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SHARON

New Hampshire

ANNUAL REPORTS

1973



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Annual Reports

of the town of

S H A R O N

New Hampshire

*for the year ending
December 31, 1973*

TOWN OFFICERS

Moderator:	John Milton Street	Term expires 1974
Selectmen:	Walter B. Somero	Term expires 1974
	John W. Derby	Term expires 1975
	David A. Blanchette	Term expires 1976
Town Clerk:	Violet M. Newton (Mrs.)	Term expires 1974
Treasurer:	Pearl Y. Stevens (Mrs.)	Term expires 1974
Collector of Taxes:	Henry J. Ricker	Term expires 1974
Highway Agent:	Harold A. Wilson	Term expires 1974
Trustee of Trust Funds:	Jessie Ricker (Mrs.)	Term expires 1974
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 (Mrs.)	Term expires 1976
	Emily A. Day (Miss)	term expires 1978
Planning Board:	Dr. Robert E. Wellwood	Term expires 1974
	Sheron Derby (Mrs.)	Term expires 1975
	Barbara Wilson (Mrs.)	Term expires 1976
	Brenda Allen (Mrs.)	Term expires 1977
	John W. Derby	Ex. Officio
Board of Adjustment:	George Allen	Term expires 1974
	Charles Guptill, III	Term expires 1975
	Vacancy	Term expires 1976
	Lloyd P. Young	Term expires 1977
	John M. C. Wilson	Term expires 1978
Building Inspector:	Robert A. Young (appointed)	

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 5th of March, 1974 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 \$900.00 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 either the State Tax Commission or a private firm, 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
Brick Schoolhouse and Bill-board Maintenance	100.00
Insurance	350.00
Bridge Repair	150.00
Health Officer	20.00
Legal Expense and Dog Damage	200.00
Street Lighting	125.00
Cemeteries	100.00
Interest on Temporary Loans	320.00
Ambulance	168.81
Fire Protection	600.00
Peterborough Sanitary Landfill	1,100.00
Taggart Land Survey	763.00
McCoy Road Cemetery Clearing	1,600.00

Article 6. To see if the Town will vote to merge the duties and responsibilities of the Conservation Commission with those of the Planning Board or take any action relative thereto.

Article 7. To raise and appropriate \$105.00 for the Monadnock Region Association.

Article 8. To raise and appropriate \$147.00 for the Monadnock Community Visiting Nurse Association.

Article 9. To raise and appropriate \$68.00 for the Monadnock Family and Mental Health Service.

Article 10. To see if the Town will vote to authorize the Selectmen to borrow a sum not to exceed \$8,000 in anticipation of taxes, or take any action relative thereto.

Article 11. To see if the Town will vote to authorize the Selectmen to have the Town revalued by the State Tax Commission for a sum not to exceed \$2,500 and have a tax map prepared by same for a cost not to exceed \$1,200 or take any action relative thereto.

Article 12. To see if the Town will authorize the Selectmen to sell gravel from Town-owned land on Route 124 for use in reconstruction of same road, or take any action relative thereto.

Article 13. To see if the Town will authorize the Selectmen to sell the Town-owned Taggart land, a parcel consisting of 49 acres, more or less, located South and West of the Wapack Trail, or take any action relative thereto.

Article 14. To see if the Town will vote to authorize the Selectmen to withdraw from the William Leroy Young Trust Fund \$80.00 interest for maintenance of the Schoolhouse and billboards.

Article 15. To see if the Town will vote to accept the sum of \$1,687.43 which is restricted to the maintenance of Class V highways.

Article 16. To raise and appropriate the sum of \$1,200 for oiling Town roads, where needed, or take any action relative thereto.

Article 17. 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 18. To see if the Town will raise and appropriate the sum of \$242.21 for T.R.A. and the State will allot the Town the sum of \$1,614.76.

Article 19. To appoint 1 member of the Board of Adjustment for 5 years.

Article 19. To see if the Town will vote to transfer the amount of \$1,879.63 from the Revenue Sharing Account to the Town account.

Article 20. To see if the Town will vote to accept the land for an addition to the McCoy Road Cemetery and instruct the Selectmen to forward a letter of thanks to Mrs. John Bross for her gift of this land.

