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# Annual Reports

for the Town of

# SHARON

# NEW HAMPSHIRE

1992

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# **Annual Reports**


of the Town of

**SHARON**

New Hampshire

For the Year Ending

December 31, 1992



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TOWN OFFICERS

Moderator

Hampton Howard Term expires 1993

Selectmen

Barry Rhodes Term expires 1993

Ken Callahan Term expires 1994

John W. Derby Term expires 1995

Town Clerk

Nancy Kormendi Term expires 1993

Treasurer

Eleanor Butler Term expires 1993

Collector of Taxes

Leslie Jones Term expires 1993

Highway Agent

Walter B. Somero Appointed

Trustee of Trust Funds

Chester Bowles Term expires 1993

Supervisors of the Checklist

Barbara Wilson Term expires 1994

Heather Robinson Term expires 1996

Diane Callahan Term expires 1998

Board of Adjustment

Chester Bowles Term expires 1993

Marc Menard Term expires 1994

Diane Krakow Term expires 1995

Diane Callahan Term expires 1996

Paul Hertneky Term expires 1997

Planning Board

Donald Sullivan	Term expires 1993
Lois Estabrook	Term expires 1994
John Butler	Term expires 1995
Peter Paris	Term expires 1996
Ken Callahan	Ex Officio

Conservation Commission

Bruce Matthews	Term expires 1993
Karen Debonis	Term expires 1994
Peter Paris	Term expires 1995
	Term expires 1996
J, Milton Street	Emeritus

Town Forest Advisory Commission

Barry Rhodes	Selectman
John Butler	Planning Board
Karen DeBonis	Conservation Commission
James Martens	Term expires 1993
A. Lester Stevens	Term expires 1994

Health Officer

Gerald DeBonis	Appointed
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Building Inspector

Timothy Groesbeck	Appointed
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School Board Representative

Hampton Howard	Term expires 1993
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Forest Fire Warden

Barton D. Goodeve	Appointed
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Deputy Warden

John W. Derby	Appointed
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TOWN OF SHARON NEW HAMPSHIRE

TOWN WARRANT

To the inhabitants of the Town of Sharon, New Hampshire, in the county of Hillborough, qualified to vote in Town affairs:

You are hereby notified to meet in the Brick Schoolhouse in said Town on Tuesday, March 9, 1993 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 be closed at 7 PM. The business meeting will start at 7:30 PM on the same date.

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

Article 2. To see if the Town will vote to set the following amounts which shall be paid to the Town Officers for their services, or take any action relative thereto:

COMPENSATION SCHEDULE

Selectmen	\$1,000 per year
	plus \$1,000 expenses
Town Clerk	\$1,000 per year
Collector of Taxes	\$1,500 per year
Treasurer	\$1,000 per year
Trustee of Trust Funds	\$50.00 per year
Moderator	\$40.00 per sess.
Supervisors of Checklist	\$5.00 per hour
Fire Warden	\$100 per year
Building Inspector	\$75.00 per permit used

Article 3. 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:

ACCOUNT	DEPARTMENT	AMOUNT
4130	Executive	\$ 4,000
4140	Election & Reg.	2,000
4150	Financial Admin.	9,400
4153	Legal Expense	500
4191	Planning & Zoning	5,000
4194	Gen. Govt. Bldg.	400
4195	Cemetaries	200
4196	Insurance	3,600
4215	Ambulance	3,750
4220	Fire	9,650
4312	Highways	35,000
4316	Street Lighting	250
4324	Solid Waste Disposal	21,095
4414	Animal Control	150
4442	Welfare	500
4619	Conservation Comm.	800
4723	Interest-Tax Antic.	300

Article 4. To see if the Town will vote to raise and appropriate the sum of \$1,500 as the Town's share of the operating expenses of the Peterborough Library, or take any action relative thereto.

Article 5. To see if the Town will vote to raise and appropriate the sum of \$518 for the Home Health Care and Community Services, Account 4415, or take any action relative thereto.

Article 6. To see if the Town will vote to raise and appropriate the sum of \$305.00 for the Monadnock Family Services, Account 4415, or take any action relative thereto.

