

ANNUAL REPORT

Town of Lebanon

New Hampshire



For the Year Ending December 31,

1945

ANNUAL REPORTS
OF THE
SELECTMEN
AND OTHER
TOWN OFFICERS



For the Year Ending December 31

1945

Printed by
CORY-HEWITT PRESS, INC.
LEBANON, N. H.

N
352.07
L44
1945

TOWN OFFICERS

- Moderator**—Norris Cotton
Town Clerk—Joseph C. Smith
Selectmen—Joseph B. Perley, Chairman; Julius E. Hazen, Charles W. Goss
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—William J. Murphy
Chief of Police—Clarence W. Wright
Police Officers—Clayton S. Roy, Raymond C. Roy, Floyd M. Lackey, Myrl R. Eaton, Karl E. Whitney
Special Officers—Clarence L. Hastings, William B. Harriman, George U. L. Leavitt
Judge of Municipal Court—Mark E. Powers
Special Justice—S. Lane Dwinell
Probation Officer—Ernest P. Conlon
Dog Constable—Clarence W. Wright
Supervisors of Check List—Daniel E. Butler, Albert R. Contois, Rose S. Putnam
Trustees of Trust Funds—Milo L. Knight, Bert P. Shores, Maude B. Marston
Trustees of the Public Library—Clifton C. Waldo, Helen L. Billings, Arthur W. Burnham, Mary E. Hough, Henry Ford, C. Elbert Dole
Cemetery Committee—Joseph B. Perley, Julius E. Hazen, Charles W. Goss, 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 S. Foster, Harold C. French, Roy C. Hathorn, Kenneth Lutz, S. Lane Dwinell, Stanley M. Currier, Stuart B. Emerson, Robert D. Patch, George H. Edson, Frank S. Fifield, Eric H. Garrett, Stanley S. Jackson.

WARRANT FOR THE ANNUAL MEETING

March 12, 1946

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 seven 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 approval of the Lebanon Improvement Society assisting the Town in creating a revolving fund by transferring \$25,000.00 from their funds to the Town, which, together with a like amount from the Town, will constitute a fund to build houses costing from \$4000. to \$6000. each for any veteran who may wish to purchase a home, or act thereon.

Fifth—To see if the Town will elect to approve of the inclusion of its officers and employees in the Employees Retirement System of the State of New Hampshire, which system is provided for by Chapter 27-A of the Revised Laws, as inserted by chapter 183 of the Laws of 1945, and as provided by chapter 201 of the Laws of 1945 and any subsequent amendments thereto.

Sixth—To see if the Town will vote to raise and appropriate the sum of \$1500.00 for the purpose of providing funds for the Town's contribution to said retirement system for the coming year.

Seventh—On petition of ten or more legal voters, to see if the Town will vote to sell the land and buildings known as the K. of C. property situated at the corner of South Park and Church Streets to the Lebanon Center Fire Precinct, and to authorize and direct the Selectmen in behalf of the Town to execute and deliver deed of the same, provided said Precinct votes to purchase and accept the same, or act thereon.

Eighth—On petition of ten or more legal voters, to see if the Town will vote to authorize the Selectmen to issue to responsible organizations permits to conduct carnivals.

Ninth—On petition of ten or more legal voters, to see if the Town will vote to enforce new parking regulations at necessary places, and a 30 degree angle for trucks when unloading, and see that sidewalks and streets are kept open in a lawful manner and act thereon.

Tenth—On petition of ten or more legal voters, to see if the Town will vote to instruct the Selectmen to complete Highland Avenue Extension from the intersection of Kimball Street to the Evo Cattabriga house on Grow Heights, about 450 feet to be completed; also to complete Woodley Avenue off Highland Avenue Extension, 200 feet; also to put in main sewer on said streets, or act thereon.

Eleventh—On petition of ten or more legal voters, to see if the Town will vote to instruct the Selectmen to revoke the town taxicab ordinance promulgated June 24, 1936, and to make a new ordinance as follows, or act thereon:

“No person shall engage in the taxicab business in Lebanon without first obtaining from the Board of Selectmen a written permit so to do and having a stand and telephone location allocated to them. No such permit shall be issued to any person not a resident citizen of Lebanon unless such person shall have an established taxicab business in a town within a radius of 10 miles from Lebanon and the Selectmen shall issue if requested by that number of applicants, not less than 15 taxicab permits.”

Twelfth—On petition of ten or more legal voters, to see if the Town will vote to instruct the Selectmen to repair the River Road, so-called, leading from the state highway near the bridge over Stony Brook easterly to the state highway near the viaduct over the railroad and river in Mascoma in accordance with the vote passed at the March 9, 1943, Town Meeting, and to expend this year for repairs on said road a sum not exceeding \$1000. and not less than \$500.00, and appropriate the money therefor, or act thereon.

Thirteenth—On petition of ten or more legal voters, to see if the Town will vote to instruct the Selectmen to appoint someone capable of maintaining the sewers and sidewalks other than the Highway Agent, or act thereon.

Fourteenth—To choose a Selectman for the ensuing three years.

Fifteenth—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.

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

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

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

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

Given under our hands and seal this 25th day of February, 1946.

Joseph B. Perley,
Julius E. Hazen,
Charles W. Goss,
Selectmen of Lebanon, N. H.

A true copy of Warrant—Attest:

Joseph B. Perley,
Julius E. Hazen,
Charles W. Goss,
Selectmen of Lebanon, N. H.

BUDGET OF THE TOWN OF LEBANON
Estimates of Revenue and Expenditures for the Ensuing
Year January 1, 1946 to December 31, 1946
Compared with
Actual Revenue and Expenditures of the Previous Year
January 1, 1945 to December 31, 1945

SOURCES OF REVENUE

	Actual Revenue Previous Year 1945	Estimated Revenue Ensuing Year 1946
From State:		
Interest and Dividends Tax	\$ 4,835 06	\$ 3,500 00
Railroad Tax	12,559 18	12,000 00
Savings Bank Tax	1,205 90	1,000 00
From Local Sources Except Taxes:		
Business Licenses and Permits	472 00	500 00
Fines and Forfeits, Municipal Court	1,500 00	1,000 00
Rent of Town Hall and Other Buildings	6,980 00	7,000 00
Rent of Other Town Property	156 00	
Motor Vehicle Permit Fees	5,066 01	8,500 00
Lebanon Improvement Society	10,000 00	10,000 00
From Local Taxes Other Than Property Taxes:		
(a) Poll Taxes—Regular @ \$2	6,738 00	5,600 00
(b) National Bank Stock Taxes	959 00	950 00
<hr/>		
Total Revenues from All Sources Except Property Taxes	\$ 50,471 15	\$ 50,050 00
Amount to be raised by Property Taxes		89,413 00
<hr/>		
TOTAL REVENUES		\$139,463 00

Purpose of Expenditures	Actual Expend. Previous Year 1945	Estimated Expend. Ensuing Year 1946
General Government:		
Town Officers' Salaries	\$ 5,200 00	\$ 5,200 00
Town Officers' Expenses	2,986 92	3,500 00
Election and Registration Expenses	266 86	1,000 00
Municipal Court Expenses	1,835 16	1,800 00
Expenses Town Hall & other Town Bldgs.	11,791 94	12,500 00
Protection of Persons and Property:		
Police Department	14,155 83	15,360 00
Fire Department	156 75	500 00
Moth Extermination—Blister Rust	300 00	300 00
Health:		
Milk Inspection	300 00	300 00
Health Department, including hospitals	4,145 59	4,000 00
Vital Statistics	78 00	100 00
Sewer Maintenance	2,689 20	8,000 00
Highways and Bridges:		
Sidewalk Maintenance	3,133 43	5,000 00
Town Maintenance	31,068 65	35,000 00
Street Lighting	10,973 27	12,000 00
Town Road Aid	966 41	1,053 00
Visiting Nurse	1,000 00	1,000 00
Libraries:		
Lebanon	\$2,500.00	
W. Lebanon	1,000.00	
	<hr/>	
	2,300 00	3,500 00
Public Welfare:		
Town Poor	4,178 73	5,500 00
Old Age Assistance	6,821 68	8,000 00
Patriotic Services	85 94	250 00
Recreation:		
G. I. Housing Project		500 00
Parks and Playgrounds, incl. band concerts	995 66	4,500 00
Public Service Enterprises:		
Cemeteries		
Lebanon	\$3,000.00	
W. Lebanon	850.00	
	<hr/>	
	2,723 70	3,850 00
Airports	570 22	1,000 00
Unclassified:		
Dartmouth-Lake Sunapee	200 00	500 00
Interest:		
On Temporary Loans	198 61	250 00
General Expenses	4,579 58	5,000 00
TOTAL EXPENDITURES	\$118,872 98	\$139,463 00

ANALYSIS ASSESSMENT VALUATION

For the Year 1945

Classification	Assessed Valuation
Lands and Buildings (exclusive of growing wood and timber)	\$5,875,210 00
Electric Plants	1 561,000 00
Horses	146 15,500 00
Oxen	4 700 00
Cows	1004 92,755 00
Other Neat Stock	245 14,805 00
Sheep	207 1,725 00
Fowls	6600 6,600 00
Portable Mills	2 1,300 00
Wood, Lumber, etc	25,400 00
Gasoline Pumps and Tanks	13,700 00
Stock in Trade	829,275 00
Aqueducts	1 250,000 00
Mills and Machinery	286,650 00
Total Valuation	
	\$7,974,620 00
Poll Taxes—Regular, 2800 at \$2.00	\$ 5,600 00
Poll Taxes—Special, 2895 at \$3.00	8,685 00
National Bank Stock Taxes	950 00
Total amount of taxes for local purposes to be committed to collector including town and precinct taxes, regular poll taxes and national bank stock taxes	266,645 41
Special Poll Taxes	8,685 00
Total Taxes to be Committed to Collector	275,330 41
Average rate of taxation per one hundred dollars valuation for all purposes	3 26
Amount of property valuation exempted to soldiers	78,450 00
Amount of property valuation exempted to blind	3,000 00
Number of inventories sent out	1700
Number of inventories returned	1000

J. B. Perley, Lebanon, N. H.

J. E. Hazen, Lebanon, N. H.

**STATEMENT OF APPROPRIATIONS AND
TAXES ASSESSED**

Year 1945

Appropriations	
Town Officers Salaries	\$ 5,200 00
Town Officers Expenses	3,000 00
Election and Registration Expenses	250 00
Municipal Court Expenses	1,800 00
Town Hall and Buildings	12,000 00
Police Department	14,400 00
Fire Department	500 00
Blister Rust—Moth Extermination	300 00
Health Department including hospitaliza- tion	4,000 00
Vital Statistics	100 00
Milk Inspection	300 00
Town Road Aid	966 00
Town Maintenance	30,000 00
Visiting Nurse	1,000 00
General Expenses	5,000 00
Dartmouth-Lake Sunapee Region	200 00
Street Lighting	10,500 00
Sidewalk Maintenance	3,500 00
Sewer Maintenance	3,500 00
New Equipment Reserve	5,000 00
Libraries, Lebanon 1600, West Lebanon 700	2,300 00
Old Age Assistance	6,000 00
Town Poor	5,500 00
Memorial Day	150 00
Parks and Playgrounds inc. Band Concerts	1,300 00
Cemeteries—Lebanon 2000, West Lebanon 650	2,650 00
Airport	10,000 00
Interest on Temporary Loans	250 00
County Tax	15,855 31
School Tax	140,622 00
Capital Reserve Fund—transferr- ed from surplus	\$10,000 00
Total Town and School Appropriations	286,143 31
Less: Estimated Revenues and Credits:	
Interest and Dividend Tax	\$ 3,500 00
Railroad Tax	11,500 00
Savings Bank Tax	1,500 00

