

Memorial Pool — Built 1949

# *ANNUAL REPORT*

Town of  
**Lebanon**

NEW HAMPSHIRE

For The Year Ending December 31

*1949*



# ANNUAL REPORTS

OF THE

## SELECTMEN

and other

## TOWN OFFICERS

OF

## LEBANON, N. H.

For the Year Ending December 31

1949

\* \* \*

*Printed by*

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LEBANON, N. H.

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1949

## TOWN OFFICERS

1949

**Moderator**—Fred A. Jones

**Town Clerk**—Joseph C. Smith

**Selectmen**—Joseph B. Perley, Chairman; Charles W.  
Goss and William D. Dubuque

**Highway Agent**—Wesley E. Freeman

**Tax Collector**—Milo L. Knight

**Town Treasurer**—Harold J. Townsend

**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, Clarence Hastings,  
Ronald Simpson

**Special Officers**—William B. Harriman, George U. L.  
Leavitt, Lucien White, Walter Samsel, Kharl  
Whitney, Clifton Barden, Ralph Ricard

**Judge of Municipal Court**—Mark E. Powers

**Special Justice**—S. Lane Dwinell

**Probation Officer**—Ernest P. Conlon

**Dog Constable**—Clarence W. Wright

**Supervisors of Checklist**—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 C. Waldo, Helen Billings, Arthur W. Burnham, Mary E. Hough, C. Elbert Dole, Erald B. Harrison

**Cemetery Committee**—Joseph B. Perley, Charles W. Goss, William D. Dubuque, Maude B. Marston, S. E. Lamotte

**Treasurer of the Cemetery Committee**—Maude B. Marston

**Surveyor of Wood and Lumber**—W. B. True

**Fence Viewers**—W. B. True, Wallace E. Stockwell

**Budget Committee**—Charles S. Foster, Frank J. Bryant, Roy C. Hathorn, Kenneth Lutz, S. Lane Dwinell, Stanley M. Currier, Frank S. Fifield, Sumner E. Atherton, Jr., Eric H. Garrett, Stanley S. Jackson, Roscoe D. Chipman, Sargent H. Daniels.

## WARRANT FOR THE ANNUAL MEETING

March 14, 1950

### 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 to authorize the Selectmen to hire money on short term notes or otherwise, for the purpose of building a town garage, the amount not to exceed \$40,000.00, or act thereon.

**Fifth** — To see if the Town will vote to authorize the Selectmen to take an option on or purchase land suitable for business concerns which might be induced to locate in Lebanon, and to further authorize the Selectmen to make space available which could be rented to said firms; and to borrow such sums of money as might be needed to provide such space up to an amount not exceeding \$75,000.00, or act thereon.

**Sixth** — To see if the Town will vote to authorize the Selectmen to grant licenses to drive-in theatres, and to recommend the license fee therefor, or act thereon.

**Seventh** — On a petition of ten or more legal voters: To see if the Town will vote to discontinue an alleged highway to wit: Taylor Street, so-called, leading from Hanover Street to Court Street, and to discontinue any rights that the public may have to use said Taylor Street as a public highway, or act thereon.

**Eighth** — On a petition of ten or more legal voters: To see if the Town will vote to create a Planning Board for the Town of Lebanon in accordance with the provisions of Chapter 53 of the Revised Laws of New Hampshire and any amendments thereto, or act thereon.

**Ninth** — On a petition of ten or more legal voters: To see if the Town will vote to raise \$200.00 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, or act thereon.

**Tenth** — On a petition of ten or more legal voters: To see if the Town will vote to raise the sum of \$5,000.00 to have a complete and impartial revaluation made of all the taxable property in the Town of Lebanon, or act thereon.

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

**Twelfth** — 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.

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

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

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

**Sixteenth** — To choose two members to act on the Budget Committee for the ensuing two years.

**Seventeenth** — To choose two members to act on the Budget Committee for the ensuing year.

**Eighteenth** — To bring in your ballots on the following question — “Shall the provisions of Chapter 171-A of the Revised Laws relative to playing games of beano be adopted in this town?”

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

Given under our hands and seals this 25th day of February, 1950.

JOSEPH B. PERLEY

CHARLES W. GOSS

WILLIAM D. DUBUQUE

Selectmen of Lebanon, N. H.

A true copy of Warrant—Attest:

JOSEPH B. PERLEY

CHARLES W. GOSS

WILLIAM D. DUBUQUE

Selectmen of Lebanon, N. H.



**BUDGET OF THE TOWN OF LEBANON, N. H.**  
**Estimates of Revenue and Expenditures for the Ensuing**  
**Year January 1, 1950 to December 31, 1950**  
**Compared with**  
**Estimated and Actual Revenue, Appropriations and Ex-**  
**penditures of the Previous Year January 1, 1949 to**  
**December 31, 1949**

SOURCES OF REVENUE	Estimated Revenue Previous Year 1949	Actual Revenue Previous Year 1949	Estimated Revenue Ensuing Year 1950
<b>From State:</b>			
Interest and Dividends Tax	\$ 5,500.00	\$ 9,016.45	\$ 7,500.00
Railroad Tax	15,000.00	18,114.15	16,000.00
Savings Bank Tax	500.00	607.05	500.00
Reimbursement a/c Old Age Assistance		452.18	
<b>From Local Sources Except Taxes:</b>			
Dog Licenses		1,293.36	1,000.00
Business Licenses, Permits and Filing Fees	500.00	788.50	1,000.00
Fines and Forfeits, Municipal Court	2,000.00	1,500.00	1,500.00
Rent of Town Hall and Other Buildings	10,000.00	9,645.09	10,000.00
Interest Received on Taxes and Deposits		374.96	
<b>Income of Departments:</b>			
(a) Highway, including rental of equipment		8,744.16	
(b) Sewers		306.32	
Airport		3,671.49	4,000.00
Rent of Trans. Camp & Other Prop.		638.36	
Town Poor Restitutions		542.54	
Motor Vehicle Permit Fees	15,000.00	23,403.68	18,000.00
Sale of Town Property		4,600.00	
†Cash Surplus		4,177.24	12,326.86
<b>From Local Taxes Other Than Property Taxes:</b>			
(a) Poll Taxes—Regular @\$2	6,500.00	7,272.00	6,500.00
(b) Nat. Bank Stock Taxes	950.00	980.00	950.00
<b>Total Revenues From All Sources Except Property Taxes</b>	<b>\$ 55,950.00</b>	<b>\$ 96,127.53</b>	<b>\$ 79,276.86</b>
<b>*Amt. to be Raised by Prop. Taxes</b>			<b>158,173.14</b>
<b>TOTAL REVENUES</b>			<b>\$237,450.00</b>

## BUDGET OF THE TOWN OF LEBANON

PURPOSES OF EXPENDITURES	Appropriations Previous Year 1949	Actual Expenditures Previous Year 1949	Appropriations
			Recom- mended by Budget Committee 1950
<b>Current Maintenance Expenses:</b>			
<b>General Government:</b>			
T. O. Retirement	500.00	293.35	500.00
Town Officers' Salaries	7,100.00	7,100.00	7,100.00
Town Officers' Expenses	5,500.00	6,233.21	7,000.00
Election and Registration Expenses	500.00	598.72	1,000.00
Municipal Court Expenses	2,000.00	2,044.68	2,000.00
Expenses Town Hall and Other Town Bldgs.	16,000.00	16,067.48	16,000.00
<b>Protection of Persons and Property:</b>			
Police Department	22,500.00	22,963.47	22,500.00
Fire Department	1,000.00	1,177.74	500.00
Moth Extermination Blister Rust	300.00	300.00	
<b>Health:</b>			
Milk Inspection	300.00	300.00	300.00
Visiting Nurse	1,000.00	1,000.00	1,000.00
Health Department, Including Hospitals	4,000.00	4,000.00	4,500.00
Vital Statistics	150.00	164.37	200.00
Sewer Maintenance	5,000.00	5,000.00	5,000.00
Town Dump and Garbage Removal		847.60	800.00
<b>Highways and Bridges:</b>			
Town Maintenance—Summer	65,000.00	75,092.94	33,406.00
Town Maintenance—Winter			22,930.00
Street Lighting	14,000.00	12,862.62	14,000.00
Sidewalk Maint.	5,000.00	5,000.00	5,000.00
Town Road Aid	1,063.00	1,062.81	1,064.00
<b>Libraries:</b>			
Lebanon	3,000.00	3,000.00	3,000.00
W. Lebanon	1,300.00	1,300.00	1,500.00
<b>Public Welfare:</b>			
Town Poor	15,000.00	13,152.07	20,000.00
Old Age Assistance	14,000.00	17,167.18	18,000.00
<b>Patriotic Purposes:</b>			
Memorial Day	250.00	199.00	250.00

**Recreation:**

Parks and Playgrounds Incl. Band Concerts	6,250.00	8,622.07	7,000.00
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**Public Service Enterprises:**

Cemeteries, Lebanon	4,000.00	4,000.00	4,000.00
Cemeteries, West Lebanon	850.00	850.00	850.00
Airports	1,000.00	9,635.96	5,000.00

