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SHARON

New Hampshire

ANNUAL REPORTS

1972



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Annual Reports

of the town of

S H A R O N

New Hampshire

*for the year ending
December 31, 1972*



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TOWN OFFICERS

Moderator:	John Milton Street	Term expires 1973
Selectmen:	Wallace B. Newton	Term expires 1973
	Walter B. Somero	Term expires 1974
	John W. Derby	Term expires 1975
Town Clerk:	Violet M. Newton (Mrs.)	Term expires 1973
Treasurer:	Pearl Y. Stevens (Mrs.)	Term expires 1973
Collector of Taxes:	Ernst Vogeler	Term expires 1973
Highway Agent:	Harold A. Wilson	Term expires 1973
Trustee of Trust Funds:	Erna Vogeler	Term expires 1973
Forest Fire Warden:	Charles Guptill III (appointed)	
Deputy Wardens: (appointed)		
	Robert A. Young	
	Wallace B. Newton	
	Norman E. Marion	
	A. Lester Stevens	
Supervisors of Checklist:		
	Raymond M. LeClair	Term expires 1974
	Barbara Wilson	Term expires 1976
	Emily A. Day (Miss)	Term expires 1978
Board of Adjustment:		
	John M.C. Wilson, Jr. 1973	
	Doris Stuhlsatz, 1974	
	Charles Guptill, III, 1975	
	John W. Derby, 1976	
	Lloyd P. Young, 1977	
Planning Board:		
	Marshall B. Dalton, 1973	
	Dr. Robert Wellwood, 1974	
	Michael Stuhlsatz, 1975	
	Barbara Wilson (Mrs.), 1976	
	Wallace B. Newton, Ex. Of.	
Building Inspector:	Robert A. Young	

TOWN WARRANT

To the inhabitants of the Town of Sharon, N.H., in the County of Hillsborough, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Brick Schoolhouse on Tuesday the 6th of March, 1973, at 7:30 o'clock in the evening to act upon the following subjects:

Article 1. To choose all necessary Town Officers for the ensuing year: specifically, Town Clerk, 1 year; Selectman, 3 years; Tax Collector, 1 year; Highway Agent, 1 year; Treasurer, 1 year; Trustee of Trust Funds, 1 year.

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

Article 3. To raise and appropriate the sum of \$800.00 for Town Officers expenses, or take any action relative thereto.

Article 4. To see if the Town will vote to have the Audit made by the State Tax Commission, and to raise and appropriate the sum of \$200.00 to cover the expense of the same.

Article 5. To raise and appropriate the following sums of money for the purposes specified:

Election and Registration	\$ 150.00
Fire Protection	600.00
Brick Schoolhouse Maintenance	100.00
Insurance	240.00
Health Officer	20.00
Peterborough Sanitary Landfill	1,100.00
Legal Expenses including Dog Damage	200.00
Street Lighting	125.00
Cemeteries	100.00
Interest on Temporary Loans	465.00

Article 6. To see if the Town will vote to become a member of the regional planning commission, now organized and named the Southwestern New Hampshire Regional Planning Commission. This is an advisory group to local governments in the region. Two representatives would be appointed by the Selectmen from Sharon.

Article 7. To see if the Town will vote to raise and appropriate the sum of \$99.96 as the Town's share for the studies and operation of the Southwestern New Hampshire Regional Planning Commission.

Article 8. To raise and appropriate \$100 for the Monadnock Region Association.

Article 9. To raise and appropriate \$147 for the Monadnock Community Visiting Nurse Association.

Article 10. To raise and appropriate \$54 for the Monadnock Family and Mental Health Service.

Article 11. To see if the Town will vote to authorize the Selectmen to borrow a sum not to exceed \$18,400 in anticipation of taxes, or take any action relative thereto.

Article 12. To raise and appropriate the sum of \$1,200 for summer maintenance of Town roads and the sum of \$1,500 for winter maintenance or take any action relative thereto.

Article 13. To raise and appropriate the sum of \$1,200 for oiling Town roads, where needed, or take any action relative thereto.

