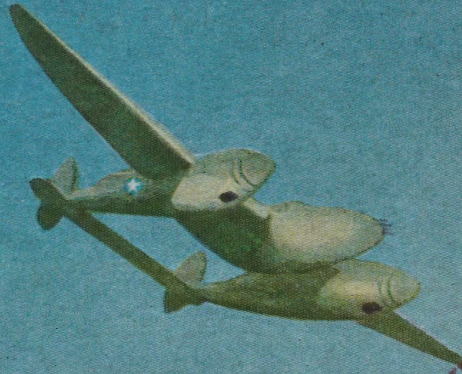
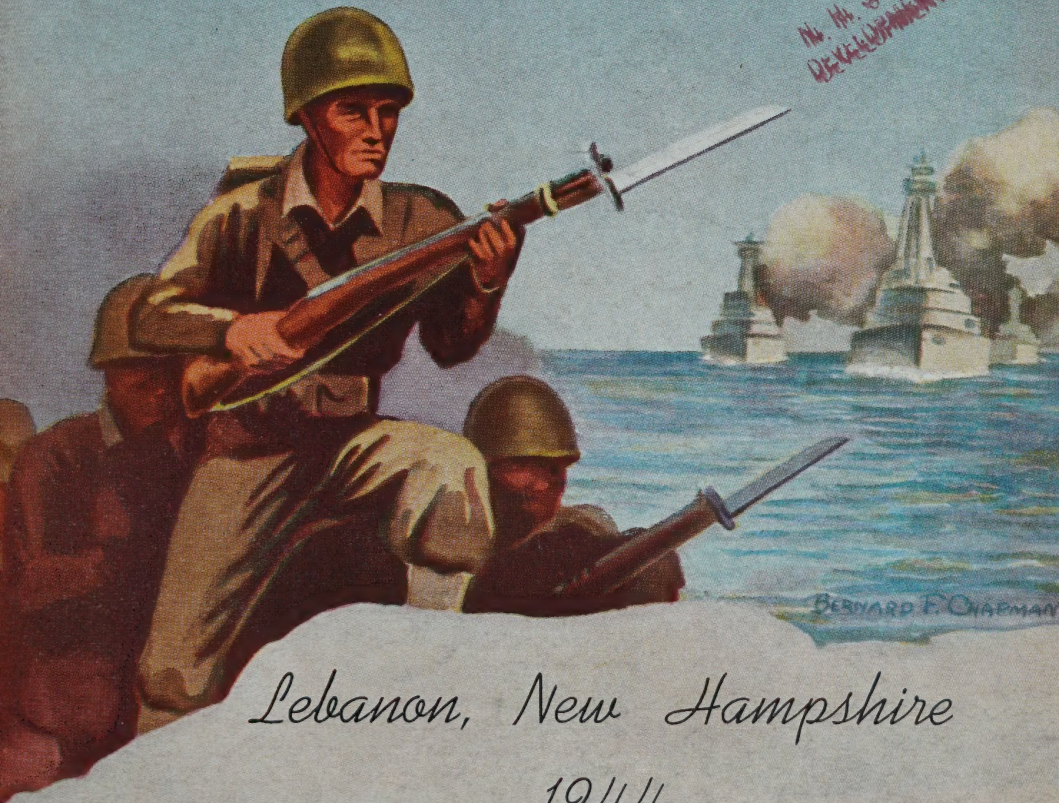


N. H. DUPL.



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RESEARCH & PLANNING DIVISION  
MAY 1 5 1944

U. S. STATE PLANNING &  
DEVELOPMENT COMMISSION



BERNARD F. CHAPMAN

*Lebanon, New Hampshire*  
1944





ANNUAL REPORTS  
OF THE  
SELECTMEN  
AND OTHER  
Town Officers



For the Year Ending January 31

1944

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*Printed by*  
CORY-HEWITT PRESS, INC.  
Lebanon, New Hampshire

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1944 (Jan.)

## TOWN OFFICERS

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- Moderator**—John F. Cronin  
**Town Clerk**—Joseph C. Smith  
**Selectmen**—Joseph B. Perley, Chairman; Henry H. Rogers, Julius E. Hazen  
**Highway Agent**—Wallace E. Stockwell  
**Tax Collector**—Milo L. Knight  
**Town Treasurer**—Herbert V. Palumbo  
**Health Officer**—George U. L. Leavitt  
**Milk Inspector**—W. B. Mowers  
**Town Agent**—Myra E. Kelly  
**Chief of Police**—Clarence W. Wright  
**Police Officers**—Bertrand E. Hubbard, Harold Morse, Jr., Nelson Stacy, Clarence L. Hastings, Floyd M. Lackey  
**Special Officers**—George U. L. Leavitt, William Harri- man, Raymond Roy, Louis Pregent  
**Judge of Municipal Court**—Norris Cotton  
**Special Justice**—Mark E. Powers  
**Probation Officer**—Ernest P. Conlon  
**Dog Constable**—Clarence W. Wright  
**Supervisors of Check List**—Bert P. Shores, J. Daniel Porter, William N. Allan  
**Trustees of Trust Funds**—Milo L. Knight, Bert P. Shores, Maude B. Marston  
**Trustees of the Public Library**—Clifton Waldo, Fannie Bean, Arthur W. Burnham, Mary E. Hough, Henry Ford, C. Elbert Dole  
**Cemetery Committee**—Joseph B. Perley, Henry H. Rogers, Julius E. Hazen, S. E. Lamotte, Maude B. Marston  
**Treasurer of the Cemetery Committee**—Maude B. Marston  
**Surveyors of Wood and Lumber**—H. A. Follensbee, W. B. True  
**Fence Viewers**—H. A. Follensbee, W. B. True  
**Budget Committee**—Charles Foster, Charles W. Goss, J. A. H. Levesque, Roy Hathorn, Stuart B. Emerson, Lane Dwinell, Frank S. Fifield, Eric H. Garrett, George Edson, Stanley S. Jackson, Robert D. Patch



# WARRANT FOR THE ANNUAL MEETING

March 14, 1944

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## State of New Hampshire

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Town on the second Tuesday of March next at 9:30 o'clock in the forenoon to act upon the following subjects; said meeting to be held open until six o'clock in the afternoon:

✓ **First**—To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.

✓ **Second**—To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

✓ **Third**—To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.

**Fourth**—To see if the Town will vote to adopt the provisions of Chapter 53 of the Revised Laws of New Hampshire, 1942, and authorize the Selectmen, or the Moderator with the advice of the Selectmen, to appoint a Town Planning Board consisting of seven members.

**Fifth**—To choose a Selectman for the ensuing three years.

**Sixth**—To choose a Town Clerk, a Tax Collector, Overseer of the Poor, Treasurer, a Highway Agent, and a Chief of Police for the ensuing year.

**Seventh**—To choose two Library Trustees for the ensuing three years.

**Eighth**—To choose a Trustee to administer the Trust Funds for the ensuing three years.

**Ninth**—To choose four members to act on the Budget Committee for the ensuing three years.

**Tenth**—To choose one Representative to the General Court.

**Eleventh**—To bring in your ballots for delegates-at-large and their alternates, and district delegates and their alternates for the Democrat and Republican Presidential Conventions.

**Twelfth**—To transact any other business that may properly come before the meeting.

Given under our hands and seal this 28th day of February, 1944.

Joseph B. Perley,  
Henry H. Rogers,  
Julius E. Hazen,  
Selectmen of Lebanon, N. H.

A true copy of Warrant—Attest:

Joseph B. Perley,  
Henry H. Rogers,  
Julius E. Hazen,  
Selectmen of Lebanon, N. H.

## BUDGET OF THE TOWN OF LEBANON

Estimates of Revenue and Expenditures for the Ensuing  
Year February 1, 1944 to December 31, 1944

Compared with

Actual Revenue and Expenditures of the Previous Year  
February 1, 1943 to January 31, 1944

### SOURCES OF REVENUE

	Actual Revenue Previous Year 1943	Estimated Revenue Ensuing Year 1944
<b>From State:</b>		
Interest and Dividends Tax	\$ 4,013.39	\$ 3,500.00
Railroad Tax	11,859.44	11,500.00
Savings Bank Tax	2,079.76	2,000.00
<b>From Local Sources Except Taxes:</b>		
Business Licenses and Permits	502.00	500.00
Fines and Forfeits, Municipal Court	1,201.80	1,000.00
Rent of Town Hall and Other Buildings	7,236.75	7,000.00
Rent of Other Town Property	300.00	
Motor Vehicle Permit Fees	6,369.32	3,000.00
Lebanon Improvement Society	10,000.00	10,000.00
<b>From Local Taxes Other Than Property Taxes:</b>		
(a) Poll Taxes	6,974.00	5,600.00
(b) National Bank Stock Taxes	966.00	950.00
Total Revenue from All Sources Except Property Taxes	\$51,502.46	\$45,050.00
Amount to be Raised by Property Taxes		60,832.00
<b>TOTAL REVENUES</b>		<b>\$105,882.00</b>



PURPOSES OF EXPENDITURES

	Actual Expen. Previous Year 1943	Estimated Expen. Ensuing Year 1944
<b>General Government:</b>		
Town Officers' Salaries	\$ 5,200.00	\$ 5,200.00
Town Officers' Expenses	2,572.44	3,000.00
Election and Registration Expenses	395.30	1,000.00
Municipal Court Expenses	1,689.57	1,800.00
Expenses Town Hall and Other Town Bldgs.	10,310.76	12,000.00
<b>Protection of Persons and Property:</b>		
Police Department	12,922.03	13,300.00
Fire Department	134.51	500.00
Moth Extermination—Blister Rust		300.00
<b>Health:</b>		
Milk Inspection	300.00	300.00
Health Department, including hospitals	4,141.51	4,000.00
Vital Statistics	87.50	100.00
Sewer Maintenance	3,607.76	3,500.00
<b>Highways and Bridges:</b>		
Town Maintenance	23,763.01	22,500.00
Street Lighting	10,265.30	10,500.00
Town Road Aid	485.11	482.00
Visiting Nurse	1,000.00	1,000.00
General Expenses	2,601.85	5,000.00
<b>Libraries:</b>		
Lebanon	1,600.00	1,600.00
West Lebanon	450.00	700.00
<b>Public Welfare:</b>		
Town Poor	5,229.74	4,500.00
Old Age Assistance	4,855.33	6,000.00
<b>Patriotic Purposes:</b>		
Memorial Day and Other Celebrations	90.15	150.00
<b>Recreation:</b>		
Parks and Playgrounds, inc. band concerts	927.90	1,100.00
<b>Public Service Enterprises:</b>		
Cemeteries—Leb. 2,000.00—W. L. 650.00	2,650.00	2,650.00
<b>Interest:</b>		
On Temporary Loans	301.04	300.00
On Bonded Debt	225.00	
Emergency Defense	2,051.88	700.00
Sidewalk Maintenance	3,016.99	3,000.00
Dartmouth-Lake Sunapee		200.00
Incinerator Survey		500.00
<b>Payment on Principal of Debt:</b>		
(a) Town Hall Bonds	15,000.00	
<b>TOTAL EXPENDITURES</b>	<b>\$115,874.68</b>	<b>\$105,882.00</b>

