.48
<b>TOTAL CREDITS</b>	<b>12,305.89</b>