Motor Vehicle Permit Fees	3,000 00	
Business Licenses and Permits	500 00	
Fines and Forfeits—Municipal Court	1,000 00	
Rent of Town Property	7,000 00	
Lebanon Improvement Society	10,000 00	
		<hr/>
Total Revenues and Credits		38,000 00
		<hr/>
Plus Overlay		248,143 31
		2,430 06
		<hr/>
Net Amount to be raised by Taxation		250,573 37
Less: Regular Poll Taxes at \$2.00	5,600 00	
National Bank Stock Taxes	950 00	
		<hr/>
		6,550 00
		<hr/>
Amount to be raised by property taxes on which tax rate is to be figured		244,023 37
Taxes to be Committed to Collector:		
Property Taxes		\$244,023 37
Regular Polls at \$2.00		5,600 00
National Bank Stock Taxes		950 00
Precinct Taxes		16,072 04
		<hr/>
Total Taxes—Town and Precinct		266,645 41
Special Poll Taxes at \$3.00		8,685 00
		<hr/>
Total Taxes to be Committed		\$275,330 41

Tax Rates:

Town	\$3 06
Lebanon Ctr. Prec.	22
West Lebanon Prec.	32
Average	3 26

Precincts:

Name	Valuation	Taxes	Rate
Lebanon Center	\$5,172,785 00	\$11,380 12	\$0 22
West Lebanon	1,466,225 00	4,691 92	32

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

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
February 13 - 21, 1946

TOWN OF LEBANON

Index of Report of Audit

EXHIBITS:

- I—Comparative Balance Sheets—December 31, 1944 and December 31, 1945
- II—Comparative Balance Sheets—January 31, 1937 to December 31, 1945
- III—Reconciliation of Change in Surplus
- IV—Statement of Indebtedness, Valuation and Taxes—Period January 31, 1936 to December 31, 1945
- V—Comparative Statement of Taxable Valuation and Taxes Assessed (1936 to 1945)
- VI—Comparative Statement of Appropriations and Expenditures—Fiscal Year Ended December 31, 1945
- VII—Comparative Statement of Actual and Estimated Revenues—Fiscal Year Ended December 31, 1945

SCHEDULES:

Treasurer

- A— —Summary of Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1945
- A—1—Proof of Treasurer's Cash Balance—December 31, 1945

Tax Collector

- B— —Summary of Tax Warrant—Levy of 1945
- B—1—Summary of Special Bonus Taxes—1945
- B—2—Summary of Special Bonus Taxes—1944
- B—3—Previous Years' Tax Warrant Accounts
- B—4—Summary of Tax Title Account

Town Clerk

- C— —Summary of Motor Vehicle Permit Fees and Dog License Accounts

Trust Funds

- D— —Summary of Trust Fund Principal, Income and Investments
- D—1—New Trust Funds Created
- D—2—Summary of Income Checking Account
- D—3—Summary of Eldridge Land Account

Financial Reports

- E— —Report of Lebanon Cemetery Committee
- E—1—Report of W. Lebanon Cemetery Committee
- E—2—Report of Public Library
- E—3—Report of Public Library Trustees
- E—4—Report of Municipal Court

Surety Bonds

- F— —Town Officers' Bonds, 1945

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

February 28, 1946

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 December 31, 1945, which was made by the Division of Municipal Accounting of the State Tax Commission in accordance with the vote of the Town. Exhibits and Schedules 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.

FINANCIAL STATEMENTS

Comparative Balance Sheets

December 31, 1944 - December 31, 1945 (Exhibit I)

Comparative balance sheets for the fiscal years ended December 31, 1944 and December 31, 1945, are presented in Exhibit I.

Increase in Surplus:

As shown by Exhibit I, the Net Surplus increased during the year by \$586.50. An analysis of this change in financial condition is made in Exhibit III, entitled "Reconciliation of Change in Surplus."

Comparative Balance Sheets

January 31, 1937 to December 31, 1945: (Exhibit II)

Comparative balance sheets in condensed form for the ten years ended December 31, 1945, are included in Exhibit II.

**Ten Year Statements of Indebtedness,
Valuation and Taxes: (Exhibits IV & V)**

Summarized statements of Indebtedness, Valuation and Taxes, covering a ten year period, prepared from reports on file in the office of the Tax Commission, are presented in Exhibits IV and V.

**Comparative Statements of
Appropriations and Expenditures
Estimated and Actual Revenues: (Exhibits VI and VII)**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1945, are presented in Exhibits VI and VII. As indicated by the budget summary, a net unexpended balance of appropriations of \$2,274.28, plus an excess of actual over estimated revenues of \$6,280.42, resulted in a net budget surplus of \$8,554.70.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of 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.

TAX ACCOUNTS

Tax warrants for the levies of 1945, 1944 and previous years were examined as were also the tax sale accounts. Summaries indicating the activity in the tax warrant and tax sale accounts during the fiscal year ended December 31, 1945, are presented in Schedules B, B-1, B-2, B-3 and B-4, respectively.

TOWN CLERK

The accounts and records of the Town Clerk were examined and audited. All funds received by the Clerk on account of the issuance of motor vehicle permits and dog licenses were properly accounted for through remittances to the Treasurer and fees retained. (Schedule C)

GENERAL COMMENTS

Capital Reserve Funds:

The town meeting in 1945 voted to set up Capital Reserve Funds in the amount of \$10,000.00—to be taken from Cash Surplus. The balance of \$10,000.00 remained in the general fund cash at the close of the year and appears as a liability item in the balance sheet. (Exhibit I)

Section 8 of Chapter 160, Laws of 1943, relative to the custody of Capital Reserve Funds, makes the following provisions:

“The trustees of trust funds of a town or city shall have custody of any capital reserve of a town, district or water departments therein, * * * *”

In accordance with the provisions of this law the \$10,000.00 in Capital Reserve Funds, which is now in the general fund cash, should be turned over at once to the Trustees of Trust Funds.

Conclusion:

The accounts and records of all town officials were found in good condition and the accounting procedure conformed to prescribed methods.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the town of Lebanon for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER
Director

Division of Municipal Accounting, State Tax
Commission

LAWTON B. CHANDLER, Auditor

ALAN R. MATTHEWS }
HERBERT E. HUNT } Accountants
HARRY G. HAGER }

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 28, 1946

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 December 31, 1945, and found them to be in good order. In our opinion the Exhibits and Schedules included herewith present a correct statement of the financial condition of the Town and the results of operations for the fiscal year ended December 31, 1945.

Respectfully submitted,

HAROLD G. FOWLER
Director

Division of Municipal Accounting State Tax
Commission

LAWTON B. CHANDLER, Auditor

ALAN R. MATTHEWS
HERBERT E. HUNT
HARRY G. HAGER } Accountants

EXHIBIT I
TOWN OF LEBANON
Comparative Balance Sheets
December 31, 1944 and December 31, 1945

	December 31, 1944	December 31, 1945
Assets		
Cash in Bank:		
National Bank of Lebanon	\$41,948 69	\$62,879 35
Uncollected Taxes:		
Levy of 1945	3,422 94	\$3,069 51
Levy of 1944	155 90	270 88
Levy of 1943	120 50	74 00
Levy of 1942	72 00	60 00
Levy of 1941	24 00	
Levy of 1940		
	<hr/>	<hr/>
	3,795 34	3,474 39
Uncollected Special Bonus Tax:		
Year 1944	\$ 994 00	\$ 351 80
Year 1945	0 00	1,035 00
	<hr/>	<hr/>
	994 00	1,386 80
	834 43	811 22
Tax Titles	<hr/>	<hr/>
Total Assets	\$47,572 46	\$68,551 76
Liabilities		
School District Appropriation	\$25,000 00	\$25,000 00
State of New Hampshire:		
Special Poll Taxes	994 00	1,386 80
Capital Reserve Fund—New Equipment		5,000 00
Capital Reserve Fund—Construction		5,000 00
Airport—Construction		10,000 00
	<hr/>	<hr/>
Total Liabilities	\$25,994 00	\$46,386 80
Surplus	21,578 46	22,164 96
	<hr/>	<hr/>
Total Liabilities & Surplus	\$47,572 46	\$68,551 76

EXHIBIT II
TOWN OF LEBANON
Comparative Balance Sheet
Period of Nine Years Ended December 31, 1945 and
Eleven Months January 31st to December 31, 1944

ASSETS	Jan. 31,	Jan. 31,	Jan. 31,	Jan. 31,	Jan. 31,	Jan. 31,	Jan. 31,	Dec. 31,	Dec. 31,
	1937	1938	1939	1940	1941	1942	1943	1944	1945
Cash	\$ 6,242.63	\$ 2,403.53	\$ 3,602.82	\$ 6,244.99	\$ 7,327.69	\$ 7,546.49	\$ 14,903.65	\$ 13,997.59	\$ 41,948.69
Accounts Receivable	26,281.60	27,744.19	25,353.21	26,557.19	19,986.96	11,767.25	9,456.30	5,701.30	5,623.77
Other Assets	712.00		1,166.42	200.80	6,746.74	2,627.28	1,422.81	1,422.81	5,672.41
Total Assets	\$33,236.23	\$30,147.72	\$30,122.45	\$33,002.98	\$34,061.39	\$21,941.02	\$25,782.76	\$21,121.70	\$47,572.46
Net Debt to Balance	63,982.93	56,263.92	60,886.13	28,997.02	34,612.61	26,058.98			\$68,551.76
Total Assets	\$97,219.16	\$86,411.64	\$91,008.58	\$62,000.00	\$68,674.00	\$48,000.00	\$25,782.76	\$21,121.70	\$47,572.46
LIABILITIES									
Accounts Payable	\$ 241.16	\$	\$ 8.58		\$	\$	\$	\$ 150.48	\$
Special Bonus Tax Polls									\$ 1,386.80
Unexpended Approp.	19,978.00	32,411.64	28,000.00	22,000.00	28,674.00	18,000.00	10,000.00	994.00	25,000.00
Bonds Outstanding	77,000.00	54,000.00	43,000.00	40,000.00	40,000.00	30,000.00	15,000.00	25,000.00	25,000.00
Temporary Loans			20,000.00						
Capital Reserve Fund— New Equipment									5,000.00
Capital Reserve Fund— Construction									5,000.00
Airport—Construction									10,000.00
Total Liabilities	\$97,219.16	\$86,411.64	\$91,008.58	\$62,000.00	\$68,674.00	\$48,000.00	\$25,000.00	\$ 150.48	\$25,994.00
Surplus					782.76	20,971.22	782.76	20,971.22	21,578.46
Total Liab. & Surplus	\$97,219.16	\$86,411.64	\$91,008.58	\$62,000.00	\$68,674.00	\$48,000.00	\$25,782.76	\$21,121.70	\$47,572.46

**EXHIBIT III
TOWN OF LEBANON**

**Reconciliation of Change in Surplus
December 31, 1944 and December 31, 1945**

Summary of Change

Surplus—December 31, 1945 \$22,164 96
 Surplus—December 31, 1944 21,578 46

\$ 586 50

Increase in Surplus

Reconciliation

Increases Affecting Surplus:

