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# ANNUAL REPORT Cown of Salisbury 

New Hampshire


....NINETEEN HUNDRED AND TWENTY-ONE...


## ANNUAL REPORT

of the

Selectmen and Treasurer
of the

## Town of Salisbury

together with the Reports of the
ROAD AGENT and OTHER OFFICERS
of the Town
for the Fiscal Year ending January 31, 1922
also
Vital Statistics for the Year ending Dec. 31, 1921


SELECTMEN
Thomas R. Little. Bernard C. Dunlap.
TOWN CLERK
Charles A. Green.
TOWN TREASURER
George B. Adams.
TAX COLLECTOR
Buron W. Sanborn.
MODERATOR
H. A. Prince.

SUPERVISORS CHECKLIST
B. F. Sanborn.

Ned D. Sanborn
CONSTABLES.
E. E. Tucker.
B. W. Rowell.

ROAD AGENT
Rufus Emerson.
BOARD OF HEALTH
C. A. Green.

AUDITOR
George E. Fellows.
BALLOT INSPECTORS
B. W. Sanborn. George E. Fellows.
C. A. Chapman. A. Stanley Prince.

SCHOOL BOARD
George B. Adams. Harry F. Twombly H. A. Prince.

SCHOOL TREASURER C. A. Green.

LIBRARY TRUSTEES
L. N. Sawyer. Nellie C. Sanborn, George B. Adams.

## TOWN WARRANT.

## STATE OF NEW HAMPSHIRE.

(L. S.) To the Inhabitants of the Town of Salisbury in the County of Merrimack in said State, qualified to vote in Town Affairs.

You are hereby notified to meet at the Town House in said Salisbury on Tuesday, the fourteenth đay of March next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray town charges for the ensuing year, and make appropriation of the same.
3. To elect one selectman for three years.
4. To elect one road agent or more.
5. To raise and appropriate such sums of money as may be necessary to repair highways and bridges in said town.
6. To see what sum of money the town will vote to raise for current maintenance expenses.
7. To raise and appropriate such sums of money as may be necessary for its state aid maintenance.
8. To raise and appropriate such sums of money as the law requires for state aid construction.
9. To see what sums of money the town will vote to raise and appropriate for Old Home Day celebration.
10. To elect one Library trustee for three years.
11. To elect one trustee for trust fund for three years.
12. To hear reports of agents, auditors or officers heretofore chosen, and pass any vote relating thereto.
13. To transact any other business that will legally come before said meeting.

Given under our hands and seal, this twenty-fourth day of February, in the year of our Lord, nineteen hundred and twenty-two.

> THOMAS R. LITTLE, GEORGE B. SANBORN, BERNARD C. DUNLAP, Selectmen of Salisbury.

A true copy of warrant-Attest:
THOMAS R. LITTLE, GEORGE B. SANBORN. BERNARD C, DUNLAP, Selectmen of Salisbury.

## BUDGET OF THE TOWN OF SALISBURY NEW HAMPSHIRE.

Estimates of Revenue and Expenditures for the Ensuing Year, January 31, 1922 to January 31, 1923, Compared with Actual Revenue and Expenditures of the Previous Year, January 31, 1921 to January 31, 1922.

SOURCES OF REVENUE.


FROM STATE:
Railroad Tax,
Savings Bank Tax,
For Highways:
(a) For State Aid Maintenance, FROM LOCAL SOURCES EXCEPT TAXES:
All Licenses and Permits except Dog Licenses,
Rent of Town Hall and Other Buildings,
Interest Received on Taxes and Deposits,
FROM POLL TAXES,
Dog licenses,
Redeemed taxes redeemed,
REVENUE APPLICABLE ONLY TO NEW CONSTRUCTION AND IMPROVEMENTS:
From State:
(a) For State Aid Highway Construction,
$70543 \quad 33540$
Toital Revenues From all Sources Except Property Taxes,
$361806 \quad 318341$
AMOUNT RAISED BY PROPER-
TY TAXEIS,
Total Revenues,
$41466 \quad 60000$
1490 107131
$1500 \quad 1500$
1217
$105200 \quad 105200$
$9480 \quad 9480$
12516


| PURPOSES OF EXPENDITURES |  |  | W \# U E |  |
| :---: | :---: | :---: | :---: | :---: |
| CURRENT MAINTENANCE EX PENSES: |  |  |  |  |
| General Government: |  |  |  |  |
| Town Officers', Salaries, | 39200 | 39200 |  |  |
| Town Officers' Expenses, | 15567 | 15567 |  |  |
| Care and Supplies for Town Hall, | 8280 | 5000 |  | 3280 |
| .PROTECTION OF PERSONS AND PROPERTY: |  |  |  |  |
| Police Department, Fire Department, | $\begin{array}{cc} 10 & 00 \\ 44 & 20 \end{array}$ | 1000 |  | - |
| HEALTH: |  |  |  |  |
| Health Departmenit, Vital Statistics, | $\begin{array}{r} 1013 \\ 360 \end{array}$ | 350 |  |  |
| HIGHWAYS AND BRIDGES |  |  |  |  |
| State's Contribution, | 42659 | 60000 | 17341 |  |
| Town's Cointribution, | 42658 | 60000 | 17342 |  |
| Town Maintenance, | 2,336 25 | 250000 | 16375 |  |
| General Expenses of Highway Department, | 19623 | 20000 | 867 |  |
| EDUCATION: <br> Libraries, | 4090 | 3990 |  | 100 |
| CHARITIES : |  |  |  |  |
| Town Poor, | 10483 |  |  |  |
| PATRIOTIC PURPOSES: | 10000 | 10000 |  |  |
| PUBLIC SERVICE ENTERPRISES: |  |  |  |  |
| Cemeteries, | 4100 | 4100 |  |  |
| INTEREST: <br> On Temporary Loans, | 1500 |  |  |  |
| OUTLAY FOR NEW CONSTRUCTION AND PERMANENT IMPROVEMENTS: |  |  |  |  |
| Highways and Bridges: |  |  |  |  |
| State Aid Construction: |  |  |  |  |
| Town Contribution, State's Contribution, | 126305 70543 | 55950 33540 |  | 70355 37003 |
| PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS: |  |  |  |  |
| State Taxes including $\$ 2.00$ on poll taxes, | 225900 | 170000 |  | 55900 |
| County Taxes, | 74770 | 74770 |  |  |
| Payments to School Districts, | 392180 | 3966 | 4420 |  |
| Note in aniticipation of taxes, Unclassified, | 100000 8900 |  |  |  |
| Total Expenditures, | 1437176 |  |  |  |

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## SELECTMEN'S REPORT.