Article 7. To see if the Town will vote to raise and appropriate the sum of \$11,600 to have a complete revaluation by a private appraisal firm that has been approved by the Department of Revenue Administration or by the Appraisal Division of the Department of Revenue Administration and further authorize the withdrawal of \$3,600 from the Capital Reserve Fund created

for that purpose, the balance to come from general taxation, or take any action relative thereto.

Article 8. To see if the Town will vote to authorize the Selectmen to withdraw the sum of \$3,500 from the Town Forest Fund for the purpose of funding trail development and professional consultation activities as recommended in the Town Forest Plan, or take any action relative thereto.

Article 9. To see if the Town will vote to authorize the Selectmen to withdraw a sum not to exceed \$10,000 from the Town Forest Fund for the purchase of approximately 48 acres of land located on the north side of the Niemi-Russell proposed subdivision on Jarmany Hill Road, or take any action relative thereto.

Article 10. To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.

Article 11. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town Meeting, money from the state, federal or other government unit or a private source which becomes available during the year, in accordance with RSA 31:95-b.

Article 12. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the town by Tax Collector's deed. Such conveyance shall be by deed following public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

Article 13. To see if the Town will transact any other business which legally shall come before this meeting.

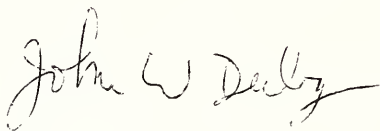
Given under our hands and seals at said Sharon this 21st day of February, 1993.

A handwritten signature in cursive script that reads "Barry Rhodes".

Barry Rhodes

A handwritten signature in cursive script that reads "J. Kenneth Callahan".

J. Kenneth Callahan

A handwritten signature in cursive script that reads "John W. Derby".

John W. Derby

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION



# BUDGET OF THE TOWN

OF SHARON N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1993 to December 31, 1993 or for Fiscal Year  
From \_\_\_\_\_ 19\_\_ to \_\_\_\_\_ 19\_\_

Date 2-23-93  
\_\_\_\_\_  
John W. DeG...  
\_\_\_\_\_  
John W. DeG...  
\_\_\_\_\_  
John W. DeG...  
SELECTMEN (PLEASE SIGN IN INK)

R.S.A., Chap. 31, Sect. 95. Immediately upon the close of the fiscal year the budget committee in towns where such committees exist, otherwise the selectmen, shall prepare a budget on blanks prescribed by the Department of Revenue Administration. Such budget shall be posted with the town warrant and shall be printed in the town report at least one week before the date of the town meeting.

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Prior Year As Approved By DRA (omit cents)	Actual Expenditures Prior Year (omit cents)	APPROPRIATIONS ENSUING FISCAL YEAR (omit cents)
	<b>GENERAL GOVERNMENT</b>				
4130	Executive	3	7,500	4,150	4,000
4140	Election, Registration, & Vital Statistics	3	1,400	2,286	2,000
4150	Financial Administration	3	6,300	9,413	9,400
4152	Revaluation of Property	7	700	715	11,600
4153	Legal Expense	3	1,500	136	500
4155	Personnel Administration				
4191	Planning and Zoning	3	5,000	4,085	5,000
4194	General Government Building	3	100	183	400
4195	Cemeteries	3	200		200
4196	Insurance	3	3,510	3,585	3,600
4197	Advertising and Regional Associations				
4199	Other General Government				
	<b>PUBLIC SAFETY</b>				
4210	Police				
4215	Ambulance	3	1,367	1,367	3,750
4220	Fire	3	8,423	8,424	9,650
	<b>HIGHWAYS AND STREETS</b>				
4312	Highways and Streets	3	35,000	39,079	35,000
4313	Bridges				
4316	Street Lighting	3	200	227	250
	<b>SANITATION</b>				
4323	Solid Waste Collection				
4324	Solid Waste Disposal	3	24,452	24,452	21,095
	Closure plan		16,000		
	<b>WATER DISTRIBUTION AND TREATMENT</b>				
4332	Water Services				
4335	Water Treatment				
	<b>HEALTH</b>				
4414	Pest Control	3		150	150
4415	Health Agencies and Hospitals	5,6	823	823	823
	<b>WELFARE</b>				
4442	Direct Assistance				
4444	Intergovernmental Welfare Payments				
	<b>Sub-Totals (carry to top of page 3)</b>		112,475	99,075	107,418