## ANALYSIS ASSESSMENT VALUATION

For the Year 1943

Classification	Assessed Value
Lands and Buildings	\$5,852,785.00
Electric Plants	531,000.00
Horses (133)	14,950.00
Oxen (6)	800.00
Cows (923)	87,570.00
Other Neat Stock (171)	10,875.00
Sheep (183)	1,870.00
Hogs (72)	110.00
Fowls (6085)	6,085.00
Portable Mills (2)	800.00
Wood, Lumber, etc. (Pub. Laws, Ch. 61, s. 11)	11,000.00
Gasoline Pumps and Tanks	14,025.00
Stock in Trade	769,335.00
Aqueducts	250,000.00
Mills and Machinery	283,800.00
Polls Number 2800 at \$2	\$5,600.00
National Bank Stock taxes	950.00

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\$7,835,005.00

Amount of taxes to be committed  
to collector, including poll  
taxes and national bank stock  
taxes \$230,092.63

Average rate per cent of tax-  
ation for all purposes 2.85  
Amount exempted to soldiers \$95,000.00  
Amount exempted to blind 3,000.00

Joseph B. Perley, Lebanon, N. H.  
J. E. Hazen, Lebanon, N. H.  
H. H. Rogers, W. Lebanon, N. H.  
Selectmen of Lebanon, N. H.

**STATEMENT OF APPROPRIATIONS AND  
TAXES ASSESSED**

Year 1943

Town officers' salaries	\$ 5,200.00
Town Officers' expenses	3,000.00
Election and registration expenses	300.00
Municipal court expenses	1,800.00
Town hall	12,000.00
Police department	12,800.00
Fire department	500.00
Blister rust—Moth extermination	300.00
Health department, including hospitals	3,500.00
Vital statistics	125.00
Visiting Nurse	1,000.00
Milk inspection	300.00
Town Road Aid	482.45
Town maintenance	22,500.00
Emergency defense	3,100.00
General expenses	5,000.00
Street lighting	10,500.00
Sidewalk maintenance	3,000.00
Sewer Maintenance	3,500.00
Libraries—W. Lebanon 450.00, Lebanon 1600	2,050.00
Old age assistance	5,000.00
Town poor	4,500.00
Memorial Day	150.00
Parks and playgrounds, incl. band concerts	1,100.00
Cemeteries—Lebanon 2,000, W. Lebanon 650	2,650.00
Interest on temporary loans	400.00
Payments on Principal of Debt, town hall bonds	15,000.00
County Tax	13,680.17
School Tax	125,447.00
Interest on Bonded Debt	225.00

---

Total Town and School Appropriations \$259,109.62



Less Estimated Revenue and Credits:

Surplus	\$10,000.00	
Interest and Dividend Tax	3,784.90	
Railroad Tax	12,641.19	
Savings Bank Tax	2,849.44	
Motor Vehicle Permit Fees	3,000.00	
Business Licenses and Permits	500.00	
Fines and Forfeits, Mun. Court	950.00	
Rent of Town Hall and Other Buildings	7,000.00	
Lebanon Improvement Society	10,000.00	
Rent of Other Town Property	200.00	
		<u>50,925.53</u>
		\$208,184.09
Plus overlay		<u>5,993.54</u>
Net amount to be raised by taxation		\$214,177.63
Less Poll Taxes	\$ 5,600.00	
National Bank Stock Taxes	950.00	
		<u>6,550.00</u>
Amount to be raised by property taxes on which town tax rate is figured		\$207,627.63
Taxes to be Committed to Collector:		
Property Taxes	\$207,627.63	
Poll Taxes	5,600.00	
National Bank Stock Taxes	950.00	
Precinct Taxes	15,915.00	
		<u>\$230,092.63</u>
Total Taxes to be Committed to Collector		\$230,092.63

Joseph B. Perley,  
J. E. Hazen,  
H. H. Rogers,  
Selectmen of Lebanon, N. H.

Precincts:	Valuation	Taxes	Rate
Lebanon Center	\$5,059,145.00	\$11,130.12	.22
West Lebanon	1,449,965.00	4,784.88	.33

**R E P O R T**  
**of an audit and examination**  
**of the accounts**  
**of the**  
**TOWN OF LEBANON**  
**made by**  
**THE DIVISION OF MUNICIPAL ACCOUNTING**  
**STATE TAX COMMISSION**  
**January 31, 1944**

**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
Concord, New Hampshire**

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March 2, 1944

Board of Selectmen,  
Lebanon, New Hampshire

Gentlemen:

Submitted herewith is the report of an audit and examination of the accounts of the Town of Lebanon for the fiscal year ended January 31, 1944, which has been made by the Division of Municipal Accounting of the State Tax Commission in accordance with the vote of the town meeting. Exhibits as hereafter listed are included as part of the report.

**Scope of Audit**

Included in the examination and audit were the accounts of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Library Trustees and Library Treasurer, Lebanon and West Lebanon Cemetery Committees and the Municipal Court.

**Balance Sheets**

Comparative Balance Sheets in detailed form for the years ended January 31, 1943 and January 31, 1944, are presented in Exhibit A. Comparative Balance Sheets in condensed form for the ten years ended January 31, 1944, are included in Exhibit B.

As indicated by Exhibit A, the Net Surplus increased during the last fiscal year from \$782.76 to \$20,971.22. The factors affecting this substantial gain in Surplus are noted in Exhibit A--1, entitled "Reconciliation of Change in Surplus."

During the ten year period ended January 31, 1944, the financial condition of the town improved to the extent of approximately \$118,000.00, changing from a Net Debt of \$97,027.00, as of January 31, 1935, to a Net Surplus of \$20,971.22, on January 31, 1944. It may be noted that the only liability of the town on the latter date was \$150.48, which represented the amount of income tax



withheld for the federal government in the month of January.

It may also be of interest to note that the average tax rate in Lebanon decreased from \$3.18 in 1935 to \$2.85 in 1943. The average tax rate for the whole state during the same years was \$3.17 and \$3.03, respectively.

#### **Audit Procedure**

The accounts and records of all town officials charged with the custody of and who receive or disburse public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from the depository banks.

Bonds, bond coupons and temporary loan notes paid during the fiscal year were examined and found to have been cancelled. A statement of the Bond and Coupon Account will be found in Exhibit C.

#### **Tax Accounts**

The tax warrant for the levy of 1943, of Collector Milo L. Knight, was audited and balanced as indicated by Exhibit H. Activity in the warrant accounts for the levies of previous years, was also checked as noted in Exhibit I.

Tax sale accounts were examined and the activity therein for the fiscal year is indicated in Exhibit J.

#### **Town Clerk**

Motor vehicle permits and dog licenses issued by the town clerk during the year were examined. All funds received from these sources were properly accounted for through remittances to the treasurer or cash on hand.

#### **Trust Funds**

The records of the Trustees of Trust Funds were examined. Principal and income, as indicated therein, was found to be on deposit in various savings banks as indicated by pass books and in the form of securities which were likewise examined. The disbursement of trust fund income was found to have been properly made.

It was noted that several of the library trust funds were held by the treasurer of the library. These funds should be turned over to the town trustees of trust funds as the law requires that "The trustees of trust funds shall have the custody of all trust funds held by their town."

It is further required by law (Chapter 51—Section 29—Revised Laws of New Hampshire) that the trustees shall give a bond in such amount and in such form as the state tax commission shall prescribe. The town is required to pay the premium. We recommend, therefore, that a surety bond in the amount of \$10,000 be procured by the trustees of trust funds.

Exhibit L-2 indicates that income from trust funds last year averaged only 1.88%. It is suggested that the investment of funds in Series G, U. S. Government War Savings Bonds would increase the return to 2.50%.

### **General Comments**

Attention is again called to the fact that the amount of poll taxes actually committed to the collector was considerably in excess of the amount of poll taxes deducted in the calculation of the tax rate. It is urged that in arriving at the amount necessary to be raised by property taxes, on which the tax rate is figured, that the amount of poll taxes deducted be on the basis of poll taxes actually assessed rather than estimated as the practice has been. This would help to reduce the amount necessary to be raised by property taxes and the property tax rate.

The financial accounts and records of all town officials which were examined were found in good condition and in accordance with prescribed methods.

In accordance with the provisions of Section 31, Chapter 211, of the Laws of 1939, this report or a summary of its essential features should be published in the next annual town report.

We extend our thanks to the officials of the town for the assistance rendered and information furnished while engaged in making this audit.

Yours very truly,

Harold G. Fowler

Director

DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION

Lawton B. Chandler)

Frank W. Morrill )

Auditors

Harry G. Hager )

Ralph F. Seavey )

Accountants

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**DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION  
Concord, New Hampshire**

---

**Certificate of Audit**

This is to certify that we have audited the accounts and records of the Town of Lebanon for the fiscal year ended January 31, 1944. In our opinion the exhibits included in our report present a correct statement of the assets and liabilities and financial transactions of the Town for the period, subject to comments as included in the letter of transmittal.