**Unclassified:**

General Expenses	5,000.00	3,699.26	4,000.00
Dog Damage		606.12	
Advertising and Regional Associations	500.00	500.00	250.00

**Interest:**

On Temporary Loans	900.00	843.33	1,500.00
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**Highways and Bridges:**

Town Construction			5,000.00
Sidewalk Construction	5,000.00	8,559.04	1,000.00
Sewer Construction	5,000.00	6,494.34	10,000.00
New Land and Buildings			1,000.00
New Equipment			5,700.00
Land — W. Lebanon Cem.			2,500.00
Town Hall Fire Escape			2,000.00
For option on land for Industrial Purposes			100.00

County Taxes	25,275.65	25,275.65	
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School Taxes	235,309.00	195,309.00	
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<b>TOTAL EXPENDITURES</b>	<b>\$473,547.65</b>	<b>\$461,322.01</b>	<b>\$237,450.00</b>
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## SUMMARY INVENTORY OF VALUATION

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Land and Buildings (Exclusive of Growing Wood and Timber)		6,999,610.00
Growing Wood and Timber		10,000.00
Electric Plants		709,360.00
Horses	106	10,175.00
Oxen	4	750.00
Cows	1082	118,700.00
Other Neat Stock	196	16,080.00
Sheep and Goats	131	1,780.00
Fowls	5880	6,180.00
Portable Mills	3	18,000.00
Boats and Launches	3	1,050.00
Wood, Lumber, etc.		40,220.00
Gasoline Pumps and Tanks		15,550.00
Stock in Trade		1,720,575.00
Aqueducts & Locks and Canals		250,000.00
Mills and Machinery		406,425.00
		10,324,455.00
(Exclusive of Soldiers' Exemptions and Exemptions to Blind) Total Valuation		309,950.00
Net Valuation		10,014,505.00
Poll Taxes	Number 3250 at \$2.00	\$ 6,500.00
National Bank Stock Taxes		950.00
Total Amount of Taxes to be Committed to Collector including Town and Precinct Taxes, Poll Taxes and National Bank Stock Taxes		448,750.49
Amount of property valuation exempted to veterans		307,950.00
Amount of property valuation exempted to blind		2,000.00

Number of veterans who receive property exemption	331
Number of inventories sent out	2,000
Number of inventories returned	1,500
Number of veterans exempted from poll tax	1,200-1,500

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

August 9, 1949

JOSEPH B. PERLEY  
CHARLES W. GOSS  
WILLIAM D. DUBUQUE  
Selectmen of Lebanon

# STATEMENT OF APPROPRIATIONS

## AND TAXES ASSESSED

For the Tax Year 1949

### Appropriations:

Town Officers' Salaries	7,100.00
Town Officers' Retirement	500.00
Town Officers' Expenses	5,500.00
Election and Registration Expenses	500.00
Municipal Court Expenses	2,000.00
Town Hall and Buildings	16,000.00
Police Department	22,500.00
Fire Department	1,000.00
Blister Rust—Moth Extermination	300.00
Health Department	500.00
Hospitals	3,500.00
Vital Statistics	150.00
Milk Inspection	300.00
Town Road Aid	1,063.00
Town Maintenance	65,000.00
General Expenses	5,000.00
American Legion Convention	1,000.00
Visiting Nurse	1,000.00
Street Lighting	14,000.00
Police Cruiser	2,000.00
Sidewalk Maintenance	10,000.00
Sewer Maintenance	5,000.00
Sewer Construction	5,000.00

### Libraries:

Lebanon	3,000.00	
W. Lebanon	1,300.00	
	<hr/>	4,300.00
Old Age Assistance		14,000.00
Town Poor		15,000.00
Memorial Day		250.00

Parks and Playgrounds Incl. Band Concerts:

Concerts	500.00	
Lebanon	5,000.00	
W. Lebanon	750.00	
	<hr/>	6,250.00

Cemeteries:

Lebanon	4,000.00	
W. Lebanon	850.00	
	<hr/>	4,850.00

Airports Maintenance 1,000.00

Advertising and Regional Associations 500.00

Dartmouth-Lake Sunapee 900.00

Interest on Temporary Loans 25,275.65

County Tax 235,309.00

School Tax \$476,547.65

Total Town and School Appropriations

**Less: Estimated Revenues and Credits:**

Interest and Dividend Tax 5,500.00 8,923.66

Railroad Tax 15,000.00 17,072.56

Savings Bank Tax 500.00 553.73

Motor Vehicle Permit Fees 15,000.00

Business Licenses & Permits 500.00

Fines & Forfeits —

Municipal Court 2,000.00

Rent of Town Hall 10,000.00

Total Revenues and Credits 

---

 54,049.95

Plus Overlay 

---

 422,497.70

Plus Overlay 

---

 5,561.51

Net Amount to be raised by Taxation 

---

 \$428,059.21

Less: Poll Taxes at \$2.00 6,500.00

National Bank Stock Taxes 950.00

---

 7,450.00

Amount to be raised by property taxes on which tax rate is to be figured 

---

 \$420,609.21

**Taxes to be Committed to Collector:**

Property Taxes	\$420,609.21
Poll Taxes at \$2.00	6,500.00
National Bank Stock Taxes	950.00
Precinct Taxes	20,691.28
Total Taxes to be Committed	<u>\$448,750.49</u>

**Tax Rates**

Town	4.20
West Lebanon Precinct	.28
Lebanon Center Precinct	.22

**PRECINCTS**

	Valuation	Taxes	Rate
Lebanon Ctr. Precinct	\$6,579,800.00	\$14,475.56	\$.22
West Lebanon Precinct	\$2,221,990.00	\$ 6,215.72	\$.28

**CERTIFICATE**

This is to certify that the information contined in this report was taken from official records and is correct to the best of our knowledge and belief.

Date August 9, 1949

JOSEPH B. PERLEY,  
WILLIAM D. DUBUQUE,  
CHARLES W. GOSS,  
Selectmen of Lebanon, N. H.



**R E P O R T**  
**of an audit and examination**  
**of the accounts**  
**of the**  
**TOWN OF LEBANON**  
**for the fiscal year ended December 31, 1949**  
**made by**  
**THE DIVISION OF MUNICIPAL ACCOUNTING**  
**STATE TAX COMMISSION**  
**January 25-26-27, 1950**

February 15, 1950

Board of Selectmen  
Lebanon, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual audit and examination of the accounts of the Town of Lebanon for the fiscal year ended December 31, 1949, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

### **SCOPE OF AUDIT**

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

### **FINANCIAL STATEMENTS**

#### **Comparative Balance Sheets — Dec. 31, 1948 — Dec. 31, 1949: (Exhibit A-1)**

Comparative Balance Sheets for the fiscal years ended December 31, 1948 and December 31, 1949, are presented in Exhibit A-1. As indicated therein, the Surplus increased by \$15,426.57 during the year 1949.

#### **Analysis of Change in Financial Condition: (Exhibit A-2)**

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein.

#### **Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: Exhibits A-3 & A-4)**

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1949, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Ex-

hibit A-4), a net revenue surplus of \$26,351.05, less a net overdraft of appropriations of \$10,924.48, resulted in a net budget surplus of \$15,426.57.

### **Summary of Receipts and Expenditures: (Exhibit B-1)**

A summary of receipts and expenditures for the fiscal year ended December 31, 1949, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1949, is indicated in Exhibit B-3.

### **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 insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

### **GENERAL COMMENTS**

#### **Revenue Surplus:**

It will be noted from Exhibit A-4, that the revenue surplus (excess of actual over estimated revenues) amounted to \$27,042.33. The four major items which accounted for the revenue surplus were as follows:

Taxes Assessed in Excess of Budgetary Requirements	\$9,143.46
Added Taxes after Commitment of Warrant	2,425.03
Motor Vehicle Permits	8,763.92
Sale of Town Property	4,650.00
The first item "Taxes Assessed in Excess of Budgetary	

Requirements" is arrived at as follows:

	Warrant as Committed to Collector	Tax Levy as Submitted to Tax Comm'n. for approval of tax rate	Excess of Warrant
Property Taxes (Town & Precinct)	\$449,614.95	\$441,300.49	\$8,314.46
Poll Taxes	7,302.00	6,500.00	802.00
National Bank Stock Taxes	977.00	950.00	27.00
Total	\$457,893.95	\$448,750.49	\$9,143.46

It will be seen therefore that the amount of the tax warrant as committed to the Collector exceeded the amount of the required tax levy, as submitted to the Tax Commission for approval of the 1949 tax rate, by \$9,143.46. This resulted from the fact that the actual valuation upon which taxes were assessed and committed to the Collector in the Warrant, exceeded by \$186,600.00 the total valuation upon which the tax rate was based. This is shown as follows:

Actual Valuation Upon Which Taxes Were Assessed and Committed to Collector in 1949 Tax Warrant	Total Valuation Upon Which Tax Rate Was Based	Excess of Valuation Included in Tax Warrant
\$10,201,105.00	\$10,014,505.00	\$186,600.00

The second item "Added Taxes after Commitment of Warrant" was made up of the following:

Property Taxes (Town & Precinct)	\$1,626.03
Poll Taxes	796.00
National Bank Stock Taxes	3.00
	<u>\$2,425.03</u>

The property taxes added after commitment of the Warrant represented valuation assessed at \$36,097.00.