Prior Years:

Taxes Added \$ 183 74

Current Year:

Excess of Actual Over Estimated
 Revenues (Exhibit VII) .. \$ 6,280 42
 Unexpended Balances of Appro-
 priations (Exhibit VI) 9,777 19

Added Taxes:

Before Commitment \$1,015 62
 After Commitment 832 44

1,848 06

17,905 67

\$18,089 41

Total Increases

Decreases Affecting Surplus:

Capital Reserve Fund from Surplus \$10,000 00
 Overdrafts of Appropriations 7,502 91

17,502 91

Total Decreases

\$ 586 50

EXHIBIT IV
TOWN OF LEBANON
Statement of Indebtedness, Valuation and Taxes
Ten Year Period

Fiscal Year Ended:	Temporary Loans		Bonds		Net Debt or Surplus*		Valuation	Assessed Taxes	Uncollected Taxes	Unredeemed Taxes	Average Local Tax Rate per \$100	Average State Tax Rate per \$100
	Ended:	\$			Surplus*	Valuation						
January 31, 1936		\$99,000.00	\$78,378.50	\$7,716,126.00	\$252,113.49	\$ 721.11	\$24,860.30	\$3.18	\$3.17			
January 31, 1937		77,000.00	63,519.54	7,715,626.00	250,366.65	463.39	24,391.87	3.16	3.43			
January 31, 1938		54,000.00	56,263.92	7,735,347.00	247,206.57	1,645.51	24,076.13	3.11	3.41			
January 31, 1939	20,000.00	43,000.00	62,052.55	7,729,104.00	263,454.66	2,280.84	22,563.85	3.32	3.48			
January 31, 1940		40,000.00	29,197.82	7,523,542.00	291,097.70	2,326.63	24,230.56	3.78	3.45			
January 31, 1941		40,000.00	36,359.35	7,500,000.00	236,010.50	2,735.06	17,251.90	3.06	3.41			
January 31, 1942		30,000.00	28,686.26	7,500,000.00	248,443.31	2,312.11	9,455.14	3.22	3.35			
January 31, 1943		15,000.00	782.76*	7,745,101.00	245,622.43	1,561.69	7,894.61	3.09	3.23			
January 31, 1944			20,971.22*	7,835,005.00	230,092.63	1,649.39	4,051.91	2.85	3.03			
December 31, 1944			21,578.46*	7,849,078.00	238,960.33	4,789.34	834.43	2.85	3.07			
December 31, 1945			22,164.96*	7,974,620.00	275,330.41	4,861.69	811.22	3.26	3.26			

*"Net Debt" Indicates Excess of Total Liabilities Over Total Assets.

"Surplus" Indicates Excess of Total Assets Over Total Liabilities.

EXHIBIT V TOWN OF LEBANON Comparative Statement of Taxable Valuation and Taxes Assessed Ten Year Period

Description	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945
Lands and Buildings	\$5,895,141 00	\$5,917,955 00	\$6,018,940 00	\$5,858,030 00	\$5,813,545 00	\$5,828,280 00	\$5,844,970 00	\$5,862,785 00	\$5,866,895 00	\$5,855,025 00
Growing Wood and Timber									20,185 00	20,185 00
Electric Utilities	854,000 00	854,000 00	531,000 00	531,000 00	531,000 00	531,000 00	531,000 00	531,000 00	531,000 00	561,000 00
Mills and Machinery	284,400 00	287,800 00	276,300 00	267,375 00	262,800 00	213,300 00	281,800 00	283,800 00	290,400 00	286,650 00
Stock in Trade	589,525 00	572,824 00	546,933 00	516,782 00	541,290 00	586,755 00	726,735 00	769,335 00	740,005 00	829,275 00
Horses	18,125 00	16,450 00	17,200 00	15,375 00	16,050 00	15,315 00	15,650 00	14,950 00	17,525 00	15,500 00
Asses and Mules	200 00	150 00	150 00	150 00						
Oxen	750 00	1,250 00	1,050 00	925 00	575 00	300 00	750 00	800 00	750 00	700 00
Cows	63,425 00	63,248 00	61,620 00	60,230 00	55,215 00	53,065 00	55,790 00	57,570 00	57,140 00	92,755 00
Other Neat Stock	9,465 00	5,915 00	8,510 00	7,320 00	7,520 00	6,230 00	7,440 00	10,375 00	12,620 00	14,805 00
Sheep	1,120 00	1,435 00	880 00	880 00	565 00	875 00	971 00	1,870 00	1,678 00	1,725 00
Hogs	475 00	315 00	365 00	120 00				110 00	185 00	
Powls	3,830 00	4,670 00	6,050 00	5,825 00	3,875 00	3,300 00	5,335 00	6,085 00	6,095 00	6,600 00
Fur-Bearing Animals	100 00	180 00	450 00							
Portable Mills	550 00	400 00	600 00							
Wood and Lumber	300 00	2,250 00			7,600 00	1,000 00	10,000 00	11,000 00	20,000 00	1,300 00
Gasoline Pumps and Tanks	14,220 00	8,755 00	7,075 00	8,510 00	9,985 00	10,580 00	14,660 00	14,025 00	13,300 00	25,400 00
Vehicles—Tractors										13,700 00
Aqueducts			250,000 00	250,000 00	250,000 00	250,000 00	250,000 00	250,000 00	250,000 00	250,000 00
TOTAL	\$7,715,626 00	\$7,735,847 00	\$7,729,104 00	\$7,523,542 00	\$7,500,000 00	\$7,500,000 00	\$7,745,101 00	\$7,835,005 00	\$7,849,078 00	\$7,974,620 00
Tax Rate Per Hundred	\$ 3 16	\$ 3 11	\$ 3 32	\$ 3 78	\$ 3 06	\$ 3 22	\$ 3 09	\$ 2 85	\$ 2 85	\$ 3 26
Property Taxes	\$ 243,776 65	\$ 240,656 57	\$ 256,904 66	\$ 284,547 70	\$ 229,460 50	\$ 241,893 31	\$ 239,072 43	\$ 223,542 63	\$ 223,725 33	\$ 260,095 41
Regular Poll Taxes at \$2.00	5,600 00	5,600 00	5,600 00	5,600 00	5,600 00	5,600 00	5,600 00	5,600 00	5,600 00	5,600 00
Special Poll Taxes at \$3.00										8,685 00
Total Taxes Assessed	\$ 249,376 65	\$ 246,256 57	\$ 262,504 66	\$ 290,147 70	\$ 235,060 50	\$ 247,493 31	\$ 244,672 43	\$ 229,142 63	\$ 238,010 33	\$ 274,380 41

EXHIBIT VI
TOWN OF LEBANON
Comparative Statement of Appropriations and
Expenditures Fiscal Year Ended December 31, 1945

	Appropriation Forward from 1944	Appropriation 1945	Receipts and Other Credits	Total Amount Available	Cash Expenditures	Unexpended	Balances Overdrawn	Appropriations Carried to 1946
General Government:								
Town Officers' Salaries	\$	5,200.00		\$ 5,200.00	\$ 5,200.00		\$ 904.37	\$
Town Clerk's Fees				904.37	2,986.92	13.08		
Town Officers' Expenses		3,000.00		3,000.00	266.86		16.86	
Election and Registration		250.00		250.00	1,835.16		35.16	
Municipal Court Expense		1,800.00		1,800.00	11,791.94	208.06		
Town Hall Expense		12,000.00		12,000.00	439.10		439.10	
Expense Other Town Building								
Protection of Persons and Property:								
Police Department		14,400.00	248.75	14,648.75	14,404.58	244.17		
Fire Department		500.00	5.75	505.75	162.50	343.25		
Blister Rust		300.00		300.00				
Health:								
Health Department,								
Includes Hospitalization		4,000.00	98.63	4,098.63	4,244.22		145.59	
Visiting Nurse		1,000.00		1,000.00	300.00			
Milk Inspection		300.00		300.00	78.00	22.00		
Vital Statistics		100.00		100.00	2,711.80	810.80		
Sewer Maintenance		3,500.00	22.60	3,522.60	1,131.74		1,131.74	
Town Dump								
Highways and Bridges:								
Town Maintenance		30,000.00	1,441.87	31,441.87	34,090.02		2,648.15	
Street Lighting		10,500.00		10,500.00	10,973.27		473.27	
Sidewalks		3,500.00		3,500.00	3,133.43	366.57		
State Aid Construction		966.00	1,408.65	2,374.65	966.41	1,408.24		
Public Welfare:								
Old Age Assistance		6,000.00	27.85	6,027.85	6,849.53		821.68	
Town Poor		5,500.00	551.42	6,051.42	4,730.15	1,321.27		
Transient Camp			12.50	12.50	77.45		64.95	

EXHIBIT VI (Continued)
TOWN OF LEBANON
Comparative Statement of Appropriations and
Expenditures Fiscal Year Ended December 31, 1945

	Appropriation Forward from 1944	Appropriation 1945	Receipts and Other Credits	Total Amount Available	Cash Expenditures	Unexpended Balances	Overdrawn	Appropriations Carried to 1946
Libraries:								
Lebanon Library		1,600.00		1,600.00	1,600.00			
West Lebanon Library		700.00		700.00	700.00			
Patriotic Purposes:								
Memorial Day		150.00		150.00	85.94	64.06		
Recreation:								
Parks and Playgrounds, Including Band Concerts		1,300.00		1,300.00	995.66	304.34		
Public Service Enterprises:								
Lebanon Cemetery		2,000.00		2,000.00	2,073.70		73.70	
West Lebanon Cemetery		650.00		650.00	650.00			
Airport Expense			101.00	101.00	671.22		570.22	
Interest on Indebtedness:								
Temporary Loans		250.00		250.00	198.61	51.39		
Indebtedness:								
Temporary Loans			50,000.00	50,000.00	50,000.00			
Unclassified:								
Expense of Town Owned Property					178.12		178.12	
Lake Sunapee Region Association		200.00		200.00	200.00			
General Expense		5,000.00		5,000.00	2,753.17	2,246.83		
Adjustment of Refunds			53.00	53.00	53.00			
Overlay—Discounts and abatements		3,065.10		3,065.10	691.97	2,373.13		

EXHIBIT VI (Continued)

TOWN OF LEBANON

Comparative Statement of Appropriations and Expenditures Fiscal Year Ended December 31, 1945

	Appropriation Forward from 1944	Appropriation 1945	Receipts and Other Credits	Total Amount Available	Cash Expenditures	Balances Unexpended	Balances Overdrawn	Appropriations Carried to 1946
Other Governmental Units:								
County Tax		15,855.31		15,855.31	15,855.31			
Lebanon Precinct		11,000.00		11,000.00	11,000.00			
West Lebanon Precinct		4,437.00		4,437.00	4,437.00			
School District:								
1945-46	25,000.00	140,622.00	1,140.40	165,622.00	140,622.00			25,000.00
Dog Licenses				1,140.40	987.67			
Dog Damage					152.73			
Construction:								
Airport		10,000.00		10,000.00				10,000.00
Capital Reserve Fund— New Equipment		5,000.00	5,000.00	10,000.00	5,000.00			5,000.00
Capital Reserve Fund— Construction			5,000.00	5,000.00				5,000.00
	\$25,000.00	\$804,645.41	\$65,112.42	\$894,757.83	\$347,483.55	\$9,777.19	\$7,502.01	\$45,000.00