Article 14. To see if the Town will raise and appropriate the sum of \$242.66 for T.R.A. and the State will allot the Town the sum of \$1,617.75.

Article 15. To see if the Town will vote to authorize the Selectmen to make arrangements for selective logging on the 60 A. "Taggart" land, — Town property located on the southern end of Temple Mt.

Article 16. To see if the Town will vote to authorize the Selectmen to withdraw from the William Leroy Young Trust Fund a total of \$911.24 in yearly installments as the interest accrues. The Town has expended this amount in 1972 from Town funds for emergency repair and reshingling the roof of the Brick Schoolhouse.

Article 17. To vote on the sum of \$609.02 for our share in the cost of an Area Ambulance Service — which amount represents the 1972 initial figure plus our 1973 share.

Article 18. To choose one member for the Board of Adjustment for 5 years.

Article 19. To hear reports of Agents, Auditors, and Officers heretofore chosen and pass any vote relative thereto.

Article 20. 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 12th day of February, 1973

Walter B. Somero

John W. Derby

Wallace B. Newton

Selectmen of Sharon

BUDGET OF THE TOWN OF SHARON, N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1,
1973 to December 31, 1973.

Date February 19, 1973

Walter B. Somero
Wallace B. Newton
John W. Derby

Selectmen of Sharon

Purposes of Expenditures	Appropriations Previous Year 1972	Actual Expenditures Previous Year 1972	Estimated Expenditures Ensuing Year 1973
General Government:			
Town Officers' Salaries	\$1,100.00	\$1,112.00	\$1,100.00
Town Officers' Expenses	800.00	620.52	800.00
Election & Registration Expenses	400.00	145.00	150.00
Town Hall & Other Town Bldgs.	75.00	1,066.42	100.00
County Tax	3,000.00	3,231.72	3,000.00
State Audit	170.00	121.40	200.00
Protection of Persons & Property:			
Fire Department	600.00	521.40	600.00
Care of Trees	50.00	50.00	
Insurance & Bonds	240.00	91.00	300.00
Planning & Zoning			50.00
Damages & Legal Expense			
Incl. Dog Expense	200.00		100.00
Health Dept.			
Ambulance			609.02
Visiting Nurse Prenatal Health	139.00	139.00	150.00
Town Dump & Garbage Removal	1,100.00	1,100.00	1,100.00
Highways & Bridges:			
Town Maintenance —			
Summer & Winter	2,700.00	2,910.68	2,700.00
Street Lighting	76.32	40.23	125.00
General Expenses of Highway			
Dept. (Class V)	800.00	811.00	
Town Road Aid	245.19	245.19	242.66
Schools:			
School Tax	18,742.12	21,846.15	31,996.10

BUDGET OF THE TOWN OF SHARON

Purpose of Expenditures	Appropriations Previous Year 1972	Actual Expenditures Previous Year 1972	Estimated Expenditures Ensuing Year 1973
Residence Tax to State	330.00	389.70	350.00
Public Service Enterprises:			
Cemeteries	100.00	100.00	100.00
Advertising & Regional Assoc.			
Mon. Regional Assoc.	95.00	95.00	100.00
Debt Service:			
Interest on Temporary Loans	135.00	105.00	600.00
Capital Outlay:			
Temporary Loan	6,000.00	6,000.00	18,400.00
Town Line Bridge	2,360.30	4,661.42	
Reappraisal of Property	3,500.00		
Oiling Town Roads	1,200.00	1,327.86	1,200.00
2% Bond & Debt Retirement		40.59	
S.W. Regional Assoc.			100.00
Total Appropriations	\$44,157.93		\$64,172.78