**Appropriation Overdrafts:**

The budget summary, Exhibit A-4, indicates a net overdraft of appropriations of \$10,924.48. This is shown as follows:

Overdrafts of Appropriations	\$22,952.77
Unexpended Balances of Appropriations	12,028.29
	<hr/>
Net Overdraft of Appropriations	\$10,924.48

Section 5 of Chapter 52, Revised Laws of New Hampshire, (Municipal Budget Law) the provisions of which have been adopted by the Town of Lebanon, provides that total expenditures shall not be in excess of budgetary appropriations. The net overdraft of appropriations of \$10,924.48, was therefore contrary to the provisions of this section of the Municipal Budget Law.

**Conclusion:**

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. This letter of transmittal should be included in its entirety.

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

Herbert E. Hunt, Auditor  
C. David Sullivan, Accountant

DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION

Concord, New Hampshire

February 15, 1950

**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, 1949. In our opinion the Exhibits included herewith reflect the true financial condition of the Town, together with the results of operations for the fiscal year ended December 31, 1949.

Respectfully submitted,

HAROLD G. FOWLER

Director

DIVISION OF MUNICIPAL ACCOUNTING  
STATE TAX COMMISSION

Herbert E. Hunt, Auditor

C. David Sullivan, Accountant

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**Surety Bonds:**

- J- Town Officers' Surety Bonds

**EXHIBIT A-1**  
**TOWN OF LEBANON**  
 Comparative Balance Sheets

**Fiscal Years Ended December 31, 1948 and December 31, 1949**

	<b>As of Dec. 31, 1948</b>	<b>As of Dec. 31, 1949</b>
<b>Assets</b>		
Cash in Bank — General Funds	\$54,177.24	\$102,326.86
<b>Cash in Hands of Officials:</b>		
Tax Collector		50.10
Uncollected Taxes	6,089.57	10,509.09
Unredeemed Taxes (Tax Titles)	1,016.41	1,691.91
Capital Reserve Fund	4,000.00	4,000.00
	\$65,283.22	\$118,577.96
<b>Total Assets</b>		



**Liabilities**

**School District:**

Appropriation

\$50,000.00

\$90,000.00

**State of New Hampshire:**

Special Polls Due State—  
Uncollected

105.00

63.00

**Unexpended Appropriation Balances:**

Sewer Maintenance (W. Lebanon)  
Sidewalk Equipment

1,905.98  
183.85

**Capital Reserve Funds:**

Sewer Construction

4,000.00

4,000.00

Total Liabilities  
Surplus

\$56,194.83  
9,088.39

\$ 94,063.00  
24,514.96

Total Liabilities and Surplus

\$65,283.22

\$118,577.96

**EXHIBIT A-2**

**TOWN OF LEBANON**

**Analysis of Change in Financial Condition**

**Fiscal Year Ended December 31, 1949**

Surplus, December 31, 1949	\$24,514.96	
Surplus, December 31, 1948	9,088.39	
	<hr/>	
<b>Increase in Surplus</b>		<b>\$15,426.57</b>

**Analysis of Change**

**Increases in Surplus:**

Net Budget Surplus (Exhibit C)	\$15,426.57	
	<hr/>	
<b>Increase in Surplus</b>		<b>\$15,426.57</b>

**EXHIBIT A-3**  
**TOWN OF LEBANON**  
**Comparative Statement of**  
**Appropriations and Expenditures**  
**Fiscal Year Ended December 31, 1949**

Title of Account	Carried from 1948	Appropriation	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended	Balances Overdrawn	Bal. Carried to 1950 Liabilities
Town Officers' Salaries		7,100.00		7,100.00	7,100.00			
Town Clerk's Fees					2,225.55		2,225.55	
Town Officers' Retirement		500.00		500.00	293.35	206.65		
Town Officers' Expenses		5,500.00		5,500.00	6,233.21		733.21	
Election and Registration Expenses		500.00		500.00	598.72		98.72	
Municipal Court Expenses		2,000.00		2,000.00	2,044.68		44.68	
Expense of Property Owned by Town					214.21		214.21	
Town Hall and Buildings		16,000.00		16,000.00	15,352.52	647.48		
Expense Other Town Buildings					628.12		628.12	
Police Department		22,500.00	86.10	22,586.10	22,963.47		377.37	
Transient Camp			384.65	384.65	286.84	97.81		
Fire Department		1,000.00	201.70	1,201.70	1,177.74	23.96		
Blister Rust—Moth Extermination		300.00		300.00	300.00			
Health Department		500.00		500.00	634.95		134.95	
Hospitals		3,500.00		3,500.00	3,500.00			
Vital Statistics		150.00		150.00	164.37		14.37	
Milk Inspection		300.00		300.00	300.00			
Town Road Aid		1,063.00		1,063.00	1,062.81	.19		
Town Maintenance		65,000.00	8,744.16	73,744.16	75,946.27		2,202.11	
General Expenses		5,000.00		5,000.00	4,546.86	453.14		
Street Lighting		14,000.00		14,000.00	12,865.62	1,134.38		
American Legion Convention		1,000.00		1,000.00	1,000.00			
Visiting Nurse		1,000.00		1,000.00	1,000.00			
Police Cruiser		2,000.00	87.72	2,087.72	1,999.90	87.82		
Sidewalk Construction					4,763.01		4,763.01	
Sidewalk Maintenance		10,000.00	7.46	10,007.46	8,796.03	1,211.43		
Sewer Maintenance		5,000.00	306.32	5,306.32	5,306.32			
Sewer Construction		5,000.00		5,000.00	11,494.34	717.96		
Sewer Maintenance — W. Lebanon	1,905.98							
Libraries — Lebanon		3,000.00		3,000.00	3,000.00			
Libraries — W. Lebanon		1,300.00		1,300.00	1,300.00			

Title of Account	Carried from 1948	Appropriation	Receipts and Reimbursements	Total Amount Available	Expenditures	Balances		Bal. Carried to 1950
						Unexpended	Overdrawn	
Old Age Assistance	14,000.00	452.18	17,167.18	2,390.47	2,715.00			
Town Poor	15,000.00	542.54	13,152.07	51.00				
Memorial Day	250.00		500.00					
Parks and Playgrounds, Band Concerts	500.00		5,000.00	7,633.20	2,633.20			
Parks and Playgrounds, Lebanon	750.00		750.00	488.87				
Parks and Playgrounds, W. Lebanon	4,000.00		4,000.00	4,000.00				
Cemeteries, Lebanon	850.00		850.00	850.00				
Cemeteries, West Lebanon	1,000.00	3,671.49	3,480.33	1,191.16				
Airport, Maintenance	500.00		500.00	500.00				
Advertising & Regional Associations	900.00		900.00	843.33	56.67			
Interest, Temporary Loans	100,000.00		100,000.00	100,000.00				
Temporary Loans	183.85		183.85	183.85				
Sidewalk Equipment	25,275.65		25,275.65	25,275.65				
County Tax	50,000.00		50,000.00	50,000.00				
<b>School Tax:</b>								
Appropriation	50,000.00		50,000.00	50,000.00				
Dog Licenses	235,309.00		235,309.00	195,309.00				90,000.00
Less: Damage by Dogs		1,293.36	1,293.36	687.24)				
Precinct Taxes				606.12)				
Airport Construction	20,000.00		20,000.00	20,000.00				
Overlay	6,252.79		6,252.79	6,155.63	6,155.63			
Refunds on Taxes				2,939.60	3,313.19			
Special Poll Taxes—State of N. H.		27.00	27.00	12.64	12.64			
	\$52,039.83	502,800.44	115,804.68	670,694.95	591,619.43	12,028.29	22,952.77	90,000.00

**EXHIBIT A-4  
TOWN OF LEBANON**

**Statement of Estimated and Actual Revenues  
Fiscal Year Ended December 31, 1949**

	<b>Revenues</b>		
<b>Source</b>	<b>Estimated</b>	<b>Actual</b>	<b>Excess Deficit</b>
Interest & Dividend Tax	\$ 8,923.66	\$ 9,016.45	\$ 92.79
Railroad Tax	17,072.56	18,114.15	1,041.59
Savings Bank Tax	553.73	607.05	53.32
Motor Vehicle Permit Fees	15,000.00	23,763.92	8,763.92
Business Licenses & Permits	500.00	788.50	288.50
Fines & Forfeits			
Municipal Court	2,000.00	1,500.00	500.00
Rent of Town Property--Hall	10,000.00	9,645.09	354.91
Interest on Taxes		421.36	421.36
Rent of Other Town Property		205.71	205.71
Added Taxes		2,425.03	2,425.03
Telephone		120.28	120.28
Sale of Town Property		4,650.00	4,650.00
Taxes Assessed in Excess of Budgetary Requirements		9,143.46	9,143.46
	<u>\$54,049.95</u>	<u>\$80,401.00</u>	<u>\$ 27,205.96</u>
	<b>Budget Summary</b>		<b>\$ 854.91</b>
Actual Revenues	\$80,401.00		
Estimated Revenues	54,049.95		
	<u>\$22,952.77</u>		<u>\$26,351.05</u>
Excess of Actual over Estimated Revenues			
Overdrafts of Appropriations	12,028.29		
Unexpended Balances of Appropriations			
Net Overdraft of Appropriations			<u>10,924.48</u>
Net Budget Surplus			<u>\$15,426.57</u>

