# ANNUAL REPORT

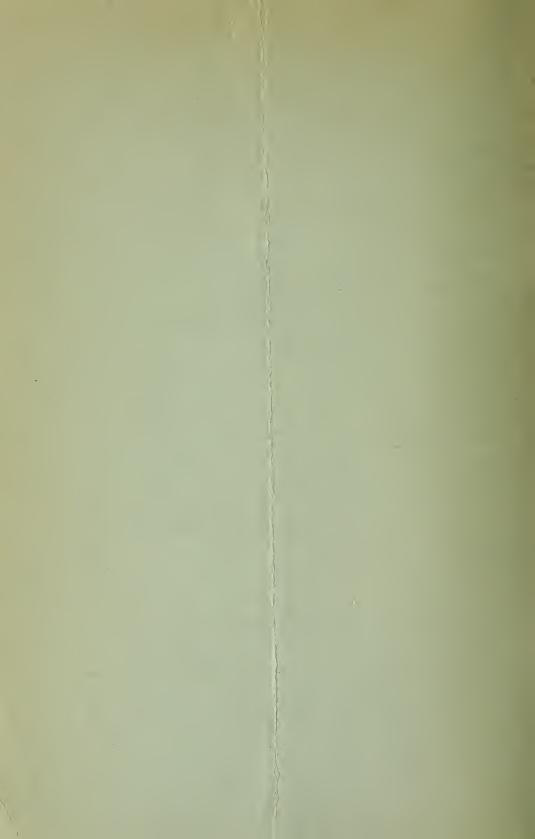
of the

TOWN OF

# SALISBURY

New Hampshire

1939



# ANNUAL REPORTS

of the

#### SELECTMEN AND TREASURER

of the

# Town of Salisbury

together with reports of the

# ROAD AGENTS AND OTHER OFFICERS OF THE TOWN

for the

Year Ending January 31, 1940

also

Vital Statistics for Year Ending Dec. 31, 1939

Printed by Towne & Robie Franklin, N. H. 1940

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#### TOWN OFFICERS

MODERATOR

George B. Adams

TOWN CLERK

Charles E. Whittemore

TREASURER

Frederick L. Adams

SELECTMEN

Clarence J. Holmes

George E. Beauly

Aram G. Gulumian

TAX COLLECTOR

Fred W. Holmes

SUPERVISORS

Frank H. Shaw

Frank P. Forsaith

Frederick L. Adams

POLICE OFFICER

Laurence S. Sanborn

#### ROAD SURVEYORS

District 1—Andrew Fraser

District 2—George Dow

District 3—Howard Moxley

District 4—Laurence S. Sanborn

District 5—Charles C. Taylor

District 6—Carlos O. McAlister

#### BOARD OF HEALTH

Ellen Lively

#### AUDITOR

George C. Emerson

#### BALLOT INSPECTORS

C. A. McAlister

Harold A. Prince

F. M. Richardson

Sherman P. Fellows

#### SCHOOL BOARD

Lucia Mussey

W. Stanley Jones

Vira Taylor

#### SCHOOL TREASURER

George B. Adams

## LIBRARY TRUSTEES

Nellie C. Sanborn

Harry F. Twombly

Evelyn Nerden

#### LIBRARIAN

Mrs. Leila B. Wilcox

## TRUSTEES OF TRUST FUNDS

George B. Adams

Carl Mussey

Fred S. Prince

#### 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 Hall in said Salisbury on Tuesday, the twelfth day 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 appropriations of the same.
  - 3. To elect one Selectman for three years.
  - 4. To elect one Library Trustee for three years.
  - 5. To elect one Trustee of Trust Funds for three years.
- 6. To raise and appropriate such sums of money as may be necessary for the Town Budget.
- 7. To see if the Town will vote to give the Selectmen power to borrow money upon the credit of the Town, and to determine the amount of such borrowing.
  - 8. To hear reports of Agents, Auditors and Officers heretofore chosen.
  - 9. To see if the Town will vote to raise and appropriate a sum of money for the control of White Pine Blister Rust.

- 10. To see if the town will raise and appropriate a sum of money to purchase fire fighting equipment.
- 11. To see if the Town will vote to petition the State Tax Commission to have an audit made by the municipal accounting division and to make an appropriation to cover the expense of such audit.
- 12. To transact any other business which may legally come before said meeting.

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

CLARENCE J. HOLMES,
GEORGE E. BEAULY,
ARAM G. GULUMIAN,
Selectmen of Salisbury.

A true copy of Warrant-Attest:

CLARENCE J. HOLMES,
GEORGE E. BEAULY,
ARAM G. GULUMIAN,
Selectmen of Salisbury.

THE BUREAU OF COVERNMENT RESEARCH

THE BUREAU OF GOVERNMENT Hampshire

THE Durham, New Hampshire

# BUDGET OF THE TOWN OF SALISBURY NEW HAMPSHIRE

Estimates of Revenue and Expenditures for the Ensuing Year, February 1, 1940, to January 31, 1941, Compared With Actual Revenue and Expenditures of the Previous Year, February 1, 1939 to January 31, 1940.

SOURCES OF REVENUE:	Actual Revenue Previous Year, 1939	Estimated Revenue Ensuing Year, 1940	Increase	Decrease
Savings Bank Tax.	\$330.12	\$330.12		
Class V Highway Money,	1,158.04		\$207.73	
Bounties,	18.80	4.00		\$14.80
Flood, FROM LOCAL SOURCES EX-	2,288.91			2,288.91
FROM LOCAL SOURCES EX- CEPT TAXES:				
Rent of Town Hall and Other				
Buildings,	93.00	50.00		43.00
Sale of Property,	300.00			300.00
Lumber and Wood,	110.25			110.25
Fraser Refund,	7.80			7.80
Court Records,	16.00			16.00
State Cancer Commission, Motor Vehicle Permit Fees.	15.00	400 00		15.00
Forest Fire Reimbursement,	430.06 26.16	430.06		90 10
FROM LOCAL TAXES OTHER	20.10			26.16
THAN PROPERTY TAXES:				
Poll Taxes,	394.00	394.00		
AMOUNT RAISED BY ISSUE OF				
BONDS OR NOTES:				
Temporary Loans,	6,500.00	6,000.00		500.00
Long Term Loans,	9,000.00			9,000.00
Cash on Hand (Surplus)	1,360.90	3,478.26	2,117.36	
Taxes Bought by Town, Discounts and Abatements.	517.44	517.44		400 00
Taxes Redeemed.	480.80 1,349.52	80.00 300.00		400.80 1,049.52
Taxes by Others,	11.62	300.00		11.62
Property Deeded to Town.	41.06			41.06
Interest, Swan Company,	23.06			23.06
TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY				
TAXES,	\$24,472.54 \$	12,949.65	\$2,325.09	313,847.98
Amount to be Raised by Property		10.004 -1		
Taxes,		13,884.64		
TOTAL REVENUES,	\$	26,834.29		

	Actual Expenditures Previous Year, 1939	Estimated Expenditures Ensuing Year, 1940		
PURPOSES OF EXPENDITURES:	ndit ous 193	Estimated Expenditur Ensuing Year, 1940	Increase	Decrease
	tpe rpe evi	tin tpe isu isu	cre	cre
Current Maintenance Expenses:	KABA	豆런던?	In	Ď
GENERAL GOVERNMENT:	562.00		015 00	
Town Officers' Salaries, Town Officers' Expenses,	745.71		\$15.00	\$245.71
Election and Registration Ex-				,
penses, Expenses Town Hall and Other	33.50	175.50	142.00	
Town Buildings,	97.15	600.00	502.85	
PROTECTION OF PERSONS AND				
PROPERTY: Police Department,	63.20	75.00	11.80	
Fire Department,	130.60	100.00		30.60
Bounties, HEALTH:	4.00	18.00	14.00	
Health Department,	10.75	15.00	4.25	
HIGHWAYS AND BRIDGES:	0.750.05			
Town Maintenance, Street Lighting,	2,550.27 522.00		449.73 42.75	
General Expenses of Highway			12.10	
Department, Flood.	229.41 489.80		170.59	400.00
Winter,	752.37		547.63	489.80
LIBRARIES:				
Libraries, PUBLIC WELFARE:	39.90	39.90		
Town Poor,	944.90	1,200.00	255.10	
Old Age Assistance,	628.75	800.00	171.25	
PATRIOTIC PURPOSES: Old Home Day,	75.00	75.00		
PUBLIC SERVICES ENTER-				
PRISES: Cemeteries,	13.35 26.20		1.65 8.80	
Dartmouth-Lake Sunapee Region,	40.00		0.00	
INTEREST:				
On Long Term Notes, On Temporary Loans,	500.00 500.00			300.00 425.00
Taxes Bought by Town,	517.44			340.00
Unclassified,	356.12	675.00	318.88	
Outlay for New Construction and Permanent Improvement:				
HIGHWAYS AND BRIDGES:				
State Aid Construction—Town's Share.	1,425.17	624.33		800.84
Indebtedness:	1,40,411	024.00		000.04
PAYMENT ON PRINCIPAL OF				
DEBT: Temporary Loans,	4,500.00	6,000.00	1,500.00	
Long Term Notes,	10,500.00		.,	9,500.00
Payments to Other Governmental Divisions:				
County Taxes,	2,712.3	7 2,712.37		
Payments to School Districts,	4,000.00			
TOTAL EXPENDITURES,	\$32,969.96	\$26,834.29	\$5,656.28	\$11,791.95

#### SUMMARY OF INVENTORY

Real Estate,	\$309,454.00
Electric Plants,	124,500.00
47 Horses,	3,965.00
8 Oxen,	950.00
190 Cows,	10,440.00
63 Neat Stock,	1,900.00 295.00
59 Sheep, 5443 Fowl,	4,076.00
Wood and Lumber,	840.00
Gasoline Pumps,	790.00
Stock in Trade,	800.00
Mills and Machinery,	700.00
·	
	\$447,315.00
197 Polls,	\$394.00
Soldiers' Exemptions,	. 11,395.00
Resident Valuation,	187,645.00
Non-Resident Valuation,	121,809.00
Revenue,	5,494.30
Overlay,	197.02
Rate of Tax per \$100.00, \$2.80.	

# COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

## Fiscal Year Ending January 31, 1940

			Unex-	
	Appro-		pended	Over-
	priation	Expended	Balance	draft
Town Officers' Salaries,	\$577.00	\$562.00	\$15.00	
Town Officers' Expenses,	700.00	749.21		49.21
Election and Registration,	40.00	33.50	6.50	
Town Hall,	100.00	97.15	2.85	
Police Department,	75.00	63.20	11.80	
Fire Department,	115.00	130.60		15.60
Health Department,	10.00	10.75		.75
Town Maintenance,	3000.00	2550.27	449.73	
Street Lighting,	564.75	522.00	42.75	
General Expense of High-				
way,	400.00	229.41	170.59	
Winter,	1000.00	752.37	247.63	
Libraries,	39.90	39.90		
Town Poor,	1000.00	944.90	55.10	
Old Age Assistance,	696.68	628.75	67.93	
Old Home Day,	75.00	75.00		
Public Service Enterprises.	66.66	13.35	53.31	
Cemeteries,	22.40	26.20		3.80
Dartmouth-Lake Sunapee	22.10	20.20		0.00
Region,	40.00	40.00		
Taxes Bought by Town,	646.59	517.44	129.15	
Interest, Temporary Loans,	500.00	53.00	447.00	
Interest, Long Term Loans,	500.00	523.49	111.00	23.49
Unclassified,	412.26	356.12	56.14	20.10
State Aid Construction:	112.20	550.12	30.11	
1939.	722.00	712.59	9.41	
1938 (carried over),	712.58	712.58	3.41	
Franklin National Bank:	112.30	112.50		
Long Term Notes,	8500.00	8500.00		
	2927.52		915 15	
County Taxes,		2712.37	215.15	
School District,	4006.82	4000.00	6.82	
Totals, \$	27.450.16	\$25,556.15	\$1,986.86	\$92.85
Net Unexpended Balance,	,	, , , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,894.01
			\$1,986.86	\$1,986.86

## SELECTMEN'S REPORT

## Assets

Cash in hands of treasurer,	\$3,478.36
Taxes held by town,	528.83
Tax deeds,	1,100.00
Taxes bought by Town,	517.44
Bounties,	4.00
	\$5,628.63

## Liabilities

Notes, F. M. Swan Co., Due School District, balance, 1939 Dog tax,		\$9,000.00 2,350.74 86.30
		\$11,437.04
Net Debt, January 31, 1940, Net Debt, January 31, 1939, S. A. C. appropriation not included in 1938 report,	\$5,166.20 712.58	\$5,808.41
in 1938 report,	712.30	5,878.78
Decrease of Debt,		\$70.37

## LIST OF TOWN PROPERTY

Town Hall, land and buildings,	\$5,000.00
Furniture and equipment,	350.00
Police equipment,	25.00
Library land and buildings,	600.00
Highway department,	1,000.00
Schools and buildings,	4,000.00
	\$10,975.00

## TOWN CLERK'S REPORT

Received from Auto Permits, Received from Dog Licenses,	\$430.06 129.00
	\$559.06
Accounted for as follows:	
Paid Treasurer for Auto Permits, Paid to Selectmen, Dog Licenses, 56 Licenses at 20c, Paid for Dog Tags,	\$430.06 114.30 11.20 3.50
	\$559.06

CHARLES E. WHITTEMORE,

Town Clerk.

## TAX COLLECTOR'S REPORT

#### 1939

#### Tax Warrant

Non-resident, Resident, Polls, Added tax, Interest,		\$6,810.74 5,714.08 394.00 184.70 2.07
		\$13,105.59
Payments to Treasurer, Taxes bought by Town, Taxes bought by others, Discounts and Abatements,		\$12,433.51 513.63 11.62 87.12
		\$13,045.88
Uncollected taxes,		59.71
		\$13,105.59
Received interest, Taxes bought by Town,	\$3.81	
Received interest Taxes bought by others,	.10	
D : 1 m	\$3.91	Ф2 01
Paid Treasurer, Received for property deeded to town Paid Treasurer,	, \$41.06	\$3.91 41.06
Received for Tax Abatement, levy of 1935-36-37, Paid Treasurer,	\$393.68	
Received for Taxes Redeemed, Less Tax discharge,	\$1,358.02 8.50	
D : 1 m	\$1,349.52	
Paid Treasurer,		\$1,349.52

## FRED W. HOLMES,

Collector.

## REPORT OF TOWN TREASURER

February 1st, 1939 to January 31st, 1940

# Receipts

Cash on hand, February 1st, 1939,	\$1,360.90
From Selectmen:	
Frederick M. Swan Co., Franklin Savings Bank, Dog Revenue, Class V Highway Money, County Relief Reimbursement, Savings Bank Tax, Reimbursement Hedgehog Bounties, Flood Reimbursement,	9,023.06 6,500.00 114.30 1,158.04 112.89 330.12 18.80 2,288.91
From Tax Collector:	
Tax Collections, Taxes Redeemed, Taxes bought by Town, Abated Taxes for 1935, 1936, 1937, Discounts and Abatements, Property deeded by town, Taxes bought by others,	12,433.51 1,349.52 517.44 393.68 87.12 41.06 11.72
From Town Clerk:	
Auto Permits,	430.06

## Other Sources:

Sale of Gerrish Sanborn Place,	300.00
Rent of Town Hall,	93.00
Sale of wood to School District,	56.00
Sale of wood to Frank M. Richardson,	3.50
Refund from Andrew Fraser,	7.80
Sale of Supreme Court Records,	16.00
Sale of Lumber,	50.75
Refund from State Cancer Commission,	15.00
Forest Fire Reimbursements,	26.16
D . 1	
Fotal,	\$36,739.34

# Expenditures

On orders drawn by Sel Cash Balance in Treasur	31st,	1940,	33,260.98 3,478.36
		- \$	36,739.34

FREDERICK L. ADAMS,

Treasurer.

## SUMMARY OF RECEIPTS

## Received by Selectmen:

Franklin Savings Bank,	\$6,500.00
F. M. Swan Co.,	9,023.06
Class V highway money,	1,158.04
State flood reimbursement,	2,288.91
Savings Bank Tax,	330.12
County relief reimbursement,	112.89
Bounties,	18.80
Gerrish Sanborn Estate,	300.00
Sale of lumber,	50.75
Sale of wood,	59.50
Fire reimbursement,	26.16
A. Fraser, reimbursement,	7.80
Sale of Court records,	16.00
Rent of town hall,	93.00
State Cancer Commission,	15.00
Received by Town Clerk:  Auto Permits, Dog Taxes,	430.06 114.30
Received by Tax Collector:	
Taxes,	12,433.51
Taxes by town,	517.44
Discounts and abatements,	87.12
Abatements, 1935-36-37,	393.68
Taxes Redeemed,	1,349.52
Taxes by others,	11.72
Property deeded to town,	41.06
Total,	\$35,378.44

## SUMMARY OF PAYMENTS

Town Officers' Salaries, Town Officers' Expenses, Election and Registration, Expenses of Town Hall, Police Department,	\$562.00 749.21 33.50 97.15 63.20
Fire Department, Bounties, Sheep Damage,	130.60 32.00
Health Department,	10.75
Town Maintenance.	3,040.07
Winter Maintenance,	752.37
State Aid Construction,	1,425.17
Street Lighting,	522.00
General Expense of Departments,	229.41
Libraries,	39.90 112.89
County Poor, Town Poor,	1,573.65
Old Home Day,	75.00
Public Service Enterprises,	43.35
Cemeteries,	26.20
Interest,	576.49
Taxes, by Town,	1,097.58
Unclassified,	356.12
Notes,	15,000.00
County Tax,	2,712.37
Schools,	4,000.00
	\$33,260.98
Cash on hand, Feb. 1, 1940,	\$3,478.36
Cash on hand, Feb. 1, 1939,	1,360.90
•	2,117.46
•	\$35,378.44

