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# Annual Reports

for the Town of

**SHARON**

NEW HAMPSHIRE

1989

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# **Annual Reports**


of the Town of

**SHARON**

New Hampshire

For the Year Ending

December 31, 1989



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**TOWN OFFICERS**

**Moderator**

Hampton Howard

Term expires 1990

**Selectmen**

George W. Walsh

Term expires 1990

Ken Callahan

Term expires 1991

John W. Derby

Term expires 1992

**Town Clerk**

Nancy Kormendi

Term expires 1990

**Treasurer**

Pearl Y. Stevens

Term expires 1990

**Collector of Taxes**

Leslie Jones

Term expires 1990

**Highway Agent**

Walter B. Somero

appointed

**Trustee of Trust Funds**

Donald Sullivan

Term expires 1990

**Supervisors of the Checklist**

Heather Robinson

Term expires 1990

Diane Callahan

Term expires 1992

Barbara Wilson

Term expires 1994

**Board of Adjustment**

**Appointed**

Barry Rhodes

Term expires 1990

Richard Dufresne

Term expires 1991

Diane Callahan

Term expires 1992

Kevin Pipher

Term expires 1993

Marc Menard

Term expires 1994

Diane Krakow

Alternate

**Planning Board**

**Appointed**

Charles Robinson

Term expires 1990

Sheron S. Derby

Term expires 1991

Michael Young

Term expires 1992

Gerald DeBonis

Term expires 1993

Lois Estabrook

Term expires 1994

Ken Callahan

Ex Officio

Ralph Stitt

Alternate

David Brown

Alternate

**Conservation Commission**

Appointed

Karen DeBonis	Term expires 1990
Peter Paris	Term expires 1991
Tim Jones	Term expires 1992
Rory Goff	Term expires 1993
Vacant	Term expires 1994
J. Milton Street	Alternate
Gina Goff	Alternate

**Health Officer**

Gerald DeBonis MD	Appointed
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**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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<b>Deputy Wardens</b> John W. Derby	Appointed
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Michael Young	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 Hillsborough, qualified to vote in Town affairs:

You are hereby notified to meet at the Brick Schoolhouse in said Town on Tuesday, March 13, 1990 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 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 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	\$1,000 per year plus fees
Collector of Taxes	\$1,000 per year
Treasurer	\$1,000 per year
Trustee of Trust Funds	\$50.00 per year
Moderator	\$40.00 per session
Supervisors of the Checklist	\$5.00 per hour
Fire Warden	\$100.00 per year
Building Inspector	\$25.00 per building 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:

Election and Registration	\$200.00
Legal Expense	100.00
Animal Control	50.00
Ambulance	3,727.00
Fire Protection	9,713.00
Town Hall	600.00
Street Lights	190.00
Interest on Temporary Loans	2,700.00
Appraisal of New Property	700.00
Insurance	3,500.00
Planning and Zoning	1,500.00
Town Officers Expenses	2,700.00
Audit	2,100.00
Solid Waste Disposal	19,762.00
Cemeteries	500.00
Town Officers Salaries	5,600.00
Welfare	100.00

**Article 4.** 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 5.** 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 6.** To see if the Town will vote to raise and appropriate the sum of \$230.00 for the Monadnock Family Services, or take any action relative thereto.

**Article 7.** 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 8.** 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 9.** To see if the Town will vote to accept from the State of New Hampshire, a block grant in the amount of \$10,045.26, use of which will be restricted to the construction and reconstruction of highways, or take any action relative thereto.

**Article 10.** To see if the Town will vote to raise and appropriate the sum of \$200.00 to placed in the Capital Reserve Fund for the future reappraisal of the Town, or take any action relative thereto.

**Article 11.** To see if the Town will vote to authorize the Selectmen to withdraw from the William Leroy Young Trust Fund, the sum of \$500.00 from interest accrued, for repointing the brickwork of the Brick Schoolhouse, or take any action relative thereto.

**Article 12.** To see if the Town will authorize the Selectmen to borrow in anticipation of taxes, to the legal amount allowable by law.

**Article 13.** To see if the Town will vote to raise and appropriate the sum of \$13,000.00 as compensation for an Assistant to the Selectmen to assist them in the administration of their duties, such assistant to be hired by them, or take any action relative thereto.

**Article 14.** To see if the Town will vote to adopt the twice-yearly collection of property taxes.

**Article 15.** To see if the Town will vote to authorize the Moderator to appoint a committee to coordinate the celebration of the 200th year of the incorporation of Sharon in 1991.