Respectfully submitted,

Harold G. Fowler

Director

DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION

Lawton B. Chandler)

Frank W. Morrill )

Auditors

Harry G. Hager )

Ralph F. Seavey )

Accountants



# TOWN OF LEBANON

## Index of Report of Audit

Title of Exhibit	Exhibit
<b>Balance Sheets:</b>	
Comparative Balance Sheets—1942 and 1943	A
Reconciliation of Change in Surplus	A-1
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<b>Selectmen and Treasurer:</b>	
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<b>Bonds:</b>	
Town Officers' Bonds—1943	S

**EXHIBIT A**  
**TOWN OF LEBANON**  
**Comparative Balance Sheets**  
**As of Jan. 31, 1943 and 1944**

	January 31, 1943	January 31, 1944
<b>Assets:</b>		
<b>Cash in Bank:</b>		
National Bank of Lebanon	\$14,791.15	\$13,997.59
National Shawmut Bank	112.50	
	\$14,903.65	\$13,997.59
<b>Uncollected Taxes:</b>		
Levy of 1943	462.19	\$1 074.39
Levy of 1942	135.00	326.50
Levy of 1941		181.50
Levy of 1940		67.00
	1,561.69	1,649.39
<b>Tax Titles</b>	7,894.61	4,051.91
<b>Property Bought by Town</b>	1,422.81	1,422.81
	\$25,782.76	\$21,121.70
<b>Total Assets</b>		
<b>Liabilities:</b>		
Balance School Appropriation	\$10,000.00	\$
Town Hall Bonds	15,000.00	
Bills Payable		150.48
	\$25,000.00	\$ 150.48
<b>Total Liabilities</b>	782.76	20,971.22
<b>Surplus</b>		
	\$25,782.76	\$21,121.70
<b>Total Liabilities and Surplus</b>		

**EXHIBIT A-1**  
**TOWN OF LEBANON**  
**Reconciliation of Change in Surplus**  
**January 31, 1943 and January 31, 1944**

Surplus—January 31, 1943		\$ 782.76
Surplus—January 31, 1944		20,971.22
	<b>Summary of Change</b>	
Increase in Surplus		20,188.46
<b>Increases Affecting Surplus:</b>	<b>Reconciliation</b>	
Prior Years:		
Taxes Added		\$ 237.00
Current Year:		
Excess of Actual Over Estimated Revenue		\$ 4,518.31
(Exhibit F)		
Unexpended Balance of Appropriations		12,913.94
(Exhibit E)		
<b>Added Taxes—Current:</b>		
Before Commitment		\$1,909.01
After Commitment		747.47
		2,656.48

Reduction of Bonded Debt

15,000.00

35,088.73

\$85,325.73

**Decreases Affecting Surplus:**

**\* January 31, 1943 Assets Used as Revenue:**

Cash—Surplus

\$10,000.00

Cash—National Shawmut Bank

112.50

(Bond Interest Deposit)

Overdrafts of Appropriations

5,024.77

(Exhibit E)

Total Decreases

15,137.27

**Increase in Surplus**

**\$20,188.46**

\*See Comparative Statement of Actual and Estimated Revenue (Exhibit F).



**EXHIBIT B**  
**TOWN OF LEBANON**  
**Comparative Balance Sheets**  
**Period of Ten Years Ended January 31, 1944**

	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944
<b>ASSETS</b>										
Cash	\$ 10,471.87	\$ 9,282.31	\$ 6,242.63	\$ 2,403.53	\$ 3,602.82	\$ 6,244.99	\$ 7,327.69	\$ 7,546.49	\$ 14,903.65	\$ 13,997.59
Accounts Receivable	26,330.55	30,647.19	26,281.60	27,744.19	25,353.21	26,557.19	19,986.96	11,767.25	9,456.30	5,701.30
Other Assets	712.00	712.00	712.00		1,166.42	200.80	6,746.74	2,627.28	1,422.81	1,422.81
<b>Total Assets</b>	\$ 37,514.42	\$ 40,641.50	\$ 33,236.23	\$ 30,147.72	\$ 30,122.45	\$ 33,002.98	\$ 34,061.39	\$ 21,941.02	\$ 25,782.76	\$ 21,121.70
Net Debt to Balance	97,027.00	78,378.50	63,982.93	56,263.92	60,886.13	28,997.02	34,612.61	26,058.98		
<b>Total Assets &amp; Net Debt</b>	\$ 134,541.42	\$ 119,020.00	\$ 97,219.16	\$ 86,411.64	\$ 91,008.58	\$ 62,000.00	\$ 68,674.00	\$ 48,000.00	\$ 25,782.76	\$ 21,121.70
<b>LIABILITIES</b>										
Accounts Payable	\$ 50.00	\$	\$ 241.16	\$	\$ 8.58	\$	\$	\$	\$	\$ 150.48
Unexpended Approp.	12,491.42	20,020.00	19,978.00	32,411.64	28,000.00	22,000.00	28,674.00	18,000.00	10,000.00	
Temporary Loans					20,000.00					
Bonds Outstanding	122,000.00	99,000.00	77,000.00	54,000.00	43,000.00	40,000.00	40,000.00	30,000.00	15,000.00	
<b>Total Liabilities</b>	\$ 134,541.42	\$ 119,020.00	\$ 97,219.16	\$ 86,411.64	\$ 91,008.58	\$ 62,000.00	\$ 68,674.00	\$ 48,000.00	\$ 25,000.00	\$ 150.48
Surplus									782.76	20,971.22
<b>Total Liabilities and Surplus</b>	\$ 134,541.42	\$ 119,020.00	\$ 97,219.16	\$ 86,411.64	\$ 91,008.58	\$ 62,000.00	\$ 68,674.00	\$ 48,000.00	\$ 25,782.76	\$ 21,121.70

**EXHIBIT C**

**TOWN OF LEBANON**

**Statement of Bond and Coupon Account  
As of January 31, 1944**

---

Balance on Deposit—National Shawmut Bank—January 31, 1943 (Coupon Account)	\$ 112.50	
Deposited to Account During Year Ended January 31, 1944	15,225.00	
Total		\$15,337.50

**Payments:**

**Bond and Coupon Payments:**

Serial No. 48-49 and 50	\$15,000.00	
Corresponding Coupons	337.50	
Total		\$15,337.50

**EXHIBIT D**

**TOWN OF LEBANON**

**Summary of Cash Receipts and Expenditures  
Fiscal Year Ended January 31, 1944**

---

**Cash Receipts**

**From Local Taxes:**

**Property and Polls:**

Levy of 1937	\$	8.00
Levy of 1938		18.00
Levy of 1939		18.00
Levy of 1940		50.00
Levy of 1941		108.69

**EXHIBIT D (Continued)**  
**Cash Receipts (Continued)**

Levy of 1942	620.50	
Levy of 1943	230,763.99	
		\$231,587.18
Tax Sales Redeemed	6,405.57	
Interest on Redemptions	656.54	
Sales of Tax Deeded Property	681.00	
Interest on Current Taxes	101.77	
Poll Tax Fees	87.80	
		\$239,519.86
 <b>From State of New Hampshire:</b>		
Interest & Dividend Tax	\$ 4,013.39	
Railroad Tax	11,859.44	
Savings Bank Tax	2,079.76	
Fighting Forest Fires	11.63	
Bounties	20.00	
		17,984.22
 <b>From the Town Clerk:</b>		
<b>Motor Vehicle Permits:</b>		
1942-1943	\$ 12.95	
1943-1944	6,369.32	
		\$ 6,382.27
Dog Licenses	844.54	
		7,226.81
 <b>From Local Sources:</b>		
Business Licenses & Permits	\$ 502.00	
Municipal Court—Fines & Forfeits	1,201.80	
Rent of Town Hall	7,236.75	
Rent of Other Town Buildings	300.00	
		9,240.55
 <b>Income from Departments:</b>		
Parks and Playgrounds	\$ 60.89	
Transient Camp	136.00	
Sewer Department	61.20	
Town Maintenance	1,613.35	
Airport	131.00	
		\$ 2,002.44

**EXHIBIT D (Continued)**  
**Cash Receipts (Continued)**

**Refunds:**

Town Poor	\$1,002.74	
Special Poor	174.50	
Defense	364.41	
Old Age Assistance	129.68	
	\$	1,671.33

**Other Revenues:**

Lebanon Improvement Society    \$10,000.00

**Miscellaneous**

Sale of Maps	\$ 16.57	
Phone Booth Com- missions	70.36	
Sale of Town Histories	10.00	
Toll Charges	6.11	
Previous Years' Cks.	87.28	
Overpaid Taxes	15.80	
	\$	206.12
		\$ 10,206.12

**Temporary Loans Issued**

75,000.00

Total Cash Receipts		\$362,851.33
Cash on Hand—February 1, 1943		14,791.15

Grand Total		\$377,642.48
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**EXHIBIT D (Continued)**

**TOWN OF LEBANON**

**Summary of Cash Receipts and Expenditures  
Fiscal Year Ended January 31, 1944**

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**Expenditures**

**General Government:**

Town Officers' Salaries	\$ 6,065.84	
Town Officers' Expenses	2,572.44	
Election and Registration Expense	395.30	
Municipal Court Expense	1,689.57	
Town Hall Expense	10,310.76	
Expense Other Buildings	535.76	
	<hr/>	\$ 21,569.67

**Protection of Persons and Property:**

Police Department	\$12,922.03	
Fire Department	146.14	
Damage by Dogs	101.01	
Emergency Defense	2,416.29	
	<hr/>	\$ 15,585.47

**Health:**

Health Department	\$ 570.74	
Hospitalization	3,570.77	
Visiting Nurse	1,000.00	
Milk Inspection	300.00	
Vital Statistics	87.50	
Sewer Maintenance	3,668.96	
Town Dump	300.00	
	<hr/>	\$ 9,497.97

**Highways and Bridges:**

Town Maintenance	\$25,376.36	
Street Lighting	10,265.30	
Sidewalks	3,016.99	
State Aid Construction	485.11	
	<hr/>	\$ 39,143.76

**EXHIBIT D (Continued)**  
**Expenditures (Continued)**

**Public Welfare:**

Old Age Assistance	\$ 4,985.01	
Town Poor	6,232.48	
Special Poor	178.10	
Transient Camp	103.64	
	\$	11,499.23

**Libraries:**

Lebanon Library	\$1,600.00	
West Lebanon Library	450.00	
	\$	2,050.00

**Patriotic Purposes:**

Memorial Day Exercises	\$	90.15
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**Recreation:**

Parks and Playgrounds	\$ 688.79	
Band Concerts	300.00	
		988.79

**Public Service Enterprises:**

Lebanon Cemetery	\$ 2,000.00	
West Lebanon Cemetery	650.00	
Airport Expense	10.85	
		2,660.85

**Interest on Indebtedness:**

On Temporary Loans	\$ 301.04	
On Bonds	225.00	
		526.04

**Indebtedness:**

Payment on Bonded Debt	\$ 15,000.00	
Payment of Temporary Loan	75,000.00	
		90,000.00

**Unclassified:**

General Expense	\$ 1,432.44	
Expense on Town Owned Property	215.56	
Refunds—Overpaid Taxes	15.80	
Taxes Bought by Town	2,879.46	
		4,543.26



**EXHIBIT E**  
**TOWN OF LEBANON**  
**Comparative Statement of Appropriations and**  
**Expenditures**  
**Fiscal Year Ended January 31, 1944**