Article 21. To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budget appropriations in the amount indicated; and, further to

authorize the Selectmen to make pro-rata reductions in the amounts if estimated entitlements are reduced or take any other action relative thereto:

Appropriation	Estimated Amount
Sanitary Landfill	\$1,100.00
Cemetery Clearing	1,600.00
Taggart Land Survey	763.00
Fire Protection	500.00
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	\$3,963.00

Article 22. To see if the Town will vote to authorize the Selectmen to apply for, contract for and accept Federal and State aid relative to disasters should any occur in the future, or take any action relative thereto.

Article 23. 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, 1974.

Walter B. Somero
John W. Derby
David A. Blanchette
Selectmen of Sharon

BUDGET OF THE TOWN OF SHARON, N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1,
1974 to December 31, 1974.

Walter B. Somero
Wallace B. Newton
John W. Derby
Selectmen of Sharon

Purpose of Expenditures	Appropriations Previous Year 1973	Actual Expenditures Previous Year 1973	Estimated Expenditures Ensuing Year 1974
General Government:			
Town Officers' Salaries	\$1,100.00	\$1,137.45	\$1,200.00
Town Officers' Expenses	800.00	920.49	900.00
Election & Registration Expenses	150.00	132.72	150.00
Town Hall & Other Town Buildings	100.00	66.35	100.00
County Tax	3,000.00	3,292.50	
State Audit	200.00	174.50	200.00
Protection of Persons & Property:			
Fire Department	600.00	515.32	600.00
Insurance & Bonds	240.00	201.00	350.00
Planning & Zoning & Con. Comm.	50.00	50.00	150.00
Damages & Legal Expense & Dog Expense	200.00	93.85	200.00
Health Dept. Health Officer	20.00	20.00	20.00
Ambulance	609.02	609.02	168.81
Visiting Nurse Assoc.	150.00	147.00	147.00
Town Dump & Garbage Removal	1,100.00	1,100.00	1,100.00
Family & Mental Health	54.00	54.00	68.00
Highways & Bridges:			
Town Maintenance—Summer & Winter	2,700.00	2,449.77	2,700.00
Street Lighting	125.00	151.15	150.00
Class V Highways	1,458.62	691.93	1,687.43
Town Road Aid	242.66	242.66	242.21
Schools & Extra	43,396.12	37,442.25	
Res. Tax (State Share)	350.00	128.70	
Highway Subsidy (oiling)		2,242.16	3,004.00
Bridge Repairs		19.20	150.00

BUDGET OF THE TOWN OF SHARON, N.H.

Purpose of Expenditures	Appropriations Previous Year 1973	Actual Expenditures Previous Year 1973	Estimated Expenditures Ensuig Year 1974
Public Service Enterprises:			
Cemeteries	100.00	470.00	250.00
Advertising & Regional Assoc. M.R.A.	100.00	100.00	105.00
Debt Service:			
Interest on Temporary Loans	465.00	423.84	320.00
Capital Outlay:			
Temp. Loan-Ant. of Taxes	18,400.00	18,375.02	
Oiling Town Roads	1,200.00	1,032.56	1,200.00
S.W.N.H. Reg. Assoc.	100.00		
2% (Yield Tax) Bond & Debt Ret. Tax		84.94	
Re-Assessment of Town			2,500.00
Tax Map			1,200.00
 Total Appropriations	 77,010.42		 18,862.45

BUDGET OF THE TOWN OF SHARON, N.H.

Sources of Revenue	Estimated Revenue Previous Year 1973	Actual Revenue Previous Year 1973	Estimated Expenditures Ensuing Year 1974
From State:			
Interest & Dividends Tax	\$3,200.00	\$4,276.66	\$3,500.00
T.R.A.	1,617.75		5.69
Savings Bank Tax	150.00	219.09	150.00
Meals & Rooms Tax	650.00	746.20	500.00
Fireward Meet	10.00	6.06	5.00
Highway Subsidy (Cl. IV & V)	3,019.93	3,019.93	3,004.00
Reimbursement Forest Conservation Aid	50.00	127.68	50.00
Refund Res. Tax		129.60	
Reim. A/C Business Profits Tax (Town Portion)	250.00	129.60	272.00
Class V Highways	1,458.62	1,458.62	1,687.43
Flood Disaster		314.00	
From Local Sources:			
Dog Licenses	75.00	67.80	60.00
Business Licenses, Permits & Filing Fees	5.00	2.00	2.00
Motor Vehicle Permit Fees	1,800.00	2,100.03	2,000.00
Rev. Sharing		108.61	
W. L. Young		593.15	
National Bank Stock Taxes		23.50	
Resident Taxes Retained	400.00	769.00	700.00
Normal Yield Taxes Assessed	300.00	1,862.29	300.00
Stuhlsatz Ad (Planning)		20.00	
Misc. Gift		50.00	
Anticipation of Taxes Loan	18,400.00	18,375.02	
From Federal Sources:			
Revenue Sharing	4,000.00	3,571.00	3,600.00
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Total Revenues from All Sources	\$35,386.30	\$38,055.53	\$15,830.43
Amount to be Raised by Property Taxes			3,032.02
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Total Revenues			\$18,862.45