EXHIBIT VII
TOWN OF LEBANON
Comparative Statement of Actual and Estimated
Revenues
Fiscal Year Ended December 31, 1945

	Revenues		
	Estimated	Actual	Excess
Interest and Dividend Tax	\$ 3,500 00	\$ 4,835 06	1,335 06
Railroad Tax	11,500 00	12,559 18	1,059 18
Savings Bank Tax	1,500 00	1,205 90	294 10
Business Licenses and Permits	500 00	472 00	28 00
Fines and Forfeits	1,000 00	1,500 00	500 00
Rent of Town Property	7,000 00	6,974 00	26 00
Rent of Other Town Buildings	156 00	156 00	
Motor Vehicle Fees	3,000 00	5,111 41	2,111 41
Lebanon Improvement Society	10,000 00	10,000 00	
Bounties	82 00	82 00	
Interest on Tax Sales Redeemed	212 95	212 95	
Interest on Taxes	77 85	77 85	
Poll Tax Fees	56 80	56 80	
Sale of Tax Deeded Property	425 00	425 00	
Miscellaneous	516 98	516 98	
Telephone Commissions	87 79	87 79	
Sale of Town Histories	7 50	7 50	
	\$38,000 00	\$44,280 42	\$ 6,628 52
			\$ 348 10

BUDGET SUMMARY

Unexpended Balances of ap- propriations	\$9,777 19	
Overdrafts of Appropriations	7,502 91	
Net Unexpended Balances of Appropriations		\$ 2,274 28
Actual Revenues	\$44,280 42	
Estimated Revenues	38,000 00	
Excess of Actual Over Es- timated Revenues		6,280 42
Net Budget Surplus		\$ 8,554 70

SCHEDULE A

TOWN OF LEBANON

**Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1945**

		Receipts
From Local Taxes:		
Property and Polls:		
Levy of 1937 \$	6 00	
Levy of 1938	4 00	
Levy of 1939	6 00	
Levy of 1940	20 00	
Levy of 1941	25 00	
Levy of 1942	14 00	
Levy of 1943	46 21	
Levy of 1944	3,146 28	
Levy of 1944, Bonus Tax	655 20	
Levy of 1945	265,067 04	
Levy of 1945 Bonus Tax	9,666 00	
	\$278,655 73	
Tax Sales Redeemed	1,646 95	
Interest on Redemptions	212 95	
Sales of Town & Tax Deed- ed Property	425 00	
Interest on Current Taxes	77 85	
Poll Tax Fees	56 80	
	\$281,075 28	
From State of New Hampshire:		
Interest and Dividend Tax \$	4,835 06	
Railroad Tax	12,559 18	
Savings Bank Tax	1,205 90	
Forest Fires	5 75	
Bounties	82 00	
T.R.A.	1,408 65	
	20,096 54	

SCHEDULE A (Continued)

TOWN OF LEBANON

**Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1945**

Cash Receipts (Continued)

From Town Clerk:

Motor Vehicle Permits

1944-1945	\$ 45 40
1945-1946	5,066 01

Dog Licenses	\$ 5,111 41
	1,140 40

6,251 81

From Local Sources:

Business Licenses and Permits	\$ 646 30
Municipal Court	1,500 00
Rent of Town Hall	6,968 00
Rent of Other Town Buildings	156 00

9,270 30

Income from Departments:

Transient Camp	\$ 12 50
Sewer Department	22 60
Town Maintenance	1,441 87
Police Department	74 45
Town Hall	6 00
Airport	101 00

1,658 42

Refunds:

Old Age Assistance	\$ 27 85
Town Poor	551 42
Telephone Refunds	
Red Cross	396 53
Town Officers' Expense	5 45
Miscellaneous	61 00

\$ 1,042 25

Other Revenue:

Leb. Improvement Society	\$10,000 00	
Miscellaneous:		
Telephone Booth		
Commissions	\$ 87 79	
Sale of Town Histories	7 50	
Sale of Furniture	54 00	
Hospital	75 63	
Health	23 00	
Tax Adjustment	53 00	
	<hr/>	
		300 92
		<hr/>
		10,300 92
Temporary Loan		50,000 00
		<hr/>
Total Receipts		\$379,695 52
Cash on Hand, Dec. 31, 1944		41,948 69
		<hr/>
Grand Total		\$421,644 21

SCHEDULE A (Continued)

TOWN OF LEBANON

**Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1945**

Expenditures

General Government:

Town Officers' Salaries	\$ 5,200 00
Town Clerk's Fees	904 37
Town Officers' Expenses	2,986 92
Election and Registration	266 86
Municipal Court Expenses	1,835 16
Town Hall Expenses	11,791 94
Expense Other Town Build- ings	439 10

\$ 23,424 35

Protection of Persons and Property:

Police Department	\$14,404 58
Fire Department	162 50
Damage by Dogs	152 73
Blister Rust	300 00

15,019 81

Health:

Health Department	\$ 249 57
Hospitalization	3,994 65
Visiting Nurse	1,000 00
Milk Inspection	300 00
Vital Statistics	78 00
Sewer Maintenance	2,711 80
Town Dump	1,131 74

9,465 76

SCHEDULE A (Continued)

TOWN OF LEBANON

**Classified Summary of Receipts and Expenditures
Fiscal Year Ended December 31, 1945**

Expenditures (Continued)

Highways and Bridges:

Town Road Aid	\$ 966 41
Town Maintenance	33,919 17
Street Lighting	10,973 27
Sidewalk Construction	3,133 43

48,992 28

Public Welfare:

Old Age Assistance	\$ 6,849 53
Town Poor	4,730 15
Transient Camp	77 45

11,657 13

Libraries:

Lebanon Library	\$ 1,600 00
West Lebanon Library	700 00

2,300 00

Patriotic Purposes:

Memorial Day	85 94
--------------	-------

Recreation:

Parks and Playgrounds	\$ 695 66
Band Concerts	300 00

995 66

Public Service Enterprises:

Lebanon Cemetery	\$ 2,073 70
West Lebanon Cemetery	650 00
Airport Expenses	671 22

\$ 3,394 92

Interest on Indebtedness:

Temporary Loans	198 61
-----------------	--------

Indebtedness:

Temporary Loans	50,000 00
-----------------	-----------

Unclassified:

Tax Titles	\$ 1,652 08
Expense of Town Owned Property	178 12
Refunds—Overpaid Taxes	53 00
General Expenses	2,753 17
Dartmouth - Lake Sunapee Region	200 00

4,836 37

New Equipment:

Highway Department	5,170 85
--------------------	----------

**Payments to Other Govern-
mental Divisions:**

County Tax	\$15,855 31
Lebanon Center Precinct Fire Department	11,000 00
West Lebanon Precinct Fire Department	4,437 00

State of New Hampshire:

Special Poll Taxes	
1944 acct.	\$ 655 20
1945 acct.	9,666 00

10,321 20

School District:

Appropriation	
1944-45 account	25,000 00
1945-46 account	115,622 00
Dog Licenses, 1945 acct.	987 67

183,223 18

Total Expenditures for All Purposes	\$358,764 86
Cash on Hand, Decem- ber 31, 1945	62,879 35
Grand Total	<hr/> \$421,644 21

SCHEDULE A—1

TOWN OF LEBANON

**Statement of Receipts and Expenditures and
Proof of Treasurer's Balance
As of December 31, 1945**

Balance, December 31, 1944	\$ 41,948 69	
Receipts, January 1 to December 31, 1945	379,695 52	
	<hr/>	
	\$421,644 21	
Payments, January 1 to December 31, 1945	358,764 86	
	<hr/>	
Cash Book Balance, December 31, 1945		\$ 62,879 35

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

Balance in National Bank of Lebanon as per Statement dated December 31, 1945	\$ 84,198 38	
Less: Outstanding Checks	21,319 00	
	<hr/>	
	\$ 62,879 38	
Less: Over deposit in December, 1945		03
	<hr/>	
Reconciled Bank Balance, December 31, 1945		\$ 62,879 35

SCHEDULE B
TOWN OF LEBANON
Tax Levy of 1945
Summary of Warrant
As of December 31, 1945

Taxes Committed to Collector

Tax Levy as Approved by Tax Commission:

Property Taxes	\$244,023 37
Poll Taxes Regular	5,600 00
Poll Taxes Special	8,685 00
Precinct Taxes	16,072 04
Bank Stock Taxes	950 00

\$275,330 41

Less: Under-assessment 115 38

\$275,215 03

Additional Taxes in Commitment:

Poll Taxes, Regular	\$ 1,122 00
Poll Taxes, Special	2,058 00
Bank Stock Taxes	9 00

3,189 00

Added Taxes, After Commitment:

Property	\$ 758 33
Poll Taxes, Regular	16 00
Poll Taxes Special	27 00
Precinct Taxes	58 11

859 44

\$279,263 47

Credits to Commitment

Remittances to Treasurer: \$274,733 04

Abatements: 425 92

Uncollected Taxes:

Property and Regular	
Polls	\$3,069 51
Polls, Special	1,035 00

4,104 51

\$279,263 47

SCHEDULE B—1
TOWN OF LEBANON

Summary of Special Bonus Taxes, 1945

- DR. -		
Special Bonus Taxes Commit-		
ted	\$10,743 00	
Added Taxes .	27 00	
Total		\$ 10,770 00

- CR. -		
Remittances to Town Treasur-		
er and Paid to State of New		
New Hampshire	\$ 9,666 00	
Abatements	69 00	
Uncollected Taxes, December		
31, 1945	1,035 00	
		\$ 10,770 00

SCHEDULE B—2

TOWN OF LEBANON

Summary of Special Bonus Taxes, 1944

- DR. -

Uncollected December 31, 1944	\$ 994 00	
Added Taxes	211 00	
		<hr/>
Total		\$ 1,205 00

- CR. -

Remittances to Town Treasurer and Paid to State of New Hampshire	\$ 655 20	
Abatements	198 00	
Uncollected, December 31, 1945	351 80	
		<hr/>
		\$ 1,205 00

SCHEDULE B—3

TOWN OF LEBANON

Summary of Previous Years' Tax Warrant
As of December 31, 1945

	1944	1943	Year of Levy			Prior Years
			1942	1941	1940	
- Dr. -						
Uncollected Taxes, December 31, 1944 Added During Year	\$3,422 94 142 43	\$155 90 10 31	\$120 50 00 00	\$72 00 5 00	\$24 00 10 00	\$00 00 16 00
Totals	\$3,565 37	\$166 21	\$120 50	\$77 00	\$34 00	\$16 00
- Cr. -						
Remittances to Treasurer Taxes Abated During Year Uncollected Taxes, December 31, 1945	\$3,146 28 148 21 270 88	\$ 46 21 46 00 74 00	\$ 18 00 42 50 60 00	\$21 00 56 00 0 00	\$20 00 14 00 0 00	\$16 00 00 00 0 00
Totals	\$3,565 37	\$166 21	\$120 50	\$77 00	\$34 00	\$16 00

SCHEDULE B—4

TOWN OF LEBANON

**Summary of Tax Title Account
As of December 31, 1945**

- DR. -		
Unredeemed Taxes		
December 31, 1944	\$ 834 43	
Tax Sales		
January 30, 1945	1,652 08	
	<hr/>	\$ 2,486 51
- CR. -		
Remittances to Treasurer	\$1,646 95	
Abatements	28 34	
Unredeemed Taxes		
December 31, 1945	811 22	
	<hr/>	\$ 2,486 51