## EXHIBIT B-1

### TOWN OF LEBANON

#### Classified Summary of Receipts and Expenditures

Fiscal Year Ended December 31, 1949

		Receipts	
<b>From Local Taxes:</b>			
<b>Current Year:</b>			
Property Taxes	\$439,094.68		
Poll Taxes	7,017.00		
National Bank Stock Taxes	980.00		
			447,091.68
<b>Previous Taxes:</b>			
Property Taxes	\$ 5,583.81		
Poll Taxes @ \$2	354.00		
Poll Taxes @ \$3	27.00		
			5,964.81
Interest and Fees		421.36	
Tax Sales Redeemed		3,423.71	
			456,901.56
<b>From State of New Hampshire:</b>			
Interest & Divident Tax	\$ 9,016.45		
Railroad Tax	18,114.15		
Savings Bank Tax	607.05		
Old Age Assistance	452.18		
			28,189.83
<b>From Local Sources, Except Taxes:</b>			
Motor Vehicle Permit Fees	23,763.92		
Dog Licenses	1,293.36		
Business Licenses & Permits	788.50		
Rent of Town Hall	9,645.09		
Rent of Other Town Property	205.71		
Fines & Forfeits Municipal Court	1,500.00		

**EXHIBIT B-1 (Continued)**

**Income from Departments:**

Highway Dept.	\$ 8,744.16	
Transient Camp	273.00	
Fire Dept.	201.70	
Police Dept. (Cruiser)	87.72	
Sewer Dept.	306.32	
Sidewalk	7.46	
Bicycle Registrations	86.10	
Airport	3,671.49	
	<hr/>	
		13,377.95
		<hr/>
		50,574.53

**Receipts Other Than Current Revenue:**

Temporary Loans	100,000.00
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**Refunds and Reimbursements:**

Transient Camp	
Insurance Premiums	111.65
Town Poor	542.54
Telephone	120.28
	<hr/>
	774.47
Sale of Town Property	4,650.00
	<hr/>
	105,424.47

Total Receipts	641,090.39
Balance—January 1, 1949	54,177.24
	<hr/>
Grand Total	\$695,267.63

**Expenditures**

**General Government:**

Town Officers' Salaries	7,100.00
Town Clerk's Fees	2,225.55
Town Officers' Retirement	293.35
Town Officers' Expenses	6,233.21
Election & Registration	598.72
Municipal Court	2,044.68

**EXHIBIT B-1 (Continued)**

**Town Hall & Other Buildings:**

Town Hall	\$15,352.52
Other Town Bldgs.	842.33
	<hr/>

16,194.85

General Expenses  
(Exhibit D-1)

4,546.86

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39,237.22

**Protection of Persons & Property:**

Police Department	22,963.47
Fire Department	1,177.74
Moth Extermination	300.00
Damage by Dogs	606.12
	<hr/>

25,047.33

**Health:**

Health Department	634.95
Hospitals	3,500.00
Visiting Nurse	1,000.00
Milk Inspection	300.00
Vital Statistics	164.37
Sewer Maintenance	11,494.34
	<hr/>

17,093.66

**Highways & Bridges:**

Town Road Aid	1,062.81
<b>Town Maintenance:</b>	
Summer	24,285.43
Winter	50,807.51
	<hr/>

75,092.94

Mechanic Street  
Sidewalk Maintenance  
Street Lighting

853.33  
13,559.04  
12,865.62

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103,433.74



**EXHIBIT B-1 (Continued)**

**Libraries:**

Lebanon Library	3,000.00	
West Lebanon Library	1,300.00	
	<hr/>	
		4,300.00

**Public Welfare:**

Old Age Assistance	17,167.18	
Town Poor	13,152.07	
Transient Camp	286.84	
	<hr/>	
		30,606.09

**Patriotic Purposes:**

Memorial Day	199.00	
American Legion Convention	1,000.00	
	<hr/>	
		1,199.00

**Recreation:**

Parks & Playgrounds	8,122.07	
Band Concerts	500.00	
	<hr/>	
		8,622.07

**Public Service Enterprises :**

Lebanon Cemetery	4,000.00	
West Lebanon Cemetery	850.00	
Airport Maintenance	3,480.33	
	<hr/>	
		8,330.33

**Unclassified:**

Advertising & Regional Associations	500.00	
Tax Titles (Taxes Bought by Town)	4,260.94	
Refunds (Taxes)	12.64	
	<hr/>	
		4,773.58

## EXHIBIT B-1 (Continued)

### Indebtedness:

Temporary Loans	100,000.00	
Interest on Temporary Loans	843.33	
	<hr/>	100,843.33

### New Construction & Equipment:

Airport	6,155.63	
Police Cruiser	1,999.90	
	<hr/>	8,155.53

### Other Governmental Divisions:

Special Poll Taxes to State	27.00	
County Taxes	25,275.65	
<b>Precinct Taxes:</b>		
Lebanon	14,000.00	
West Lebanon	6,000.00	
	<hr/>	20,000.00

### School District:

Appropriation	195,309.00	
Dog License Account	687.24	
	<hr/>	195,996.24
		<hr/>
		241,298.89
Total Expenditures		592,940.77
Balance—December 31, 1949		102,326.86
		<hr/>
Grand Total		\$695,267.63

**EXHIBIT B-2**  
**TOWN OF LEBANON**

**Summary of Charges to General Expense Appropriation**

**Fiscal Year Ended December 31, 1949**

<b>Item</b>	<b>Amount</b>
Petty Cash—Selectmen's Office	\$ 135.00
Printing Town Reports	501.76
Other Printing & Advertising	168.20
Employees' Retirement—	
Town's Share	40.46
Telephone	50.46
Lighting	400.00
Legal Expense	1,307.59
Tax Commission Audit	295.46
Listing Poll Tax Warrant	200.00
Transfers, Recording Deeds, etc.	176.59
Surveying Town Property	29.37
Directories	78.00
Salary — Secretary,	
Trustees of Trust Funds	185.52
Care of Town Clock	52.00
Sundries	78.85
Town Dump	847.60
	<hr/>
	\$4,546.86

**EXHIBIT B-3**  
**TOWN OF LEBANON**

**Summary of Receipts, and Expenditures and  
Proof of Balance**

**Fiscal Year Ended December 31, 1949**

Balance—January 1, 1949	\$ 54,177.24	
Receipts During Year	641,090.39	
	<hr/>	
	695,267.63	
Expenditures During Year	592,940.77	
	<hr/>	
Balance, December 31, 1949		\$102,326.86

**Proof of Balance**

Balance in National Bank of Lebanon—As per State- ment Dated Dec. 31, 1949	\$122,016.00	
Less: Outstanding Checks	19,604.89	
	<hr/>	
	102,411.11	
Less: Deposit of Dec. 20, 1949 (Belongs to Trust Funds	84.25	
	<hr/>	
Balance—December 31, 1949		\$102,326.86

EXHIBIT C-1

TOWN OF LEBANON

Summary of Warrants

Fiscal Year Ended December 31, 1949

Dr.	1949	1948	1947	1946	1945	1944	1943	1942
<b>Uncollected Taxes —</b>								
<b>January 1, 1949:</b>								
Property Taxes	\$	\$5,568.51	\$ 7.56	\$	\$	\$	\$	\$
Poll Taxes		260.00	52.00	6.00	40.50	26.00	14.00	10.00
Special Poll Taxes					66.00	39.00		
<b>Taxes Committed</b>								
<b>to Collector:</b>								
Property Taxes	449,614.95							
Poll Taxes	7,302.00							
N. B. Stock Tax	977.00							
<b>Added Taxes:</b>								
Property	1,560.03	66.00						
Polls	688.00	88.00	8.00	12.00				
N. B. Stock Tax	3.00							
	<u>\$460,144.98</u>	<u>\$5,982.51</u>	<u>\$67.56</u>	<u>\$18.00</u>	<u>\$106.50</u>	<u>\$65.00</u>	<u>\$14.00</u>	<u>\$10.00</u>

**EXHIBIT C-1 (Continued)**

**Cr.**

<b>Remittance to</b>									
<b>Treasurer:</b>									
Property Taxes	\$439,094.68	\$5,583.81	\$	\$	\$	\$	\$	\$	\$
Poll Taxes	7,017.00	296.00	26.00	14.00	14.00	14.00	2.00	2.00	2.00
Bank Stock Tax	980.00								
Special Polls					24.00			3.00	
<b>Abatements:</b>									
Property Taxes	2,153.11	38.70	7.56						
Poll Taxes	526.00	22.00	12.00	4.00	4.50	6.00	6.00	4.00	
Special Polls					6.00	9.00			
<b>Uncollected Taxes:</b>									
Property Taxes	9,945.09								
Poll Taxes	379.00	42.00	22.00		22.00	18.00	8.00	10.00	
Special Polls					36.00	27.00			
<b>Cash on Hand</b>	50.10								
	<u>\$460,144.98</u>	<u>\$5,982.51</u>	<u>\$67.56</u>	<u>\$18.00</u>	<u>\$106.50</u>	<u>\$65.00</u>	<u>\$14.00</u>	<u>\$10.00</u>	