Summary Inventory

Net Assessed Valuation		\$1,339,393.00
Taxes Committed to Collector:		
Gross Property Taxes Assessed	\$42,860.58	
Less: Est. War Service		
Tax Credits	450.00	
	<hr/>	
Net Property Tax Commitment	\$42,410.58	
Tax Rate		\$3.20

SELECTMEN'S REPORT

The Town has been deeded 2 acres beside and behind the McCoy Road Cemetery. It has since been logged, as agreed upon, by the former owner, Mrs. John Bross. The land is now ready for final clearing. Her gift is most appreciated at a time when land is at a premium.

The Selectmen have had surveyed the Town-owned Taggart lot which is 49 acres in size. This was found to be necessary as the location was not clear. There appears to be no marketable timber on the land due to its high elevation. The Selectman recommend that this land be sold with the provision that no development take place on it.

The Selectmen wish to ask the Town's support in obtaining the services of an assessor, whether it be the State Tax Commission or a private firm. The town has not been assessed for 10 years and we feel that valuations should be brought to fair market value.

We hope that the citizens of the Town will rally and join with the Planning Board in the development of a Master Plan. The Planning Board will be soliciting citizen support and urge that they attend Planning Board meetings which are held on the first Tuesday of the month at 7:30 P.M. at the Schoolhouse.

The Selectmen would be pleased to appoint an interested citizen to the Conval Budget Advisory Committee. If you would be interested in filling this position please contact the Selectmen.

We feel that this year would be a good year to do some improvements and maintenance in town. We feel that the bulletin boards are in need of repair and painting. The tree in front of the Schoolhouse and beside the building should be removed. This would improve the Town-owned land and buildings.

The Selectmen have been advised that substantial work will be

done on Route 124 this year. It will include all of this road that lies within our Town. We feel that it would be in the best interest of the town if we could be given the authority to sell the gravel from a small piece of Town-owned land on the New Ipswich line.

We recommend that the TRA funds for this year be used on Spring Mill Road from the Bennett residence to the Jaffrey line.

The Selectmen invite any interested citizens to attend their monthly meetings which are held on the first Monday of each month at 7:00 P.M. at the Schoolhouse.

Walter B. Somero
 John W. Derby
 David A. Blanchette

TREASURER'S REPORT

EXHIBIT B-2 TOWN OF SHARON General fund

Summary of Treasurer's Account and Proof of Balance Fiscal Year Ended December 31, 1973

Balance—January 1, 1973	\$12,403.45	
Receipts During Year	78,940.85	
	<hr/>	
		\$91,344.30
Expenditures During Year		72,368.38
		<hr/>
Balance—December 31, 1973		\$18,975.92
Proof of Balance		
Balance in the First National Bank of Peterborough, N.H.—Per Statement December 31, 1973	\$18,910.35	
Less: Outstanding Checks	1,801.58	
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		\$17,108.77
Deposits in The Peterborough Savings Bank	1,867.15	
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Reconciled Balance—December 31, 1973		\$18,975.92

SUMMARY OF FINDINGS
AND RECOMMENDATIONS

Board of Selectmen
Sharon, New Hampshire 03458

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, 1973. This 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, Henry J. Ricker, Tax Collector for period from March 7, 1973 to December 31, 1973, Town Clerk and Trustee of Trust Funds.

The accounts of Ernest Vogeler, Tax Collector for the period January 1, 1973 to March 6, 1973 were examined earlier and a report of that audit submitted to your Board under date of March 26, 1973.