## VALUATION.

Real Estate, $\$ 304,59600$
Horses, $\quad 11,95500$
Oxen, $\quad 1,52600$
Cows, 10,421 00
Neat Stock, $\quad 2,87800$
Sheep, . $\quad 1,55600$
Hogs, 6600
Fowls, $\quad 1,78300$

Wood and lumber, not stock in trade,

30,610 00
Money on hand, at interest, or on deposit, 85000
Stock in trade,
2,620 00
Mills and Machinery, 4, 4, 400 00

Polls, 224, \$ 1,098 00
Valuation of property exempted of soldiers and their familes,

1,350 00
Resident valuation,
Non-resident valuation, 131,740 00
Rate per cent on $\$ 100.00$ valuation, $\$ 2.40$.
Total taxes given to collector, including $\$ 1,098.00$ poll taxes,

## LIST OF APPROPRIATIONS.

| State tax, | $\$ 1,46200$ |
| :--- | ---: |
| State tax, special, | 38700 |
| County tax, | 74770 |
| Highways and bridges, | 2,00000 |
| Maintenance state road, | 50000 |
| State aid construction, | 58650 |
| O'd Home Day appropriation, | 10000 |
| Free public library, | 3990 |
| School money by law, | 2,62300 |
| High school tuitions, | 66000 |
| State wide supervision, | 15000 |
| School repair money, | 30000 |
| School board salaries, | 7500 |
| Truant officer salary, | 1000 |
| Administration expenses, | 5000 |
|  | $\$ 2$ |

## LIST OF TOWN PROPERTY.

Town House and land
Furniture and equipment
Library land and building
Furniture and equipment
Hearse house and equipment
Highway department land and buildings

- Highway equipment

Real estate

## TOWN TREASURER'S REPORT.

Town of Salisbury, N. H. For Year Ending January
31st, 1922.
Detailed Statement of Receipts.
Cash on hand, . \$3,203 17
Buron W. Sanborn, collector, 9,995 49
Buron W. Sanborn, collector, abatements, 9296
Buron W. Sanborn, collector, interest on taxes, 1217
Sefectmen, maintenance state road, state highway department, - 41465
Selectmen, construction new state road, state highway department, 70543
Selectmen, loan from Franklin National bank,

1,00000
Selectmen, bounties on wild cats and hedgehogs,

2720
Selectmen, Merrimack county commissioners, care of county poor, 18061
Selectmen, taxes, refunded to town, 12516
Selectmen, rent of town hall, 1500
C. A. Green, town clerk. 1921, auto taxes, 9399
C. A. Green, town clerk, 1922, auto taxes, 1864
C. A. Green, dog licenses, 9480

Selectmen, Savings Bank tax, ... 1,071 31
Selectmen, railroad tax,
Total receipts during year, 1490

Expenditures:-
Orders drawn by selectmen, \$14,931 82
Abatements,
9296
Cash in treasury,
\$17,065 49

2,040 71
\$17,065 49

- Respectfully submitted,

GEORGE B. ADAMS, Treasurer.

## TAX COLLECTOR'S REPORT.

Salisbury, N. H., Janụary 31, 1922.
Resident warrant committed for collection, \$5,794 09 Non-resident warrant committed for collection,

3,161 76
Poll tax warrant committed for collection, 1,108 00
Added to warrant committed for collection,
2460
Total,
\$10,100 6 ?
Accunted for as follows:
Cash paid treasurer, \$9,995 49
Abatements over tax paid elsewhere, 4696
Other abatements, 4600
\$10,088 45
Interest paid treasurer,
Total, $\frac{12.17}{\$ 10,10062}$
Respectfully submitted,
BURON W. SANBORN, Collector.

## SUMMARY OF RECEIPTS.

| Taxes, | \$9,995 49 |
| :---: | :---: |
| Tax sales redeemed, | 12516 |
| S. A. M., | 41466 |
| S. A. C., | 70543 |
| Railroad tax, | 1490 |
| Savings bank tax, | 1,071 31 |
| Bounties, | 2720 |
| County poor, | 18061 |
| Dog licenses, | 9480 |
| Rent of town hall, | 1500 |
| Interest on taxes, | 1217 |
| Registration motor vehicles, | 11263 |
| Temporary loan in anticipation of taxes, | 1,000 00 |
|  | \$13,769 36 |
| SUMMARY OF ALL PAYMENTS. |  |
| Town officers' salaries, | \$39200 |
| 'Town officers' expenses, | 15567 |
| Town hall expenses, | 8280 |
| Police department, | 1000 |
| Fire department, | 4420 |
| Health department, | 1013 |
| Vital statistics, | 360 |
| S. A. maintenance, | 84124 |
| Town maintenance, | 2,336 25 |
| General expense of highway department, | 19623 |
| Libraries, | 4090 |
| Town poor, | 10483 |
| County poor, | 18561 |
| Old Home Day appropriation, | 10000 |
| Cemeteries, | 2700 |
| Hearse services, | 1400 |
| Unclassified, | 28831 |
| Interest, | 1500 |
| S. A. construction, | 1,971 48 |
| Payment on temporary loans in anticipation of taxes, |  |
| Payments to other governmental divisions, | 6,928 50 |
|  | \$15,024 78 |
| Cash in treasury, Abatements, | 2,040 71 |
|  | 9296 |
|  | \$17,158 45 |