## DETAILED STATEMENT OF PAYMENTS

## TOWN OFFICERS' SALARIES

Clarence J. Holmes, selectman,	\$125.00
George E. Beauly, selectman,	125.00
Aram G. Gulumian, selectman,	125.00
Frederick L. Adams, treasurer,	50.00
Fred W. Holmes, tax collector,	75.00
Charles E. Whittemore, town clerk.	50.00
George B. Adams, moderator,	5.00
George C. Emerson, auditor,	7.00

\$562.00

#### TOWN OFFICERS' EXPENSES

Brown & Saltmarsh, supplies, Edson C. Eastman, supplies, Wheeler & Clark, supplies, James Malzer, supplies, Hinckley & Woods, treasurer's bond, A. W. Frost, collector's bond, Jean M. Shaw, town clerk's bond, Beatrice McAlister, use of car, Joseph Heath, dog constable, Towne & Robie, supplies, collector, R. S. Cunliffe, stamps, etc., Ethel G. Waldron, real estate report,	\$15.10 40.98 9.98 2.85 20.00 25.00 5.00 18.72 11.40 7.00 7.42 .10

# C. J. Holmes:

Extra appraising, 24 days,	96.00
Assessors' meeting,	4.00
Three trips to Concord,	10.00
Assisting auditors, one-half day,	1.50
Perambulating town lines,	6.00

Mileage,	2.29	
G. E. Beauly:		1
Seven trips to Concord, Mileage, assessing, notes, etc., Postage, Two trips to Franklin, Perambulating town lines, One trip to Manchester, Extra appraising, 30 days, Assisting State auditors,	28.00 54.64 2.04 2.00 6.00 4.00 120.00 12.00	
Aram Gulumian:		,
Extra appraising, 30 days, Mileage, appraising, etc., Surveyors' meeting, Four trips to Concord, Assisting auditors,	120.00 27.60 2.00 16.00 6.00	
F. W. Holmes:		
Postage and expenses,	19.09	*
C. E. Whittemore:		,
Vital statistics, Postage and expenses,	3.50 4.00	
F. L. Adams:		
20 trips to Franklin, Assisting State auditors, Making out deed,	20.00 13.50 1.50	\$749.21
TOWN HALL AND OTHER	BUILDIN	IGS
Kearsarge Telephone Co., Concord Electric Co., M. McAlister, drawing wood, C. P. Stevens Co., supplies, Merrimack County Fire Ins. Co., F. H. Shaw, sawing wood, Mrs. L. V. Wilcox, cleaning up shingles F. Richardson, salary and labor,	\$34.25 9.40 5.00 15.72 10.70 5.00 5.00 16.08	\$97.15

## ELECTION AND REGISTRATION

Mrs. L. V. Wilcox, lunches,	\$6.50	
Frank H. Shaw, supervisor,	9.00	
Frank P. Forsaith, supervisor,	9.00	
F. L. Adams, supervisor,	9.00	
		\$33.50

#### FIRE DEPARTMENT

Fred W. Holmes, fire warden, East Andover Fire Co., Jurta fire, State of N. H., fire equipment, City of Franklin, M. Webster fire, F. W. Holmes, D. A. Heath fire,	\$5.00 18.60 30.00 42.20 4.96	
F. W. Holmes, D. A. Heath fire, F. W. Holmes, Parsons fire,	4.96 29.84	
· · · · · · · · · · · · · · · · · · ·		\$130.60

## POLICE DEPARTMENT

L. S. Sanborn, police officer, Philip H. Nerden, police officer,	\$24.40 3.50	
Tramps: Mrs. Charles F. Keniston, 35 at \$1, R. S. Cunliffe, groceries,	35.00	- \$63.20

## HEALTH DEPARTMENT

Ellen W. Lively, visits and expenses, \$10.75

## PROTECTION OF PERSONS AND PROPERTY

#### Bounties:

George E. Beauly, Clarence J. Holmes,	\$2.40	\$4.00	
Sheep Damage · F. H. Shaw, M. O. Mathewson,	\$15.00 13.00	28.00	\$32.00

#### TOWN MAINTENANCE

## District 1—Andrew Fraser, Surveyor

# District 2—George Dow, Surveyor

G. Dow,	\$86.80
,	77.20
D. Terlemezian, truck,	* * * - *
G. Dow, gravel,	1.80
W. Honkala, gravel,	4.70
E. Dargie, gravel,	2.10
E. Smith, team,	9.47
J. Miskiel, horse,	14.80
M. Mathewson, labor,	11.60
C. Whittemore,	7.20
F. Richardson,	9.60
E. Martel,	37.60
F. Forsaith,	11.60
E. Smith,	11.60
W. Howell,	5.20
E. Fitts,	5.20
I. Miskiel,	16.00
W. Honkala,	46.40
F. Perreault,	10.00
A. Terlemezian,	6.40

\$375.27

# District 3—Howard Moxley, Surveyor

H. Moxley, truck,	\$15.00
G. Jurta, truck,	65.40
E. Beauchemin, truck,	4.00
D. Terlemezian, truck,	5.40
F. Shaw, truck,	48.00
H. Moxley, gravel,	23.20
G. Keneval.	.40
H. Moxley, labor,	23.70
H. French,	29.80
L. Bassett,	22,40
L. Lessard,	35.20
E. Beauchemin,	16.00
C. O'Connor,	5.20
E. Fortune.	20.40
J. Lively,	28.80
J. Perreault,	9.60
I. I CIICAUIL,	2.00

ם מינו	0.60	
P. Bill,	9.60	
W. Ames,	16.00	
J. Miskiel,	12.80	
H. Tinker,	6.40	
M. Mathewson,	3.20	
W. Honkala,	6.40	
A. Merrifield,	8.00	
H. A. Moxley, posts,	5.00	
J . 1	-	\$419,90

# District 4—L. Stanton Sanborn, Surveyor

L. S. Sanborn, team,	\$12.00
G. Jurta, truck,	18.80
F. Shaw, truck,	21.60
	49.20
B. Shaw, truck,	
D. Terlemezian, truck,	38.40
E. Beauchemin, truck,	28.80
S. Jurta, truck,	22.80
M. McAlister, truck,	5.00
W. Honkala, gravel,	11.90
L. S. Sanborn, labor,	22.40
Frank Shaw,	16.00
F. Shaw,	18.60
P. Lessard,	26.80
H. Twombly,	2.40
G. Graves,	24.80
F. Richardson,	6.00
E. Mathewson,	6.40
J. Perreault,	28.00
C. Jordan,	21.60
E. Martel,	3.20
S. Jurta,	7.60
T. Mahoney,	19.20
L. Jones,	2.00
T. Maxwell,	3.20
H. Wyman,	7.60
R. Prince, lumber,	6.00
,	\$430.30
	Ψ.00.00

## District 5—Charles C. Taylor, Surveyor

# District 6—Carlos O. McAlister, Surveyor

Carlos McAlister,	\$56.40
B. Shaw, truck,	32.40
G. Jurta, truck,	27.60
M. McAlister, truck,	42.40
C. A. McAlister, team,	31.20
H. Cassidy, gravel,	6.00
A. Burbank, gravel,	1.00
S. Colby, gravel,	1.20
C. A. McAlister, labor,	48.80
F. Drown,	17.20
B. Howell,	10.80
F. Shaw,	3.60
M. McAlister,	11.60
L. Jones,	15.60
K. Mock,	1.20
P. Jones,	6.40

\$313.40

Ray H. Prince, Graveling Town Hall Roadway

H. Tinker, 3.20 E. Martel, 3.20 F. Richardson, 3.20 T. Lessard, 3.20 L. Lessard, 3.20 W. Honkala, gravel, 15.00  \$111.00	R. H. Prince, foreman, A. Chandler, truck, E. Martin, truck, G. Jurta, truck, F. Shaw, truck, E. Beauchemin, truck, G. Terlemezian, truck, W. Stompor, truck, J. Perreault, labor, W. Ames, labor,	\$6.40 9.60 9.60 9.60 9.60 9.60 9.60 3.20 3.20	
G. Terlemezian, truck, 9.60 W. Stompor, truck, 9.60 J. Perreault, labor, 3.20 W. Ames, labor, 3.20 H. Tinker, 3.20 E. Martel, 3.20 F. Richardson, 3.20 T. Lessard, 3.20 L. Lessard, 3.20		, , , , ,	
W. Stompor, truck, 9.60 J. Perreault, labor, 3.20 W. Ames, labor, 3.20 H. Tinker, 3.20 E. Martel, 3.20 F. Richardson, 3.20 T. Lessard, 3.20 L. Lessard, 3.20		2,00	
J. Perreault, labor, W. Ames, labor, J. Perreault, labor, W. Ames, labor, J. Perreault, labor, J. Perreault, labor, J. 20 W. Ames, labor, J. 20 H. Tinker, J. 20 E. Martel, J. 20 J. 20 J. Lessard, J. 20 J. Lessard, J. 20 J. Lessard, J. 20 J.	G. Terlemezian, truck,		
W. Ames, labor, 3.20 H. Tinker, 3.20 E. Martel, 3.20 F. Richardson, 3.20 T. Lessard, 3.20 L. Lessard, 3.20	W. Stompor, truck,	9.60	
H. Tinker, 3.20 E. Martel, 3.20 F. Richardson, 3.20 T. Lessard, 3.20 L. Lessard, 3.20	J. Perreault, labor,	3.20	
E. Martel, 3.20 F. Richardson, 3.20 T. Lessard, 3.20 L. Lessard, 3.20	W. Ames, labor,	3.20	
F. Richardson, 3.20 T. Lessard, 3.20 L. Lessard, 3.20	H. Tinker,	3.20	
T. Lessard, 3.20 L. Lessard, 3.20	E. Martel,	3.20	
L. Lessard, 3.20	F. Richardson,	3.20	
4, 40004,	T. Lessard,	3.20	
W. Honkala, gravel, 15.00 \$111.00	L. Lessard,	3.20	
\$111.00		15.00	
	, , , , , , , , , , , , , , , , , , , ,		\$111.00

