

# **Annual Reports**

for the Town of

**SHARON** 

**NEW HAMPSHIRE** 

1992



## **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 Lois Estabrook John Butler Peter Paris	Term Term	expires expires expires expires	1994 1995
Ken Callahan	Term	expires	1996
Ken Callanan		Ex Of:	ficio

### Conservation Commission

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

### 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 Ap	ppointed
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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

#### 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 andappropriate 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 of 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.

Barry Rhodes

J. Kenneth Callahan

5 Kime Kh Callochen

John W. Derby

## STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION



### **BUDGET OF THE TOWN**

OFsharon		N.H
Appropriations and Estimates of F	Revenue for the Ensuing Year January 1, 19 $93$ to Dece	ember 31, 1993 or for Fiscal Yea
From	19 to	19
Date 2-23-93	rlyr	
SELECTMEN (PLEASE SIGN IN	Callafia.	

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

(Rev. 1992) - 1 -

PURPOSE OF APPROPRIATION Acct. (RSA 31:4) No. GENERAL GOVERNMENT	W.A. No.	Appropriations Prior Year As Approved By DRA (omit cents)	Actual Expenditures Prior Year (omit cents)	APPROPRIATIONS ENSUING FISCAL YEAR (omit cents)
4130 Executive	-		4 150	4 000
4140 Election, Registration, & Vital Statistics	3-	7.500	4,150 2,286	2,000
4150 Financial Administration	3	1.400		9,400
	3	6.300	9,413	
4152 Revaluation of Property	7	700	715	11,600
4153 Legal Expense	3_	1,500	136	500
4155 Personnel Administration	<del>                                     </del>			
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 PUBLIC SAFETY				
4210 Police	1			
4215 Ambulance	3	1,367	1,367	3,750
4220 Fire	3	8.423	8,424	9,650
HIGHWAYS AND STREETS				
4312 Highways and Streets	3	35,000	39,079	35,000
4313 Bridges				
4316 Street Lighting	3	200	227	250
		200		
SANITATION				1
4323 Solid Waste Collection			1	
4324 Solld Waste Disposal	3	24.452	24,452	21,095
Closure plan		16.000		
WATER DISTRIBUTION AND TREATMENT				
4332 Water Services	1			
4335 Water Treatment				
			<b>_</b>	_
HEALTH				
4414 Pest Control	3		150	150
4415 Health Agencies and Hospitals	5.6	823	823	823
WELFARE				
	-			
4442 Direct Assistance			-	
4444 Intergovernmental Welfare Payments				
Sub-Totals (carry to top of page 3)			00.077	107,418
(can) to top or page of		112,475	99.075	107,418

				MS-6
PURPOSE OF APPROPRIATION Acct. (RSA 31:4) No.	W.A. No.	Appropriations Prior Year As Approved By DRA (omit cents)	Actual Expenditures Prior Year (omit cents)	APPROPRIATIONS ENSUING FISCAL YEAR (omit cents)
Sub-Totals (from page 2)		112,475	99,075	107,418
CULTURE AND RECREATION				
4520 Parks and Recreation	8			3,500
4550 Library	4	1,500	1,500	1,500
4583 Patriotic Purposes		450	450	
CONSERVATION				
4612 Purchase of Natural Resources	9			10,000
4611 Conservation Comm.	3	900	377	800
4611 Constitution Commi				
REDEVELOPMENT AND HOUSING				1
ECONOMIC DEVELOPMENT				
ECONOMIC DEVELOPMENT				
DEBT SERVICE				
4711 PrincLong Term Bonds & Notes				
4721 Interest-Long Term Bonds & Notes				
4723 Interest on TAN	3	500	106	300
CAPITAL OUTLAY				-
CAFTIAL OUTLAI				1
OPERATING TRANSFERS				
4914 To Proprietary Funds:			1	-
4915 To Capital Reserve Funds:		400	400	
4913 TO Capital Reserve Fullus.		400	400	
****				
4916 To Trust and Agency Funds:				
(RSA 31:19-a)				
TOTAL APPROPRIATIONS		116 225		123,518
HELDI Washington to the C. H. C.	16	116,225	101,908	
HELP! We ask your assistance in the following from more than one (1) warrant article	: II you nave	e a line item of approp	riation which is made	he line total. We hone
this will expedite the tax rate process b				ne line totali vie nope
Acct.   W.A.   Amt		Acct.	I W.A. I Am	t.
			7	
		-		