## DETAILED STATEMENT OF PAYMENT.

| T. R. Little, selectman, | $\$ 6600$ |
| :--- | ---: |
| George B. Sanborn, selectman, | 10200 |
| Bernard C. Dunlap, selectman, | 5600 |
| C. A. Green, town clerk, | 2500 |
| George B. Adams, town treasurer, | 3500 |
| B. W. Sanborn, tax collector, | 9000 |
| B. W. Sanborn, auditor, | 200 |
| C. A. Green, supervisor, | 400 |
| B. F. Sanborn, supervisor, | 600 |
| Ned D. Sanborn, supervisor, | 600 |

\$392 00

## TOWN OFFICERS' EXPENSES.

T. R. Little, attending state tax
commission,
George B. Sanborn, attending 600
state tax commission,
B. C. Dunlap, attending state tax commission, ..... 700
E. C. Eastman \& Co., supplies, ..... 1449
E. D. Little, postage and sup- plies, ..... 302
Gerge B. Sanborn, postage, ..... 150
Selectmen, notifying mortagees on tax sales, ..... 725
George B. Sanborn, cash paid tak- ing inventory, ..... 300
B. W. Sanborn, tax bills and en- velopes, ..... 640
N. H. Assessors' association, dues, ..... 200
T. R. Little, attending N. H. As- sessors' meeting, ..... 1000
T. R. Little, postage, ..... 200
T. R. Little, Concord for counsel, ..... 800
T. R. Little, cash paid taking in- ventory, ..... 500
Geo. B. Sanborn, Concord for counsel, ..... 400
Geo. B. Sanborn, attending N. H.
Assessors' meeting, ..... 1450

| Geo. B. Sanborn, cash paid for |
| :--- |
| postage and stationery, |
| Board of Selectmen, |
| C. A. Green, postage and sta- <br> tionery, |
| George B. Adams, postage and <br> stationery, |
| B. W. Sanborn, postage and sta- <br> tionery, |

## TOWN HALL EXPENSES.

E. G. \& E. W. Leach, insurance, ..... $\$ 2500$
George B. Sanborn, cash paid for glass for town hall, ..... 200
B. F. Sanborn, janitor for spring election, ..... 500
Frank E. Heath, stove for kitchen, ..... 1500
Fred Prescott, wood, ..... 850
Kearsarge Tel. Co., rent and tolls, ..... 1730
E. E. Tucker, janitor, ..... 1000

## POLICE DEPPARTMENT.

E. E. Tucker, police officer, ..... $\$ 500$
B. W. Rowell, constable, ..... 500
$\$ 1000$
FIRE DEPARTMENT.
Clifford Vetal, services in Heath fire. ..... 300
John Waters, services in Heath fire, ..... 300
B. F. Sanborn, fighting fire on Eastman place and cash paid, ..... 1560
B. F. Sanborn, fighting fire on Shaw land and cash paid, ..... 1760
B. F. Sanborn, fire warden, ..... 500

## HEALTH DEPARTMENT.

C. A. Green, services and expense in F. H. Shaw and W. H.
Trafton cases,
$\$ 738$

## VITAL STATISTICS.

L. H. Cogswell, M. D., return
of births,
\$ 25
C. A. Green, completing records 50
C. A. Green, vital statistics, 285
\$3 60

## STATE AID MAINTENANCE

T. R. Little, received for labor, \$522 74

George B. Sanborn, received for labor, 31850
\$841 24

## UNCLASSIFIED.

W. B. Dunlap, sheep killed by dogs,
$\$ 1200$
C. F. Keniston, sheep killed by dogs,

600
Guy C. Hall, damage to self and, team,

2000
Peter Dana, to automobile, 615
T. R. Little, bounties paid, 640

George B. Sanborn, bounties paid, $\quad 740$
B. C. Dunlap, bounties paid, 1340
B. P. Little, sheep killed by dogs, 400
B. W. Sanborn, sheep killed by dogs,

1000
George and Ned Sanborn, chang-
ing hearse,
Ned D. Sanborn, repairs on hearse $\quad 100$
house,
Towne \& Robie, printing town re- 9200
ports,
T. R. Little, services iṇ sheep dam-
age cases,

| George B. Sanborn, services in |  |  |
| :--- | :--- | :--- | :--- |
| sheep damage cases, | 600 |  |
| C. A. Green, auto permits issued, | 400 |  |
| Overtax abated, | 4696 |  |
| Abatements, | 4600 | $\$ 28831$ |

INTEREST.
Franklin National Bank, \$1500
STATE AID CONSTRUCTION OF HIGHWAYS
T. R. Little, cash received, $\$ 1,41748$

George B. Sanborn, cash received, 55400
$\$ 1,97148$
TEMPORARY LOANS.
Franklin National Bank, $\$ 1,00000$
PAYMENT OF OTHER GOVERNMENTAL
DIVISIONS.

School purposes,
\$3,921 80
State tax, including $\$ 5.00$ on each each poll tax,

2,259 00
County tax,
74770
$\$ 6,92850$

## TOWN MAINTENANCE.

| Frank Shaw, road agent, | $\$ 13523$ |  |
| :--- | ---: | ---: | ---: |
| Harold Stevens, roal agent, | 9867 |  |
| Rufus Emerson, road agent, | 4400 | 27790 |
| Rufus Emerson, road agent, 1921, | 2,05835 | 2,05835 |
|  |  | $\$ 2,33625$ |