## Town Maintenance—Flood, Ben Heath Road

L. S. Sanborn, foreman,	\$3.20
L. S. Sanborn, team,	18.00
S. Sanborn, team,	24.00
T. Mahoney, team,	15.00
S. Sanborn, labor,	5.60
J. Perreault,	18.40
C. Jordan,	12.80
M. Mathewson,	12.80
K. Mathewson,	12.80
D. Heath, gravel,	8.00
D. Heatin, graven,	\$130.60
Traintenance	¢2 550, 27

Total Town Maintenance,

\$2,550.27

## GENERAL EXPENSE OF DEPARTMENT

Frank Heath, gas, oil,	\$25.67
C. P. Stevens Co., supplies,	7.25
State Highway Garage, repairs, plow,	46.93
R. S. Cunliffe, supplies,	19.27
C. C. Taylor, crank for road machine,	. 50

R. Moore, painting signs, R. H. Prince, lumber, S. P. Fellows, sharpening tools, Atkinson's Garage, repairs, plow, Hinckley & Woods, insurance, A. H. Sawyer, valve for tractor,  1.50 98.84 1.80 4.00 4.00 6.51 6.52 6.53	
TOWN POOR	
Fred S. Sargent	
Merrimack County Farm,	\$207.41
George L. Tenney	
Merrimack County Farm,	\$20.57
Elmer Wheeler	
Dr. Beaudet, \$11.00 Margaret Pillsbury General Hospital, 348.27	\$359.27
Otto Merrill	
Dr. N. Y. B. MacKenzie,	\$111.60
Henry Webster	
Mrs. Ellen W. Lively,	\$10.00
Thelma Fitts	
N. H. Orphans' Home,	\$199.00
G. E. Beauly, use of car, postage, etc.,	\$37.05
Old age assistance,	\$628.75
•	\$1,573.65

#### COUNTY POOR

C11 1	-	• •	
( 'In +	7 H.	ากาปา	17 .
Clarl	U T C	111111	у .

W. B. Dunlap, wood,	\$24.75	
R. S. Cunliffe, groceries,	71.34	
Dr. N. Y. B. MacKenzie,		
medical,	5.80	
E. M. Perkins, shoes,	1.00	
		\$1

\$102.89

#### Edward Hannaford:

Mrs.	Harry	Taylor,
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\$10.00

\$112.89

#### CEMETERIES

Joseph Perreault, mowing Heights		
cemetery,	\$4.80	
Clarence J. Holmes, mowing Bog,		
South and Fellows cemeteries,	10.40	
Cecil A. McAlister, mowing Smith		
and Stevens cemeteries,	8.00	
George L. Tenney, flags for graves,	3.00	
		\$26.20
		11

#### LIBRARY

Mrs. L. V. Wilcox,

\$39.90

#### OLD HOME DAY

George B. Adams, treasurer,

\$75.00

## PUBLIC SERVICE ENTERPRISES

Dartmouth-Lake Sunapee Region, R. H. Prince, lumber, Heights pump,	\$40.00 3.35	
-		\$43.35

## UNCLASSIFIED

C. E. Whittemore, auto permits, E. W. Leach, legal services, notes, Towne & Robie, printing reports, Vira Holmes, list estates deceased persons, C. A. Crowley, conveyances, F. H. Shaw, yarding and sawing wood, Salisbury Dry Site, Tax Commission, auditing town books, A. H. Sawyer, perambulating lines, State Cancer Commission, C. A. Crowley, copying deed, Franklin National Bank, service charge,  F. W. HOLMES	\$38.50 5.00 112.10 .90 7.52 69.60 75.00 18.60 10.40 15.00 1.50 2.00	\$356.12
Taxes D. A. Heath property, Taxes bought by town,	\$58.28 34.72 517.44 480.80 6.34	\$1,097.58
INTEREST		
Franklin Savings Bank:		
Long term notes, \$ Temporary notes,	523.49 53.00	<b>\$576.4</b> 9
PAYMENT OF NOTE	ES	
Franklin Savings Bank:		
	500.00 500.00	×15.000.00

\$15,000.00

# PAYMENTS TO OTHER GOVERNMENTAL DIVISIONS

Schools,	\$4,000.00
County tax,	2,712.37
	\$6,712.33

#### STATE AID CONSTRUCTION

No. 1, Town, (see detailed acc't), State, (see detailed acc't),		
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No. 2, State, (see detailed acc't), \$5,508.90

#### FLOOD DAMAGE

Town, (reimbursed by State), \$489.80 \$489.80 State (see detailed acc't).

#### WINTER

#### Snow Removal

George Jurta,	\$393.75	
A. H. Sawyer,	66.38	
George Roberts,	3.20	
Harry Stevens,	9.50	
C. C. Taylor,	19.25	
M. C. McAlister,	4.88	
Leon Jones,	3.25	
Ernest Fitts,	6.50	
M. Smith,	3.00	
		\$509.71

# Rayno Road

George Beauly, Damase Aube, Albert Rayno, Elmer Martel, M. C. McAlister, Elmer Wheeler, Ernest Smith, Frank Richardson,		\$2.40 3.60 2.80 2.40 2.40 2.40 2.40 2.40	\$20.80
	Sanding		
B. F. Shaw, Peter Lessard, Fred S. Shaw, L. S. Sanborn, J. Sanborn, W. Minard, Frank Shaw, H. Moxley, M. Smith, M. C. McAlister, Cecil McAlister, Leon Jones, H. Wyman, Sam Jurta, L. Butler, sand, E. Beauchemin, A. H. Sawyer, C. C. Taylor, Hubbard Estate, sand, Nettie Glines, sand,		\$16.38 .60 8.20 4.80 1.60 1.60 17.20 5.00 3.50 13.20 4.40 4.40 8.40 3.20 .70 .40 11.70 2.50 .30 1.50	\$109.58
	Snow Fence		
Removal: Joe Perreault, D. Terlemezian, T. Maxwell, M. Mathewson,		\$2.40 16.80 6.40 4.40	\$30.00

Building: Andrew Fraser, C. Ward, J. Ward, L. S. Sanborn, J. Perreault, T. Mahoney, D. Terlemezian, M. Mathewson, H. Moxley, A. Merrifield, C. C. Taylor, O. Woods.	\$7.20 1.60 1.60 6.38 3.20 4.40 4.00 2.40 5.00 .80 1.60 1.60	\$39.78
Winter Shoveling		
Paul Jones, C. McAlister, C. O. McAlister, J. M. Drown, J. Perreault, S. B. Sanborn, H. F. Twombly, Paul Jones, car,	\$1.60 1.60 1.60 1.60 1.20 2.00 2.00 2.00 2.00 12.40	\$28.00
Montgomery Road		
O. Rainville, R. Rainville, E. Rainville, H. Durgin, F. Durgin, F. Burgin, P. LaBreck, C. Hanson,	\$2.25 1.75 1.75 1.75 1.75 1.75 1.75 1.75	\$14.50
Total amount expended for Winter Mainter	nance,	\$752.37

#### STREET LIGHTS

Concord Electric Co., \$396.00
Public Service Co. of N. H., 126.00
Total amount expended for 1939 expenses, \$33,260.98

#### SUMMARY

Of an Audit and Examination of the Accounts of the Town of Salisbury, Made By State Auditors.

During the ten year period from January 31, 1929, to January 31, 1939, the Net Debt (excess of Total Liabilities over Total Assets) of the town increased from \$2,162.84 to \$6,066.20. During the same period, long term notes in the amount of \$3,300.00 were paid, but outstanding temporary loans in anticipation of taxes increased from \$1,000.00 to \$8,500.00. Unredeemed taxes increased from \$1,823.52 to \$2,827.60. No uncollected taxes were reported on either date as it has been the policy to hold the tax sale for delinquent current year's taxes prior to the close of the town fiscal year.