SCHEDULE C

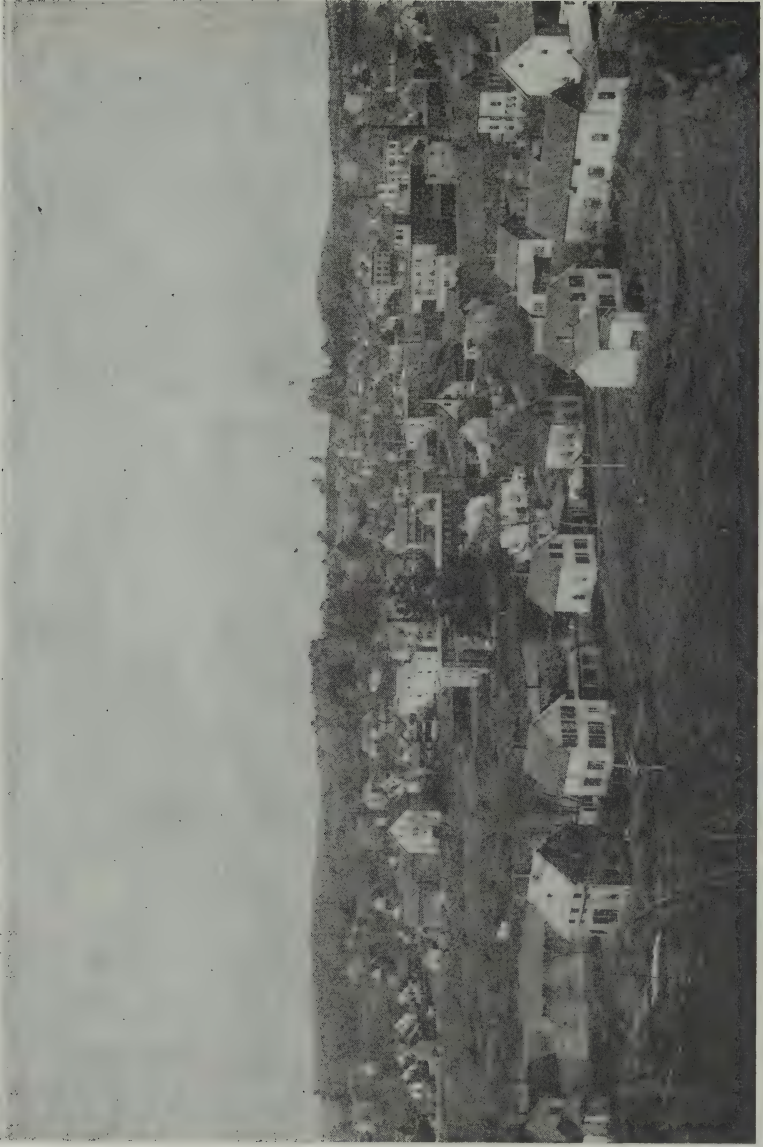
TOWN OF LEBANON

**Summary of Town Clerk's Motor Vehicle Permit and Dog
License Account
Fiscal Year Ended December 31, 1945**

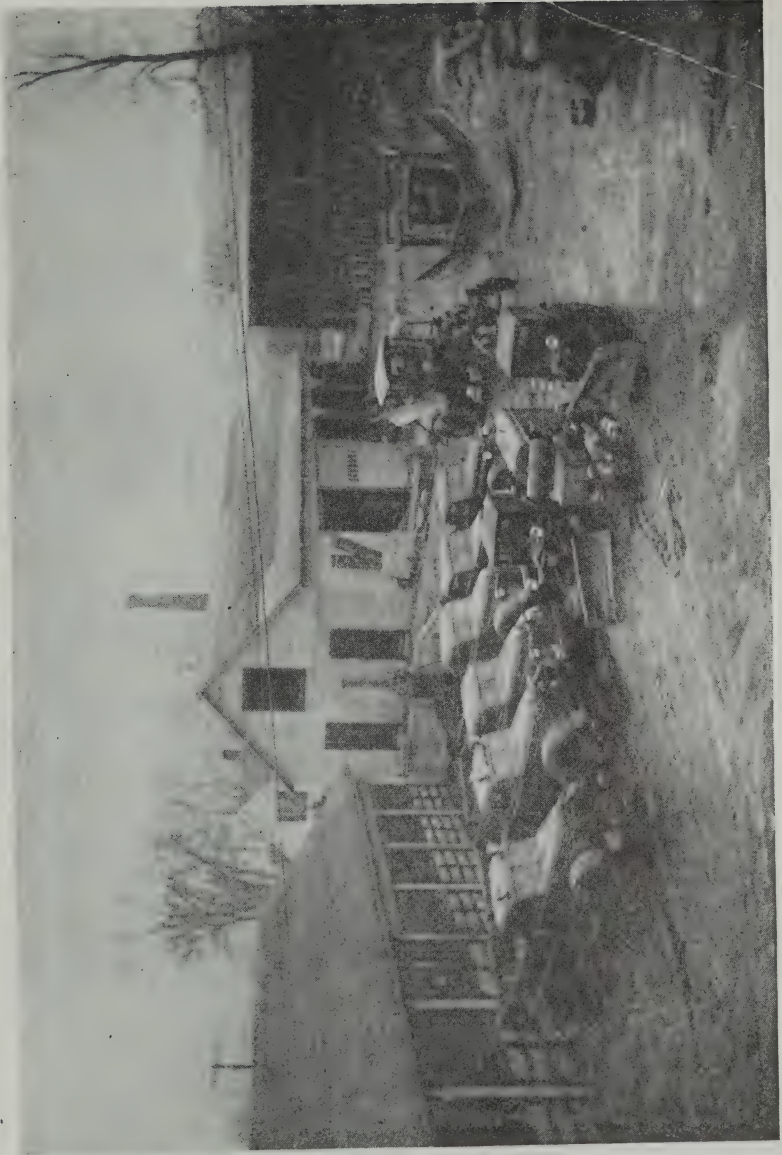
		- DR. -	
Motor Vehicle Permits Issued:			
1944-45		\$ 45 40	
1945-46		5,066 07	
		<hr/>	
			\$ 5,111 47
Dog Licenses Issued		\$1,256 00	
Less: Fees Retained		109 60	
		<hr/>	
			1,146 40
			<hr/>
Total Debits			\$ 6,257 87
		- CR. -	
Remittances to Treasurer:			
a/c Motor Vehicle Permits:			
1944-45		\$ 45 40	
1945-46		5,066 01	
		<hr/>	
			\$ 5,111 41
a/c Dog Licenses:			
1944		\$ 1 50	
1945		1,138 90	
		<hr/>	
			1,140 40
			<hr/>
			\$ 6,251 81
Cash on Hand:			
a/c Motor Vehicle Permits		\$ 6 06	
a/c Dog Licenses		6 00	
		<hr/>	
			6 06
			<hr/>
Total Credit			\$ 6,257 87



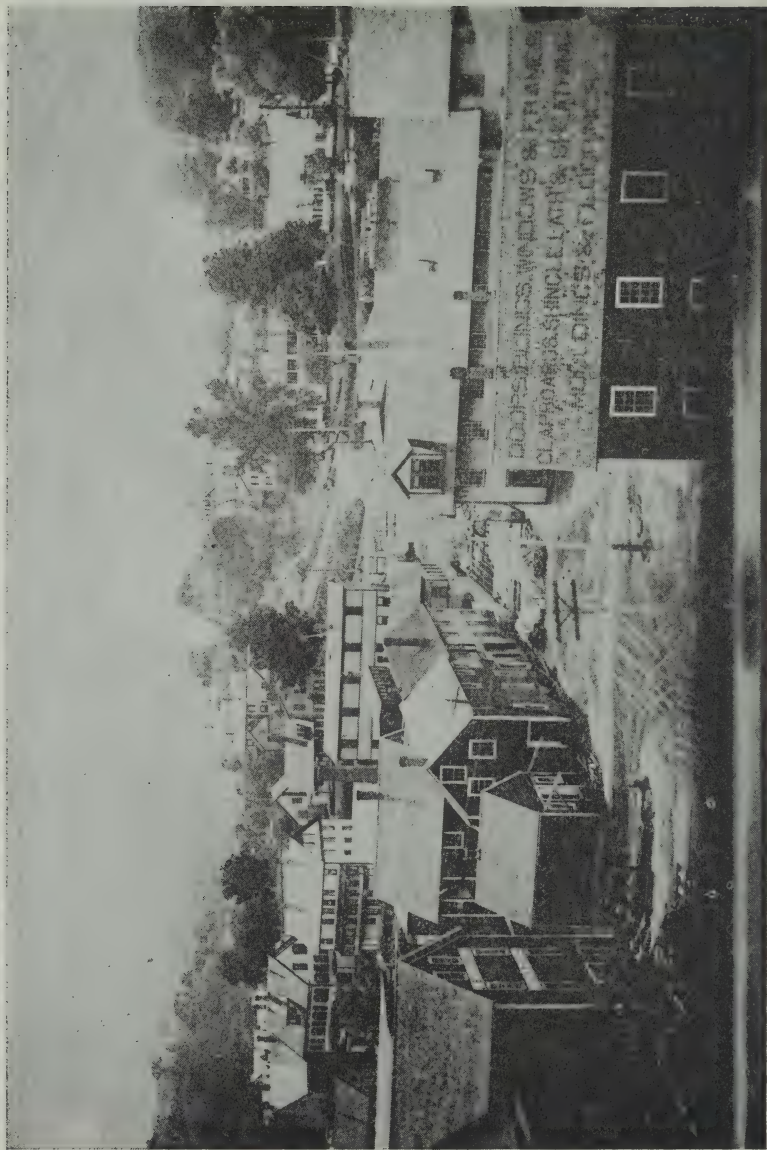
Ski Trail Near Lebanon



The Three Pine Trees, on the Island below Last Dam



Town Equipment



Old Photo Before The Big Fire

SCHEDULE D—1

TOWN OF LEBANON

New Trust Funds Created
Fiscal Year Ended December 31, 1945

Cemetery Funds

	How Invested	Account or Security No.	Amount
Grace M. Hildreth	Mascoma Savings Bank	24060	\$ 25 00
William B. Lovejoy	Mascoma Savings Bank	23466	50 00
Mrs. Edward Dorsey Hall	Mascoma Savings Bank	24061	50 00
William H. Slayton	Mascoma Savings Bank	23861	25 00
Alice Conti	Dartmouth Savings Bank	32168	50 00
Grace M. Hildreth	U. S. Defense Bond	C3907706G	100 00
Daniel Ladd	U. S. Defense Bond	C3408761G	100 00
Daniel Ladd	U. S. Defense Bond	C3408762G	100 00
Frank Morgan	U. S. Defense Bond	C3408763G	100 00
W. Corrette & J. Forman	U. S. Defense Bond	C3409253G	100 00
Emma M. Brocklebank	U. S. Defense Bond	C2355787G	100 00
Gilbert Chamberlin	U. S. Defense Bond	C3410263G	100 00
Erastus G. Goodwin	U. S. Defense Bond	C3411879G	100 00
William B. Lovejoy	U. S. Defense Bond	C3538941G	100 00
George W. Smith	U. S. Defense Bond	C3539078G	100 00
Rose M. Grow	U. S. Defense Bond	C3539079G	100 00
George C. Perkins	U. S. Defense Bond	C3541264G	100 00