FREE PUBLIC LIBRARY.
L. N. Sawyer, treasurer, $\$ 3990$

Carrie Emerson, kindlings,
GENERAL EXPENSE OF HIGHWAY DEPARTMENT.
F. H. Shaw, repairs on snow roll, ..... \$2 75
S. P. Fellows, repairs on road machine, ..... 450
F. M. Richardson, drawing bridge and stringers to Peters' bridge, ..... 1200
Rufus Emerson, repairs on road machine, ..... 189
George B. Sanborn, labor on Pin- gree bridge, ..... 1200
George B. Sanborn, labor on Peters' bridge, ..... 1200
Ned D. Sanborn, labor on bridges, ..... 1500
B. C. Dunlap, labor on bridges, ..... 1950
F. H. Dunlap, paint and brushes, ..... 1445
Edward Rayno, care of own road, ..... 500
Holmes Bros., plank for bridges, ..... 6219
T. R. Little, cash for bolts, iron, etc., for road machine, ..... 735
S. P. Fellows, sharpening tools, ..... 110
T. R. Little, cartage and express on road machine blade, ..... 150
T. R. Little, services on roads and bridges, ..... 1000
George B. Sanborn, services onroads and bridges,1000
B. C. Dunlap, services on roads and bridges, ..... 500
TOWN POOR.
C. F. Keniston, keeping tramps, ..... 200
D. A. Heath, keeping tramps, ..... 100
Fred Prescott, wood furnished G. F. Calef, ..... 2550
George B. Sanborn, cash paid for goods furnished G. F. Calef, ..... 733
Russ W. Sanborn, care of G. F. Calef, ..... 2400

| D. A. Heath, care of G. F. Calef, | 2450 |  |
| :--- | :--- | :--- |
| George B. Sanborn, services, | 1000 |  |
| George B. Sanborn, cash paid for |  |  |
| goods furnished G. F. Calef, | 1050 |  |
|  |  | $\$ 10483$ |

## COUNTY POOR.

F. H. Dunlap, aid furnished,
\$180 61
T. R. Little, services in pauper cases, 500

$$
\$ 18561
$$

## PATRIOTIC PURPOSES.

Old Home Day appropriation,
$\$ 10000$

## PUBLIC SERVICE ENTERPRISES.

Cemeteries,
Hearse hire,
\$27 00
1400

## TOWN MAINTENANCE OF ROADS.

 1921.February, 1921.
Rufus Emerson and team, $\$ 1600$
Frank Richardson and team, 400
Corance Richardson and team, 400
Herbert Lyons and team, 400
Tashro and Merrill, 700
H. A. Prince, 600

Charles Shaw, 300
Total payments to Rufus Emerson, road agent,
$\$ 4400$
February, 1921.
W. F. Sanborn and team, $\$ 2400$
F. B. Taylor and team, 2400

Charlie Taylor and team, 2000
Ralph Bailey and team, 1250
Harold Stevens and team, 800
Warren Taylor, 150
Otto Merrill, 267
W. B. Dunlap, 600

Total payments to Harold Stevens,
road agents,
February, 1921.
F. H. Shaw, $\$ 3150$
F. M. Richardson and team. 1834

Corence Richardson and team, 1834
H. Lyons and team, 1834
B. F. Sanborn and team, 1838