SOURCE OF REVENUE Acct. No. TAXES	W.A. No.	*ESTIMATED REVENUE Prior Year (omit cants)	ACTUAL. REVENUE Prior Year (omit cents)	ESTIMATED REVENUE Ensuing Fiscat Year (omit cents)
3120 Land Use Change Taxes				2.000
3180 Resident Taxes				
3185 Ylaid 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				
LICENSES, PERMITS AND FEES				
3210 Business Licenses and Permits		200	835	600
3220 Motor Vehicle Permit Fees		20,000	25,292	25.000
3290 Other Licenses, Permits & Fees				
FROM FEDERAL GOVERNMENT				
FDOM CTATE				
FROM STATE 3351 Shared Revenue		2 221	2 (52	2 600
3351 Shared Revenue 3353 Highway Block Grant		2,321	2,653	2.600
3354 Water Pollution Grants		10.807	10.812	10,000
3356 State & Federal Forest Land Relimbursement		173	173	150
3357 Flood Control Reimbursement		177	1/3	130
3359 Other Hurricane Reimb.		5.933	5,901	
FROM OTHER GOVERNMENT		1+3-17	3.301	
3379 Intergovernmental Revenues				
CHARGES FOR SERVICES				
3401 Income from Departments				
3409 Other Charges				
MISCELLANEOUS REVENUES				
3501 Sale of Municipal Property				
3502 Interest on Investments		1,500	1,445	1,000
3509 Other		150	1,143	1,000
INTERFUND OPERATING TRANSFERS FROM				
3914 Proprietary Funds				
Sewer				
Water		5-0		
Electric				
3915 Cepital Reserve Fund	7			3,608
Town Forest Fund	8.9			13,500
3916 Trust and Agency Funds	-			
OTHER FINANCING SOURCES				
3934 Proc. from Long Term Notes & Bonds				
Fund Balance:				
Items Voted from Surplus				
Remainder of Surplus		17,000	17,000	
TOTAL REVENUES AND CREDITS		69,284	83,457	71,458
*Enter in this column the numbers which were revised and	approved b	UHA and which appear o		
Total Appropriations		_	1	23,518
1 1			_	
Less: Amount of Estimated Revenues, Exclusion	sive of Pr	operty Taxes		71.458
A 4.67				
Amount of Taxes to be Raised (Exclusive of S				12,060
BUDGET OF THE	TOV	NN OF	SHARON	N.F

BUDGET OF THE TOWN OF \_\_\_\_\_, N.H.

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT -4-

### Vachon, Clukay & Co., PC

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.

Vaclon, Cluby & 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  $7:30\,\mathrm{PM}$  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: Property Taxes	1992	<b>Prior</b> 47,121.98		
Revenues Committed to Collector: Property Taxes Yield Taxes	\$390,318.83 816.76	3,447.36		
Overpayments: Property Taxes Bank Charges	19.96 40.00	10.23		
Interest Collected on Delinquent Tax	522.13	2,419.88		
Collected Tax Penalties & Costs - Property		501.00		
Total Debits TOTAL	\$391,717.68	\$53,500.45 \$445,218.13		
	CR.			
Parities I I I I I I I I I I I I I I I I I I I	Levies of			
Remitted to Treasurer During Fiscal Year	1992	Prior		

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

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

DR.

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

Balance of Unredeemed Taxes	1991	1992	Prior
at Beg. of Fiscal Year: Liens Sold/Executed		\$19,751.61	\$10,660.88
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
Total Debits	\$22,259.31	\$22,703.90	\$13,836.84
	CR.		
Remittance to Treasurer			
Redemptions Interest/Costs	10,210.91	14,653.02	10,660.88
(After Sale or Lien Execution)	773.01	2,952.29	3,1 <b>75</b> .96
Abatements of Unredeemed Taxes		443.70	
Unredeemed Taxes on	11.055.00	4.05.4.00	
Initial Sale/Lien	11,275.39	4,654.89	010 000 04
Total Credits	\$22,259.31	\$22,703.90	\$13,836.84

#### 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 cemetaries will be moved 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.

Semlnars 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 We hosted the semi-annual meeting of this group of area conservation commission members.

Conservation Committee

#### 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 mAya. 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.