Charles Walker	U. S. Defense Bond	C3487998G	100 00
Charles Walker	U. S. Defense Bond	C3487999G	100 00
Ruth P. LaPlante	U. S. Defense Bond	C3692617G	100 00
Isadore Beauregard	U. S. Defense Bond	C3760837G	100 00
Fred A. Mark	U. S. Defense Bond	C3692841G	100 00
George Gibson	U. S. Defense Bond	C3695732G	100 00
M. L. Peabody	U. S. Defense Bond	C3839663G	100 00
Alfred Pauze	U. S. Defense Bond	C3839664G	100 00
Chester L. Parkhurst	U. S. Defense Bond	C3839665G	100 00
Chester L. Parkhurst	U. S. Defense Bond	C3839666G	100 00
John and Eva McCue	U. S. Defense Bond	C3840998G	100 00
Laura Scates	U. S. Defense Bond	C3906128G	100 00
F. L. Farmin	U. S. Defense Bond	C4021267G	100 00
F. L. Farmin	U. S. Defense Bond	C4021268G	100 00
Mrs. Edward Dorsey Hall	U. S. Defense Bond	C3907705G	100 00
Evelyn L. Radwan	U. S. Defense Bond	C4021269G	100 00
William Bomhower	U. S. Defense Bond	C4023946G	100 00
William H. Slayton	U. S. Defense Bond	C3837326G	100 00
Phileas LaPorte	U. S. Defense Bond	C3838918G	100 00
George L. Allard	U. S. Defense Bond	C3907863G	100 00

Library Funds

Eldridge Estate	Mascoma Savings Bank	10601	195 45
-----------------	----------------------	-------	--------

Total

\$3,595 45

SCHEDULE D—2
TOWN OF LEBANON
Trust Fund Income Checking Account
Fiscal Year Ended December 31, 1945

Unexpended Balance, January 31, 1944	\$	252 19
Receipts During Year:		
Income from Trust Funds:		
Savings Banks	\$ 552 86	
U. S. Defense Bonds	123 75	
	\$ 676 61	
Rent of Eldridge Estate	429 50	
Interest on Income Acct. Bond	2 50	
	1,108 61	
	\$ 1,360 80	
Disbursements During Year:		
Town of Lebanon Taxes	\$ 98 40	
Old Ladies' Benefits	45 00	
Lebanon Library	312 78	
Lebanon Cemetery Committee	357 00	
West Lebanon Cemetery Com- mittee	58 63	
Unitarian Society	155 55	
	\$ 1,027 36	
Unexpended Balance December 31, 1945		333 44
		\$ 1,360 80

Proof of Balance

Balance Per Bank Statement		
National Bank of Lebanon December 31, 1945	\$ 292 07	
Less: Outstanding Check No. 82	58 63	
	\$ 233 44	
Balance per Checking Account	\$ 233 44	
U.S. Defense Bond No. C940331G	100 00	
	\$ 333 44	
Balance on Hand December 31, 1945	\$ 333 44	
Note: Trust Fund Year terminated December 31, 1945, other years January 31st		

SCHEDULE D—3

TOWN OF LEBANON Summary of Receipts and Expenditures Eldridge Land Account Fiscal Year Ended December 31, 1945

Receipts:

December 30, 1944		
William Corrette	\$	72 00
June 27, 1945		
Olive Marcotte		12 00
July 12, 1945		
George Deurell		30 00
July 14, 1945		
Alfred Ollivier		21 00
August 4, 1945		
Town of Lebanon		100 00
August 17, 1945		
Annie Whipple		28 00
August 17, 1945		
Albina Jarvis		6 25
August 21, 1945		
Nellie Pringle		6 25
August 25, 1945		
Eva S. Wilcox		14 00
September 6, 1945		
Mildred Weeden		10 00
November 17, 1945		
Charles LaCosse		70 00
December 1, 1945		
William Corrette		48 00
December 8, 1945		
Archie Mayette		12 00
		<hr/>
	\$	429 50

Distribution:

Town of Lebanon, Taxes	\$	98 40
Cemetery Committee		20 00
Lebanon Public Library		155 55
Unitarian Society		155 55
		<hr/>
	\$	429 50

SCHEDULE E
TOWN OF LEBANON
Financial Report of Lebanon Cemetery Committee
Fiscal Year Ended December 31, 1945

Balance on Hand
 December 31, 1944 \$ 2,221 14

Receipts During Year:

Town Appropriation	\$	2,000 00
Sale of Lots		371 00
Foundations		315 12
Care of Trust Fund Lots		357 50
Care of Lots		2,225 87

5,269 49

\$ 7,490 63

Expenditures During Year:

Tools and Repairs	\$	278 45
Truck Expense		298 76
Postage and Supplies		43 00
Insurance		58 72
Grass Seed, Fertilizer, Etc.		37 50
Cement and Lumber		72 09
Water Rent		34 18
Town of Lebanon		98 30
Labor		5,184 75
Miscellaneous		22 00

6,127 75

Cash Book Balance, December 31, 1945 \$ 1,362 88

Proof of Treasurer's Balance

Balance As Per Statement of
 National Bank of Lebanon
 Dated December 31, 1945 \$ 1,498 55

Less: Outstanding Checks:

No. 7584	\$27 45
No. 7585	61 36
No. 7586	6 00
No. 7587	47 00

141 81

\$ 1,356 74

Cash on Hand 6 14

Balance on Hand, December 31, 1945 \$ 1,362 88

SCHEDULE E—1

TOWN OF LEBANON

**West Lebanon Cemetery Association
Fiscal Year Ended December 31, 1945**

Balance on Hand		
December 31, 1944	\$	2,566 29
Receipts		
January 1 to December 31, '45	1,724	13
	<u></u>	
	\$	4,290 42
Payments		
January 1 to December 31, '45	1,757	18
	<u></u>	
Cash Book Balance		
December 31, 1945	\$	2,533 24

Proof of Treasurer's Balance

Balance As Per National Bank of Lebanon, Statement Dated December 28, 1945	\$	2,577 87
Cash on Hand December 31, 1945		62 68
	<u></u>	
	\$	2,640 55
*Less: Excess Cash on Hand		107 31
	<u></u>	
	\$	2,533 24

*Cash Received Between February 8th and April 10th, 1945,
Deposited in Bank but not recorded in Cash Book

SCHEDULE E—2

TOWN OF LEBANON

Financial Report of Public Library

Fiscal Year Ended December 31, 1945

Balance on Hand		
December 31, 1944	\$	522 19
Receipts During Year:		
Appropriation	\$ 1,600 00	
Fines	37 00	
William S. Carter Estate	320 00	
Town of Lebanon		
Eldridge Estate		
Land Account	186 50	
Eldridge Fund	456 20	
Whipple Fund	109 18	
Purmort Fund	11 31	
Interest from Trust Funds	243 20	
		<hr/> 2,963 39
Total	\$	<hr/> 3,485 58
Payments During Year:		
Librarian	\$ 796 41	
Assistants to Librarian	559 41	
Janitor	525 00	
Fuel, Lights and Water	349 50	
Books and Magazines	343 67	
Miscellaneous	56 38	
		<hr/> \$ 2,630 37
Balance on Hand		
December 31, 1945		855 21
Total	\$	<hr/> 3,485 58

Proof of Balance

Balance in National Bank of
Lebanon, As Per Statement
Dated December 31, 1945 \$ 1,095 93

Less: Outstanding Checks:

No. 2356	\$45 00
No. 2357	62 56
No. 2358	36 50
No. 2359	6 38
No. 2360	5 92
No. 2361	84 36

240 72

Reconciled Bank Balance
December 31, 1945 \$ 855 21

SCHEDULE E—3

TOWN OF LEBANON

Summary of Library Funds Held by Library Trustees Fiscal Year Ended December 31, 1945

Fund	How Invested	Account No.	Amount
Universalist Society Fund	New Hampshire Savings Bank	57186	\$ 300 00
Maria H. White Fund	New Hampshire Savings Bank	57184	1,000 00
Maria H. White Fund	5 Shares National Bank of Lebanon	Cert. No. 386	500 00
Bela Eastman Fund	New Hampshire Savings Bank	57185	200 00
William S. Ela Fund	Amoskeag Savings Bank	92176	400 00
William S. Ela Fund	Land—Rear of Library		300 00
E. A. Tenney Fund	New Hampshire Savings Bank	65393	300 00
David T. Ross Fund	Mascoma Savings Bank	5419	100 00
Emily Perrin Fund	Amoskeag Savings Bank	92177	100 00
Charles M. Hildreth Fund	Dartmouth Savings Bank	23483	2,500 00
Charles M. Hildreth Fund	Mascoma Savings Bank	16052	2,500 00
Margaret S. Lathrop Fund	Mascoma Savings Bank	16510	302 56
Hannah M. Wood Fund	Mascoma Savings Bank	17417	50 00
Alice B. Dewey Fund	Dartmouth Savings Bank	30866	500 00
Total			\$9,052 56

SCHEDULE E—4

TOWN OF LEBANON

**Summary of Receipts and Expenditures—Municipal Court
Fiscal Year Ended December 31, 1945**

Cash on Hand

December 31, 1944 \$ 744 31

Received During Year:

Fines	\$ 2,192 02	
Costs	1,411 77	
Bail	1,990 10	
Support	1,828 63	
Sundry	67 41	
		7,489 93
		\$8,234 24

Expenditures During Year:

Officers' Fees	\$ 459 60	
Motor Vehicle Department	1,124 90	
Support	1,659 00	
Refund Bail	1,925 00	
Small Claims Fees	124 41	
Special Justice	39 00	
Restitution	108 59	
Witness Fees	60 60	
Town of Lebanon	1,500 00	
Postage	18 28	
Appeal Fees	23 40	
Sundry	10 00	
		7,052 78

Cash on Hand

December 31, 1945 \$ 1,181 46

Proof of Balance

Balance National Bank of Lebanon, As Per Statement December 31, 1945	\$ 1,425 92	
Add: Deposit of December 31, 1945	87 48	
	<hr/>	\$ 1,513 40
Less: Checks Outstanding	\$ 325 94	
Deposit of Sundry Receipts not recorded in Cash Book	6 00	
	<hr/>	331 94
		<hr/>
		\$ 1,181 46

SCHEDULE F
TOWN OF LEBANON
Town Officers' Surety Bonds
1945

	Number	Amount	Term Beginning
Tax Collector:			
Milo L. Knight			
The Employers' Liability Assur- ance Corp., Ltd.	E4701-1	\$20,000 00	March 13, 1945
Town Clerk:			
Joseph C. Smith			
The Century Indemnity Company	S-183760	\$ 5,000 00	March 14, 1945
Town Treasurer:			
Herbert V. Palumbo			
The Century Indemnity Company	S-183761	\$15,000 00	March 14, 1945
Clerk of Municipal Court:			
Ernest P. Conlon			
The Century Indemnity Company	S-184639	\$ 500 00	November 20, 1945
Trustees of Trust Funds:			
Milo L. Knight			
Bert P. Shores			
Maude B. Marston			
The Century Indemnity Company	S-183273	\$10,000 00	March 14, 1945

SCHEDULE 1
Town Officers' Salaries

Joseph B. Perley	\$ 2,100 00
Julius E. Hazen	500 00
Charles W. Goss	458 33
Henry H. Rogers	41 67
Milo L. Knight	1,800 00
Herbert V. Palumbo	300 00
	<hr/>
	\$ 5,200 00
Joseph C. Smith	\$816 92
C. L. Brewster	87 45
(Above paid by fees)	
	<hr/>
	904 37
	<hr/>
	\$ 6,104 37