A small decrease was noted in the assessed valuation, and the town tax rate decreased from \$3.10 per hundred in 1928 to \$2.95 in 1938, as compared to an increase in the average state tax rate in the same years from \$2.81 to \$3.48.

The chief problem seems to have been the accumulation of temporary loans, which have been refunded during the current year through the issuance of long term serial notes amounting to \$9,000.00. This refunding was accomplished under authority of the provisions of Chapter 9 of the Laws of 1939.

This accumulation of temporary loans has been due to several reasons which are enumerated herewith in the order of their importance:

- 1. Deduction of cash on hand and other non-revenue items as credits in the budget and determination of the tax rate.
- 2. Overdrafts of appropriations in some years (although such overdrafts were largely offset by unexpended appropriation balances in other years).
  - 3. Increase in unredeemed taxes bought by town.

The tax warrants of Collector Holmes for the levies of 1937, 1938 and 1939 were audited and balanced. Unredeemed taxes from the tax sales on account of the tax levies of 1935, 1936, 1937 and 1938.

The motor vehicle permits and dog license accounts of the town clerk were examined and audited.

# TOWN OF SALISBURY

Statement of Indebtedness, Valuation and Taxes

## Over Ten Year Period

	Long Term Notes \$3,300.00	₽ ₩	~ 5 **	Debt rplus \$2,162.84	Valuation \$501,110.00	Taxes lected Assessed Taxes \$15,946.41	deemed Taxes \$1,823.5	ax Rate Sper \$100 \$3.10	1 Tax Rate State Tax per \$100 Rate 2 \$3.10 \$2.81 9 3.03 2.80
January 31, 1931	1,300.00	2,000.00		1,542.64	529,144.00	16,274.32	1,792.16	3.00	2.84
January 31, 1932 January 31, 1933		2,500.00	(i.e.	2,683.25	522,600.00	10,523.50	566.27	1.94	2.77
31, 1		3,000.00		3,626.66	507,057.00	11,840.78	677.53	2.25	2.86
31, 1		3,000.00		2,020.17 $1.325.11$	505,019.00 $508.247.00$	14,825.04 14,927.04	1,563.37	2.85 2.85	3.17
31, 1		6,000.00		3,939.19	496,139.00	14,541.96	2,486.80	2.85	3.41
January 31, 1939		8,500.00		6,066.20	494,674.00	14,966.88	2,827.60	2.95	3.48

### SALISBURY OLD HOME WEEK ASSOCIATION

### Treasurer's Report for Year 1939

### Receipts

Received from Town Treasurer,

\$75.00

### Expenditures

Towne & Robie, printing,	\$15.25
L. C. Twombly, band,	40.00
James S. Shaw, telephone and postage,	2.69
C. P. Stevens Co.,	2.25
Margaret Adams, coffee for band,	1.00
Speaker, Rev. E. D. Dolloff,	10.00
Prizes,	3.00
Deficit from 1938,	6.11
Total,	\$80.30
Deficit for 1939,	\$5.30

GEORGE B. ADAMS,

37

### SALISBURY FREE PUBLIC LIBRARY ACCOUNT

### For Year Ending January 31, 1940

### Credit

1939

### Debit

1939

Apr. 4, Morrill & Everett, insurance, \$9.00
14, New England News Co., books,
Mrs. Leila B. Wilcox, librarian for year, 15.00
P. O. money orders and postage, .51

1940

NELLIE C. SANBORN, Treasurer.

### STATE AID CONSTRUCTION, NO. 1

### Labor, Equipment and Material

\$4,275.50
\$218.21 118.60 96.30 96.40 89.20 80.80 90.00 91.60 92.80 58.80 78.20 44.40 40.80 34.80 41.60 41.60 37.20 643.50 212.40 232.80 126.80 116.40 115.20 229.20 105.60 105.60 105.60 73.20 73.20 73.20 73.20 73.20 73.20

Walter Goodhue, Clarence Keyser, Joseph Miskiel, labor, Aram Terlemezian, labor, Otis Woods, labor, Frank Forsaith, labor, Ball Deshaies, truck, Howard Ewens, truck, John Morrell, Albert Burane, truck, C. P. Stevens Co., cement, Highway Garage, pipe, Normandi Lumber Co., Stewart's Store,	22.00 25.00 30.80 33.60 23.60 88.40 43.20 32.40 2.50 21.60 80.40 101.69 13.60 5.50	*** OFF F0
Siewait's Giore,	3.30	\$4,275.50

### STATE AID CONSTRUCTION, NO. 2

### Labor, Equipment and Material

George Jurta, truck, 211.20
-----------------------------

Fred Shaw, truck,	204.00
Emile Beauchemin, truck,	208.80
George Terlemezian, truck,	120.00
Robert Gross, truck,	13.20
Sydney Clarke, gravel,	59.00
Howard Moxley, gravel,	5.00
Joseph Landry, shovel,	570.75
Fred Honkala, labor,	40.00
Charles Cornwell, labor,	61.60
Orrin Huntoon, labor,	24.80
Ernest Emerson, labor,	27.20
Alfred Bassett, labor,	42.40
Donald Roberts, labor,	14.80
Albert Burque, truck,	129.60
Robert Conn, truck,	148.80
Wilfred Marshall, truck,	148.80
Walter Stompor, truck,	148.80
William Lynch, truck,	142.80
Joseph Comolli, truck,	52.50
N. H. Explosives Co., supplies,	65.65
C. P. Stevens Co., supplies,	63.66
R. S. Cunliffe, supplies,	10.95
Peter Bill, labor,	19.60
Edward Fortune, labor,	22.40
Louis Bassett, labor,	24.80
Albert O'Connor, labor,	16.40
Francis Duclos, truck,	104.40
State truck and equipment,	114.39
Independent Coal Tar Co.,	481.79
Highway Garage, pipe,	80.01

\$5,508.90

### FLOOD DAMAGE

### District 3

### 1939

H. Moxley, foreman,	\$29.85
G. Jurta, truck,	39.00
E. Beauchemin, truck,	45.00
D. Terlemezian, truck,	33.60
J. Sanborn, labor,	14.40
J. Lively,	14.40

T. Mahoney, J. Perreault, H. French, L. Lessard, L. Bassett, E. Fortune, A. Bassett, E. Martel, S. Sanborn, R. Prince, R. Prince, Jr.,	6.80 14.40 15.60 11.20 6.80 6.00 3.20 4.80 8.00 5.40 1.80	\$260.25
District 1		
Andrew Fraser, foreman, C. Mussey,	\$2.80 1.40	\$4.20
District 5—Pressey	Road	
Charles Taylor, foreman, D. Terlemezian, truck, M. McAlister, truck, C. Taylor, team, E. Martel, labor, L. Jones, W. Honkala, J. Miskiel, G. Roberts, D. Roberts, M. Mathewson, B. Howell, O. Woods, G. Keneval, gravel,	\$10.40 31.20 27.50 15.75 10.40 11.00 10.40 10.40 10.40 6.80 5.60 7.60 5.50	\$173.35

### Various

C. J. Holmes, flood work, G. E. Beauly, flood work, A. Gulumian, flood work,	\$20.00 25.00 7.00	****
T. 4.1		\$52.00 \$489.80
Total, 1939 Flood reimbursed by State,		\$489.80
1938 Flood reimbursed by State,		\$1,799.11

### FLOOD DAMAGE

### Labor and Material

Apportionment, Expended in 1938,		\$7,798.70 2,907.25
Expended in 1939, Ray Prince, foreman, H. Twombly, labor, E. Martel, labor, W. Honkala, labor, J. Perreault, labor, G. Roberts, labor, H. Tinker, labor, C. McAlister, labor, W. Ames, labor, F. Honkala, labor, J. Lively, labor, J. Lively, labor, J. Lively, labor, J. Miskiel, labor, J. Miskiel, labor, J. Miskiel, labor, J. Miskiel, labor, J. Terlemezian, labor, F. Forsaith, labor, E. Beauchemin, truck, G. Jurta, truck, G. Jurta, truck, G. Terlemezian, truck, J. Savage, truck, H. Moxley, gravel, N. H. Explosives Co., dynamite, L. Lessard, labor, H. French, truck,	\$485.92 72.00 47.20 31.20 60.40 47.20 20.40 58.00 12.80 74.80 9.20 9.20 118.00 50.00 7.20 39.20 242.40 238.80 194.40 154.80 9.60 165.35 37.65 162.40 112.40	\$4,891.45