**EXHIBIT C-2**

**TOWN OF LEBANON**

**Summary of Tax Sale Account**

**Fiscal Year Ended December 31, 1949**

	1948	Levies of 1947	1946
<b>Dr.</b>			
Unredeemed Taxes, January 1, 1949		\$860.05	\$156.36
Tax Sale — Account Levy of 1948	\$ 4,260.94		
	<u>\$4,260.94</u>	<u>\$860.05</u>	<u>\$156.36</u>
<b>Cr.</b>			
Remittances to Treasurer	\$2,717.30	\$568.02	\$138.39
Abatements	129.59	14.17	17.97
Unredeemed Taxes — December 31, 1949	1,414.05	277.86	
	<u>\$4,260.94</u>	<u>\$860.05</u>	<u>\$156.36</u>

**EXHIBIT C-3**

**TOWN OF LEBANON**

**Statement of Interest and Fees Collected on Taxes**

**Summary of Account**

**Fiscal Year Ended December 31, 1949**

**Debits**

**Interest Collected on Taxes:**

Tax Levies of 1949	\$125.42	
1948	73.22	
1947	1.93	
1946	2.32	
1945	5.17	
	<hr/>	\$208.06
Interest Collected on Tax Titles		166.90
Poll Tax Fees Collected		46.40
		<hr/>
		\$421.36
 <b>Credits</b>		
Remittances to Town Treasurer		\$421.36



## EXHIBIT D

### TOWN OF LEBANON

#### Summary of Town Clerk's Motor Vehicle Permits and Dog License Accounts Fiscal Year Ended December 31, 1949

##### Debits

##### Motor Vehicle Permits Issued:

Lebanon — 1949 —		
94701-97400)		
209351-209577)	\$20,101.39	
1948 —		
97473-97500)		
203301-203366)	317.44	
West Lebanon — 1949 —		
97401-97957	3,302.29	
1948 —		
97689-97700)		
203401-203417)	42.80	
	<hr/>	\$23,763.92

##### Dog Licenses Issued:

523 Males @ \$2.00	\$1,046.00	
2 Females Spayed		
@ \$4.00	8.00	
57 Females @ \$5.00	285.00	
5 Kennels	68.00	
3 Miscellaneous Items	4.36	
	<hr/>	\$1,411.36
Less: Fees Retained		
590 @ 20c	118.00	
	<hr/>	1,293.36
Total		<hr/>
		\$25,057.28

##### Credits

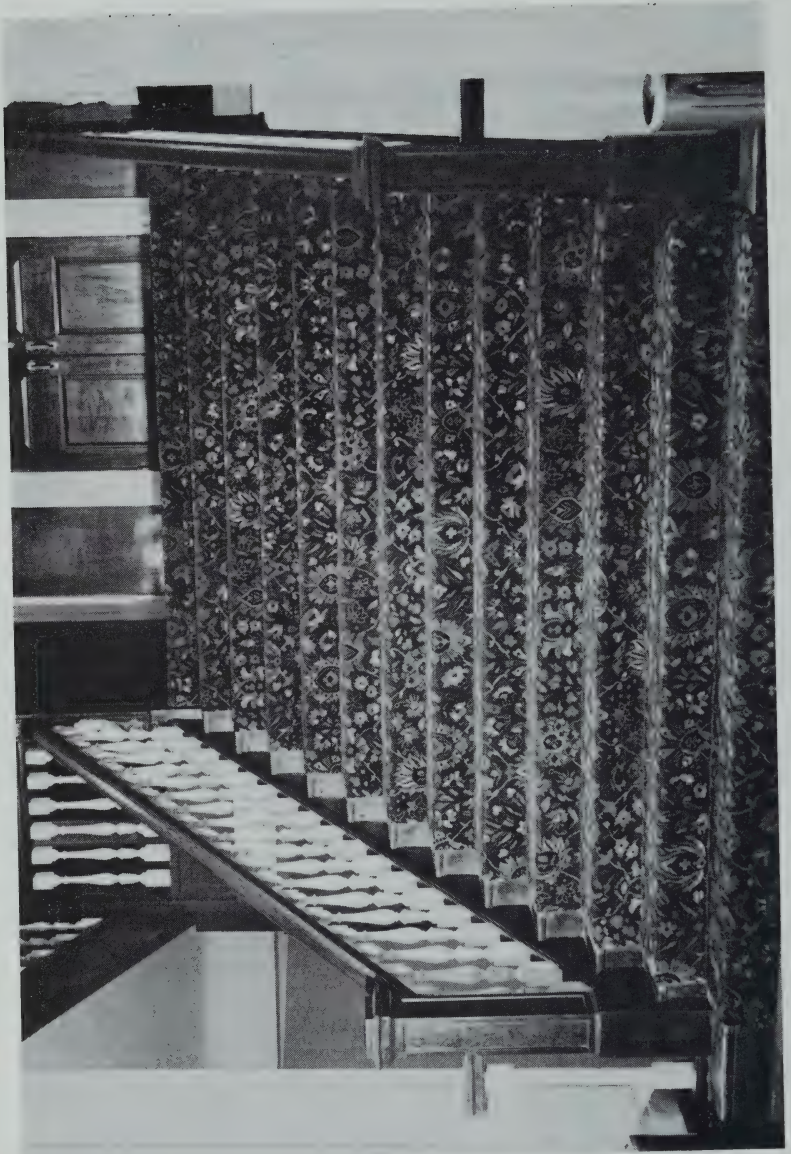
##### Remittances to Treasurer:

a/c Motor Vehicles	\$23,763.92	
a/c Dog Licenses	1,293.36	
	<hr/>	
Total		\$25,057.28





Town Shed Fire — Feb. 8, 1950



Stairway to Theatre



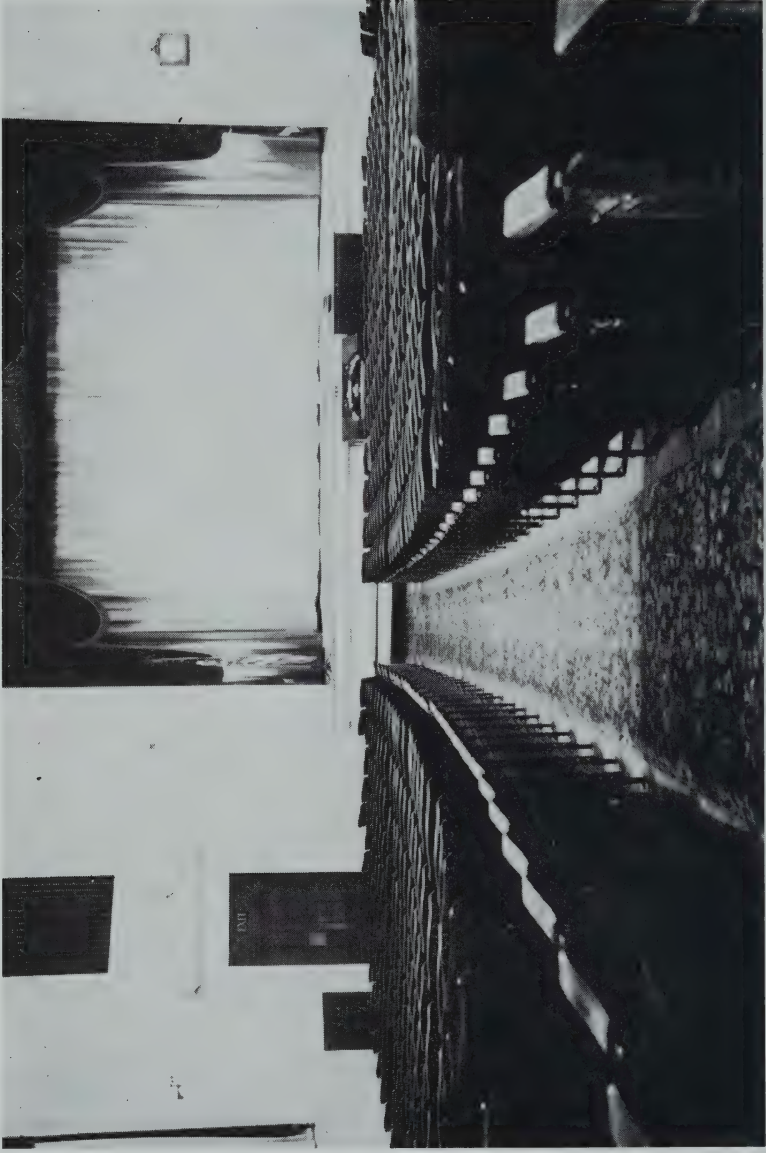
Wading Pool — Municipal Pool



General view of Wilder Dam from the New Hampshire side. for completion in October, 1950. The 33,000-kilowatt plant will be owned by the Vermont Electric Power Corporation, Central Vermont Public Service Company, and will be connected to the power line to Bellows Falls. The insert at bottom, right shows the power plant under construction in January, 1950.