FINANCIAL STATEMENTS

General Fund:

Comparative Balance Sheets
December 31, 1972 and December 31, 1973:

[*Exhibit A-1*]

Comparative Balance Sheets as of December 31, 1972 and December 31, 1973, are presented in Exhibit A-1. As indicated therein, the current surplus of the Town was increased by \$705.15 during 1973, from \$1,460.53 to \$2,165.68.

Analysis of Change in Current Financial Condition

[*Exhibit A-2*]

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

Increase in Current Surplus	
Net Budget Surplus	\$704.97
Tax Collector's Excess Credits	.18
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Net Increase in Current Surplus	\$705.15

*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, 1973, are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a revenue surplus of \$34.20, plus a net unexpended balance of appropriations of \$670.77, resulted in a net budget surplus of \$704.97.

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

Revenue Sharing:

It is noted that there was no article inserted in the 1973 town warrant pertaining to the appropriation of Revenue Sharing funds. The records indicate, however, that the 1973 Town Meeting nevertheless voted to authorize the use of \$4,000.00 from Revenue Sharing entitlements to offset 1973 budgetary appropriations.

With regards to the appropriation of Revenue Sharing entitlements, a recipient government must provide for the expenditure of such funds in accordance with the laws and procedures applicable to the expenditures of its own revenues. In New Hampshire, this requirement necessitates the insertion of specific articles in the annual town warrant concerning the proposed use of Revenue Sharing entitlements. The omission of such special articles from town warrants clearly results in non-compliance with the provisions of Section 123 (a) (4), Subtitle B, of the State and Local Fiscal Assistance Act of 1972 (Revenue Sharing Law).

As indicated in the footnote contained in Exhibit B-3, at December 31, 1973, the sum of \$1,867.15 on deposit in the special Revenue Sharing fund account was due to the Town's general fund in accordance with the vote of the 1973 Town Meeting which

authorized the use of Revenue Sharing entitlements in the amount of 14,000.00. The actual amount of entitlements received and interest earned therein, however, amounted to only \$3,667.15. Of this amount, only \$1,800.00 was transferred to the general fund prior to the end of 1973.

Conclusion:

The provisions of Chapter 71-a, Section 21, 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
Department of Revenue
Administration

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, 1973.

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, 1973, 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
Department of Revenue
Administration

STATEMENT OF TOWN CLERK'S ACCOUNT
FISCAL YEAR ENDED DECEMBER 31, 1973

-DR.-

Motor Vehicle Permits Issued:			
1972 Permits	\$24.34		
1973 Permits	2,035.17		
1974 Permits	120.52		
	<hr/>		
		\$2,180.03	
Dog Licenses Issued:			
28 @ \$2.00	\$56.00		
3 @ \$5.00	15.00		
3 Penalties @ \$1.00	3.00		
	<hr/>		
Less: 31 Fees @ \$.20	6.20		
	<hr/>		
		\$67.80	
			\$2,247.83

-CR.-

Remittances To Treasurer:			
Motor Vehicle Permit Fees	\$2,180.03		
Dog Licenses	67.80		
	<hr/>		
			\$2,247.83

TAXES COLLECTED IN 1973

	1973	1972	TOTAL
Property	\$41,562.76	\$189.02	\$41,751.78
Resident	700.00	60.00	760.00
Penalties	4.00	5.00	9.00
Yield	1,862.29		1,862.29
	<hr/>	<hr/>	<hr/>
	\$44,129.05	\$254.02	\$44,383.07

REMITTED TO TOWN TREASURER

January	\$73.82
February	81.00
March	68.60
April	30.60
August	1,454.09
September	634.99
October	4,624.33
November	22,788.13
December	14,627.51
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	\$44,383.07

VITAL STATISTICS

Births:	Nicole Renee Nason	July 21, 1973
	Douglas Griffin Morton	October 18, 1973
Deaths:	Harlow Shapely	October 20, 1972
	Elsa Alexandra Kykyri	March 19, 1973
Marraiges:	Bonnie Lee Rogers	March 17, 1973
	Stephen Richard Wells	April 28, 1973
	Katherine Ann Hoffman	April 28, 1973
	Bernard Sean Gresh	
	Christine Ann Destemps	November 23, 1973
	Bruce Stephen Dixon	

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