SCHEDULE 2
Town Officers' Expenses

Joseph B. Perley	\$ 300 00
Julius E. Hazen	100 00
Charles W. Goss	100 00
Payroll	1,560 00
Supplies	840 19
Miscellaneous	86 73
	<hr/>
	\$ 2,986 92

SCHEDULE 3
Election and Registration

Supervisors	\$ 15 00
Ballot Clerks	80 00
Supplies and Miscellaneous	171 86
	<hr/>
	\$ 266 86

SCHEDULE 4
Municipal Court Expenses

Mark E. Powers, Judge	\$ 800 00
Ernest P. Conlon, Clerk	150 00
Ernest P. Conlon, Probation Officer	600 00
Supplies and Miscellaneous	285 16
	<hr/>
	\$ 1,835 16

SCHEDULE 5
Town Hall Expenses

Payroll	\$ 4,579 14
Lights	2,417 15
Coal	987 41
Insurance	1,285 03
Supplies	1,347 95
Repairs and Maintenance	1,175 26
	\$ 11,791 94

SCHEDULE 6
Expense of Other Town Buildings

Coal and wood, G. A. R. Hall	\$ 282 35
Repairs and Maintenance	156 75
	\$ 439 10

SCHEDULE 7
Expense of Property Owned By Town

Maintenance, Insurance and Supplies	\$ 178 12
Credits to account	156 00
	\$ 22 12

SCHEDULE 8
Police Department

Payroll	\$12,973 40
Insurance	203 49
Police Retirement Fund	295 05
Telephone and Lights	393 83
Supplies and Equipment	538 81
	\$14,404 58
Credits to account	
Bicycle Registrations, etc.	248 75
	\$ 14,155 83

SCHEDULE 9
Fire Department

Payroll	\$ 11 50
Insurance	38 69
Fires out of precinct, 1945	112 31
	\$ 162 50
Credits to account	5 75
	\$ 156 75

SCHEDULE 10

Health Department, including Hospitalization

Hospitalization	\$ 3,994 65
Health Officer	124 19
State Cancer Commission	42 75
Miscellaneous Expenses	82 63

\$ 4,244 22

SCHEDULE 11

Blister Rust

John H. Foster, State Forester	\$ 300 00
--------------------------------	-----------

SCHEDULE 12

Visiting Nurse

Lebanon Visiting Nurse Association	\$ 1,000 00
------------------------------------	-------------

SCHEDULE 13

Milk Inspection

W. B. Mowers	\$ 300 00
--------------	-----------

SCHEDULE 14

Vital Statistics

Fees	\$ 78 00
------	----------

SCHEDULE 15

Sewer Department

Payroll	\$ 2,454 00
Insurance	102 89
Supplies and Repairs	154 91

\$ 2,711 80

Received for labor and use of equipment

22 60

Net Expenditures

\$ 2,689 20

SCHEDULE 16

Town Maintenance

Payroll	\$ 16,851 65
Insurance	914 94
Repairs and Parts	5,189 28
Supplies and Equipment	10,612 46
Telephone and Lights	107 92
Miscellaneous	242 92

\$ 33,919 17

Received for labor and use
of equipment

\$ 1,446 87

T.R.A. payrolls refunded

1,403 65

2,850 52

Net Expenditures

\$ 31,068 65

SCHEDULE 17
Town Dump

Payroll	\$ 1,080 00
Supplies	51 74
	\$ 1,131 74

SCHEDULE 18
State Aid Construction—Class 5

State of New Hampshire	\$ 966 41
------------------------	-----------

SCHEDULE 19
Street Lighting

Granite State Electric Company	\$ 10,973 27
--------------------------------	--------------

SCHEDULE 20
Libraries

Lebanon Library	\$ 1,600 00
West Lebanon Library	700 00
	\$ 2,300 00

SCHEDULE 21
Old Age Assistance

State of New Hampshire	\$ 6,849 53
Refunds from State of New Hampshire	27 85
	\$ 6,821 68

Net Expenditures

SCHEDULE 22
Town Poor

Direct Relief	\$ 3,524 30
Administration	1,040 00
Wood, Supplies and Miscellaneous	165 85
	\$ 4,730 15
Credits to account	551 42

Net Expenditures

SCHEDULE 23
Transient Camp

Repairs and Maintenance	\$ 77 45
Rent received	12 50
	\$ 64 95

Net Expenditures

SCHEDULE 24
Memorial Day

Leon M. Howard	\$ 85 94
----------------	----------

SCHEDULE 25
Parks and Playgrounds

Payroll	\$	312 00
Insurance		15 31
Repairs and Supplies		368 35
		\$ 695 66

SCHEDULE 26
Dartmouth-Lake Sunapee Region

Dartmouth-Lake Sunapee Region Assoc.	\$	200 00
--------------------------------------	----	--------

SCHEDULE 27
Band Concerts

Henry Cushman, Treas., Lebanon Band	\$	300 00
-------------------------------------	----	--------

SCHEDULE 28
Cemeteries

Lebanon Cemetery	\$	2,073 70
West Lebanon Cemetery		650 00
		\$ 2,723 70

SCHEDULE 29
Interest

Lincoln R. Young & Co., Temporary Loans	\$	198 61
--	----	--------

SCHEDULE 30
Sidewalk Maintenance

Payroll	\$	3,005 70
Insurance		73 72
Supplies and Equipment		54 01
		\$ 3,133 43

SCHEDULE 31
Airport

Insurance	\$	9 80
Lights and Repairs		661 42
		\$ 671 22
Credits to account		101 00
		\$ 570 22
Net Expenditures		

SCHEDULE 32

General Expenses

State Tax Commission, 1944 audit		\$	265	50
Cory-Hewitt Press, Town Reports			685	76
Register of Deeds, Transfers			94	15
Trustees of Trust Funds			75	00
Road Damage			315	00
Furniture			300	00
Telephone 4-M			422	57
Listing Polls and Writing Warrants			146	88
Miscellaneous			448	31
				<hr/>
		\$	2,753	17
4-M tolls refunded	\$396	53		
Miscellaneous Income	262	74		
				<hr/>
			659	27
				<hr/>
Net Expenditures		\$	2,093	90

SCHEDULE 33

County Tax

Harry S. Huckins, County Treasurer	\$ 15,855 31
------------------------------------	--------------

SCHEDULE 34

Precincts

Lebanon	\$ 11,000 00
West Lebanon	4,437 00
	<hr/>
	\$ 15,437 00

SCHEDULE 35

School District

Dog Tax, 1945	\$ 987 67
Appropriation, 1944	25,000 00
Appropriation, 1945	115,622 00
	<hr/>
	\$141,609 67

SCHEDULE 36

Dog Damage

Dog License Tags	\$ 19 83
Dog Damage	132 90
	<hr/>
	\$ 152 73

SCHEDULE 37

Temporary Loans

Lincoln R. Young & Co.	\$ 50,000 00
------------------------	--------------

SCHEDULE 38

New Equipment Reserve

New Equipment	\$ 5,170 85
---------------	-------------

SCHEDULE 39

Special Bonus Tax

Treasurer, State of N. H.,	
1944 Special Bonus Tax	\$ 655 20
1945 Special Bonus Tax	9,666 00
	<hr/>
	\$ 10,321 20

SCHEDULE 40

Refunds

Overpaid Taxes, 1944	\$ 53 00
----------------------	----------

SCHEDULE 41

Tax Titles

Taxes Bought by Town	\$ 1,652 08
----------------------	-------------

HEALTH OFFICER'S REPORT

In submitting my report of the Health Department for the past year, I can only reiterate what my former reports have said relative to dumps. Complaints pour in from outlying districts, of dumps beside the Roads or on private land. In several cases, parts of old automobiles and trucks have been dumped on private grounds where signs had been posted. As this was done in the night, it is almost impossible to locate the offenders. In several cases parties from out of town have deposited their waste matter beside the road and in some of the cases have been made to clean up and take away the rubbish. In all cases where dead animals have been reported, they have been disposed of as soon as possible by being buried or taken away by the Highway Department. The analysis of water has been quite an item the past year, as people more and more are questioning the purity of water in wells.

We have had repeated requests from people living within the villages of Lebanon and West Lebanon, about keeping hens. In most of these cases we have investigated and if it was possible, allowed the privilege as long as no complaints came in, but in some cases have had to deny such requests, as for instance where hens were kept in the basement or cellar, under the tenements. We have investigated every serious complaint and in most cases have received the cooperation of the party complained of.

There has been no serious epidemic of any disease during the year. The doctors and nurses have reported the following cases: 39 cases of Whooping Cough, 9 of Scarlet Fever, 5 of Measles, 2 of Chicken-pox, 15 cases of Venereal Diseases, 1 Infantile Paralysis, 1 Undulant Fever, 1 Leukemia, and 1 Pertussis.

The State Nurse, Miss Clough, conducted a Tuberculosis Clinic assisted by our District Nurse, Mrs. La-Coss, and local doctors. Our Visiting Nurse is still doing excellent work and besides doing her regular duties she has conducted eight Baby Clinics, assisted by local doctors and representatives of several local organizations. Several Diphtheria Immunization Clinics have been held and 410 children in the town have been inoculated.

Again I wish to thank the Doctors, the Visiting and School Nurses, Superintendent of the Lebanon Water

Works, the Selectmen and everyone who has in any way assisted me in my duties as your Health Officer.

Respectfully,

George U. L. Leavitt,
Health Officer.

REPORT OF MILK INSPECTOR

The milk situation in Lebanon and in most large towns has changed, due to the shortage of supply. We are now receiving considerable milk from out of state.

This milk requires checking more than ever as we **need** the milk and some producers will take advantage of this fact and become careless in their handling methods.

The fact that much of our milk is now pasteurized is of great help, and in time I hope this will become a requirement necessary to handling milk in Lebanon.

Our milk supply, when held to our town, is all from Tuberculin and Bangs tested herds.

Nearly all the milk is up to standard in Butter Fat, although in the last samples sent to our State Chemist one sample was below the standard of Butter Fat and total solid content. The law requires 3.35 percent fat and 11.85 percent total solid as a minimum. These samples have been taken again but at this time no report has been returned.

The pasteurizing of milk has become very satisfactory and Lebanon is equipped with the latest and best equipment in this line.

We have had no outbreak of disease traced to the milk supply in the past year.

According to the reports from the Laboratory of Hygiene on the milk samples shipped there for analysis, we are getting a very satisfactory grade of milk.

The regular routine of inspecting milk rooms and equipment, as well as the general health of the animals, taking of milk samples, etc., has been carried out as usual.

The milkmen of Lebanon, I am sure would welcome their customers to inspect their milk rooms and see for themselves the conditions under which their supply is produced and handled previous to delivery.

Dr. W. B. Mowers,
Milk Inspector.