E. Fortune, truck, G. Emerson, labor, T. Mahoney, labor, P. Bill, labor, E. Dimond, truck, F. Crowley, truck, W. Stompor, truck, J. Landry, shovel, R. Goss, C. P. Stevens Co., cement, State Grader, State truck, L. Bassett, labor, T. Lessard, labor, A. O'Connor, labor, E. Emerson, labor, O. Huntoon, labor, A. Bassett, labor, P. Melconian, truck, K. Hoar, truck, J. Comolli, truck, C. Maxwell, labor, L. Stewart, labor, R. Cunliffe, supplies, W. Lynch, truck, Stewart's Store, supplies, C. Cornwell, labor, O. Woods, labor, E. Martin, truck, C. Keyser, labor, J. Rogers, B. Webster, Thompson & Hoague, G. B. Adams, M. Mathewson, labor, R. Prince, Jr., labor, Highway Garage, pipe, Highway Garage, steel pipe, Highway Garage, stone, Highway Garage, pipe, N. E. Metal Culvert Co., pipe, N. E. Metal Culvert Co., pipe, C. P. Stevens Co., cement, N. E. Metal Culvert Co., pipe,	132.00 35.20 20.40 86.00 45.60 52.80 99.60 234.75 15.60 99.82 57.00 14.40 200.40 70.80 65.20 18.00 14.80 27.20 6.00 6.00 32.50 21.20 37.20 12.00 19.20 5.50 1.20 19.20 5.50 1.20 9.60 91.80 5.00 5.50 4.03 1.23 19.20 3.20 258.77 5.77 28.88 24.78 181.45 43.82 42.60 273.73 \$4,891.45
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### AUDITOR'S REPORT

Salisbury, N. H., Feb. 21, 1940

I hereby certify that I have examined the accounts of the Selectmen, Collector and Treasurer and all other town officers and find them correctly cast and properly vouched.

GEORGE C. EMERSON, Auditor.

Report of the Trust Funds of the Town of Salisbury, N. H., January 31, 1940.

Bal, of Income on hand at end of Year	64 68	33 57	37 93	5 60	14 08	56 54	23 78	5 69	9 10	1 87
Expended During Year		2 75	2 75	1 00		28 98	2 75			
Income During Year	4 00	3 32	2 20	2 60	1 55	6 95	4 30	1 35	5 10	1 87
Bal. of Income on hand at be- ginning of year	89 09	33 00	38 48	4 00	12 53	78 57	22 23	4 34	4 00	
Rate of Interest	_			_		_				_
Amount of Regionity	100 00	100 00	20 00	100 00	50 00	200 00	150 00	50 00	200 00	100 00
HOW INVESTED	Franklin Savings Bank	Franklin Savings Bank	Franklin Savings Bank	Franklin Savings Bank		Franklin Savings Bank				
TRUST FUNDS	Levi Call (Cemetery)	Sarah Batchelder (Cemetery)	Abbie Bean Howe (Cemetery)	Betsy A. Perry (Cemetery)	Sarah E. Elliott (Cemetery)	Lavina A. Rand (Cemetery)	John W. Horton (Cemetery)	Lucy E. Prince (Cemetery)	Abbie M. White (Cemetery)	Charles A. Green (Cemetery)
DATE OF CREATION	1916									1939

### SCHOOL DIRECTORY

(February 1, 1940)

### SCHOOL BOARD

Lucia G. Mussey, Chairman, Term expires March, 1940 Nellie C. Sanborn, (appointed),

Vira E. Taylor,

Term expires March, 1940 Term expires March, 1942

### .., ...,

### DISTRICT OFFICERS

Frederick Adams, George B. Adams, George B. Adams, George C. Emerson, Moderator Treasurer Clerk Auditor

### SUPERINTENDENT OF SCHOOLS

### George W. Sumner

Office in the Summer Street School Building, Penacook, rear entrance. Office is open on all school days from 8:30 to 12:00 and from 1:00 to 4:30. Appointments for conference with the Superintendent can be made through the Clerk, Beatrice Nerbonne. N. E. Phone 48.

### TRUANT OFFICER

Vira E. Taylor

### TEACHERS

Christine A. Somerville, Gertrude E. Gilman, Doris S. Buswell, Music Heights South Road

### SCHOOL NURSE

Ruth B. Whitcomb, R. N.

97 No. State Street, Concord, N. H. N. E. Phone 2309-J.

### SCHOOL WARRANT

### THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the town of Salisbury, qualified to vote in district affairs.

You are hereby notified to meet at the Town Hall in said district on the 12th day of March, 1940, at 2:00 o'clock in the afternoon, to act upon the following subjects:

- 1. To choose a Moderator for the coming year.
- 2. To choose a Clerk for the ensuing year.
- 3. To choose a Member of the School Board for the ensuing three years, and one for one year.
  - 4. To choose a Treasurer for the ensuing year.
- 5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
- 6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
- 7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
- 8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.

- 9. To see how much money the district will raise and appropriate to make alterations on the Heights schoolhouse.
- 10. To see if the district will vote to transport children living less than two miles from school during a part of the school year and to raise and appropriate money for that purpose.
- 11. To see if the district will raise and appropriate additional money for paying transportation to high school of children under fourteen years of age.
- 12. To transact any other business that may legally come before said meeting.

Given under our hands at said Salisbury, this seventh day of February, 1940.

LUCIA G. MUSSEY, NELLIE C. SANBORN, VIRA E. TAYLOR,

School Board.

### SCHOOL BOARD'S ESTIMATE FOR 1940-1941

School Board's statement of amounts required to support public schools and meet other statutory obligations of the district for the fiscal year beginning July 1, 1940.

### Detailed Statement of Expenditures

Support of Schools:

	Elementary Schools	7
Teachers' salaries, Text books and scholars' supplies Flags and appurtenances, Other expenses of instruction, Janitor service, Fuel, Water, light, janitors' supplies, Minor repairs and expenses, Health supervision (medical inspection), Transportation of pupils, Transportation of pupils (High Schools),	\$1,925.00 3.00 10.00 54.00 75.00 45.00 100.00 85.00 800.00	\$3,241.00
Other Statutory Requirements:		
Salaries of District Officers (fixed by district), Truant officer and school census	\$77.00	
(fixed by district), Payment of tuition in high schools and academies (esti- mated by Board),		
Superintendent's excess salary (fixed by Supervisory Union),	102.00	
Per Capita Tax (report of State treasurer),	112.00	\$1,126.00
Board's Budget,	et School	\$4,367.00
E0.		

### Estimated Income of District:

State Aid (December 1940 Allotment), \$88.78 Deduct Total Estimated Income (Not Raised by Taxation),

\$88.78

Assessment Required to Balance School Board's Budget,

\$4,278.22

LUCIA G. MUSSEY,
NELLIE C. SANBORN,

VIRA E. TAYLOR,

School Board.

Salisbury, N. H., February 7, 1940.

### FINANCIAL REPORT

### Receipts July 1, 1938 to June 30, 1939

### State Aid:

Equalization f	fund	for	elementary	schools,	\$148.14
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Income from Local Taxation, raised by Selectmen:

Raised, March, 1938 for 1938-39, Less advance June, 1938,	\$4,311.74 10.00	
Less balance due us, 6/30/39,	\$4,301.74 1.74	\$4,300.00
Total receipts from all sources,		\$4,448.14
Cash on hand, July 1, 1938,		.58
Grand Total.	-	\$4,448.72

### Payments July 1, 1938 to June 30, 1939

### Administration:

1. 2. 3. 4.	Salaries of district officers, Superintendent's salary, Truant officer and school census, Expenses of administration,  47.10	\$238.77
In	estruction:	
5. 6. 7. 9.	Teachers' salaries, \$1,935.00 Textbooks, 86.90 Scholars' supplies, 60.24 Other expenses of instruction, 20.07	\$2,102.21
0	peration and Maintenance of School Plant:	
10. 11. 12. 13.	Janitor service, \$54.00 Fuel, 59.00 Water, light and janitors' supplies, 47.28 Minor repairs and expenses, 44.12	\$204,40
A	uxiliary Agencies and Special Activities:	
14. 15. 16. 17.	Medical inspection, \$104.03 Transportation of pupils, 862.20 High school tuition, 616.28 Elementary school tuition, 36.00	\$1,618.51
Fi	ixed Charges:	
19.	Tax for statewide supervision,	\$152.00

Debt, Interest and other Charges:

26. Payment of bills from previous year, \$36.00

Total payments for all purposes, \$4,351.89

Total cash on hand, at end of year, June 30, 1939, 96.83

Grand Total, \$4,448.72

LUCIA G. MUSSEY, W. STANLEY JONES, VIRA E. TAYLOR,

School Board.

### AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Salisbury, of which this is a true summary for the fiscal year ending June 30, 1939, and find them correctly cast and properly vouched.

GEORGE C. EMERSON, Auditor.

July 13, 1939.