**Article 16.** To see if the Town will vote to designate and proclaim April 22, 1990, as Earth Day 1990, and to set aside that day for public activities promoting preservation of the global environment and launching the "Decade of the Environment."

**Article 17.** 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 18.** To see if the Town will transact any other business which may legally come before this meeting.

Given under our hands and seals at said Sharon this 25th day of February, 1990.

*George W. Walsh, J. Kenneth Callahan, John W. Derby*  
Selectmen of Sharon

## BUDGET OF THE TOWN OF SHARON, NH

	Approp.	Actual Expend.	Approp. Ensuing Fiscal
Purpose of Appropriation	1989	1989	Yr 1990
General Government	(1989-90)	('89-90)	(1989-90)
Town Officers' Salary	4,400	4,249	6,200
Town Officers' Expenses	2,700	3,137	2,700
Election and Registration Expenses	200	169	200
Cemeteries	500	218	500
General Government Buildings	100	80	600
Reappraisal of Property	700	868	700
Planning and Zoning	1,500	1,251	1,500
Legal Expenses	300	35	100
Audit	2,100	2,086	2,100
<b>Public Safety</b>			
Fire Department	7,696	7,696	9,713
<b>Highways, Streets &amp; Bridges</b>			
Town Maintenance	16,000	17,160	16,000
Street Lighting	190	178	190
Highway Block Grant	10,449	9,146	10,045
Oiling	6,500	6,446	6,500
<b>Sanitation</b>			
Solid Waste Disposal	20,220	20,220	19,762
<b>Health</b>			
Hospitals & Ambulances	681	681	3,727
Animal Control	50		50
Monadnock Family Mental Health	219	219	230
Visiting Nurse Association	518	518	518
<b>Welfare</b>			
General Assistance	100		100
<b>Culture and Recreation</b>			
Library	1,430	1,430	1,430
<b>Debt Service</b>			
Interest Expense			
Tax Anticipation Notes	1,200	2,729	2,700
<b>Operating Transfers Out</b>			
Payments to Capital Reserve Funds			
Reappraisal	200	200	200
<b>Miscellaneous</b>			
Insurance	3,125	4,290	3,500
Town Line Plan	600	600	
Selectmen's Assistant			13,000
<b>Total Appropriations</b>	<b>\$81,678</b>	<b>\$83,606</b>	<b>\$101,665</b>
Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133)			\$40,937
Amount of Taxes to be Raised (Exclusive of School and County Taxes)			\$60,278

## BUDGET OF THE TOWN OF SHARON, NH

	Estimated Revenue 1989 (1989-90)	Actual Revenue 1989 (1989-90)	Estimated Revenue 1990 (1990-91)
<b>Sources of Revenue</b>			
<b>Taxes</b>			
Yield Taxes	2,500	2,970	2,000
Interest and Penalties on Taxes	2,000	3,005	2,500
Land Use Change Tax		21,375	2,492
<b>Intergovernmental Revenues—State</b>			
Shared Revenue-Block Grant	1,900	1,900	1,900
Highway Block Grant	10,328	10,449	10,045
Reimb. a c State-Federal Forest Land	69	151	150
<b>Licenses and Permits</b>			
Motor Vehicle Permit Fees	20,000	22,043	20,000
Dog Licenses	200	221	200
Business Licenses, Permits and Filing Fees	300	983	300
<b>Charges for Services</b>			
Income From Departments	300	946	300
<b>Miscellaneous Revenues</b>			
Interests on Deposits	1,000	330	300
<b>Other Financing Sources</b>			
Income from Trust Funds	850	850	750
Fund Balance	7,432		
<b>TOTAL REVENUES AND CREDITS</b>	<b>\$46,879</b>	<b>\$65,223</b>	<b>\$40,937</b>

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# Vachon, Clukay & Co., PC

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*Certified Public Accountants*

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

February 12, 1990

Board of Selectmen  
Town of Sharon, New Hampshire

We have audited the financial statements of the Town of Sharon, New Hampshire for the year ended December 31, 1989, and have issued our report thereon dated February 12, 1990.

In planning and performing our audit of the financial statements of the Town of Sharon, New Hampshire for the year ended December 31, 1989, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 polices 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.

A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to the financial statement 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 conditions in the internal control structure that might be considered material weaknesses as defined above. However, our study and evaluation disclosed no condition that we believed constitutes a material weakness.