	Appropriation 1943	Receipts and Other Credits	Total Amount Available	Cash Expenditures	Other Charges	Total Charges	Unexpended	Balance Overdrawn
<b>General Government:</b>								
Town Officers' Salaries	\$ 5,200.00	\$	\$ 5,200.00	\$ 6,065.84	\$	\$ 6,065.84	\$ 421.96	\$ 865.84
Town Officers' Expenses	3,000.00		3,000.00	2,572.44	5.60	2,578.04		
Election and Registration	300.00		300.00	395.30		395.30		95.30
Municipal Court Expense	1,800.00		1,800.00	1,689.57	1.32	1,690.89		109.11
Town Hall Expense	12,000.00		12,000.00	10,310.76	15.00	10,325.76	1,674.24	535.76
Expense Other Buildings				535.76		535.76		
<b>Protection of Persons and Property:</b>								
Police Department	12,800.00		12,800.00	12,922.03	50.76	12,972.79		172.79
Fire Department	500.00	11.63	511.63	146.14		146.14		365.49
Emergency Defense	3,100.00	364.41	3,464.41	2,416.29	14.40	2,430.69	1,033.72	300.00
Moth Extermination	300.00		300.00					
<b>Health:</b>								
Health Department, Includes Hospitalization	3,500.00		3,500.00	4,141.51		4,141.51		641.51
Visiting Nurse	1,000.00		1,000.00	1,000.00		1,000.00		
Milk Inspection	300.00		300.00	300.00		300.00		
Vital Statistics	125.00		125.00	87.50		87.50	37.50	
Sewer Maintenance	3,500.00	61.20	3,561.20	3,668.96	5.73	3,674.69		113.49
Town Dump				300.00		300.00		300.00
<b>Highways and Bridges:</b>								
Town Maintenance	22,500.00	1,613.35	24,113.35	25,376.36	28.18	25,404.54		1,291.19
Street Lighting	10,500.00		10,500.00	10,265.30		10,265.30	234.70	
Sidewalks	3,000.00		3,000.00	3,016.99	28.53	3,045.52		45.52
State Aid Construction	482.45		482.45	485.11		485.11		2.66
<b>Public Welfare:</b>								
Old Age Assistance	5,000.00	129.68	5,129.68	4,985.01		4,985.01	144.67	
Town Poor	4,500.00	1,002.74	5,502.74	6,232.48	.96	6,233.44		730.70
Special Poor		174.50	174.50	178.10		178.10		3.60
Transient Camps		136.00	136.00	103.64		103.64	32.36	
<b>Libraries:</b>								
Lebanon Library	1,600.00		1,600.00	1,600.00		1,600.00		
West Lebanon Library	450.00		450.00	450.00		450.00		



**EXHIBIT E (Continued)**  
**TOWN OF LEBANON**  
**Comparative Statement of Appropriations and Expenditures**  
**Fiscal Year Ended January 31, 1944**

	Receipts and Credits		Total Amount Available	Cash Expenditures	Other Charges	Total Charges	Balance Unexpended	Overdrawn
	Appropriation 1943	Other Credits						
<b>Patriotic Purposes:</b>								
Memorial Day	150.00		150.00	90.15		90.15	59.85	
<b>Recreation:</b>								
Parks and Playgrounds, Inc.								
Band Concerts	1,100.00	60.89	1,160.89	988.79		988.79	172.10	
<b>Public Service Enterprises:</b>								
Lebanon Cemetery	2,000.00		2,000.00	2,000.00		2,000.00		
West Lebanon Cemetery	650.00		650.00	650.00		650.00		
Airport Expense			10.85			10.85		\$ 10.85
<b>Interest on Indebtedness:</b>								
On Temporary Loans	400.00		400.00	301.04		301.04	98.96	
On Bonds	225.00	112.50	337.50	225.00	\$ 112.50	337.50		
<b>Indebtedness:</b>								
Payments on Bonded Debt	15,000.00		15,000.00	15,000.00		15,000.00		
Temporary Loans		75,000.00	75,000.00	75,000.00		75,000.00		
<b>Unclassified:</b>								
General Expense	5,000.00		5,000.00	1,432.44		1,432.44	3,567.56	
Expense Town Owned Property				215.56		215.56		215.56
Refunds Overpaid Taxes		15.80	15.80	15.80		15.80		
Overlay—Discounts and Abate-ments	6,289.54		6,289.54		1,627.82	1,627.82	4,661.72	
<b>Other Governmental Units:</b>								
County Tax	13,680.17		13,680.17	13,680.17		13,680.17		
Lebanon Precinct	11,000.00		11,000.00	11,000.00		11,000.00		
West Lebanon Precinct	4,619.00		4,619.00	4,619.00		4,619.00		
<b>School District:</b>								
1942-43 Appropriation	125,447.00	10,000.00	10,000.00	10,000.00		10,000.00		
1943-44 Appropriation			125,447.00	125,447.00		125,447.00		
Dog Licenses		844.54	844.54	743.43		743.53		
Dog Damage				101.01		101.01		
	\$281,018.16	\$89,527.24	\$370,545.40	\$360,765.43	\$1,890.80	\$362,656.23	\$12,913.94	\$5,024.77

## EXHIBIT F

### TOWN OF LEBANON

#### Comparative Statement of Actual and Estimated Revenues Fiscal Year Ended January 31, 1944

	Revenue		Excess	Deficit
	Estimated	Actual		
Surplus—Cash, January 31, 1943	\$10,000.00	\$10,000.00	\$	\$
Interest and Dividend Tax	3,784.90	4,013.39	228.49	
Railroad Tax	12,641.19	11,859.44		781.75
Savings Bank Tax	2,849.44	2,079.76		769.68
Business Licenses and Permits	500.00	502.00	2.00	
Fines and Forfeits	950.00	1,201.80	251.80	
Rent of Town Hall	7,000.00	7,236.75	236.75	
Rent of Other Buildings	200.00	300.00	100.00	
Motor Vehicle Fees	3,000.00	6,382.27	3,382.27	
Lebanon Improvement Society	10,000.00	10,000.00		
Interest on Taxes		101.77	101.77	
Interest on Redemptions		656.54	656.54	
Poll Tax Fees		87.80	87.80	
Sale of Tax Deeded Property		681.00	681.00	
Miscellaneous Income		190.32	190.32	
Bounties		20.00	20.00	
Airport		131.00	131.00	
	\$50,925.53	\$55,443.84	\$6,069.74	\$1,551.43

## EXHIBIT G

### TOWN OF LEBANON

Herbert Palumbo—Treasurer

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#### Summary of Cash Book

Balance—January 31, 1943	\$14,791.15	
Receipts—Fiscal Year Ended January 31, 1944	362,851.33	
	<hr/>	\$377,642.48
Payments—Fiscal Year Ended January 31, 1944	363,644.89	
	<hr/>	
Cash Book Balance—January 31, 1944		\$13,997.59

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#### Summary of Bank Activity and Proof of Treasurer's Balance

Balance in National Bank of Lebanon as per Statement— January 31, 1943	\$ 20,377.68	
Deposits as per Bank Statements	362,764.05	
	<hr/>	\$383,141.73
<b>Checks Paid During Year:</b>		
Previous Years'	\$ 5,499.25	
Current Year's	361,999.99	
	<hr/>	367,499.24
Balance in National Bank of Lebanon as per Statement— January 31, 1944	\$ 15,642.49	
Less: Outstanding Checks	1,644.90	
	<hr/>	
Cash Book Balance—January 31, 1944		\$13,997.59

**EXHIBIT H**  
**TOWN OF LEBANON**

**Tax Levy of 1943**  
**Summary of Warrant**  
**As of January 31, 1944**

**Taxes Committed to Collector**

**Tax Levy as Approved by Tax Commission:**

Property Taxes	\$207,627.63	
Poll Taxes	5,600.00	
Precinct Taxes	15,915.00	
Bank Stock Taxes	950.00	
	<u>\$230,092.63</u>	
Less: Underassessment	92.99	
	<u>\$229,999.64</u>	

**Additional Taxes in Commitment:**

Poll Taxes	\$ 1,986.00	
Bank Stock Taxes	16.00	
	<u>2,002.00</u>	

**Added Taxes—After Commitment:**

Property	\$ 304.30	
Polls	420.00	
Precinct	23.17	
	<u>747.47</u>	

Total Commitment to Collector \$232,749.11

**Credits to Commitment**

Remittances to Treasurer	\$230,763.99
Abatements	910.73

**Uncollected Taxes:**

Property	\$ 90.39	
Polls	984.00	
	<u>1,074.39</u>	

Total Credits \$232,749.11



**EXHIBIT I**  
**TOWN OF LEBANON**  
**Summary of Previous Years' Tax Accounts**  
**As of January 31, 1944**

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	Year of Levy				
	1942	1941	1940	1939	1938 1937
DR.					
Uncollected Taxes—January 31, 1943	\$ 964.50	\$462.19	\$135.00	\$	\$
Added During Year	184.00		4.00	18.00	18.00 8.00
Total Debits	\$1,148.50	\$462.19	\$139.00	\$18.00	\$18.00 \$8.00
CR.					
Remittances to Treasurer	\$ 620.50	\$108.69	\$ 50.00	\$18.00	\$18.00 \$8.00
Taxes Abated During Year	201.50	172.00	22.00		
Uncollected Taxes—January 31, 1944	326.50	181.50	67.00		
Total Credits	\$1,148.50	\$462.19	\$139.00	\$18.00	\$18.00 \$ 8.00

**EXHIBIT J**

**TOWN OF LEBANON**

**Summary of Tax Title Account  
As of January 31, 1944**

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DR.	
Unredeemed Taxes, January 31, 1943	\$7,894.61
1943 Taxes	
Paid by Town	\$ 24.50
1943 Tax Sale	
January 28, 1944	2,854.96
Adjustment: 1942 Collection	5.00
	<hr/>
	2,884.46
Total Debits	\$10,779.07
CR.	
Remittances to Treasurer	\$6,405.57
Abatements	321.59
<b>Unredeemed Taxes, January 31, 1944:</b>	
Levy of 1943	\$2,878.80
Levy of 1942	1,027.62
Levy of 1941	91.30
Levy of 1940	54.19
	<hr/>
	4,051.91
Total Credits	\$10,779.07

EXHIBIT K

TOWN OF LEBANON

Summary of Town Clerk's Motor Vehicle Permit and Dog  
License Accounts  
Fiscal Year Ended January 31, 1944

DR.

**Motor Vehicle Permits Issued:**

1942-43	\$ 12.95	
1943-44	6,369.82	
	<hr/>	\$ 6,382.77
Dog Licenses Issued	\$ 926.35	
Less: Fees Retained	80.60	
	<hr/>	845.75
		<hr/>
Total Debits		\$ 7,228.52

CR.