BUDGET OF THE TOWN OF SHARON

Sources of Revenue	Estimated Revenue Previous Year 1972	Actual Revenue Previous Year 1972	Estimated Revenue Ensuuing Year 1973
From State:			
Interest & Dividends Tax	\$3,200.00	\$3,187.58	\$3,200.00
Savings Bank Tax	128.00	165.99	150.00
Meals & Rooms Tax	640.00	700.79	650.00
State Aid — Fire Wardens Meet		10.70	10.00
Highway Subsidy	1,521.00	3,037.51	3,019.93
Reim. Forest Conservation Aid	51.30	61.75	50.00
Reim. A/C Business Profits Tax (Town Portion)	235.00	246.84	250.00
Class V Highways	800.00	760.40	1,458.62
From Local Sources:			
Dog Licenses	85.00	77.80	75.00
Permits	5.00	4.00	5.00
Motor Vehicle Permit Fees	1,600.00	1,921.72	1,800.00
National Bank Stock Taxes	10.00		
Resident Taxes Retained	400.00	425.15	400.00
Normal Yield Taxes Assessed		424.70	300.00
Bond & Note Issues (Contra) Temporary Loan	6,000.00	6,000.00	18,400.00
From Federal Sources:			
Revenue Sharing		854.00	800.00
Total Revenues From All Sources			\$30,568.55
Except Property Taxes			\$33,604.23
Amount to be Raised by Property Taxes			\$33,604.23
Total Revenues			\$64,172.78

Summary Inventory

Net Assessed Valuation		\$1,294,622.00
Taxes Committed to Collector:		
Gross Property Taxes Assessed	\$24,856.74	
Less: Est. War Service		
Tax Credits	400.00	
	<hr/>	
Net Property Tax Commitment	\$24,456.74	
Tax Rate		\$1.92

SELECTMEN'S REPORT

This year's tax rate will probably take a sharp rise from last year's low rate. This will be due to the incorrect assessment received from the Conval School District. The town will have to borrow \$11,400 before April 1 in anticipation of taxes. This was recommended by the State Tax Commission.

We will have to continue to support the ambulance service.

The Selectmen are in the process of obtaining 2 acres of land from Mrs. John Bross for an addition to the McCoy Road cemetery.

The T.R.A. funds, as recommended by the State Highway Engineer pending approval of the voters, should be spent on the Temple Road from Route 123 near the Robert Young residence to the junction of the Nashua Road.

The Selectmen invite any interested taxpayers to attend their meetings which are usually held at the Brick Schoolhouse on the first Monday of each month at 7 P.M.

Walter B. Somero
Wallace B. Newton
John W. Derby

TREASURER'S REPORT

Balance — January 1, 1972	\$17,908.30	
Receipts During Year	43,682.73	
Expenditures During Year		\$61,591.03
		49,187.58
Balance — December 31, 1972		\$12,403.45

Proof of Balance

Balance in the First National Bank of Peterborough, N.H. — Per statement December 29, 1972	\$11,005.09	
ADD: Deposit of January 4, 1973	672.36	
	\$11,677.45	
LESS: Outstanding Check	128.00	
On Deposit in The Peterborough Savings Bank		\$11,549.45
		854.00
Reconciled Balance — December 31, 1972		\$12,403.45

VITAL STATISTICS

Births:	Timothy Abbot Derby	October 15, 1972
Deaths:	Margaret Kendall Brown	February 11, 1972
	Dewey F. Seguin	July 10, 1972
	Timothy Abbot Derby	November 11, 1972
	Arlene Pollard Colby	November 13, 1972
Marriages:	Sharon Ann Marion	February 25, 1972
	Charlie Merrick Cook	
	Lorraine Adelaide Elliott	November 12, 1972
	Douglas Gray Morton	

SCHOOL CENSUS 1972-73

Under 1 yr — Annette Bennett, Brian Martin
1 yr — Keith Nason
2 yr — Sara Derby, Stephen Nason
3 yr — Heather Martin, John Dolan
4 yr — Elizabeth Wilson, Adam LeClair, Andrew Pelletier
5 yr — Timothy Allen, Kathleen Dolan, Kristin Hobbs,
Amy Pelletier

Pet. Elem School (4)

Jennifer Allen — 1
Robert Blanchette — 3
Jacqueline Hobbs — 2
David Wilson — 1

Jaffrey Elem. School (1)