Morgia Webster, 780
George Fitts, 545
B. W. Sanborn and team, 858
Lewis Bassett, ..... 500
Harley Shaw, ..... 350
Total payments to F. H. Shaw, road agent, ..... \$135 23
$\$ 27790$
TOTAL PAYMENTS TO RUFUS EMERSON, ROAD AGENT.
From March 8, 1921 to January 31, 1922.
Rufus Emerson, ..... \$513 11
George Walker, ..... 900
H. A. Prince, ..... 1145
Supplies, ..... 1404
Frank Goss, ..... 14400
Clarence Holmes, ..... 1800
George Emerson, ..... 4100
Edgar Emerson, ..... 4400
Frank Shaw, ..... 6750
Harley Shaw, ..... 2400
Verne Shaw. ..... 1575
Orrin Huntoon. ..... 9600
John Jurta, ..... 600
Russ 'Sanborn, ..... 10200
G. E. Huntoon, ..... 900
John Huntoon, ..... 1800
James Tucker, ..... 1067
Napoleon Dennis, ..... 22333
W. F. Eastman, ..... 5600
Wallace Lowell, ..... 6300
Douglas Heath, ..... 700
Austin Heath, ..... 150
T. R. Little, ..... 600
L. F. Bassett, ..... 833
Lewis Lowell, ..... 2217
W. B. Dunlap, ..... 6142
E. E. Tucker, ..... 2250
J. H. Smith, ..... 50
Bernard C. Dunlap, ..... 1650
Otto Merrill, ..... 2568
Ralph Muzzy, ..... 1500
Carl Muzzy, ..... 4133
Tashro and Merrill, ..... 700
F. M. Richardson, ..... 2000
Corance Richardson, ..... 4200
Clifford Vetal, ..... 300
Roy Gookin, ..... 2400
Willard Prince, ..... 150
Stanley Prince, ..... 150
L. C. Tashro, ..... 600
Morgia A. Webster, ..... 1073
B. F. Sanborn, ..... 2386
Harold Stevens, ..... 6600
George Sanborn, ..... 2500
Ned Sanborn, ..... 900
Ray Prince, ..... 268
B. W. Sanborn, ..... 1466
Arthur Piche, ..... 300
Everett Renfrew, ..... 150
Everett Street, ..... 67
H. Hanson, ..... 367Willie Stevens,Ralph Bailey,1950
1500
Warren Trafton, ..... 300
Cecil McAlister, ..... 300
Myron McAlister, ..... 200
Miss W. D. White, ..... 330
F. B. Taylor, ..... 1500
F. A. Watson, ..... 1800
Total payments to Rufus Emerson, road agent, ..... \$2,058 35
T. R. LITTLE IN ACCOUNT WITH THE TOWN OF SALISBURY FOR THE YEAR, 1921.
State Aid Maintenance Account.
Credit by cash from town, ..... \$522 74
Paid:-
T. R. Little and team, ..... $\$ 13650$
C. A. Chapman and team, ..... 3600
Fred Prescott, man and team, ..... 5400
Charles Shaw and team, ..... 1734
S. B. Shaw and team, ..... 1734
Corance Richardson and team, ..... 750
E. E. Tucker, laborer, ..... 1650
B. Eastman, laborer, ..... 1650
E. C. Fitts, teamster, ..... 4350
George Emerson, laborer, ..... 3450
G. O. Huntoon, laborer, ..... 3450
G. H. Hanson, laborer, ..... 1950
R. Emerson, laborer, ..... 300
J. W. Little, laborer, ..... 400
C. J. Holmes, laborer, ..... 1800
Lewis Lowell, laborer, ..... 750
W. Lowell, laborer, ..... 600
H. G. Shaw, laborer, ..... 900
Ora Tinker, laborer, ..... 900
Leonard Fraser, laborer, ..... 450
Charles Mitchell, laborer, ..... 600
Walter Hankala, for gravel, ..... 400
B. W. Sanborn, damage to plow and scraper, ..... 1500
For dynamite caps and fuse, ..... 306
$\$ 52274$
State Aid Maintenance.
George B. Sanborn, ..... \$62 00
F. M. Richardson and team, ..... 3100
Ned D. Sanborn, ..... 2550
B. W. Sanborn, man and team, ..... 5700
Corence Richardson and team, ..... 2400
L. N. Sawyer and team, ..... 1800
Rufus Emerson and team, ..... 600
B. C. Dunlap, ..... 1200
W. F. Eastman, ..... 1200
Clifford Vetal, ..... 1200
Otto Merrill, ..... 1200
John Waters, ..... 900
Russ Sanborn, ..... 600
E. E. Tucker, ..... 600
D. A. Heath, gravel, ..... 1000
Consulting division engineer, ..... 1000
George B. Sanborn, use of tools ..... 600
Total payments to Geo. B. Sanborn, ..... $\$ 31850$
T. R. LITTLE IN ACCOUNT WITH THE TOWN OF SALISBURY.
Statement of Expense of Joint Highway Account for State Road for 1921.
Credit by cash from town, ..... \$1,417 48
Paid :-
T. R. Little and team, ..... $\$ 18400$
F. M. Richardson and team, ..... 3600
Corence Richardson and team, ..... 4066
Charles Currier and team, ..... 5100
Fred Prescott, man and team, ..... 12817
B. F. Sanborn, man and team, ..... 1650
B. F. Taylor and team, ..... 11825
Charles Taylor and team, ..... 11700
Charles Shaw and team, ..... 2400
S. B. Shaw and team, ..... 3000
Eirnest Fitts, teamster, ..... 5250
H. Hanson, laborer, ..... 5292
E. E. Tucker, laborer, ..... 1200
Wallace Lowell, laborer, ..... 1950
Lewis Lowell, laborer, ..... 1950
H. G. Shaw, laborer, ..... 4950
Albert Lawrence, laborer, ..... 4200
George Emerson, laborer, ..... 6150
H. Taylor, laborer, ..... 900
G. O. Huntoon, laborer, ..... 6600
Walter Hankala, laborer, ..... 1800
William Renfrew, laborer, ..... 3600
William Shepard, laborer, ..... 2700
Orrin Tinker, laborer, ..... 5100
B. Merrill, laborer, ..... 600
Fred Goings, laborer, ..... 600
Leonard Fraser, laborer, ..... 600
C. J. Holmes, laborer, ..... 2550
Wilbur Howell, laborer, ..... 1950
Leston Cook, laborer, ..... 1950
J. W. Little, damage crossing land, ..... 800
T. R. Little, posts and lumber, ..... 650
T. R. Little, 400 loads gravel, ..... 2400

- Holmes Bros., lumber for railing, ..... 948
Fred Prescott, for gravel, ..... 2500


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## State Aid Construction.

George B. Sanborn, ..... \$ 6600
B. W. Sanborn, man and team, ..... 11700
Ned D. Sanborn, ..... 3900
Russ Sanborn, ..... 3900
B. C. Dunlap, ..... 3000
Otto Merrill, ..... 3300
W. F. Eastman, ..... 3300
John Waters, ..... 300
F. M. Richardson and team, ..... 3300
Corence Richardson and team, ..... 3600
Rufus Emerson and team. ..... 3600
L. N. Sawyer and team, ..... $2+00$
Frank Durgin and team, ..... 1500
E. E. Tucker, ..... 1500
D. A. Heath, ..... 300
B. W. Sanborn, use of tools, ..... 1100
Henry Webster, ..... 300
W. D. White, gravel, ..... 1800
Total payments to Geo. B. Sanborn,\$554 00
REPORT OF THE TOWN CLERK FOR THE YEAR ENDING JANUARY 31ST, 1922.Dog Licenses.RECEIPTS.
34 male licenses, issued at $\$ 2.00$, ..... \$68 00
7 female licenses, issued at $\$ 5.00$, ..... 3500
41 ..... $\$ 10300$41 license fees, at 20 cents,Cash paid town treasurer,
\$8 20
9480
EXPENDITURES.
4 ..... $\$ 10300$
Automobile Permit Taxes.
RECEIPTS.
16 permits issued March 11th-October 4th, 1921 ..... $\$ 9399$
4 permits issued January, 1922, ..... 1864 ..... \$112 63EXPENDITURES.
Paid town treasurer,$\$ 11263$
CHARLES A. GREEN, Town Clerk.
Report of Trust Funds of the Town of Salisbury, January 31, 1922

| Date <br> of <br> Creation <br> Feb. | Cemetery Trust Funds | How Invested |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Feb. 4, 1916 | Levi Call Cemetery Fund | Franklin Savings Bank | \$100.00 | 4\% | 19.98 | 4.76 |  | 24.74 |
| March 25, 1918 | Sarah Batchelder Cemetery Fund | " ، | 100.00 | 4 | 10.32 | 4.40 |  | 14.72 |
| Sept. 25, 1920 | Abbie Bean Howe Cemetery Fund | " " | 50.00 |  |  | 200 |  | 2.00 |

## SALISBURY FREE LIBRARY ACCOUNT.

For the Year Ending January 31, 1922.