This report is intended for the information of management, and the Board of Selectmen. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Wachon, Cluhney & Co., PC*

## SELECTMEN'S REPORT

The past year has been a busy one for the Selectmen.

The long-standing question of the location of part of the Sharon-New Ipswich has finally been resolved. Upon advice of the Municipal Association the question was deemed be the subject of an agreement between the towns. If we had called it a dispute the question would have had to go to the Superior Court. The towns both voted funds to cover the cost of researching the line. The line was agreed upon and the appropriate plan was signed by the Selectmen of both towns and placed on record. The late John Preston of New Ipswich provided much valuable information.

The cemetery planting project was not accomplished in 1989 due to several problems. We are sure that it will be done in 1990. The chairman will be Selectman Ken Callahan. His ad-hoc committee will welcome any more future volunteers.

Residents should be aware that we are approaching the 200th anniversary of the incorporation of Sharon in 1791. We would like to ask for volunteers to form a committee to make appropriate arrangements.

The cable TV proposition mentioned at the 1989 Town meeting did not work out at all. The Selectmen contacted 2 additional companies who determined that the Town was too spread out to make cable installation practical. We then contacted the original firm and were told that they would be interested if we could find groups of at least 15 houses in a neighborhood so that a mini dish receiver system could be installed in each area. We cannot see any groups of 15 houses so we think the idea should be dropped.

We are recommending that the pay of the Town Clerk, Tax Collector, and Treasurer be increased to somewhat reflect the responsibility connected with each office.

The Selectmen are proposing a twice a year tax billing. The time over which the Town now borrows in anticipation of taxes as well as the amount has been constantly increasing. Also contributing to the increase are delays in figuring the tax rate at the state level and the ever-increasing costs of the school system and the county.

The Selectmen were made aware of a problem situation regarding a property on Swamp Road. It seems that the sand pit was a very popular party spot. After the State Police were called to the scene twice in one evening arrangements were made with the property owner to close the access points. There have been no reported problems since.

Two of the Selectmen along with 5 other Town officials were treated to an orientation flight aboard a New Hampshire Air National Guard Kc-135 tanker plane. During the 4 hour flight a simulated emergency war time take-off was demonstrated along with 2 air-to-air refuelings, a run to Pittsburgh, PA and return with navigation by the sun. We also enjoyed in-flight lunches and had the run of the plane during all phases of the flight. We will have some pictures available at Town Meeting.

Bruce Matthews has volunteered to aid the Selectmen in perambulating the Town boundaries. This sleeping bear has finally come out of a very long

hibernation. The project will take some time due to having to make arrangements with other towns, insects, weather etc. The results will be properly recorded and available to any interested parties.

The New Hampshire Municipal Association, which we rejoined, has already paid off in a large savings on our legal budget. They have an 800 number by which staff attorneys can be reached for quick opinions.

Late in February the New Hampshire Educational TV Station, WENH, broadcast a short program on a Sharon native, John Adams Taggart. He was an accomplished violinist who left a 176 page autobiography which is now at the New Hampshire Historical Society. The Selectmen have videotaped the program and will make the tape available on request.

We think the townspeople should be aware that Pearl Stevens, our Treasurer has decided not to run again. She has put much time and effort in her many years. We are planning to serve refreshments after Town Meeting in her honor and hope that all will be able to stay.

In 1991 the Town will receive its first rebate on its Workman's Compensation policy. The amount could be up to 80% of the premium. Before we went to a self-insured program we would not have any return.

The Selectmen are awaiting word from the Incinerator Committee and wish to express their gratitude to those who have agreed to serve.

Finally, we are requesting the voters to approve a sum of money so that some sort of administrative help can be hired to aid the Selectmen in performing their duties. Every day we are requested to provide information, quote figures, do research, answer questions, and be available to provide same. The time has long passed when the Selectmen could do their part of Town business one night a month. We need a part-time person who is familiar with the duties the Selectmen must perform and can provide this sort of support. The Selectmen would be making the same decisions and performing the same duties as always.

Respectfully submitted,

*George W. Walsh, Jr*

*J. Kenneth Callahan*

*John W. Derby*

Selectmen



## REPORT OF THE HIGHWAY AGENT

Our first snow of 5 inches came on November 4. Since then we have had 12 storms which required plowing. Rain and freezing weather have required a lot of sanding.