Acct. No.	PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	Appropriations Prior Year As Approved By DRA (omit cents)	Actual Expenditures Prior Year (omit cents)	APPROPRIATIONS ENSUING FISCAL YEAR (omit cents)
<b>Sub-Totals (from page 2)</b>			112,475	99,075	107,418
<b>CULTURE AND RECREATION</b>					
4520	Parks and Recreation	8			3,500
4550	Library	4	1,500	1,500	1,500
4583	Patriotic Purposes		450	450	
<b>CONSERVATION</b>					
4612	Purchase of Natural Resources	9			10,000
4611	Conservation Comm.	3	900	377	800
<b>REDEVELOPMENT AND HOUSING</b>					
<b>ECONOMIC DEVELOPMENT</b>					
<b>DEBT SERVICE</b>					
4711	Princ.-Long Term Bonds & Notes				
4721	Interest-Long Term Bonds & Notes				
4723	Interest on TAN	3	500	106	300
<b>CAPITAL OUTLAY</b>					
<b>OPERATING TRANSFERS</b>					
4914	To Proprietary Funds:				
4915	To Capital Reserve Funds:		400	400	
4916	To Trust and Agency Funds: (RSA 31:19-a)				
<b>TOTAL APPROPRIATIONS</b>			116,225	101,908	123,518
<p><b>HELP!</b> We ask your assistance in the following: If you have a line item of appropriation which is made up of appropriations from more than one (1) warrant article, please use the space below to identify the make-up of the line total. We hope this will expedite the tax rate process by reducing the number of inquiries from this office.</p>					
Acct.	W.A.	Amt.	Acct.	W.A.	Amt.

Acct. No.	SOURCE OF REVENUE	W.A. No.	*ESTIMATED REVENUE Prior Year (omit cents)	ACTUAL REVENUE Prior Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes				2,000
3180	Resident Taxes				
3185	Yield Taxes		5,000	4,264	4,000
3186	Payment in Lieu of Taxes				
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		6,000	9,344	8,000
	Inventory Penalties				
	<b>LICENSES, PERMITS AND FEES</b>				
3210	Business Licenses and Permits		200	835	600
3220	Motor Vehicle Permit Fees		20,000	25,292	25,000
3290	Other Licenses, Permits & Fees				
	<b>FROM FEDERAL GOVERNMENT</b>				
	<b>FROM STATE</b>				
3351	Shared Revenue		2,321	2,653	2,600
3353	Highway Block Grant		10,807	10,812	10,000
3354	Water Pollution Grants				
3356	State & Federal Forest Land Reimbursement		173	173	150
3357	Flood Control Reimbursement				
3359	Other Hurricane Reimb.		5,933	5,901	
	<b>FROM OTHER GOVERNMENT</b>				
3379	Intergovernmental Revenues				
	<b>CHARGES FOR SERVICES</b>				
3401	Income from Departments				
3409	Other Charges				
	<b>MISCELLANEOUS REVENUES</b>				
3501	Sale of Municipal Property				
3502	Interest on Investments		1,500	1,445	1,000
3509	Other		150	1,143	1,000
	<b>INTERFUND OPERATING TRANSFERS FROM</b>				
3914	Proprietary Funds				
	Sewer				
	Water				
	Electric				
3915	Capital Reserve Fund	7			3,600
	Town Forest Fund	8.9			13,500
3916	Trust and Agency Funds				
	<b>OTHER FINANCING SOURCES</b>				
3934	Proc. from Long Term Notes & Bonds				
	Fund Balance:				
	Items Voted from Surplus				
	Remainder of Surplus		17,000	17,000	
	<b>TOTAL REVENUES AND CREDITS</b>		69,284	83,457	71,458

\*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form.

Total Appropriations 123,518

Less: Amount of Estimated Revenues, Exclusive of Property Taxes 71,458

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 52,060

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

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**



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# Vachon, Clukay & Co., PC

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*Certified Public Accountants*

45 Market Street  
Manchester, New Hampshire 03101  
(603) 622-7070

February 13, 1993

To the 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, 1992, and have issued our report thereon dated February 13, 1993.

In planning and performing our audit of the general purpose financial statements of the Town of Sharon, New Hampshire for the year ended December 31, 1992, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Sharon, New Hampshire is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure 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 inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories.