| Dr. |  |
| :---: | :---: |
| 1921. |  |
| Jan. 31, To cash in treasury, 1922. | \$85 46 |
| Jan. 31, To appropriation for 1921, | 3990 |
| Fines collected, | 56 |
| Cr. | \$125 92 |
|  |  |
| Paid. |  |
| Apr. 21. Morrill \& Foster, insurance on library, <br> The H. R. Huntting Co., books, | $\$ 500$ $3976-$ |
| 1922. |  |
| Jan. 31, The H. R. Huntting Co., books, | 910 |
| Carrie Eastman, cleaning library, | 100 |
| Carrie Eastman, services as librarian for 1921, | $1500-$ |
| Cash on hand, | 5606 |

L. N. SAWYER, Treasurer.

## AUDITOR'S REPORT.

Salisbury, N. H., February 25, 1922.
This certifies that I have examined the accounts of the Selectmen and Treasurer of the Town of Salismury, together with the reports of the School Board, Library Trustees, and other officers of the Town and School District, for the financial year ending January 31st, 1922, and find them correctly cast and properly vouched.

GEORGE E. FELLOWS, Auditor.
For the Town of Salisbury, N. H.

## SCHOOL REPORT.

The members of the school board in handing you their annual report wish to thank all citizens of Salisbury for their support during the past year.

The work accomplished this year in our schools shows that we are getting more for money expended by securing more efficient teachers.

Quite a number of new text books have been added by the superintendent which brings our equipment up to date and equal to any in the state. Now that the new school law has become thoroughly established we may expect to get more for our share of the expense of the superintendent's salary owing to the fact that he will now have more time to spend in our school rooms and thus be of assistance to our teachers and benefit to the scholars.

A number of needed repairs have been made this year. The Kaustine toilets have been put in at the South Road school also at the Heights, and have proved a success in every way.

The same system is to be installed at Smith's Corner school in the spring.

Respectfully submitted,
HARRY F. TWOMBLY, GEORGE B. ADAMS, HAROLD A. PRINCE,

School board of Salisbury.

Receipts, September 1, 1920 to June 30, 1921.
From State:
High School tuition rebate (December 1920),
$\$ 2020$
Equalization (state aid), $\quad 1,38016$
Total amount from the State, $\$ 1,40036$

From the Selectmen Raised by Taxation:
For the support of elementary schools, $\quad \$ 1,96000$
Deficiency appropriation, elementary school ( 1921 school meeting), (Advanced from next year's appropriation for repairs), $\quad 15000$
High school and academy tuition, 25000
Salaries of district officers, including truant officer, 8500
Superintendent's excess salary and other expenses of administration, 27500
Repairs and remodeling (including new equipment), 20000
Per capita tax, 19000
Total amount received from taxation, $\quad \$ 3,11000$
From Sources Other Than Taxation:
Elementary school tuitions, $\quad \$ 5400$
Sale of property, 400
From Grange and Academy Hall 5000
Assocation for toilet,
Total amount received from sources other than taxation,
$\$ 10800$
Total receipts from all sources,
\$4,618 36
Total cash on hand September 1, 1920, 44540

Grand Total,
\$5,063 76

Payments, September 1, 1920 to June 30, 1921.
Administration :

1. Salaries of district officers, $\$ 7500$
2. Superintendent's excess salary, 12000
3. Truant officer and school census, 1095
4. Expenses of administration, 12175
\$327 70
Instruction:
5. Principal's and teachers' salaries, $\$ 1,83600$
6. Text books, 16604
7. Scholars' supplies, 3224
8. Flags and appurtenances, 700
9. Other expenses of instruction, 135
\$2,042 63
Operation and Maintenance of School Plant:
10. Janitor service, $\$ 5240$
11. Fuel, 11825
12. Water, light and janitor supplies, - 768
13. Minor repairs and other expenses
of operation and maintenance, 28115
$\$ 45948$
Auxiliary Agencies and Special Activities:
14. Medical inspection,
$\$ 5900$
15. Transportation of pupils, $\quad 1,05110$
16. High School and Academy tuition, 34800
17. Elementary school tuition, 11250
$\$ 1,57060$
Outlay for Construction and Equipment:
18. Alteration of old buildings,
\$55 45
19. New equipment,

40761
$\$ 46306$
Debt Service and Other Charges:
26. Tax for state-wide supervision (\$2. per capita),
\$166 00
27. Last year's bills,

3200
\$198 00
Total payments for all purposes,
\$5,061 47
Total cash on hand June 30, 1921,
229

- Grand Total,
\$5,063 76
Receipts for Seven Months of Current Year.
(July 1, 1921 to January 31, 1922).
From the Selectmen Raised by Taxation:
For support of elementary schools,including textbooks, supplies andflags, ( $\$ 5$ tax $), \quad \$ 2,62300$
High school and Academy tuition, ..... 66000
Salaries of district officers, including truant officer, ..... 8500
Expense of administration, ..... 5000
Repairs, ..... 30000
Per capita tax,(\$2. per pupil), ..... 15000Total raised by taxation,\$3,868 00
Part repair money advanced last year, ..... 15000
Total received from taxes, ..... \$3,718 00
Sale of property, ..... 90
Total cash on hand July 1, 1921, ..... 229
Grand Total, ..... \$3,721 19
Payments for Seven Months of Current Year.
(July 1, 1921 to January 31, 1922).
Administration:

3. Truant officer and school census, ..... \$ 95
4. Expense of administration, ..... 486 ..... \$5 81
5. Principal's and teachers' salaries, $\$ 96098$
6. Textbooks, ..... 8328
7. Scholars' supplies, ..... 1853
8. Flags and appurtenances, ..... 2.81
9. Other expenses of instruction, ..... 900
Instruction:
Operation and Maintenance of School Plant:
10. Fuel, ..... \$56 50
11. Water, light and janitor supplies, ..... 4041
12. Minor repairs and other expenses
of operation and maintenance, 30301\$399 92
Auxiliary Agencies and Special Activities:
13. Transportation of pupils, ..... \$302 20
14. High school and Academy tuition, ..... 14367$\$ 44587$
Outlay For Construction and Equipment:
15. New equipment, ..... 6615
Debt Service:
16. Tax for supervision ( $\$ 2$ tax ) ..... $\$ 16800$
17. Last year's bills, ..... 1150
\$179 ..... 50
Total payments, ..... \$2,171 85
Total cash on hand January 31, 1922, ..... \$1,549 34
Grand total, ..... \$3,721 19