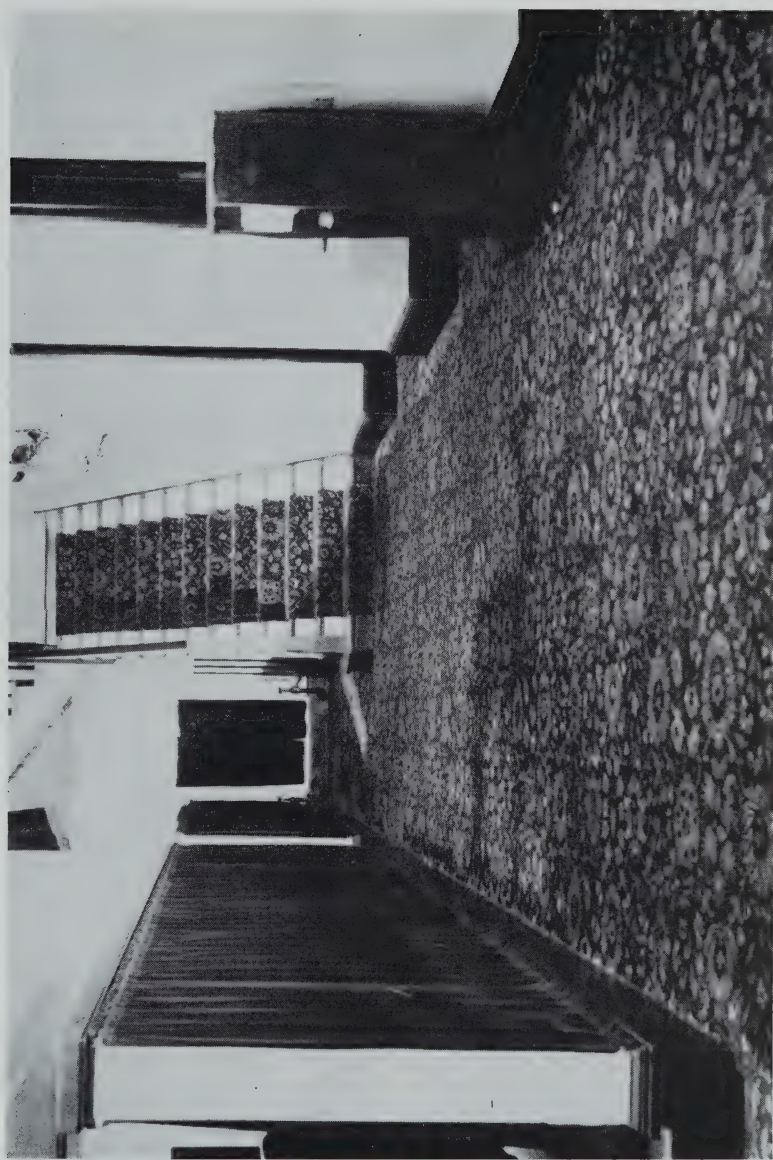


\$16,000,000 project of New England Power Company is scheduled to be connected with Granite State Electric Company, Green Mountain Electric Company and New England Electric System through a 110,000-volt transmission line. The construction site is seen from the Vermont side during construction in winter.



Opera House Theatre





Upper Foyer — Opera House



Christmas Lights at Night

**EXHIBIT E-2**

**TOWN OF LEBANON**

**New Trust Funds Created During Fiscal Year 1949**

**Cemetery Funds:**

Nellie Walton Smith	\$200.00
Charles Spaulding	100.00
John Townsend	100.00
Edward W. & Nellie J. Dion	100.00
William B. True	150.00
Walter White	100.00
Carrie L. Hapgood	100.00
George J. Carter	100.00
Thomas T. McNamara	100.00
Elizabeth Lynch	100.00
Ernest Marcotte	100.00
Emma Bridgman	147.33
F. O. Stearns	50.00
Napoleon A. Jette	100.00
Norman J. Matson	100.00
John Carter	100.00
Henry J. Allard	100.00
Irving Nickerson	100.00
	<hr/>
	\$1,947.33

**Library:**

Net Proceeds from Sale of Land —	
Eldridge Estate	1,117.85
	<hr/>
Total Added to Trust Fund Principal	\$3,065.18

**EXHIBIT E-3**

**TOWN OF LEBANON**

**Trust Fund Income and Expenditures Checking Account**

**Fiscal Year Ended December 31, 1949**

Balance — January 1, 1949 \$354.82

**Income During Year:**

Income from Savings

Account \$1,188.67

Income from Bonds 497.50

Income from Bond on Hand 2.50

Income from Eldridge

Estate Rents 276.50

\$1,965.17

\$2,319.99

**Expenditures:**

Lebanon Public Library \$ 570.85

Cemetery Commission 946.70

Town of Lebanon 132.60

Old Ladies 9.64

West Lebanon Cemetery 209.57

Unitarian Society 61.95

\$1,931.31

Balance — December 31, 1949 388.68

\$2,319.99

**EXHIBIT E-3 (Continued)**

**Proof of Balance**

Balance in National Bank of Lebanon —As Per Statement December 31, 1949	\$ 475.95
<b>Less: Outstanding Checks</b>	
#113	\$ 61.95
#115	209.57
	<hr/>
	\$ 271.52
	<hr/>
	\$ 204.43
Add: Deposit Credited to Town of Lebanon	84.25
	<hr/>
	\$ 288.68
U. S. Treasury Bond — #C-9403310-G	100.00
	<hr/>
Reconciled Bank Balance — December 31, 1949	\$ 388.68

**EXHIBIT F**  
**TOWN OF LEBANON**  
**Summary of Receipts and Expenditures**  
**Eldridge Land Account**  
**Fiscal Year Ended December 31, 1949**

**Receipts:**

Archie Mayette	\$ 12.00	
Blanche Simmons	60.00	
Eva Wilcox	14.00	
William Corrette	48.00	
Nellie Pringle	6.25	
Town of Lebanon	100.00	
Floyd E. Eastman	30.00	
Verne J. Jarvis	6.25	
	<hr/>	
Total		\$276.50

**Expenditures:**

Town of Lebanon — Taxes	\$132.60
-------------------------	----------

**Distribution of Remaining Income:**

Cemetery Committee	\$20.00	
Lebanon Public Library	61.95	
Unitarian Society	61.95	
	<hr/>	
Total		<hr/> \$143.90
		<hr/> \$276.50

**EXHIBIT G**  
**TOWN OF LEBANON**  
**Municipal Court**

**Summary of Receipts and Expenditures**

**Fiscal Year Ended December 31, 1949**

Balance — December 31, 1948                   \$   412.64

**Receipts:**

Fines	\$3,133.70	
Costs	1,423.89	
Support	1,655.00	
Small Claims	135.09	
Writs	19.41	
Refunds	490.90	
Restitution	644.50	
Appeal Fees	4.24	
Bail	6,304.65	
	<hr/>	\$13,811.38
		<hr/>
		\$14,224.02

## EXHIBIT G (Continued)

### Expenditures:

Officers' Fees	\$ 148.02	
Motor Vehicle Department	2,412.90	
Support	1,655.00	
Commitments	207.60	
Bail Refunded	6,304.65	
Special Justice	39.00	
Small Claims	122.45	
Town of Lebanon	1,500.00	
Witness Fees	49.36	
Appeal Fees	4.80	
Restitution	644.50	
Refund	71.00	
Unemployment Compensation	491.00	
Fish & Game Department	13.20	
Protested Check	15.00	
Postage & Supplies	27.09	
	<hr/>	
	\$13,705.57	
Balance—Dec. 31, 1949	<hr/>	\$518.45

### Proof of Balance

Balance in National Bank of Lebanon — As Per Statement of Dec. 31, 1949	\$537.95	
Less: Outstanding Checks	19.50	
Reconciled Bank Balance — Dec. 31, 1949	<hr/>	\$518.45



## EXHIBIT H-1

### TOWN OF LEBANON

#### Financial Report of Public Library

#### Fiscal Year Ended December 31, 1949

Balance — December 31, 1948 \$1,602.72

#### Receipts During Year:

William S. Carter Fund \$ 450.00  
Fines 25.00

#### Town of Lebanon:

Appropriation 3,000.00  
Eldridge Estate —  
Land Account 61.95  
Eldridge Fund 405.05  
Whipple Fund 97.60  
Purmort Fund 6.25  
Dividends on Trust  
Stocks 122.00  
Stock Rights Sold 8.16  
Interest from Trust  
Funds 204.24

\$4,380.25

\$5,982.97

#### Payments During Year:

Books & Magazines \$ 406.53  
Librarian & Assistants 1,936.89  
Janitor 645.00  
Oil Burner 395.00  
Fuel & Lights 282.79  
Water 10.00  
Plumbing 44.58  
Painting 2.35  
Fertilizer 9.00  
Sundries 48.85

3,780.99

Balance — Dec. 31, 1949

2,201.98

\$5,982.97

**EXHIBIT H-1 (Continued)**

**Proof of Balance**

Balance in National Bank of Lebanon—As Per Statement Dated Dec. 31, 1949	\$2,419.16
Less: Outstanding Checks	217.18
Reconciled Balance — December 31, 1949	<u>2,201.98</u>