**Remittances to Treasurer:**

a/c Motor Vehicle Permits:

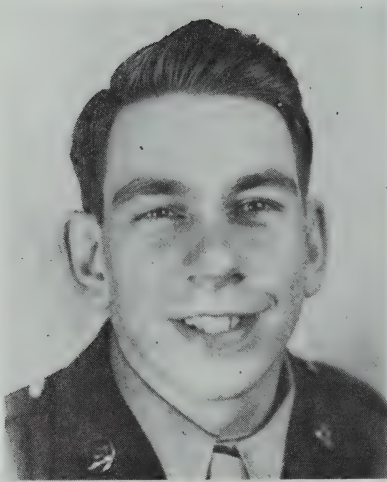
1942-43	\$ 12.95	
1943-44	6,369.32	
	<hr/>	\$ 6,382.27
a/c Dog Licenses		844.54
		<hr/>
		\$ 7,226.81

**Unremitted Collections:**

a/c Motor Vehicle Permits	\$ .50	
a/c Dog Licenses	1.21	
	<hr/>	1.71
		<hr/>
Total Credits		\$ 7,228.52







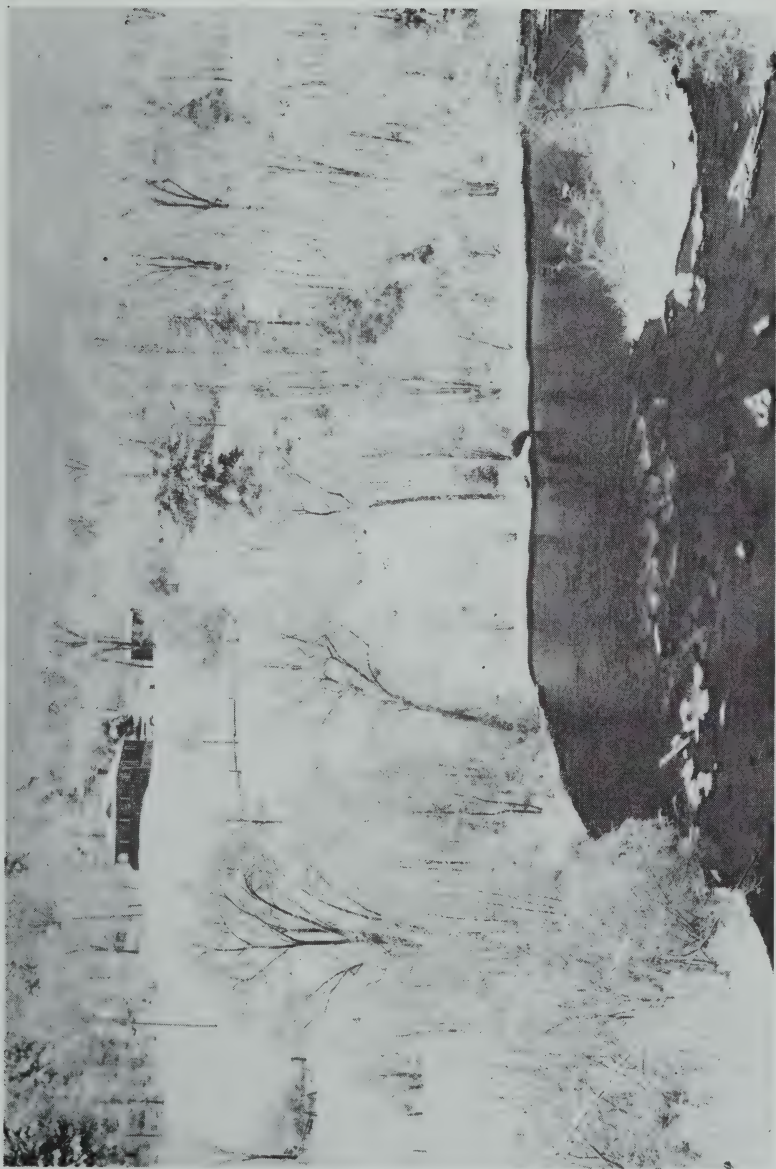
Cpl. Emery C. Woodward  
Died in Service



Lt. James Clair Kierstead  
Died in Service



Qm. I-C Clayton Norman Beliveau  
Prisoner of War















Lieutenant Raymond Lambert  
Reported Missing



Staff Sgt. Donald George Mossey  
Died in Service



P.F.C. Philip C. Boivin  
Died in Service



Wilbert Corrette  
Died in Service



## EXHIBIT L

### Town of Lebanon

### Summary of Trust Fund Principal, Income and Investments Fiscal Year Ended January 31, 1944

	Library Funds		Old Ladies Fund		Flag Funds		Cemetery Funds		Totals	
	Principal	Income	Principal	Income	Principal	Income	Principal	Income	Principal	Income
Balance—January 31, 1943	\$22,649.10	\$	\$1,587.32	\$15.58	\$300.00	\$12.61	\$43,160.53	\$5,090.91	\$67,696.95	\$5,119.10
Added During Year	95.73	433.92	28.14			6.24	1,850.00	900.81	1,945.73	1,369.11
	\$22,744.83	\$433.92	\$1,587.32	\$43.72	\$300.00	\$18.85	\$45,010.53	\$5,991.72	\$69,642.68	\$6,488.21
Withdrawn During Year		433.92						883.06		1,316.98
Balance—January 31, 1944	\$22,744.83	\$	\$1,587.32	\$43.72	\$300.00	\$18.85	\$45,010.53	\$5,108.66	\$69,642.68	\$5,171.23
<b>Investments</b>										
<b>Savings Banks</b>										
New Hampshire Savings	\$ 6,117.70	\$	\$ 812.00	\$16.24	\$300.00	\$18.85	\$ 6,077.03	\$1,297.41	\$13,306.73	\$1,332.50
Mascoma	10,443.38		775.32	27.48			25,187.37	1,340.56	36,406.07	1,368.04
Merrimack County							2,300.00	1,041.01	2,300.00	1,041.01
Amoskeag	2,000.00						1,700.00	390.45	3,700.00	390.45
Dartmouth	4,183.75						7,046.13	1,039.23	11,229.88	1,039.23
<b>U. S. Defense Bonds</b>							<b>2,700.00</b>		<b>2,700.00</b>	
Total Investments	\$22,744.83	\$	\$1,587.32	\$43.72	\$300.00	\$18.84	\$45,010.53	\$5,108.66	\$69,642.68	\$5,171.23

**EXHIBIT L-1**  
**TOWN OF LEBANON**  
**New Trust Funds Created**  
**Fiscal Year Ended January 31, 1944**

Cemetery Funds	How Invested	Account or Security No.	Amount
Dolloph, Albert F.	U. S. Defense Bond	C1083399G	\$ 100.00
Pulsifer, Clarence	U. S. Defense Bond	C1229244G	100.00
Bailey, Hugh	U. S. Defense Bond	(C1435513G)	
		(C1435514G)	200.00
MacPherson, Adna P.	U. S. Defense Bond	C1472238G	100.00
Woods, Mary E.	U. S. Defense Bond	(C1472289G)	
		(C1472290G)	200.00
Connelly, Robert	U. S. Defense Bond	C1472239G	100.00
Pringle, Nellie	U. S. Defense Bond	C1436744G	100.00
Rhodes, Katherine	U. S. Defense Bond	C1660170G	100.00
Levesque, J. A. H.	U. S. Defense Bond	C1660171G	100.00
Bundy, George L.	U. S. Defense Bond	C1661234G	100.00
Hubbard, J. Fred B.	U. S. Defense Bond	C1793557G	100.00
Heath, J. Albert and Francis	U. S. Defense Bond	C1982957G	100.00
Hutchinson, Paul H.	U. S. Defense Bond	C1909843G	100.00
McCabe, George	U. S. Defense Bond	C1662653G	100.00
Bryant, Frank J.	U. S. Defense Bond	C2175033G	100.00
Breesie, Orvis H.	Mascoma Savings Bank	22255	150.00
Eldridge Estate	Mascoma Savings Bank	10601	95.73
			\$ 1,945.73

**EXHIBIT L-2**  
**TOWN OF LEBANON**  
**Trust Fund Principal and Income Invested and Interest Return**  
**Fiscal Year Ended January 31, 1944**

Fund	Principal Invested	Income Invested	Total	Income During Year	Percent of Return
Library Funds	\$22,649.10		\$22,649.10	\$ 433.92	\$ 1.92
Old Ladies Fund	1,587.32	15.58	1,602.90	28.14	1.76
Flag Fund	300.00	12.61	312.61	6.24	2.00
Cemetery Funds	43,160.53	5,090.91	48,251.44	900.81	1.87
Total	\$67,696.95	\$ 5,119.10	\$72,816.05	\$ 1,369.11	\$ 1.88



**EXHIBIT M**  
**TOWN OF LEBANON**  
**Trust Fund Income Checking Account**  
**Year Ended January 31, 1944**

Unexpended Balance—January 31, 1943:		\$ 279.69
<b>Receipts During Year</b>		
Income from Trust Funds	\$1,316.98	
Rent of Eldridge Estate	377.75	
Interest on Income Account Bond	2.50	
		1,697.23
		\$1,976.92
<b>Disbursements During Year:</b>		
Lebanon Public Library	\$ 569.75	
Care Cemetery Lots, Lebanon	798.18	
Care of Eldridge Lot	20.00	
Care of Cemetery Lots, West Lebanon	86.17	
Taxes on Eldridge Lot	86.10	
Old Ladies Benefits	30.00	
Unitarian Society	135.82	
Funds Reimbursed	1.21	
		1,727.23
Unexpended Balance—January 31, 1944:		249.69
		\$1,976.92
<b>Proof of Balance</b>		
Balance per Bank Statement, National Bank of Lebanon, February 15, 1944		\$1,191.07
Less: Checks Outstanding:		
No. 63	\$ 135.82	
No. 66	86.17	
No. 67	818.18	
No. 68	1.21	
		\$1,041.38
Balance per Checking Account, January 31, 1944		149.69
U. S. Defense Bond—No. C940331G		100.00
Balance on Hand—January 31, 1944		\$ 249.69

**EXHIBIT N**

**TOWN OF LEBANON**

**Summary of Receipts and Expenditures—Eldridge  
Land Account  
Fiscal Year Ended January 31, 1944**

**Receipts:**

March 29, 1943—Nellie Pringle	\$ 6.25	
March 29, 1943—Archie Mayette	12.00	
May 6, 1943—Archie Mayette	12.00	
May 12, 1943—Era C. Wilcox	14.00	
August 25, 1943—Paul Archambeault, by Mascoma Savings Bank	10.00	
November 29, 1943—William Corrette	24.00	
December 9, 1943—Blanche Simmons	30.00	
December 17, 1943—Archie Mayette	12.00	
January 8, 1944—Nellie Pringle	6.25	
January 20, 1944—George Deurell	30.00	
January 22, 1944—Alfred Ollivier	21.00	
January 22, 1944—Town of Lebanon	100.00	
January 24, 1944—Albina Jarvis	6.25	
January 24, 1944—Mildred Weeden	10.00	
January 27, 1944—Annie L. Whipple	14.00	
January 28, 1944—Charles LaCosse	70.00	
	<hr/>	\$ 377.75

**Distribution:**

Town of Lebanon—Taxes	\$ 86.10	
Cemetery Committee	20.00	
Unitarian Society	135.82	
Lebanon Library	135.83	
	<hr/>	\$ 377.75