LIBRARIAN'S REPORT

For the Year Ending December 31st, 1945

Accession of Books:

By purchase	181	
By gift	11	
	<hr/>	192
Books discarded or lost		164
Present number of books		9,576
Number of books in circulation December 31		450

Circulation for the Year:

Fiction	8489	
Juvenile	3916	
Non-fiction	2831	
	<hr/>	
Total		15,236

Money Received and Expended:

Received:

Cash on hand January 1, 1945	\$56 76	
Received from sale of books and paper	6 44	
Received from fines	96 90	
	<hr/>	
		\$160 10

Expended:

Paid to Treasurer	\$12 00	
Supplies, books, labor, etc.	74 49	
Cash on hand	73 61	
	<hr/>	
		\$160 10

S. Blanche Young,
Librarian.

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

Receipts	
Cash on hand from last year	\$ 522 19
William S. Carter Estate	320 00
Blanche Young, fines	37 00
Town of Lebanon, Eldridge Estate, land account	186 50
Town of Lebanon, Eldridge Fund	456 20
Town of Lebanon, Whipple Fund	109 18
Town of Lebanon, Purmort Fund	11 31
Town of Lebanon	1,600 00
Maria H. White Fund, National Bank of Lebanon dividend	40 00
Interest, William S. Ela Fund	9 05
Interest, Emily Perrin Fund	2 26
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	131 98
Interest, David T. Ross Fund	3 01
Interest, Margaret S. Lathrop Fund	9 12
Interest, Hannah M. Wood Fund	1 52
Interest, Alice B. Dewey Fund	10 26
	\$ 3,485 58
 Payments	
Books	\$ 289 92
Magazines	53 75
Librarian	750 72
Withholding Tax (Librarian)	45 69
Assistants to Librarian	559 41
Janitor	525 00
Fuel	248 15
Lights	91 98
Water	9 37
Miscellaneous	56 38
Cash on hand	855 21
	\$ 3,485 58

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 National 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
Fiscal Year Beginning January 1, 1945
And Ending December 31, 1945

Cash on Hand, December 31, 1944 \$ 744 31

Received During Period:

Fines	\$ 2,192 02
Costs	1,411 77
Bail	1,990 10
Support	1,828 63
Sundry	67 41

7,489 93

\$ 8,234 24

Payments During Period:

Officers' Fees	\$ 459 60
Motor Vehicle Department	1,124 90
Support	1,659 00
Refund Bail	1,925 00
Small Claims Fees	124 41
Special Justice	39 00
Restitution	108 59
Witness Fees	60 60
Town of Lebanon	1,500 00
Postage	18 28
Appeal Fees	23 40
Sundry	10 00

7,052 78

Balance on hand December 31, 1945

\$ 1,181 46

Proof of Balance

Balance per Bank Statement,
National Bank of Lebanon,
December 31, 1945

\$ 1,425 92

Less: Outstanding checks

325 94

\$ 1,099 98

Plus: deposit of Dec. 31, 1945

87 48

\$ 1,187 46

Less: Deposit of Sundry Re-
ceipts not recorded in Cash
Book

6 00

\$ 1,181 46

Ernest P. Conlon,

Clerk.

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

Probationers

1945	Adult	Juvenile	Total
January	16	20	36
February	19	16	35
March	19	13	32
April	19	13	32
May	18	16	34
June	17	16	33
July	15	15	30
August	15	16	31
September	17	17	34
October	16	17	34
November	18	18	36
December	17	15	32
Totals	206	193	399

Collections

	Fine-Costs	Support	Restitution	Totals
January	\$ 22 35	\$ 145 00	\$ 6 00	\$ 173 35
February	79 75	202 38	10 96	293 09
March	15 00	280 68	10 71	306 39
April	8 00	250 36	6 00	264 36
May	46 70	330 04	3 00	379 74
June	9 00	285 36	2 00	296 36
July	50 20	293 36		343 56
August	69 90	129 36		199 26
September	72 20	127 36		199 56
October	96 00	208 04		304 04
November	96 80	141 36		238 16
December	99 12	139 36		238 48
Totals	\$665 02	\$2532 66	\$38 67	\$3236 35

	Adult	Juvenile
New Probationers	35	16
Discharged	28	20
Transfers	2	1
Violations	4	2
Investigations	74	74

Ernest P. Conlon,
Probation Officer.

REPORT OF POLICE DEPARTMENT

For Year Ending December 31, 1945

Arrests	
Drunkenness	67
Disorderly Conduct	10
Assault	9
Larceny	4
Resisting Arrest	5
Fugitive from Justice	6
Vagrancy	3
Escaped Prisoners	4
Failure to Send Children to School	3
Illegal Sale of Liquor	1
Total	112
Arrests for Motor Vehicle Violations	
Operating Under the Influence of Liquor	23
Reckless Driving	20
Operating Without A License	12
Failure To Have Vehicle Inspected	10
Speeding	13
Inadequate Brakes	12
Transferring Plates	5
Permitting an Unlicensed Person to Operate	7
Total	102
Juveniles	21
Total Number of Arrests Including Juveniles	235
Accidents Investigated by the Department	67
People Injured	16
Fatal Accidents	0
Complaints Made to Police and Investigated	587
Tramps Lodged at Police Station	88
Doors and Windows Found Unlocked and Secured by the Police	364
Property Stolen and Recovered by Police to the Amount of	\$6,815.25
Property Stolen and Not Recovered by Police To Date, Approximately	\$ 300.00
Cars Reported Stolen, all Recovered	10
Property Reported Stolen by Other Police Departments and Recovered by Lebanon Police	\$3,000.00

Officers Now Working With Department

Chief

Clarence W. Wright

Regular Patrolmen

Clayton Roy
Raymond Roy

Floyd Lackey
Myrl Eaton

Karl Whitney

Special Officers

Clarence Hastings

William Harriman

George U. L. Leavitt

Respectfully Submitted,

C. W. Wright,

Chief of Police.

REPORT OF THE RELIEF DEPARTMENT

Board of Selectmen

Lebanon, N. H.

Gentlemen :

The following is a report of the Relief Department of direct relief cases for the year 1945.

During the 12 month period from December 1, 1944 to December 1, 1945, relief has been granted to needy families who were unable to work or during the period of time they were waiting for aid age assistance or Social Security.

Two cases of non-support were brought before the Court with a favorable decision.

The cooperation of the Red Cross is greatly appreciated in taking care of the needs of soldiers' families while they were waiting for checks or temporarily out of funds.

There have been several cases investigated that have resulted in County care or found to belong to some other town.

Although the total number of cases helped is not large, there is not a day but what someone wants some help, advice or wants to know what agency to go to for an answer to their needs.

The cooperation of all has been greatly appreciated in helping the Department.

Respectfully Submitted,

William J. Murphy,

Overseer.

PREVENT FOREST FIRES — IT PAYS

An average of 7,300 acres of woodland are burned over by forest fires in New Hampshire each year destroying many thousand dollars worth of property of all description. It costs many additional thousands of dollars and requires valuable man hours, taken from other essential work, to extinguish them. These losses affect the personal fortunes of the owners, and town and state economies. Everyone loses because of them.

Analysis of fire causes reveals the fact that more than 98 percent of all forest fires are, consistently, the result of human carelessness and are preventable!

We have been extremely fortunate during the past few years. Favorable fire weather and war time restrictions on travel which kept people off the highways and out of the woods have aided materially in reducing fire risks, keeping fires fewer and fire losses low.

We now face changed conditions. People can travel freely. Their love for travel and the freedom of the woods will bring them out in ever increasing numbers. This will step up the fire risks materially. The accelerated cutting of the war years has resulted in additional thousands of slash acres. These factors, combined with a possible dry season and human carelessness could easily produce a catastrophe. Everyone must, consequently, be on his guard. He should

1. Be careful with fire or when smoking in or near woodlands.
2. Cooperate with the local forest fire warden and his deputies by
 - a. Abiding cheerfully with whatever restrictions it may be necessary to impose. They are intended only to be helpful.
 - b. Securing permits to burn debris when the ground is not covered with snow.
 - c. Seeing that others comply with the requirements.
 - d. Promptly coming to the warden's assistance when needed.

If these few fundamental practices are followed it will be possible to PREVENT a large proportion of FOREST FIRES from starting. — That PAYS!

District Fire Summary for 1945

Number of fires	41
Number of Investigations	20
Number of acres burned	62.011
Number of fires over 40 acres	None
Number of fires from 5 to 40 acres	1
Number of fires from 1 to 5 acres	11
Number of fires from $\frac{1}{4}$ to 1 acre	14
Number of fires under $\frac{1}{4}$ acre	15
Causes of Fires:	
Smoking	9
Burning Brush	13
With Permit	1
Without Permit	12
Campfire	1
Lumbering	1
Incendiary	1
Lightning	1
Railroad	10
Auto Burning	1
Children	3
House Burning	1

Town Fire Summary for 1945 in the Town of Lebanon

Number of fires in the town	1
Number of acres burned over	1
Number of investigations in the town	None
Number of permits issued	29

We have recommended the purchase of the following tools and equipment:

3 Pumps, 2 Fire Rakes, 2 Hazel Hoes, 1 Pulaski Tool to be located at West Lebanon and Lebanon	\$25.00
At an approximate cost of	

George F. Richardson, Jr.
District Chief.

**STATE OF NEW HAMPSHIRE
FORESTRY AND RECREATION COMMISSION
CONCORD**

December 20, 1945

Chairman
Board of Selectmen
Lebanon, N. H.

Gentlemen:

Following our usual custom of rendering a report of expenditures and accomplishments to towns which appropriate for white pine blister rust control, there is attached a statement of the 1945 work.

An unusual amount of financial aid to towns from State and Federal sources was available during 1945. This was owing to the scarcity of labor which prevented control work from being conducted in all the appropriating towns. Therefore, in those towns where labor was available it was possible to allot a greater sum of either state or federal money than is the case generally under normal conditions. These additional funds enabled us to cover additional territory without cost to the town.

Investigations have indicated that in much of the pine area felled by the hurricane in 1938, as well as others logged previously, white pine is reseeded such lands. This offers a definite promise of future crops if given the necessary protection from disease and fire. The value of white pine to this State cannot be over emphasized.

If you desire more detailed information regarding the White Pine Blister Rust Control work this can be obtained by contacting either this office, or District Blister Rust Leader, Mr. Geo. F. Richardson, Jr., of Lebanon, N. H.

It is recommended that this letter and the accompanying statement be printed in the town's annual report.

Very truly yours,

John H. Foster,
State Forester.

WHITE PINE BLISTER RUST CONTROL
FINANCIAL STATEMENT

1945

Town of Lebanon

Expenditures

Town funds	\$ 299 50	
State funds	108 24	
Federal funds	35 93	
	<hr/>	
Total		\$ 443 67
Received from town	\$ 300 00	
Spent from town funds	299 50	
	<hr/>	
Balance due town		\$ 50
Area covered		725 acres
Currant and gooseberry bushes destroyed		2,716

MARY HITCHCOCK MEMORIAL HOSPITAL

Hanover, New Hampshire

December 6, 1945

Mr. J. B. Perley, Chairman
Board of Selectmen
Lebanon, New Hampshire

My dear Mr. Perley:

During the year January 1, 1944 through December 31, 1944 the Lebanon Free Bed Fund in the Mary Hitchcock Memorial Hospital rendered 706 days' service to 41 residents of the Town of Lebanon, New Hampshire.

The portion of the free bed funds allotted by the Trustees to the Town of Lebanon was \$1,800.00. During the calendar year we received a check from the town in the amount of \$599.82 which eradicated the overuse as of December 31, 1943, credit for which is shown on the summary sheet, together with the charge item.

The charges at the minimum hospital rates for service rendered to the patients during the period amounted to \$3,871.65, plus the additional charge of \$599.82, or a total of \$4,471.67 for the year.

Yours very truly,

Donald S. Smith