The summer sealing of Greenleaf, Temple and Nashua Roads was postponed as Temple Road required more work than we anticipated. We had to replace 2 culverts and dig out the large stumps left from dead trees. Ditches and shoulders were cleaned on these roads.

This summer we hope to be able to seal these roads with liquid asphalt and sand. Some shoulder work will be done on Cross Road.

With the economic situation the way it is, I am not asking for any increases in the highway budget. We will do as much as possible without overspending.

Mowing and general maintenance of the cemeteries will continue as before.

Respectfully submitted,  
*Walter B. Somero*  
Highway Agent

**TAX COLLECTOR'S REPORT**  
**Summary of Tax Accounts**  
**Fiscal Year Ended December 31, 1989 (June 30, 1990)**

**DR.**

	Levies of	
<b>Uncollected Taxes-Beginning</b>	<b>1989</b>	<b>Prior</b>
<b>of Fiscal Year:</b>		
Property Taxes		\$30,301.24
<b>Taxes Committed to Collector:</b>		
Property Taxes	268,631.62	
Land Use Change Tax	21,375.00	
Yield Taxes	2,970.51	
<b>Added Taxes:</b>		
Property Taxes	* 100.00	
<b>Overpayments:</b>		
a/c Property Taxes	included as interest	
Interest Collected on		
Delinquent Taxes	24.84	1,692.30
<b>Total Debits</b>	<b>\$293,101.97</b>	<b>\$31,993.54</b>
		<b>\$325,095.51</b>

**DR.**

	Levies of	
<b>Committed to Treasurer During</b>	<b>1989</b>	<b>Prior</b>
<b>Fiscal Year</b>		
Property Taxes	228,784.70	30,301.24
Land Use Change Tax	21,375.00	
Yield Taxes	2,970.51	
Interest on Taxes	24.84	1,289.80
Penalties on Resident Tax		402.50
<b>Uncollected Taxes End of</b>		
<b>Fiscal Year</b>		
Property Taxes	39,938.39	
<b>Total Credits</b>	<b>\$293,093.44</b>	<b>\$31,993.54</b>
		<b>\$325,086.98</b>

**SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS**  
**Fiscal Year Ended December 31, 1989 (June 30, 1990)**

**DR.**

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

**1988**

**1987**

Balance of Unredeemed Taxes		
Beginning of Fiscal Year:		4,418.48
Taxes Sold/Executed to Town		
During Fiscal Year:	16,994.54	
Interest Collected After		
Sale/Lien Execution:	421.96	667.82
Redemption Costs:	135.50	71.00
<b>Total Debits</b>	<b>\$17,552.00</b>	<b>\$5,157.30</b>

**CR.**

Remittance to Treasurer		
During Fiscal Year:		
Redemptions	9,125.96	3,789.16
Interest & Cost After Sale	557.46	738.82
Unredeemed Taxes End of Year	7,868.58	629.32
<b>Total Credits</b>	<b>\$17,552.00</b>	<b>\$5,157.30</b>

## SHARON CONSERVATION COMMISSION

### Mission

The Sharon Conservation Commission is the local board charged with the protection and proper utilization of the natural resources of the town. The Commission may advise the planning board and other boards on conservation/environmental matters.

### Activities Planned for 1990-1991

- \* Earth Day — An article has been placed on the town's warrant proclaiming April 22, 1990 as "Earth Day". We are organizing a "town clean-up" on that day. Volunteers are needed! Please come to the Schoolhouse at 9:30 AM on Saturday 4/22/90 if you and your family would like to help. (Bring work gloves and trash bags). Other ideas to celebrate Earth Day are welcome.
- \* Medical Waste Incinerator — Conservation Commission member Rory Goff is on the Incinerator Study Committee to represent environmental concerns.
- \* Easements — Some of Sharon's conservation land is made possible by the donation or purchase of property, or by easements. It is our intent to spread the word to landowners about easements and to encourage future easement agreements.
- \* Natural Resources Inventory — Our goal is to create a map of Sharon which shows conserved land, wetlands, unusual plants, wildlife, natural areas of particular importance, etc.

### Interested

Please contact anyone on the Conservation Commission if you have ideas or would like to help.

Karen DeBonis, Chairman 924-7886

Peter Paris 924-4078

Rory Goff 924-6206

Gina Goff (Alternate)

The Sharon Conservation Commission meets at the Schoolhouse on the second Tuesday of each month at 7:30 PM and all townspeople are welcome.