**EXHIBIT O**  
**TOWN OF LEBANON**  
**Financial Report of Lebanon Cemetery Committee**  
**Fiscal Year Ended January 31, 1944**

Balance on Hand—January 31, 1943	\$2,510.96
<b>Receipts During Year:</b>	
Town Appropriation	\$ 1,671.21
Trust Fund Income	818.18
Sale of Lots	356.00
Foundations	160.87
Care of Lots	1,976.43
	4,982.69
	\$ 7,493.65
<b>Expenditures During Year:</b>	
Payrolls	\$4,634.61
Truck Expense	264.40
Tools and Repairs	40.17
Insurance	58.72
Cement	27.50
Water Rent	32.58
Grass Seeds and Plants	30.00
Postage and Supplies	40.48
	\$ 5,128.46
Balance on Hand—January 31, 1944	\$ 2,365.19
<b>Proof of Balance</b>	
Balance as per Statement, National Bank of Lebanon, January 31, 1944	\$ 1,499.07
Less: Outstanding Checks—	
No. 7047	\$ 25.97
No. 7048	17.90
	43.87
Balance—Checking Account January 31, 1944	\$ 1,455.20
Cash on Hand Not Deposited	909.99
Balance on Hand—January 31, 1944	\$ 2,365.19

**EXHIBIT P**

**TOWN OF LEBANON**

**West Lebanon Cemetery Association  
Fiscal Year Ended January 31, 1944**

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Cash on Hand, February 1, 1943	\$1,007.97	
Receipts: February 1, 1943 to January 31, 1944	1,744.87	
	<hr/>	
	\$2,752.84	
Payments: February 1, 1943 to January 31, 1944	937.04	
Total	<hr/>	\$1,815.80

**Proof of Treasurer's Balance**

Balance as per Statement, National Bank of Lebanon, January 26, 1944	\$1,813.10	
Checks Outstanding	-0-	
Cash on Hand, January 31, 1944	2.70	
Total	<hr/>	\$1,815.80

**EXHIBIT Q**  
**TOWN OF LEBANON**  
**Financial Report of Public Library**  
**Fiscal Year Ended January 31, 1944**

Balance on Hand—January 31, 1943		\$1,469.04
<b>Receipts During Year:</b>		
Appropriation	\$1,600.00	
Trust Fund Income:		
Town Trustees	433.92	
Library Trustees	185.90	
William S. Carter Estate	120.00	
Eldridge Land Account	135.83	
Fines	30.00	
		2,505.65
		\$3,974.69
<b>Disbursements During Year:</b>		
Librarian	\$ 775.76	
Assistant to Librarian	508.83	
Janitor	480.00	
Fuel, Lights & Water	418.49	
Books & Magazines	358.50	
Victory & Withholding		
Taxes	21.96	
Miscellaneous	24.85	
		2,588.39
Cash Book Balance—January 31, 1944		\$1,386.30
<b>Proof of Balance</b>		
Balance per Bank Statement—		
National Bank of Lebanon—		
January 31, 1944		\$1,541.45
<b>Less: Outstanding Checks:</b>		
No. 2176	—	\$ 40.00
No. 2177	—	8.79
No. 2178	—	63.73
No. 2179	—	33.50
No. 2180	—	9.13
		155.15
Reconciled Bank Balance—January 31, 1944		\$1,386.30



EXHIBIT Q-1

TOWN OF LEBANON

Summary of Library Funds Held by Library Trustees  
Fiscal Year Ended January 31, 1944

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Principal of Trust Funds—January 31, 1943	\$8,552.56
New Funds Created During Year—Alice B. Dewey Estate	500.00
	<hr/>
	\$9,052.56

**Income During Year:**

David T. Ross Fund	\$ 1.50	
Charles M. Hildreth Fund	100.52	
Hannah M. Wood Fund	.76	
Margaret S. Lathrop Fund	4.55	
E. A. Tenney Fund	6.00	
Universalist Society Fund	6.00	
Bela Eastman Fund	4.00	
Mary H. White Fund	50.00	
Emily Perren Fund	2.51	
William S. Ela Fund	10.06	
	<hr/>	185.90
		<hr/>
		\$9,238.46

**Disbursements During Year:**

Paid to Lebanon Library	185.90
	<hr/>
Principal of Trust Funds—January 31, 1944	\$9,052.56

**EXHIBIT R**

**TOWN OF LEBANON**

**Summary of Receipts and Expenditures—Municipal  
Court  
Fiscal Year Ended January 31, 1944**

---

Cash on Hand—January 31, 1943 \$ 910.64

**Received During Year:**

Fines	\$ 1,536.94
Costs	1,536.56
Bail	1,865.00
Support and Sundry	1,793.57

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6,732.07

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\$ 7,642.71

**Payments During Year:**

Officers' Fees	\$ 261.21
Special Justice	39.00
Motor Vehicle Department	1,058.74
Expense	13.60
Commitments	407.50
Restitution	1,413.50
Town of Lebanon	1,200.00
Bail Returned	1,845.00
Witness Fees	127.88
Support and Sundry	502.39

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6,868.82

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Balance on Hand—January 31, 1944 \$ 773.89

**Proof of Balance**

Balance per Statement, National  
Bank of Lebanon, January 31,  
1944

\$ 829.89

Less: Checks Outstanding—

No. 6535	\$	3.00
No. 6536		1.00
No. 6537		.50
No. 6538		1.00
No. 6541		50.00
No. 6542		1.00

56.50

Undeposited Cash — No. 465

\$ 773.39

.50

Balance per Cash Book, January  
31, 1944

\$ 773.89

**EXHIBIT S**  
**TOWN OF LEBANON**  
**Town Officers' Surety Bonds**  
**1943**

Surety	Serial Number	Principal Amount	Term
<b>Tax Collector:</b> Milo L. Knight The Employers' Liability Assurance Corp.	F—101113	\$10,000.00	Beginning March 9, 1943
<b>Treasurer:</b> Herbert V. Palumbo The Century Indemnity Co.	S—154775	\$15,000.00	Beginning March 9, 1943
<b>Town Clerk</b> Joseph C. Smith The Century Indemnity Co.	S—154774	\$ 5,000.00	Beginning March 9, 1943
<b>Water Commissioner</b> Harry Manson The Century Indemnity Co.	S—162342	\$ 2,000.00	Beginning April 1, 1943
<b>Clerk of Municipal Court</b> Ernest P. Conlon *The Century Indemnity Co.	S—116930	\$ 500.00	Beginning December 1, 1941

\*Continuation Certificate

## SCHEDULE 1

### Town Officers' Salaries

Joseph B. Perley		\$ 2,100.00
Henry H. Rogers		500.00
Julius E. Hazen		500.00
Milo L. Knight		1,800.00
Herbert V. Palumbo		300.00
		<hr/>
		\$5,200.00
Joseph C. Smith	\$776.04	
C. L. Brewster	89.80	
	<hr/>	865.84
(Above paid by fees)		\$6,065.84

## SCHEDULE 2

### Town Officers' Expenses

Joseph B. Perley	\$ 300.00
Henry H. Rogers	100.00
Julius E. Hazen	100.00
Payroll	1,296.60
Supplies	565.82
Miscellaneous	215.62
	<hr/>
	\$2,578.04

## SCHEDULE 3

### Election and Registration

Supervisors	\$ 250.00
Ballot Clerks	35.00
Supplies and Miscellaneous	110.30
	<hr/>
	\$ 395.30

## SCHEDULE 4

### Municipal Court Expenses

Norris Cotton, Judge	\$ 500.00
Mark E. Powers, Special Justice	300.00
Ernest P. Conlon, Clerk	150.00
Ernest P. Conlon, Probation Officer	600.00
Supplies and Miscellaneous	140.89
	<hr/>
	\$1,690.89



**SCHEDULE 5**  
**Town Hall Expenses**

Payroll	\$ 3,985.07
Lights	1,813.52
Coal	1,558.81
Insurance	1,242.66
Supplies	1,106.75
Repairs and Maintenance	618.95
	<hr/>
	\$10,325.76

**SCHEDULE 6**  
**Expense of Other Town Buildings**

Coal and wood, G. A. R. Hall	\$ 235.36
Insurance	144.44
Supplies	39.27
Repairs and Maintenance	116.69
	<hr/>
	\$535.76

**SCHEDULE 7**  
**Expense of Property Owned by Town**

Maintenance, Insurance and Supplies	\$215.56
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**SCHEDULE 8**  
**Police Department**

Payroll	\$11,908.13
Insurance	175.51
Telephone and Lights	371.03
Supplies and Equipment	518.12
	<hr/>
	\$12,972.79

**SCHEDULE 9**  
**Fire Department**

Payroll	\$ 23.25
Supplies	50.53
Insurance	38.69
Fires out of precinct, 1943	33.67
	<hr/>
	\$146.14
Reimbursed for fighting forest fires	11.63
	<hr/>
Net expenditures	\$134.51

**SCHEDULE 10**  
**Emergency Defense**

Payroll	\$1,536.75
Telephones	664.06
Supplies and Miscellaneous Expenses	229.88
	<b>\$2,430.69</b>
Refunds, and telephone charges remitted by Hanover, Enfield, Canaan and Meriden	364.41
	<b>\$2,066.28</b>

**SCHEDULE 11**  
**Health Dept.—Including Hospitalization**

Hospitalization	\$3,570.77
Health Officer	423.59
State Cancer Commission	70.00
Miscellaneous Expenses	77.15
	<b>\$4,141.51</b>

**SCHEDULE 12**  
**Visiting Nurse**

Lebanon Visiting Nurse Association	\$1,000.00
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**SCHEDULE 13**  
**Milk Inspection**

W. B. Mowers	\$300.00
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**SCHEDULE 14**  
**Vital Statistics**

Fees	\$87.50
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**SCHEDULE 15**  
**Sewer Department**

Payroll	\$3,284.16
Insurance	109.43
Supplies and Repairs	281.10
	<b>\$3,674.69</b>
Received for labor and use of equipment	61.20
	<b>\$3,613.49</b>

**SCHEDULE 16****Town Dump**

A. R. Blake, rent	300.00
-------------------	--------

**SCHEDULE 17****Town Maintenance**

Payroll	\$14,052.43
Insurance	962.03
Repairs and Parts	2,703.10
Supplies and Equipment	7,476.42
Telephone and Lights	77.36
Miscellaneous	133.20
	<hr/>
	\$25,404.54
Received for labor and use of equipment	1,613.35
	<hr/>
Net expenditures	\$23,791.19

**SCHEDULE 18****State Aid Construction—Class 5**

State of New Hampshire	\$485.11
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**SCHEDULE 19****Street Lighting**

Granite State Electric Company	\$10,265.30
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**SCHEDULE 20****Libraries**