- Budget
- Cash and investments
- Revenue and receivables
- Expenditures for goods and services  
and accounts payable

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. 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 general purpose 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the Board of Selectmen. However, this report is a matter of public record and its distribution is not limited.

*Vachon, Clukey & Co., PC*

## REPORT OF THE SELECTMEN

The Selectmen would like to ask for the support of the voters as they arrange for a revaluation of property. We have been advised by the Department of Revenue Administration that the Town is due for a revaluation. We agree.

The residents of Sharon should be aware that there is a rabies epidemic due to be in town by this summer. Know the signs of a rabid animal, avoid any strange acting animals and be sure to have your cats and dogs vaccinated.

We have been often asked to include the county and school amounts in the Town Report.

In 1992 the town paid the school \$303,723 and the county \$42,779.

The new system of account numbering has been in place for over one year and seems to be working well.

The Selectmen meet at the Brick Schoolhouse at 7:30PM on the second Wednesday of each month.

Respectfully submitted,

Barry Rhodes  
J. Kenneth Callahan  
John W. Derby

Selectmen of Sharon

**TAX COLLECTOR'S REPORT**  
**Summary of Tax Accounts**  
**Fiscal Year Ended December 31, 1992**

**DR.**

	Levies of	
Uncollected Taxes - Beginning of Fiscal Year:	1992	Prior
Property Taxes		47,121.98
<b>Revenues Committed to Collector:</b>		
Property Taxes	\$390,318.83	
Yield Taxes	816.76	3,447.36
<b>Overpayments:</b>		
Property Taxes	19.96	10.23
Bank Charges	40.00	
<b>Interest Collected on Delinquent Tax</b>	522.13	2,419.88
<b>Collected Tax Penalties &amp; Costs - Property</b>		501.00
<b>Total Debits</b>	\$391,717.68	\$53,500.45
<b>TOTAL</b>		<b>\$445,218.13</b>

**CR.**

	Levies of	
Remitted to Treasurer During Fiscal Year	1992	Prior
Property Taxes	\$351,299.56	47,112.18
Yield Taxes	816.76	3,447.36
Interest:	526.25	2,422.07
Penalties: Lien Costs		501.00
Yield Interest		2.02
Bank Charges	40.00	
<b>Abatements Made:</b>		
Property Taxes	23.35	6.02
<b>Uncollected Revenue End of Year:</b>		
Property Taxes	39,011.76	
<b>Total Credits</b>	\$391,717.68	\$53,500.65
<b>TOTAL</b>		<b>\$445,218.33</b>

**TAX COLLECTOR'S REPORT**  
**Summary of Tax Accounts**  
**Fiscal Year Ended December 31, 1992**

**DR.**

**Tax Sale/Lien on Account of Levies of**

	1991	1992	Prior
<b>Balance of Unredeemed Taxes</b>			
<b>at Beg. of Fiscal Year:</b>		\$19,751.61	\$10,660.88
Liens Sold/Executed			
During Fiscal Year:	\$21,486.30		
Interest Collected After			
Sale/Lien Execution	648.58	2,744.29	3,009.46
Redemption Costs:	124.43	208.00	166.50
<b>Total Debits</b>	<b>\$22,259.31</b>	<b>\$22,703.90</b>	<b>\$13,836.84</b>

**CR.**

**Remittance to Treasurer**

Redemptions	10,210.91	14,653.02	10,660.88
Interest/Costs			
(After Sale or Lien Execution)	773.01	2,952.29	3,175.96
<b>Abatements of</b>			
<b>Unredeemed Taxes</b>		443.70	
<b>Unredeemed Taxes on</b>			
<b>Initial Sale/Lien</b>	11,275.39	4,654.89	
<b>Total Credits</b>	<b>\$22,259.31</b>	<b>\$22,703.90</b>	<b>\$13,836.84</b>

## REPORT OF THE HIGHWAY AGENT

There have been 18 snow and ice storms from November 18, 1992 to February 8, 1993 which have required plowing and sanding.

The net cost to the town for replacing the Swamp Road bridge came to just over \$900.00.

The guard rails were replaced on Spring Mill Road and on Spring Hill bridges.