Nancy Pelletier — 1

Pet. Middle School (16)

Teresa Bennett — 6
Wendy-Jo Blanchette — 8
Michael Blanchette — 6
Daniel Blanchette — 5
Christian Mary Eagleson — 8
Hope Catherine Eagleson — 4
George Allen — 4
Diane Guptill — 8
Cynthia Guptill — 4
Francis Guptill — 7
Alison Hobbs — 5
Peggy Ann Ricker — 8
*Laura Ann Mulhall — 8
*Christine Marie Mulhall — 5
Edward Wellwood — 7
Elizabeth Wellwood — 6

Con-Val High School (9)

- Richard Bennett — 9
- Patricia Guptill — 11
- Frances Marion — 12
- *James Mulhall — 10
- Carl Newton — 12
- Dennis Stevens — 11
- Ann Wellwood — 10
- Gary Young — 12
- *Leslie Ann Eagleson — 9

Attending Contoocook Valley School System
as of September 5, 1972

Elementary (includes 1 Jaffrey)	5
Middle School	14
High School	7

- *Entered Oct. 9, 1972: Mulhall, James — Grade 10
- Mulhall, Laura — Grade 8
- Mulhall, Christine — Grade 5
- *Entered Jan. 3, 1973: Eagleson, Leslie Ann — Grade 9

Sara Wellwood — Private School

SUMMARY OF FINDINGS
AND RECOMMENDATIONS

Board of Selectmen
Sharon, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Sharon for the fiscal year ended December 31, 1972. The examination was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed audit reports must be given to the Town Clerk to be retained as part of the permanent records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk and Trustees of Trust Funds.

FINANCIAL STATEMENTS

General Fund:

Comparative Balance Sheets
December 31, 1971 and December 31, 1972
(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1971 and December 31, 1972, are presented in Exhibit A-1. As indicated therein, the current surplus of the Town decreased by \$1,093.44 during 1972, from \$2,553.97 to \$1,460.53.

Analysis of Change in Current Financial Condition
(Exhibit A-2)

An analysis of the change in current financial condition of the Town during the fiscal year is made in Exhibit A-2, with the factor which caused the change indicated therein. This was as follows:

Decrease in Current Surplus:

Net Budget Deficit (Exhibit A-4) \$1,093.44

Comparative Statements of Appropriations and Expenditures,
Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1972, are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a net overdraft of appropriations of \$1,192.81, less a revenue surplus of \$99.37, resulted in a net budget deficit of \$1,093.44.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Tax Collector's records. Consequently, the amounts of uncollected taxes as indicated in this report are subject to any changes which may be necessitated by the return of verification notices.

GENERAL COMMENTS

Net Budget Deficit — \$1,093.44: (Exhibit A-4)

As indicated earlier in this report, there was a net budget deficit of \$1,093.44 during the fiscal year ended December 31, 1972, i.e., budgetary expenditures exceeded actual revenues by this amount.

The significant factor which caused the aforesaid budget deficit was an overdraft of \$2,626.98 in the town maintenance appropriation account. This overdraft was attributable, in part, to the expenditure of Highway Subsidy funds receipts totaling \$3,037.51 which apparently were not budgeted in the 1972 Town Budget.

It should be noted that the expenditure of Highway Subsidy funds not only must receive prior approval of the Town, but also must be properly included in gross appropriations inserted in the Town Budget.

In similar circumstances, Class V Highway Maintenance funds should also be appropriated at the Town Meeting.

Conclusion:

The provisions of Chapter 71, Section 27-a, require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

We extend our thanks to the officials of the Town of Sharon for their assistance during the course of the audit.

Very truly yours,

Frederick E. Laplante, Director
Division of Municipal Accounting
State Tax Commission

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Sharon for the fiscal year ended December 31, 1972.

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial position of the Town of Sharon at December 31, 1972, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,

Frederick E. Laplante, Director
Division of Municipal Accounting
State Tax Commission

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