Lebanon Library	\$1,600.00
West Lebanon Library	450.00
	<hr/>
	\$2,050.00

**SCHEDULE 21****Old Age Assistance**

State of New Hampshire	\$4,985.01
Refunds received from State of New Hampshire	129.68
	<hr/>
Net expenditures	\$4,855.33

**SCHEDULE 22****Town Poor**

Direct Relief	\$4,618.41
Administration	1,295.20
Wood, supplies and miscellaneous	319.83
	<hr/>
	\$6,233.44
Credits to account	1,002.74
	<hr/>
Net expenditures	\$5,230.70

**SCHEDULE 23****Special Poor**

Supplies and miscellaneous expense	\$178.10
Credits to account	174.50
	<hr/>
Net expenditures	\$ 3.60

**SCHEDULE 24****Transient Camp**

Insurance	\$ 72.20
Repairs and supplies	31.44
	<hr/>
	103.64
Rent received	136.00
	<hr/>
Income over expenditures	\$ 32.36

**SCHEDULE 25****Memorial Day Exercises**

Leon M. Howard	\$90.15
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**SCHEDULE 26****Parks and Playgrounds**

Payroll	\$249.00
Insurance	15.90
Repairs and supplies	423.89
	<hr/>
	\$688.79
Credits to account	60.89
	<hr/>
Net expenditures	\$627.90

**SCHEDULE 27**

**Cemeteries**

Lebanon Cemetery	\$2,000.00
West Lebanon Cemetery	650.00
	<hr/>
	\$2,650.00

**SCHEDULE 28**

**Band Concerts**

Henry Cushman, Treas., Lebanon Band	\$300.00
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**SCHEDULE 29**

**Interest**

Lincoln R. Young & Co., Temporary Loans	\$301.04
National Bank of Lebanon, Interest on Bonded Debt	225.00
	<hr/>
	\$526.04

**SCHEDULE 30**

**Town Hall Bonds**

National Bank of Lebanon	\$15,000.00
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**SCHEDULE 31**

**Sidewalk Maintenance**

Payroll	\$2,950.99
Supplies	21.89
Insurance	72.64
	<hr/>
	\$3,045.52

**SCHEDULE 32**

**Airport**

Insurance	\$ 10.85
Credits to account	131.00
	<hr/>
Income over expenditures	\$120.15

**SCHEDULE 33**

**General Expenses**

State Tax Commission, audit 1942-43	\$ 176.05
Cory Hewitt Press, Town Reports	577.06
Miscellaneous	679.33
	<hr/>
	\$1,432.44



**SCHEDULE 34**

**County Tax**

Harry S. Huckins, County Treas. \$13,680.17

**SCHEDULE 35**

**Precincts**

Lebanon \$11,000.00  
West Lebanon 4,619.00

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\$15,619.00

**SCHEDULE 36**

**School District**

Balance of 1942-1943 appropriation \$ 10,000.00  
Appropriation, 1943-1944 125,447.00

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\$135,447.00

Dog Tax, 1943-1944 743.53

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\$136,190.53

**SCHEDULE 37**

**Dog Damage**

Dog License Tags \$ 20.08  
Dog Damage 80.93

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101.01

**SCHEDULE 38**

**Temporary Loans**

Lincoln R. Young & Company \$75,000.00

**SCHEDULE 39**

**Taxes Bought by Town**

Collector of Taxes \$2,879.46

**SCHEDULE 40**

**Refunds—1943 Taxes**

1943 Tax over-payments refunded \$15.80

## HEALTH OFFICER'S REPORT

The past year has been a little unusual in some respects for we have had several seasons of children's diseases but no deaths have been reported from any of them.

The doctors and nurses have reported the following cases: 271 cases of Measles, 113 cases of Chicken Pox, 45 Whooping Cough, 45 Scarlet Fever, 37 Mumps, 75 German Measles, 2 Pneumonia, 2 Chrome Poisoning, 1 Undulent Fever, 1 Typhoid Fever, 1 Lobar Pneumonia, 1 Septic Sore Throat and several Venereal Diseases.

The state nurse has had the usual number of Child Clinics assisted by our local doctors and nurses and ladies from the different fraternal and social societies.

The question of the disposal of waste matter and garbage is still troublesome. Many dumps, large and small, have been reported, and investigated, and notices posted, but this seems to have no effect, for the notices in some cases have been torn down, and in others the dumping still continues. Keeping watch of these dumps and seeing that they were removed has made a lot of extra mileage and travel. The Water Commissioner, Mr. Manson, has been with me on several of these trips, where the dumps were located on the banks of the river and brook, that is, the town's water supply. I only hope that in the near future we may be able to have some means of disposal of waste and garbage provided, that will lessen this nuisance.

Again I wish to thank the School Nurse and doctors and all who have in any way tried to assist me in the discharge of my duties as your Health Officer.

Respectfully,

Geo. U. L. Leavitt,  
Health Officer.

## REPORT OF MILK INSPECTOR OF THE TOWN OF LEBANON

The inspection of milk this year has required more attention than in normal times due to the fact that some of our distributors have been obliged to obtain milk from out of State sources.

Some distributors purchase milk from as many as ten different places, and this requires more samples taken and more sources of supply inspected.

On samples sent to the Laboratory of Hygiene in Feb., 1944 the report returned by the State Board of Health on Total Solids, Butter Fat, Sediment, Bacteria, Colon organisms and Phosphatase tests were all very satisfactory and no criticisms offered.

The milk at the present time MUST be very satisfactory in all ways for the reason that deliveries are not made as often as before, therefore the milk must stay sweet longer and can not do this if the Bacteria is high and not produced and handled under the most sanitary conditions, especially during the summer months.

The methods used in collecting milk from the trucks on the street and methods of inspecting herds and milk rooms are the same as in past years.

Dr. W. B. Mowers,  
Milk Inspector.

## LIBRARIAN'S REPORT

For Year Ending January 31, 1944

### Accession of Books:

By purchase	213	
By gift	29	
	<hr/>	
Total		242
Books discarded or lost		252
Present number of books		9,550
Number of books in circulation Jan. 31		614

### Circulation for the Year:

Fiction	9,331	
Non-fiction	3,553	
Juvenile	3,913	
	<hr/>	
Total		16,797

### Money Received and Expended:

#### Received:

Cash on hand Feb. 1943	\$39.77	
Received from sale of books and paper	8.43	
Received from fines	91.29	
	<hr/>	
		\$139.49

#### Expended:

Supplies and books	\$53.20	
Passed in to Treasurer	30.00	
Cash on hand	56.29	
	<hr/>	
		\$139.49

S. Blanche Young,  
Librarian.

**REPORT OF THE TRUSTEES OF THE  
LEBANON PUBLIC LIBRARY**

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**Receipts**

Cash on hand from last year	\$1,469.04
William S. Carter Estate	120.00
Town of Lebanon, Eldridge Estate, land account	135.83
Town of Lebanon, Eldridge Fund	303.30
Town of Lebanon, Whipple Fund	118.04
Town of Lebanon, Purmort Fund	12.58
Town of Lebanon	1,600.00
Maria H. White Fund, National Bank of Lebanon dividend	30.00
Blanche Young, fines	30.00
Interest, Wm. S. Ela Fund	10.06
Interest, Emily Perrin Fund	2.51
Interest, Maria H. White Fund	20.00
Interest, Bela Eastman Fund	4.00
Interest, E. A. Tenney Fund	6.00
Interest, Universalist Fund	6.00
Interest, Charles M. Hildreth Fund	100.52
Interest, David T. Ross Fund	1.50
Interest, Margaret S. Lathrop Fund	4.55
Interest, Hannah M. Wood Fund	.76
Alice B. Dewey Estate	500.00
	\$4,474.69

**Payments**

Books	\$309.00
Magazines	49.50
Librarian	775.76
Victory and Withholding Taxes (Librarian)	21.96
Assistants to Librarian	508.83
Janitor	480.00
Fuel	276.20
Lights	133.54
Water	8.75
Miscellaneous	24.85
Dartmouth Savings Bank (Alice B. Dewey Fund)	500.00
Cash on hand	1,386.30
	\$4,474.69



## TRUST FUNDS

### Town of Lebanon, Trustee

Watson K. Eldridge Fund	\$
Gilman C. Whipple Fund	5,000.00
Martin V. Purmort Fund	500.00
	\$

#### Funds in Hands of Library Trustees

Universalist Society Fund, deposited in New Hampshire Savings Bank	\$ 300.00
Maria H. White Fund, deposited in New Hampshire Savings Bank	1,000.00
Five shares Nat'l. Bank of Lebanon stock	500.00
	\$1,500.00
Bela Eastman Fund, deposited in New Hampshire Savings Bank	200.00
Wm. S. Ela Fund, deposited in Amoskeag Savings Bank	\$400.00
Paid for land in rear of Library	300.00
	700.00
E. A. Tenney Fund, deposited in New Hampshire Savings Bank	300.00
David T. Ross Fund, deposited in Mascoma Savings Bank	100.00
Emily Perrin Fund, deposited in Amoskeag Savings Bank	100.00
Charles M. Hildreth Fund, deposited in Dartmouth Savings Bank	2,500.00
Charles M. Hildreth Fund, deposited in Mascoma Savings Bank	2,500.00
Margaret S. Lathrop Fund, deposited in Mascoma Savings Bank	302.56
Hannah M. Wood Fund, deposited in Mascoma Savings Bank	50.00
Alice B. Dewey Fund, deposited in Dartmouth Savings Bank	500.00
	\$9,052.56

C. Elbert Dole, Treasurer  
for the Trustees.

# LEBANON MUNICIPAL COURT

Lebanon, N. H.