Brush and trees were cut, ditches and shoulders were cleaned. Three roads were sealed with liquid asphalt.

Culvert and underdrain work were done on McCoy Road.

Dirt roads were graded and culverts were replaced.

I hope to do some more underdrain work, cut brush and clean ditches on Cross Road and McCoy Road. Hopefully there will be sufficient funds to seal McCoy Road in 1993.

The cemeteries will be mowed and trimmed as needed.

Respectfully submitted,

Walter B. Somero  
Highway Agent

TOWN FOREST ADVISORY COMMISSION

This year has been a learning experience -- learning about the unique character of the Forest through many exploratory hikes, learning about management options to consider through discussions with professional foresters and wildlife consultants, learning about how others manage different forests through visits to those forests, and learning in detail about the desires of Town residents through our monthly meetings.

The Management Plan passed at last year's Town Meeting requires a balance between improvements in timber health, wildlife habitat, and recreation opportunities. A plan for timber was prepared by the New England Forestry Foundation in 1990. A plan relating to wildlife is expected shortly from the Wildlife Biologist of the UNH Cooperative Extension. Once this has been reviewed and integrated with other possibilities, a plan for specific Forest activity will be submitted to the Selectmen for approval. In the follow through, we will encourage participation by all of you who have expressed interest in the Forest.

The helpful support during the year of the UNH Cooperative Extension, NH Fish and Game Dept., NH Division of Forests and Lands, the New England Forestry Foundation, the Society for the Protection of NH Forests, and interested Town residents is acknowledged and greatly appreciated.

Respectfully submitted,

John Butler, Chairman

## SHARON CONSERVATION COMMISSION

Members: Karen DeBonis (Chair), Gina Goff, Henry Kanner, Bruce Matthews, Peter Paris, Rory Goff (Alternate)

### 1992 Accomplishments

- Earth Day '92** Two spring snowstorms prevented the Conservation Commission from holding the third annual Town Clean-Up. Some residents picked up and sorted roadside trash on their own.
- Bog** With input and involvement from the Society for the Protection of NH Forests, we continued discussions between Arthur Whitcomb/Tilcon Inc. (owners of the site containing the Sharon Bog). We assisted the company in it's application to the NH Land Conservation Investment Program; however the application was denied due to lack of funds.
- During the summer, Conservation Commission members monitored the town of Jaffrey's test-drilling for a potential municipal water supply on the Whitcomb/Tilcon site.
- A chronological report on our efforts to protect the bog was written and distributed.
- Town Forest** A member of the Commission served on the Town Forest Committee.
- Seminars** Members participated in seminars and workshops regarding conservation issues.
- Wetlands** Proposal submitted to The Environmental Network for assistance with a wetlands inventory. The University of New Hampshire Environmental Network is a non-profit organization that provides communities with environmental education and research assistance.
- Also, the Conservation Commission and County Conservationist reviewed dredge & fill applications involving projects with potential impact upon wetlands.
- Monadnock Conservation Committee** We hosted the semi-annual meeting of this group of area conservation commission members.

### 1993 Plans

- Earth Day '93** This year's town Clean-Up is scheduled for Saturday, April 24th (Rain date: 5/1). Meet at the schoolhouse at 9 a.m. Please come, and bring your family! Earth Day is a nationwide effort and we need your help.
- Bog** We will continue to work with Tilcon/Arthur Whitcomb, Inc. on a plan to protect the bog, (and a buffer area) for ecological and historical reasons.
- Town Forest** The Conservation Commission will continue to work with the Forest Committee.
- Wetlands Inventory** With landowner's permission, we will do a wetlands inventory, with assistance from The UNH Environmental Network and a group of trained volunteers, on three sites in Sharon: 1) Sharon Bog, 2) Nichols property off Rte. 123, 3) Gridley River (near intersection of Nashua Road & Rte. 123 (Aho/Ruberti property). A report and presentation to the town about the study will be offered in May. The purpose of the inventory is to collect basic information about wetlands (using methods recommended by the state) which could be useful as future plans and decisions are made regarding wetlands in Sharon. Our long-term goal is to inventory all wetlands in town.

**The Conservation Commission meets on the second Tuesday of each month at the schoolhouse.  
Interested citizens are welcome to attend.**