### PAYMENTS IN DETAIL

### 1. Salaries of District Officers

George C. Emerson, auditing school accounts, Vira E. Taylor, Chairman, Lucia G. Mussey, W. Stanley Jones, George B. Adams, Treasurer,	\$2.00 30.00 15.00 15.00 15.00 \$77.00	
2. Superintendent's Sa	alary	
Clyde G. Fairbanks, treasurer,	\$103.47	
3. Truant Officer and Scho	ool Census	
R. E. Lane, census cards,	\$1.20	
Vira E. Taylor, truant officer and census,	10.00 \$11.20	
4. Expenses of Adminis	stration	
Edson C. Eastman Co., checklists, George B. Adams, bonds, and postage, George W. Sumner,	\$1.28 8.86 1.86	
Penacook School District, clerk, tolls, and postage, W. Stanley Jones, supervisor of	29.10	
checklist, Vira E. Taylor, supervisor of check-	3.00	
list,	3.00 \$47.10	
5. Principals' and Teachers	s' Salaries	
Christine A. Somerville, Gertrude E. Gilman, Doris S. Buswell, music,	\$900.00 900.00 135.00 \$1,935.00	
	4-,200.00	

### 6. Textbooks

Beckley-Cardy Company, The Macmillan Company, Ginn & Company, Scott, Foresman & Company, Harcourt, Brace and Company, L. W. Singer Company, Laidlaw Brothers, J. B. Lippincott Company, Row, Peterson & Company, Houghton-Mifflin Company, Arlo Publishing Company,	\$15.05 3.84 16.66 9.57 3.00 12.09 4.30 3.60 9.10 4.79 4.90	\$86.90
7. Scholars' Supp	olies	
Philip H. James, scissors, rulers, fasteners, thumbtacks, compasses, protractors, mending tape, Henry S. Wolkins Company, pencils, Edward E. Babb & Co., Inc., arithmetic paper, comp. paper, etc., Milton Bradley Company, crayons, colored paper, blotters, The Macmillan Company, reading workbooks, Edson C. Eastman Company,	\$6.27 5.40 37.68 8.36 1.90 .63	\$60.24
9. Other Expenses of Inst	ruction	
The Papercrafters, arithmetic cards, J. L. Hammett Company, plan	\$4.50	
books, pointers, Milton Bradley Co., desk blotters,	1.27	
hectograph books and paper,	3.98 .94	
Allyn & Bacon, Edward E. Babb & Co.,	4.34	
R. W. Wagner Company,	4.25	
World Book Company,	. <b>7</b> 9	¢20.07
		\$20.07

### 10. Janitor Service

John Mussey, Robert Wilcox,	\$27.00 27.00	\$54.00
11. Fuel		
E. D. Renfrew, sawing wood and storing in South Road schoolhouse, Stanton Sanborn, two cords wood for South Road, Howard Moxley, two cords wood for Heights, Frederick L. Adams, three cords wood.	\$4.50 14.50 14.50 25.50	\$59.00
12. Water, Light and Janito	or Supplies	
Concord Electric Company, Acme Supply Co., toilet paper, State Workshop for the Blind, brooms, Dickerman & Co., paper towels, Procter & Gamble Distributing Co., Soap, Edward E. Babb & Co., drinking cups, Cheshire Chemical Co., three drums Dustvoid, W. Stanley Jones, broom,	\$12.60 3.00 1.08 6.75 1.34 16.43 5.63 .45	\$47.28
13. Minor Repairs and H	Expenses	
Louise Taylor, cleaning schoolhouse, Leila Wilcox, cleaning schoolhouse, Arthur Scott, splitting wood, Vira E. Taylor, painting boards, Judkins & Wallace, labor, sewer, C. P. Stevens Co., blackboard dressing, Ray H. Prince, trucking and labor, Noie Minnon, cleaning chimneys, D. Warren Fox, coat hooks,	\$5.00 5.00 2.00 3.00 6.00 4.28 5.25 2.00 .46	

W. Stanley Jones, glass,					
Philip H. Nerden, labor, 2.00	\$44.12				
14. Medical Inspection					
Ruth B. Whitcomb, R. N., Davis Drug Store,  \$102.20 1.83	\$104.03				
15. Transportation of Pupils					
Clarence McKenzie, \$342.00 Florence Hackett, 252.00 Rita McKenzie, 268.20	\$862.20				
16. High School and Academy Tuition					
Andover School District, \$150.00 Franklin School District, 466.28	\$616.28				
17. Elementary School Tuition					
Andover School District,	\$36.00				
19. Per Capita Tax					
F. Gordon Kimball, State Treasurer,	\$152.00				
26. Last Year's Bills					
Djad Terlemezian, High School transportation,	\$36.00				

### SUPPLEMENTARY REPORT

July 1, 1939 to January	31,	1940
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### 1. Salaries of District Officers

W.	Stanley	Jones,	*	•	\$7.50
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### 4. Expenses of Administration

R. E. Lane, census cards,	, \$ .88	
Penacook Union School		
Supervisory Union,	14.91	\$15.79
		\$13.79

### 5. Principals' and Teachers' Salaries

Christine A. Somerville,	\$375.00	
Gertrude E. Gilman,	375.00	
Doris S. Buswell,	70.00	
,		\$820.00

### 6. Textbooks

Beckley-Cardy Company, L. W. Singer Company, The Macmillan Company, Scott, Foresman & Company, Ginn & Company, Laidlaw Brothers, Benjamin H. Sanborn Company, Bobbs-Merrill Company, A. A. Holden, Silver Burdett Company,	\$6.46 18.11 .45 4.31 2.46 1.87 4.63 4.02 .50 6.27	240.000
parties and active parties,		\$49.08

### 7. Scholars' Supplies

Philip H. James, fasteners, clips, protractors, mending tape, The Papercrafters, paper, The Macmillan Co., work books, Edward E. Babb & Co., arithmetic paper, comp. paper,  24.	72 88 18 12
9. Other Expenses of Instructi	on
A. A. Holden, reference books, American Education Press, The Papercrafters, cards, J. L. Hammett Co., plan books, 1.	.50 .07 .90 .98 .48 .31 .26 — \$33.50
10. Janitor Service	
John Mussey, \$11. Virginia Wilcox, 11.	.25 .25 — \$22.50
11. Fuel	
	.00 .00 — \$57.00

### 12. Water, Lights, and Janitors' Supplies

Concord Electric Company, \$5.	.88
Dickerman & Company, paper	
towels, 2. Cheshire Chemical Company, Dust-	.00
void, 3.	.75
Edward E. Babb & Co., drinking cups, chemical, 12.	65
	81
	<b>\$26.09</b>
13. Minor Repairs and Expens	es
Henry Tinker, trimming trees and	
carting, \$40.	
	.00
Leila Wilcox, cleaning schoolhouse, 5. C. P. Stevens Co., supplies for re-	00
	.02
F. L. Adams, minor repairs, 10.	
	50
Philip H. Nerden, cleaning chimneys, 2.	00
terran para de la companya de la com	<b>\$71.32</b>
14. Medical Inspection	
Ruth B. Whitcomb, R. N.,	\$33.40
15. Transportation of Pupils	
Clarence McKenzie, \$176.	50
Florence Hackett, 97.	
Charles Matava, 4.	00
	\$277.50
16. High School and Academy Tu	ition
Franklin School District,	\$262.08
17. Elementary School Tuition	1
Franklin School District,	\$25.34
Total Payments to January 31, 1940,	\$1,749.53

### REPORT OF SCHOOL TREASURER

For the year ending June 30th, 1939

### Receipts:

July 1, Cash on hand,	\$ .58
Received from Selectmen,	4,300.00
Received from State Treasurer (State Aid),	148.14
Total,	\$4,448.72

### Expenditures:

Paid on orders drawn by the School Board, \$4,351.89 Balance cash on hand, \$6.83

GEORGE B. ADAMS, Treasurer.

### AUDITOR'S CERTIFICATE

This is to certify that I have examined the accounts of the School Treasurer for the year ending June 30th, 1939, and find them correctly cast and properly vouched.

GEORGE C. EMERSON, Auditor.

July 18, 1939.

### REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens:

The total amount which the School Board asks for in its estimates for the coming year is \$420.78 less than asked last March.

The increase under item Minor Repairs, etc., is intended to cover cost of repairing or replacing the heater at the Heights School.

Last year \$150.00 was raised for extra transportation during the winter, which was not included in the School Board's estimates. Similar action may be taken this year if desired.

As this Budget is the lowest in seven years, it seems an opportune time to raise a sum adequate to put the Heights schoolhouse in better condition. The room would be somewhat small for the present number of pupils if some method of ventilating were provided, but it is much too crowded to allow satisfactory ventilation through the windows and doors.

The old double seats are very unsatisfactory. At the South Road School, a short time ago, second hand single seats were installed; and in this room, larger than was needed for the small school, it was possible to place the children so as to use the light from the windows to better advantage than could have been done if it had been necessary to use all the floor space for seats as at the Heights School. Windows should be re-arranged to give light on the pupils' left and back, but the present small windows would then give only half light enough.

Plans for remodeling are being considered and an estimate of amount of money needed will be presented at the annual meeting.

The need of these improvements is recognized not only by school officials but some parents are much dissatisfied with present conditions.

· The usual statistical tables are included in this report.

A drop in number of pupils is shown in the attendance table for 1938-39, but for the first half of the current year the number is the same as before this decrease.

Respectfully,

GEORGE W. SUMNER.

February 23, 1940.