## Annual Report Year Ending January 31st, 1944

Cash on hand January 31, 1943 \$ 859.81

### Receipts:

Fines	\$1,538.94	
Costs	1,534.53	
Support	326.00	
Cash Bail	1,865.00	
Restitution	1,434.00	
Sundry—Writs, fees, etc.	33.57	
	<hr/>	6,732.04
		<hr/>
		\$7,591.85

### Payments:

Officers' Fees	\$ 261.21	
Special Justice	39.00	
Motor Vehicle Dept.	1,058.74	
Expenses, postage, file, etc.	31.95	
Committments	407.50	
Restitution	1,447.50	
Town of Lebanon	1,200.00	
Support	372.00	
Witness Fees	127.88	
Fees, Sundry	87.99	
Bail Refund	1,845.00	
	<hr/>	\$6,878.77

\$ 723.08

Balance on hand January 31, 1944 723.89

Due from Court Funds, Horton family 119.00

True balance 

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 604.89

Ernest P. Conlon, Clerk

**ANNUAL SUMMARY**  
**LEBANON-ENFIELD MUNICIPAL COURTS**

**Probation Department**

	Adult	Juvenile	Total	New Adult	New Juvenile
1943					
February	34	8	42	2	1
March	37	8	45	5	0
April	35	7	42	2	0
May	35	7	42	3	1
June	33	10	43	5	5
July	28	10	38	1	0
August	28	11	39	3	1
September	26	9	35	1	1
October	27	11	38	3	2
November	25	9	34	1	0
December	21	9	30	0	0
1944					
January	20	8	28	3	1
				29	12

**Collections**

	Fine-Costs	Support	Restitution
1943			
February	\$ 56.70	\$ 104.50	\$ 13.50
March	55.60	118.00	
April	23.50	75.20	
May	36.90	81.50	
June	59.40	132.00	4.00
July	17.90	132.00	3.00
August	92.90	163.00	3.00
September	26.70	70.00	
October	60.65	99.50	
November	88.52	62.50	
December	2.00	58.00	20.00
1944			
January	34.94	90.00	
	\$555.71	\$1,186.20	\$43.50

<b>New Probationers:</b>	Adult	29
	Juvenile	12
<b>Transferred:</b>	Adult	3
	Juvenile	2
<b>Discharged:</b>	Adult	85
	Juvenile	80
<b>Violations:</b>	Adult	4
	Juvenile	2

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**POLICE DEPARTMENT**

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**Arrests for Year Ending Jan. 31, 1944**

Drunkenness	74
Disturbing the peace	14
Brawls	6
Assault	14
Assault on officer	2
Non-support	5
Vagrancy	2
Larceny	4
Carrying concealed weapons	1
Resisting arrest	3
Employing children under sixteen	1
Obtaining money under false pretenses	1
Sale of liquor	1
Selling liquor to minors	3
Truancy	6
	<hr/>
Total	137

### Motor Vehicle Violations

Operating under the influence of liquor	20
Reckless operating	3
Speeding	13
No license	9
Operating with improper plates	3
Inadequate brakes	2
Operating after license revoked	1
Leaving the scene of accident	2
Failing to stop for officer	5
Operating an unregistered car	2
Permitting improper person to operate	3
Total	63

Grand total all offenses 200  
 Property stolen and recovered by police and returned to owners including twelve automobiles amounting to \$7,648.00.

Officers now working with Police Dept. are:

- Chief Clarence W. Wright
- Patrolmen at Lebanon—Harold M. Morse Jr. and Nelson Stacy
- Patrolmen at West Lebanon—Bertrand E. Hubbard and Clarence L. Hastings
- Spare officer—Floyd M. Lackey
- Special officers—George U. L. Leavitt, Wm. Harri-  
man, Raymond Roy and Louis Pregent.

Respectfully submitted,  
 C. W. Wright,  
 Chief of Police.



**WHITE PINE BLISTER RUST**  
**STATE OF NEW HAMPSHIRE**  
Forestry and Recreation Department  
Concord February 12, 1944.

Board of Selectmen,  
Lebanon, N. H.  
Gentlemen:

Since 1938, 1 1/3 billion feet of white pine has been cut from New Hampshire forests. This tremendous cut of merchantable growth leaves principally the younger stands of pine as the basis of the future forest crop. It is this young pine which is most susceptible to the blister rust disease. Upon the protection of this crop and natural reproduction depends our ability to continue to cut and market white pine as we have in the past.

In the State blister rust control program, effective since 1918, each town is a separate operating and accounting unit. Records and maps are kept to indicate the progress of the work in each. Two main objects are (1) to complete initial control on those pine areas not yet covered, and (2) to re-examine those areas worked more than five years before in order that control may be maintained. Over 90 per cent of the white pine lands have been covered in the initial work.

Although the problem of local labor is serious, a blister rust crew is not large, and between the younger and older age groups we ought to be able to get some good crews. The Selectmen could undoubtedly assist in this matter.

The town appropriation will, as usual, be increased 25 per cent from State funds, and probably further increased from Federal funds. During all the years since 1918 federal and state funds have been available to assist towns in initial control and re-examination of areas. Even in the war-time we should not under-rate the importance of carrying this program forward.

It is therefore recommended that an article be inserted in the town warrant and the amount of \$300 be included in the town budget for continuing the control of the white pine blister rust.

I strongly urge that this letter be read at Town Meeting prior to action on this matter,

Very truly yours,  
John H. Foster,  
State Forester

## REPORT OF THE RELIEF DEPARTMENT

To the Selectmen of the Town of Lebanon, I wish to render a report of Direct Relief cases for the year 1943.

During the twelve month period, from January 1 to December 31, 1943, Direct Relief has been granted by the Town of Lebanon to thirty-eight persons; this includes such relief as food, shelter, fuel, clothing, and other forms of Direct Relief to families, individuals, and Town Boarding Adults.

Analysis shows as follows:

Number of Families	8, Persons	23
Single Persons	14	
Boarding Adults	3	
Hospital Cases	3	
Hospital Care 12-mos. (G. C. H.)	1	
Deaths	3	

Respectfully submitted,  
Myra E. Kelly,  
Overseer of Poor

## REPORT OF INCINERATOR COMMITTEE

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This assignment has been both educational and interesting. Your committee obtained engineering advice from:

Nichols Research & Engineering Corpn, New York, N. Y.  
Jarvis Engineering Company, Boston, Mass.  
Metcalf & Eddy, Engineers, Boston, Mass.  
University of New Hampshire, Durham, N. H.  
Dept. of Sanitation, New York City, N. Y.

Operational Statistics were furnished us by the City of Portsmouth, N. H., Dover, N. H., and the University of New Hampshire; due to the gasoline shortage we made one trip and visited the incinerators at Dover and Durham, N. H.

We estimate that at present about one-half of the garbage and refuse is being handled in a reasonably sanitary way; that the cost of this "hit and miss" system would be no more than the operational cost of a complete system for the whole Town. This is due to the fact that many people do not use the present facilities because of expense and this expense is unavoidable due to the "long haul" by private carriers.

An incinerator established between Lebanon and West Lebanon would benefit the Town; the long haul would be largely eliminated; the disposal would be sanitary and there would be no objectionable fumes from a 60 foot stack. Operation of the system should be by the Town and paid for by taxation for only in this way would 100% clean-up weekly be guaranteed.

Engineering sources inform us that an incinerator of the proper size and type for Lebanon would cost from \$20,000.00 to \$25,000.00 to construct—this price would, of course, be modified by existing cost of labor and material and does not include the cost of the land.

Your committee believes that a forced draft type of incinerator is essential to proper operation. Many towns, by Town Ordinance, insist on the separation of garbage from refuse. This greatly assists incineration but there are more modern types which do not require such a separation because of forced draft and power drive. We believe these types should be carefully

looked into by any Building Committee the Town selects.

A very important consideration should be the site for the incinerator; it should be on a hillside so that garbage and refuse may be directly dumped in on the upper level without any re-shovelling; ashes, etc., are removed at the lower level. From information received the total amount of garbage and refuse would be about 1900 tons per year—two-thirds of this from Lebanon and one-third from West Lebanon. Accordingly the position for least ton-mile expense would be about one-third from Lebanon to West Lebanon. The proportion of garbage to refuse will vary with the season; in February this ratio would be 60-40 and in September 72-28.

Your Committee unanimously recommends the construction and operation of an incinerator by the Town of Lebanon. Such a facility would be a sound long-term investment as it would clean up conditions now existing, benefit the health of the people and make Lebanon a more attractive town to live in. We are advised that as this is a health project, priorities for construction would be available.

Signed:

E. H. Garrett  
R. J. Couillard  
Ernest Coutermarsh  
Al Howard  
Roy Hathorn  
Matthew Gile.



## THE DARTMOUTH-LAKE SUNAPEE REGION

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The Legislature of 1937 authorized the establishment of six Regions, each composing a group of towns suggested by the State Planning and Development Commission. The Dartmouth-Lake Sunapee Region comprises this town and 37 others in this section of the state. The Region is incorporated as a non-profit corporation and its affairs are supervised by a group of officers chosen annually. The Region employs a full time secretary who is **paid by the state** (not by the towns). Thus your Region is a set-up established by law and the matter of whether or not it has sufficient financial support to render real service to your community rests with the voters of the towns. During its existence the Dartmouth-Lake Sunapee Region can point to the following accomplishments. Through the publicity it has issued it has brought visitors to every town, some have established summer homes and others have become permanent residents. It has been instrumental in bringing industries to several towns. It has inaugurated plans that have saved historic landmarks. It has sponsored paying summer attractions. It has been active in bringing about a survey of our mineral resources that has resulted in revenue to many towns and has conducted studies of new agricultural products.

By an appropriation not exceeding 1/100 of 1% of the assessed valuation the Region now asks the support of your town in continuing the program that has brought about the aforementioned results and to institute the following three projects which if carried through must result in added income to each of the 38 towns of the Region. (1) A research of the possibilities of establishing industries that will use as raw materials, minerals within our area and make a study of the feasibility of the production, processing and sale of several agricultural products that in the past have received but little attention. (2) To cooperate with each of the towns in preparing descriptive pamphlets showing the attractions, natural advantages and resources of the community with the idea of eventually incorporating such material into a book descriptive of the whole Region. (3) To establish a system of Recreation Trails following back highways and



little used roads leading to scenic areas and desirable locations in each of the 38 towns in the Region. As it is not deemed proper to devote more space in your Town Report to this subject, details have been omitted, however, letters of inquiry regarding any matter here mentioned will be welcome and given careful reply. Address, Dartmouth-Lake Sunapee Region, New London, N. H.

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### HOME FOOD PRODUCTION

Patriotism, prudence, and protection of health combine to urge that in 1944 every family produce and preserve for home consumption as much of the family's yearly food supply as possible. Home food production will assure our own food supply, will release more foods for the armed forces and lend-lease, will help meet the national goals, and will relieve transportation, labor and equipment shortages.

To help families with their plans for food production and preservation at home, the University of New Hampshire Extension Service lists the following free bulletins for your use:

Hotbeds and Cold Frames	Ext. Circ. 214
The Home Vegetable Garden	Ext. Circ. 170
Vegetable Storage	Ext. Circ. 140
Tomatoes for Good Health	Ext. Circ. 220
Control of Insects and Diseases in the Home Garden	Ext. Circ. 253
Strawberry Culture	Ext. Circ. 211
Red Raspberry Culture	Ext. Circ. 103
Blackberries for New Hampshire	Ext. Circ. 104
Grape Growing in New Hampshire	Ext. Circ. 173
Improved Blueberries	Ext. Circ. 215
The Home Poultry Flock	Ext. Circ. 250
Home Canning Guide	Ext. Bull. 57
Appetizing Pickles and Relishes	Ext. Circ. 130
Canning of Fruits and Vegetables	Ext. Circ. 137
Canning of Meats	Ext. Circ. 175

List the titles of the bulletins which you would like on a penny post card and mail it to: Extension Service, Room 211, Thompson Hall, University of New Hampshire, Durham, New Hampshire.