## Money Needed for the Coming Year.

July 1, 1922 to June 30, 1923).
We recommend that the following amounts be raised:
For support of elementary schools, including textbooks, supplies and flags, $\$ 5$ on each $\$ 1000$ equalized valuation (estimated at $\$ 2,62300$ )
For salaries of district officers including truant officer,

8500
For other expenses of administration, $\quad 30000$
For high school and academy tuition, 55000
For per capita tax (\$2 per pupil), 15800
For repairs,

## Money Needed for Balance of Current Year.

(To June 30, 1922).
Total amount required, $\$ 3,31652$
Revenue available:
Cash on hand Jan. 31, 1922, $\quad \$ 1,54934$
Due from state, state aid, $\$ 1,43508$
Last year's unexpended
balance, state aid due
state,
12144
Due from Boscawen for tuition, (estimate), 8100
Total revenue,
Deficit,
$\$ 37254$
In view of the above deficit we recommend that the sum of three hundred seventy dollars ( $\$ 370$ ) be raised toward meeting the expenses of the schools for the remainder of the current year.

HARRY F. TWOMBLY, GEORGE B. ADAMS, HAROLD A. PRINCE, School Board.

REPORT OF SUPERINTENDENT OF SCHOOLS.

February 24, 1922.
To the School Board and Citizens of Salisbury School District:
Under the old system of supervision the districts of the union apportioned the superintendent's time among them. Under the law of 1919 they can make no such apportionment as the whole purpose of the law is to equalize school privileges.

I have been interested, however, to study how my time has been spent among the several districts. While the superintendent does other work besides visiting schools, that part of his work is easiest to record and may form a fairly satisfactory basis for estimating how his entire time has been apportioned. The following table is for the two and one-half years of the existence of the supervisory union :

| DISTRICT | No. of Teachers | $\begin{gathered} \text { Year } \\ 1919-20 \end{gathered}$ | $\begin{aligned} & \text { Year } \\ & 1920-21 \end{aligned}$ | $\begin{gathered} \text { Half Year } \\ 1921-22 \end{gathered}$ | Total $\begin{gathered}\text { Av.per } \\ \text { Teacher }\end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Penacook | 17 | 180 | 186 | 135 | 501 | 29 |
| Roscawen | 3 | 32 | 33 | 26 | 91 | 30 |
| Canterbury | 4 | 31 | 34 | 31 | 96 | 24 |
| $\text { Loudon }\left\{\begin{array}{l} \text { Fo } \\ \mathrm{Fo} \end{array}\right.$ | $\left.\begin{array}{l} 8 \\ 7 \end{array}\right\}$ | 58 | 67 | 43 | 168 | 22 |
| Salisbury $\{$ | $\text { carr } \left.\begin{array}{c} 5 \\ \text { years } \\ 3 \end{array}\right\}$ | 43 | 28 | 24 | 95 | 26 |
| Total |  | 344 | 348 | 259 | 951 | 26 |

To equalize the results of the superintendent's work we may say that roughly the average visits per teacher should be about the same for the various districts. By this standard the table would indicate that Loudon has suffered somewhat, Canterbury slightly, and that Boscawen and Penacook have received somewhat more than their share of the superintendent's attention.

If the time spent in a town while visiting schools should be considered, the comparative compactness of the several districts enters into the problem. By such a standard, Penacook would seem to be the neglected district and Loudon would not be below the average. The table also roughly indicates the increasing time available for school room visiting now that the pioneer work in organization has been accomplished and the secretary is held responsible for a great amount of the office work.

Two of our three teachers are new to Salisbury this year. Both are young women of good personality and both considering their experience and training, are to be highly commended for their work. The efficiency of the South Road teacher is too well known to you to need any comment here. While it is becoming somewhat easier to fill vacancies than during the past few years, it is still hard to find and to keep good teachers for remote rural schools.

Great improvements have been made during the past two years at the South Road school and the Heights. If the Smith's Corner school is to remain open it will certainly be necessary to refinish the walls and ceilings both of the school room and the entry and to make the toilet much more sanitary.

As to the curriculum-we are continuing to teach and to drill on reading, writing, arithmetic and spelling. In History we have added the study of Ancient History and English History in a simple form for immediate grades. In Physiology, less anatomy is taught and more pains are being taken to instill habits which tend towards a healthful life.

New geographies have been purchased for all the schools. Some new arithmetics have been supplied to replace old ones which are wearing out. A second set of language books has been furnished to the upper grades at South Road. Three new maps have been bought but we still need several more. Several new sets of readers have also been added.

Our expenditure for high school tuitions is increasing. The parents and neighbors of the nine young people listed elsewhere in this report will doubtless consider this a good investment. Of the seven pupils who graduated from our eight grade last year, four are attending high school but the
names of three of them do not appear in our list of high school pupils as they have moved from town.

The attendance table shows an excellent percent of attendance at the South Road School and the Heights. The number of instances of tardiness seems unnecessarily large in all the schools. I wish the parents at the Heights and Smith's Corner might find time to encourage the teachers and children by visiting the schools oftener.

The children of country towns are certainly as worthy of buildings that are sanitary and comfortable as any children in the state. They also need teachers as well qualified as to education, training and maturity. If we desire to improve our schools in Salisbury, we must determine to pay salaries large enough to secure good teachers when vacancies occur, and when we have good teachers to keep them in their positions for several years. As a state aided district we can afford to pay higher salaries if it is found necessary to do so in order to maintain a satisfactory standard.

Respectfully,
GEORGE W. SUMNER.

## ROLL OF HONOR.

Pupils not absent or tardy for the year ending June 30 . 1921.