**EXHIBIT H-2  
TOWN OF LEBANON**

**Summary of Library Funds Held by Library Trustees  
Fiscal Year Ended December 31, 1949  
Fund How Invested**

	<b>Acc't No.</b>	<b>Amount</b>
Alice B. Dewey	30866	\$ 500.00
Charles M. Hildreth	23483	2,500.00
William S. Ela	92176	400.00
Emily Perrin	92177	100.00
David T. Ross	5419	100.00
Margaret S. Lathrop	16510	302.56
Charles M. Hildreth	16052	2,500.00
Hannah M. Wood	17417	50.00
Emma M. Morris	25677	380.43
Maria H. White	57184	1,000.00
Universalist Society	57186	300.00
Bella Eastman Estate	57185	200.00
E. A. Tenney Estate	65393	300.00
Emma M. Morris	72614	1,097.66
		<hr/>
Total on Deposit in Savings Banks		\$9,730.65

**Bank and Corporate Stocks**

Maria H. White	No.	
	386	500.00
5 Shares of Capital Stock of National Bank of Lebanon		
8 Shares Capital Stock of American Telephone & Tele- graph Company	BH-19607	800.00

**Real Estate**

William S. Ela		300.00
Land in Rear of Library		
Total Library Funds — December 31, 1949		\$11,330.65

**EXHIBIT I-1**

**TOWN OF LEBANON**

**Lebanon Cemetery Association**

**Fiscal Year Ended December 31, 1949**

Balance — January 1, 1949 \$1,014.57

**Receipts During Year:**

Town Appropriation	\$3,404.21	
Sale of Lots	1,370.00	
Care of Lots	2,486.90	
Water Rent	45.00	
Trust Fund Income	946.70	
Foundations	358.61	
Gas Tax Rebates (State)	35.22	
	<hr/>	
		8,646.64
		<hr/>
		\$9,661.21

**Expenditures During Year:**

Labor	\$7,480.10	
Tools & Supplies	225.43	
Truck Expenses	401.09	
Postage	49.78	
Water Rent	166.72	
Insurance	27.50	
Miscellaneous	34.80	
	<hr/>	
		8,385.42

Balance — December 31, 1949 \$1,275.79

**EXHIBIT I-1 (Continued)**

**Proof of Balance**

Balance in National Bank of Lebanon— as per Statement December 31, 1949		\$1,352.58
Less: Outstanding Checks		
#8904	\$	27.40
#8911		6.30
#8912		39.50
#8913		17.10
		<hr/>
		90.30
		<hr/>
		\$1,262.28
Add: Deposit of January 20, 1950		13.51
		<hr/>
		\$1,275.79

**EXHIBIT I-2**  
**TOWN OF LEBANON**  
**West Lebanon Cemetery Association**  
**Summary of Account**

**Fiscal Year Ended December 31, 1949**

Balance — January 1, 1949	\$2,783.32	
<b>Receipts During Year:</b>		
Town Appropriation	\$850.00	
Other Sources	826.75	
	1,676.75	
	\$4,460.07	
Expenditures	2,120.21	
	\$2,339.86	
Balance — December 31, 1949		\$2,339.86

**Proof of Balance**

Balance in National Bank of Lebanon—		
as per Statement		
December 30, 1949	\$2,358.42	
Less: Outstanding Check #333	25.00	
	\$2,333.42	
Cash on Hand — December 31, 1949	6.44	
	\$2,339.86	

**EXHIBIT J**  
**TOWN OF LEBANON**  
**Town Officers' Surety Bonds**  
**1949**

	<b>Number</b>	<b>Amount</b>	<b>Term Beginning</b>
<b>Town Clerk:</b> Joseph C. Smith The Century Indemnity Co.	S-237361	\$5,000.00	March 17, 1949
<b>Assistant Town Clerk:</b> Gordon E. Plummer The Century Indemnity Co.	S-208383	1,000.00	June 4, 1947
<b>Clerk of Municipal Court:</b> Ernest P. Conlon The Century Indemnity Co.	S-196182	500.00	November 20, 1946
<b>Treasurer:</b> Harold J. Townsend The Century Indemnity Co.	S-237360	15,000.00	March 8, 1949
<b>Tax Collector:</b> Milo L. Knight Peerless Casualty Co.	S-45568	17,500.00	March 9, 1949
<b>Trustees of Trust Funds:</b> Milo L. Knight Peerless Casualty Co. Maude B. Marston Peerless Casualty Co. Bert P. Shores Peerless Casualty Co.	S-45567 S-45566 S-45569	10,000.00 10,000.00 10,000.00	March 9, 1949 March 9, 1949 March 9, 1949

## SCHEDULE 1

### Town Officers' Salaries

Joseph B. Perley	\$ 2,500.00
Charles W. Goss	1,000.00
William D. Dubuque	1,000.00
Milo L. Knight	2,200.00
Harold J. Townsend	400.00
	<hr/>
	\$ 7,100.00

### Town Clerks' Fees

Joseph C. Smith	\$ 1,933.05
Gordon E. Plummer	292.50
	<hr/>
	\$ 2,225.55

## SCHEDULE 2

### Town Officers' Retirement

Town's Share	\$ 293.35
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## SCHEDULE 3

### Town Officers' Expenses

Joseph B. Perley	\$ 300.00
Charles W. Goss	100.00
William D. Dubuque	100.00
Milo L. Knight	300.00
Town's Share of Retirement	21.24
Payroll	4,110.00
Telephone bills	405.86
Town Officers Bonds & Insurance	292.76
Office Supplies	291.03
Stamps and envelopes	312.32
	<hr/>
	\$ 6,233.21



## SCHEDULE 4

### Election and Registration

Ballot Clerks	\$	80.00
Moderator		25.00
Supervisors		400.00
Supplies		93.72
		<hr/>
	\$	598.72

## SCHEDULE 5

### Municipal Court Expenses

Mark E. Powers, Judge	\$	1,000.00
Ernest P. Conlon, Clerk		300.00
Ernest P. Conlon, Probation Officer		600.00
Telephone		107.80
Supplies		36.88
		<hr/>
	\$	2,044.68

## SCHEDULE 6

### Town Hall Expenses

Payroll	\$	6,187.86
Town's share of retirement		294.52
Lights		2,438.85
Coal		1,745.54
Insurance		1,345.62
Supplies		1,412.17
Moses Plamondon—renewing piping		1,105.92
E. J. Bosworth—General repairs		260.20
Raymond G. Daigle—Painting		250.47
Fred E. Dean—Electrical services		50.64
Lebanon Water Works—Water bill		146.13
Montgomery Ward—Stair matting		33.24
E. H. Sanville—Roof repairs		68.50
The Hoover Co.—Vacuum cleaner repairs		12.86
		<hr/>
	\$	15,352.52

## SCHEDULE 7

### Police Department

Payroll	\$ 19,818.35
Town's share of retirement	643.00
Insurance	402.62
Parking signs	35.67
Bicycle Registration Plates	98.65
Fuel oil—West Lebanon	98.71
Telephone and Lights	540.61
Gas, oil and repairs	361.34
Miscellaneous Expenses and Supplies	229.07
American Legion Convention payroll	735.45
	<hr/>
	\$ 22,963.47
Credits to account—Bicycle Registration	86.10
	<hr/>
Net Expenditures	\$ 22,877.37

## SCHEDULE 8

### Cruiser Car Account

Cruiser	\$ 1,889.40
Insurance	94.50
Equipment	16.00
	<hr/>
	\$ 1,999.90
Refund of Federal Tax	87.72
	<hr/>
Net Expenditures	\$ 1,912.18

## SCHEDULE 9

### Fire Department

Payroll	\$ 36.66
Out of precinct fires	708.50
Forest fires	432.58
	<hr/>
	\$ 1,177.74
Forest Fires refund	201.70
	<hr/>
Net Expenditures	\$ 976.04

## SCHEDULE 10

### Health Department, including Hospitalization

Hospitalization	\$ 3,500.00
Health Officer	361.24
State Cancer Commission	226.58
Miscellaneous Expenses	47.13
	<hr/>
	\$ 4,134.95

## SCHEDULE 11

### Blister Rust

John H. Foster, State Forester	\$ 300.00
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## 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	\$ 142.50
Supplies	21.87
	<hr/>
	\$ 164.37

## SCHEDULE 15

### Sewer Maintenance

Payroll	\$ 3,727.00
Insurance	156.49
Sewer Cleaning Equipment	3,709.12
New truck— $\frac{1}{2}$ of cost	1,333.43
Sewer brick and tile	1,411.67
Welding	136.58
Gas and oil	576.31
Catch basin covers and castings	165.31
Supplies and Miscellaneous	278.43
	<hr/>
	\$ 11,494.34
Credits to account	306.32
	<hr/>
Net Expenditures	\$ 11,188.02