### ROLL OF PERFECT ATTENDANCE

Pupils not absent or tardy for the school year ending June 30, 1939:

Clayton Taylor, Alice Terlemezian, Donald Wilcox, South Road Heights Heights

### Graduates of Elementary Schools, June, 1939

Grace E. Emerson, Dorothy Downing, Irene Lowell, Kenneth Mathewson, Edna Taylor, Eleanor Taylor, Robert Wilcox, South Road South Road South Road Heights South Road South Road Heights

### Pupils in Secondary Schools, Fall Term, 1939

### Andover High School

Charlotte Matava, Grade 9

Eldred Matava, Grade 10

Dorothy Shaw, Grade 12

### Franklin High School

Dorothy Downing, Grade 9
Elizabeth Fraser, Grade 9
Rudolph Honkala, Grade 11
George Prince, Grade 11
Kathryn Twombly, Grade 12

Edna Taylor, Grade 9
Eleanor Taylor, Grade 9
Anna Terlemezian, Grade 11
Aram Terlemezian, Grade 12

### Pupils in Elementary Schools (Outside the District)

### East Andover School

Melba Rayno, Grade 8

### Franklin Junior High School

Margaret Downing, Grade 8

### REPORT OF SCHOOL NURSE

The following report of school examinations is made by the School Nurse:

Number pupils examined,	43
Number underweight,	2
Number defective vision,	2
Number defective teeth,	28
Number enlarged tonsils,	5
Corrections:	
Defective vision,	2
Underweight,	1
Defective teeth,	5
Enlarged tonsils,	1
Hillarged tollsils,	*

Respectfully submitted,

RUTH B. WHITCOMB, R. N.,

School Nurse.

### SCHOOL CENSUS

Children between 5 and 16 years old, September, 1939: Boys, 35; Girls, 26; total, Number between 5 and 16 not attending school,	61 1
Number to be accounted for in schools,	60
Number in public schools in the district, September 30, 1939,	48
Number who are attending high school outside the district,	10
Number who are attending elementary school outside the district,	2
Total number in school.	60

### SCHOOL CALENDAR

Second term of 7 weeks opened	Monday, Jan. 1, 1940
Second term closed	Friday, Feb. 16, 1940
Vacation one week	• 1
Third term of 8 weeks opens	Monday, Feb. 26, 1940
Third term closes	Friday, April 19, 1940
Vacation one week	* * *
Fourth term of 6 weeks opens	Monday, April 29, 1940
Fourth term closes	Friday, June 7, 1940
Summer vacation	
First term of 15 weeks opens	Monday, Sept. 9, 1940
First term closes	Friday, Dec. 20, 1940
Vacation two weeks	
Second term of 7 weeks opens	Monday, Jan. 6, 1941
Second term closes	Friday, Feb. 21, 1941
Vacation one week	• •
Third term of 7 weeks opens	Monday, March 3, 1941
Third term closes	Friday, April 18, 1941
Vacation one week	
Fourth term of 7 weeks opens	Monday, April 28, 1941
Fourth term closes	Friday, June 13, 1941
The sales of will be aloned on	Amnistica Day Thanks

The schools will be closed on Armistice Day, Thanks-giving Day and the day after, and Memorial Day.

School sessions will be from 9:00 to 12:00 and from 1:00 to 4:00. From the first Monday in December until the first Monday in April, the afternoon session will be from 12:45 to 3:30. Grades one and two may be dismissed at recess both morning and afternoon.

# ATTENDANCE TABLE FOR SCHOOL YEAR ENDING JUNE 30, 1939

	ni foc	Whole Diffe	e Numberent Pul	er of pils							its py		its by	
Schools	Length of Sch	lstoT	Boys	ShiĐ	RG egrieva Attendan	s(I əzriəva əənəzda	Average 1)s	Рет еепт о Аttенdane	Sumber of Ca	Number of vis	ziv to vədmuz uz loodəz	School Bos	Sumber of vis	uq to tədiiinz T 10 tasəda
Teights	98	27	17	10	24.96	1.02	25.98	96,06	52	16	9	ţ~	34	61
south Road	36	17	19	13	15.77	14.	16.20	97,33	60	14	(~	60	88	-
Entire District	36	1	22	81	40.73	1.43	42.18	96.55	13	30	13	9	122	2

# VITAL STATISTICS

TO THE SELECTMEN OF THE TOWN OF SALISBURY: In compliance with an Act of the Legislature, passed June Session, 1887, requiring "clerks of towns and cities to furnish a transcript of the records of births, marriages and deaths to the town officers for publication in the annual report," I hereby submit the following:

### BIRTHS

5	Birthplace of Mother	Hopkinton Providence, R. I. Frankin Bristol
	Birthplace of Father	Sharon, Vt. Providence, R. I. Franklin Salisbury
	Occupation of Father	Laborer Minister Darryman Farmer
10	Residence c	Salisbury
sau	Color of Pare	White
	Maiden Name of Mother	Mary Clark Thelms G. Miller Dorolly L. Sweatt Helen C. Lowell
	Name of Father	Will Shampney Webter S. Jones Weymouth R. Jaylor Shirley B. Sanborn
Hon	Color	9Jid 77
mdi	Xo. of Child 1st, 2d, etc.	40140
- C	Living or	- Raivid
Sex and Condil	Female	:
N.	Male	::::
	Date of the Child any)	Mar. 291 Fred J. Shampney May 72 Bradford W. Jones Nov. 121 Albert L. Sanborn

Place of Birth: 1, Salisbury 2, Franklin

### MARRIAGES

Name, Residence and official station of person by whore married	3 Arthur E. Roby, J. P. Concord	Rev. W. S. Jones Salisbury	Rev. Wm. Weston Hancock	Rev. A. A. Riehards Franklin	Rev. H. L. Sawyer
Condition, No.	C 23	~			3.R
Ocenpation	CONTRACTOR CO.	Forestry Honsewife Truckman Honsewife	Farmer Housewife Cabinet mak'r Housewife	Housekeeper Laborer Housewife	Housewife Laborer
Birthplace of Parents	Poland Poland Watsali, Eng. Canada	Salisbury Rochester Franklin Franklin	Wilmot Canada Bartlett Ossipee	Salisbury Andover	Canterbury Salisbury Sunapee Wolfeboro
Name of Parents	Matensg Miszklel Salimeje Werona George Broadhurst Ida Kaymond	Harry S. Taylor Vira E. Marshall Edwin Sweatt Marvel Reil	Lewis F. Bassett Rose Nerbonne Philip Nute Dorothy E. Fall	Charles Elhott Rose Wilson George Emerson Ada Smith	Adeibert George Annie Chasc Oris Woods Minnie Adjutent
Place of Birth of each	Poland Min'p'ls, Minn.	Franklin Franklin	Salisbury Ossipee	Milton Salisbury	Webster Andover
Ocenpation Ocenpation Ocenpation Indeed of Groom and Indeed Ocenpation	Farmer At home	Laborer At home	18 White W Student	Laborer At bome	Bus driver At home
Age in years	234	05 18	$\approx \infty$	24 19	<del>1</del> <del>0</del> <del>1</del>
Residence of cach at time of Marrlage	Salisbury Salisbury		Sallsbur <del>y</del> Milford	Salisbury salisbury	Warner Salisbury
Name and Surname of Groom and Bride	Joseph Miszkiel Lillian Broadhurst	Weymouth B. Taylor Salisbury Dorothy Sweatt	Alfred W. Basself Phyllis Nute	Arthur A, Elliott Irene Emerson	John II. George Cora E. Woods
Place of Marriage	Jan. 18 Concord	Apr. 23 Salisbury	Aag. 20 Milford	Oct. 14 Franklin	Dec. 4 Webster
10. etsd	Jan. 13	Apr. 23	Aag. 20	Oct. 14	Dec. 4

Condition; 1, Single 2, Divorced 3, Widowed

	Malden Name of		Susan E. Johnson Carrie W. Kimball v. Carrie Hicks Jane Johnson
	Name of Father		Moster Ordway Charles Kidder John M. Chase Alexander Dow William Holmes
	Place of Birth	Mother	Weare Enfield Sallsbury
	Place	Father	Bristol I'w'uek't, R.I. Hopkiston
Occupation			Invalid Retired Mechanic Farmer L'mb'r S'rv'y'r
		Color	o data
Sex,	Male x,		: : : :
	Pace of Birth		Concord Bristol C'mbridge,Ms. Tilton Sallsbury
Age	81	Days Mont	25 7 125 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
4	0	Years Month	96 30 11 86 67
Name and Surname of the Deceased		of the Deceased	Hannah J. Drown J. John H. Kidder Elmer K. Chase George H. Dow
		) ərre	Feb. 8 Mar. 7 Aug. 14 Sept. 21 Dec. 10

Condition 1, Single 2, Married 3, Wildowed Births, 4. Marriages, 5, Deaths, 5.

I hereby certify that the above returns are correct, according to the best of my knowledge and belief.

CHARLES E. WHITTEMORE, Town Clerk.