South Road-Beatrice Holmes, Fred Little, Walter Little, Harry Taylor.

Graduates of Elementary Schools, June, 1921.
Leah Lively, Myron C. McAlister, Isabelle M. Huntoon, William G. Bailey, Stuart Mitchell, Walter Little, Fred Little.

## Pupils in Secondary Schools, Current Year.

Franklin High School-Jennie Fraser, Evelyn Sanborn.
Proctor Academy-Elsie Richardson, Shirley Sanborn, Harley Shaw, Vern Shaw.

Tilton Seminary-Willard H. Prince, Ida J. Prince.
Simonds Free High School-Isabelle M. Huntoon.
Pupils in Elementary Schools Outside the District.
Franklin School District-Herbert Fraser, Duncan Fraser.

Andover School District-Villa M. Rayno, Andrew Rayno, Cecil Rayno, Ralph S. Johnson.

## Teachers for Current Year.

Heights-Melancy Keniston.
Smith's Corner-Helen M. Smith.
South Road-Alice W. Perreault.

## SCHOOL CALENDAR.

Winter term of 11 weeks opened Tuesday, Jan. 3, 1922. Winter term closes Friday, March 17, 1922. Vacation three weeks.

Spring term of 10 weeks opens Monday, April 10, 1922. Spring term closes Friday, June 16, 1922. Summer vacation.

Fall term of 15 weeks opens Tuesday, Sept. 5, 1922. Fall term closes Friday, Dec. 15, 1922. Vacation two weeks.

Winter term of 11 weeks opens Tuesday, Jan. 2, 1923. Winter term closes Friday, March 16, 1923. Vacation three weeks.

Spring term of 10 weeks opens Monday, April 9, 1923. Spring term closes Friday, June 15, 1923. Summer vacation.

## REPORT OF THE SCHOOL TREASURER FOR SCHOOL YEAR ENDING JUNE 30, 1921.

 1921.RECEIPTS.
Sept. 1, Balance on deposit, $\$ 44540$
School money, $\quad 1,96000$
Rebate on high school tuition for y ear 1919-20,

2020
Superintendent's salary and administration expenses,

27500
Per capita state tax, 19000
Salary truant officer, $\quad 1000$
Salaries of school officers, 7500
High school tuition, 25000
For repairs, 20000
State aid, $\quad 1,38010$
For repairs (part of repair money for
year, 1921-22),
For toilet (from Grange and Hall
association),
For paint sold, 400
Boscawen School District (tuition of Hamm children),

5400
\$5,063 76
EXPENDITURES.
1921.

June 30, Paid on orders of School Board,
Nos. 136-266, $\quad \$ 5,06147$
Cash on deposit, , $\frac{229}{\$ 5,06376}$
CHAARLES A. GREEN, School Treasurer.
ATTENDANCE TABLE FOR SCHOOL YEAR ENDING JUNE 30, 1921

| Schools |  | Whole Number of Difterent Pupils Registered |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { ت̃ } \\ \stackrel{y}{0} \end{gathered}$ | $\stackrel{\varrho}{\circ}_{\infty}^{\infty}$ | 钲 |  |  |  |  |  |  |  |  |  |  |
| Heights | 36 | 17 | 9 | 8 | 14 | 1 | 15 | 94 | 61 | 33 | 9 | 3 | 8 | 0 |
| South Road | 36 | 38 | 26 | 12 | 29 | 2 | 31 | 94 | 149 | 43 | 9 | 4 | 155 | 3 |
| Smith's Corner | 36 | 11 | 5 | 6 | 8 | 2 | 10 | 79 | 71 | 42 | 10 | 0 | 10 | 0 |
| Entire Distri ${ }^{\text {t }}$ | 36 | 66 | 40 | 26 | 51 | 5 | 56 | 89 | 281 | 118 | 28 | 7 | 173 | 3 |

BIRTHS

|  | Name of the Child (if any) | Sex and Conditior |  |  |  | Name of Father | Maiden Name of Mother |  |  | Occupation of Father | Birthplace ofFather | Birthplace of Mother |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\stackrel{\text { D }}{\text { ² }}$ | - |  |  |  |  |  |  |  |  |  |
| Apr. 161 | Loyd Elmer Fitts |  | .. | $\left\|\begin{array}{c}\text { L } \\ \cdots \\ \cdots \\ \cdots \\ \cdots\end{array}\right\|$ | 3 w <br> 3  <br> 3 . <br> 1  <br> 4 $\because$ <br> 3 $\because$ | Ernest C. Fitts <br> Lewis F. Bassett <br> Lester H. Couch <br> Frank S. Watkins <br> George C. Emerson <br> Harry W. Lowell | Maude Loverin Rose Nearborne Eva M. Fitts Leah M. Whittemore Ada Smith Annie M. Shampney | $\begin{array}{\|c\|c} \mathbf{w} & \mathrm{S} \\ \because & . \\ \because & \ddot{\mathrm{w}} \\ \because & \mathrm{~S} \\ \because & \ldots \\ \hline \end{array}$ |  | Farmer <br> Farmer <br> Laborer <br> Farmer <br> Laborer <br> Farmer | Alexandria | Salisbury Canada Alexandria Lebanon Andover Andover |
| Apr. 22 .. | Alfred Wilford Bassett |  |  |  |  |  |  |  |  | Wilmot |  |  |
| May $21 .$. | Couch |  |  |  |  |  |  |  |  | Sutton |  |  |
| July $19 .$. | Watkins |  |  |  |  |  |  |  |  |  |  |  |
| Sept.10. | Ernest George Emerson |  |  |  |  |  |  |  |  | Salisbury |  |  |
| Nov. 29. | Dorothy Louise Lowell |  |  |  |  |  |  |  |  |  |  |  |

MARRIAGES


DEATHS


## BROUGHT TO TOWN FOR BURIAL



I hereby certify that the above is correct, according to the best of my knowledge and belief
CHARLES A. GREEN, Town Clerk.