## SCHEDULE 16

### Town Maintenance

Payroll	\$ 24,742.85
Town's share of retirement	184.08
Insurance	1,395.04
Telephone	89.85
Lights	46.15
Tar	10,704.73
Salt	960.00
Asphalt applied	2,058.44
Culverts	1,443.91
Diesel Fuel Tax	8.00
Bridge rent	453.00
Town's share—New bridge—Meriden Road	8,564.87
Snow plow	1,700.00
New truck	2,750.00
Mechanic Street repairs	853.33
Second hand pick-up truck	500.00
New truck	4,641.90
Gas, oil, grease	3,727.10
Bridge plank, lumber, cement	901.23
Moving equipment	417.00
Truck hire	327.80
Parts and equipment	2,432.77
Repairs	3,418.05

Supplies	3,468.75
Miscellaneous Expenses	157.42
	<hr/>
	\$ 75,946.27
Received for labor & use of equipment	\$ 8,744.16
	<hr/>
Net Expenditures	\$ 67,202.11

### **SCHEDULE 17**

#### **State Aid Construction — Class V**

Treasurer, State of New Hampshire	\$ 1,062.81
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### **SCHEDULE 18**

#### **Street Lighting**

Granite State Electric Co.	\$ 12,865.62
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### **SCHEDULE 19**

#### **Libraries**

Lebanon Library	\$ 3,000.00
West Lebanon Library	1,300.00
	<hr/>
	\$ 4,300.00

### **SCHEDULE 20**

#### **Old Age Assistance**

State of New Hampshire	\$ 17,167.18
Refunds from State of New Hampshire	452.18
	<hr/>
Net Expenditures	\$16,715.00

### **SCHEDULE 21**

#### **Town Poor**

Direct Relief	\$ 11,412.61
Administration	1,500.00
Telephone and Supplies	106.86
Transportation	132.60
	<hr/>
	\$ 13,152.07
Credits to account	542.54
	<hr/>
Net Expenditures	\$ 12,609.53

## SCHEDULE 22

### Patriotic Services

Memorial Day Expenses	\$	199.00
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## SCHEDULE 23

### Parks and Playgrounds Lebanon

Insurance	\$	209.31
Power Mowers		211.55
Fence pickets		54.60
Rent of Ball Park		100.00
Rest Rooms—Ball Park		900.00
Athletic Equipment		1,043.59
Repairs and Maintenance		168.04
Expense of Lights—Ball Park		
Eagle Oil & Supply Co.—Lamps		164.72
Frank T. Cody Co., Inc.—changing poles and installing lights		3,802.77
Fred E. Dean—Repairs		428.49
Granite State Electric Co.—Power		550.13
		<hr/>
	\$	7,633.20

## SCHEDULE 24

### Parks and Playgrounds West Lebanon

Tournament Expenses	\$	100.00
Transportation to Swimming Pool		153.00
Playground Equipment		91.69
Athletic Equipment		24.81
Supplies		119.37
		<hr/>
	\$	488.87

## SCHEDULE 25

### Dartmouth-Lake Sunapee Region

Dartmouth-Lake Sunapee Region Assoc.	\$	500.00
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## SCHEDULE 26

### Band Concerts

Lebanon Band	\$	500.00
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## SCHEDULE 27

### Cemeteries

Lebanon Cemetery	\$	4,000.00
West Lebanon Cemetery		850.00
	\$	<u>4,850.00</u>

## SCHEDULE 28

### Interest

Lincoln R. Young & Co.—Temporary Loan	\$	843.33
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## SCHEDULE 29

### Sidewalk Maintenance

Payroll	\$	6,193.20
Insurance		252.54
New truck— $\frac{1}{2}$ of cost		1,333.43
Plowing sidewalks		114.00
Renewing curbing		461.14
Parts and Repairs to Equipment		305.41
Miscellaneous Supplies		136.31
Sidewalks—resurfacing		
Cold Patch mix		661.50
Foundry Street		1,137.09
Spencer Street		411.60
Asphalt premix		46.75
Campbell Street		298.24
West Street		155.74
School Street		1,169.45
Bank Street		499.18
Post Office job—West Lebanon		61.81
Community Building job		225.80
Hanover Street Bridge		53.04
Curbing on Bridge		42.81
	\$	<u>13,559.04</u>
Credits to account		7.46
	\$	<u>13,551.58</u>

## SCHEDULE 30

<b>Airport</b>	
Payroll—Snow removal	\$ 68.30
Plowing airport	1,161.39
Re-surfacing aprons	6,155.63
Lighting Expense and Repairs	1,707.81
Building Maintenance	525.23
Supplies	17.60
	\$ 9,635.96
Credits to account	3,671.49
	\$ 5,964.47

## SCHEDULE 31

<b>General Expenses</b>	
Petty Cash	\$ 135.00
Printing Town Reports	501.76
Listing Poll Taxes	200.00
Legal Expenses	1,307.59
Directories	78.00
Tax Commission Audit	295.46
Lighting	400.00
Trustees of Trust Funds	200.00
Care of West Lebanon clock	52.00
Surveying Town Property	29.37
Town's share—Retirement	25.98
Transfers, Recording, Deeds, etc.	176.59
Printing and Advertising	168.20
Supplies and Miscellaneous	129.31
	\$ 3,699.26
Credits to account	120.28
	\$ 3,578.98
Expenses of Other Town Buildings:	
Coal & wood, G.A.R. Hall	\$ 92.00
Insurance	212.38
Repairs	294.22
Supplies	29.52
	\$628.12
	628.12



Expenses of Property owned by Town:		
Insurance	151.99	
Repairs and Maintenance	62.22	
	<hr/>	
	214.21	
Credits to account	205.71	
	<hr/>	
Net Expenditures	8.50	8.50
Town Dump:		
Payroll	830.00	
Maintenance	17.60	
	<hr/>	
	847.60	847.60
		<hr/>
Total Net—General Expenses	\$	5,063.20

**SCHEDULE 32**

**Transient Camp**

Insurance	\$	76.01
Repairs		88.01
Maintenance		122.82
		<hr/>
	\$	286.84

**SCHEDULE 33**

**County Tax**

Harry S. Huckins, County Treasurer	\$	25,275.65
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**SCHEDULE 34**

**Precincts**

Lebanon Precinct	\$	14,000.00
West Lebanon Precinct		6,000.00
		<hr/>
	\$	20,000.00

**SCHEDULE 35**

**School District**

Appropriation, 1948	\$	50,000.00
Appropriation, 1949		145,309.00
Dog Tax, 1949		687.24
		<hr/>
	\$	195,996.24

### SCHEDULE 36

#### Dog Damage

Dog License Tags	\$	23.52
Dog Constable		25.00
Dog Damage		557.60
		<hr/>
	\$	606.12

### SCHEDULE 37

#### Temporary Loans

Lincoln R. Young & Co.	\$	100,000.00
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### SCHEDULE 38

#### Tax Titles

Taxes Bought by Town	\$	4,260.94
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### SCHEDULE 39

#### Special Bonus Tax

Treasurer, State of New Hampshire		
1944 Special Bonus Tax	\$	3.00
1945 Special Bonus Tax		24.00
		<hr/>
	\$	27.00

### SCHEDULE 40

#### Refunds

Overpaid Taxes—1949	\$	4.64
Overpaid Taxes—1948		4.00
Overpaid Taxes—1947		4.00
		<hr/>
	\$	12.64

### SCHEDULE 41

#### American Legion Convention

E. L. Estes, Treasurer	\$	1,000.00
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## HEALTH OFFICER'S REPORT

In submitting my report for the past year, it is important to note that the practice of throwing boxes, tin cans, bags of garbage, papers and other rubbish from automobiles along our highways still continues and in some places sizeable dumps have appeared, notwithstanding that Notices have been posted in most places where noticeable dumps have started and along the highways in all directions. But Notices do not stop the practice, for they are torn down almost as soon as they are posted.

There have been numerous complaints of our sewers, in various parts of the Town. These have been attended to and as far as possible remedied, but it is evident that our sewerage system will have to be enlarged and in some streets re-laid, within a short time. This should be given serious consideration, as a health measure. All other complaints have been attended to, and as far as possible some adjustment made.

The following contagious diseases have been reported by Doctors, Nurses, and Parents: 115 cases of Measles, 104 of Mumps, 35 of Scarlet Fever, 17 of Chicken Pox, 13 of German Measles, 6 of Pneumonia of different types.

We have been very fortunate in having only three cases of Polio, with only one death resulting, and one case of Meningitis, and no deaths in any of the other cases. We are still a healthy Town and let's keep it so.

Again, I wish to thank the Selectmen, Doctors, the School Nurse, the Superintendent of the Water Works and all, who have in any way assisted me in the discharge of my duties as your Health Officer.

Respectfully submitted,

GEO. U. L. LEAVITT,

Health Officer

## REPORT OF MILK INSPECTION FOR LEBANON

Inspection of the facilities of producers, producer-dealers, dealers and store handling and selling milk has been made at such frequent intervals as deemed necessary.

The producers are required to keep cattle clean; sterilize utensils; have proper places to cool their milk and in general handle in a careful manner.

The above methods have brought about a much lower Bacteria Count and the reports from the Laboratory, in most cases, have been found satisfactory.

Samples found high in Bacteria Count are taken and all technique of producing gone over until milk is satisfactory.

DR. W. B. MOWERS,

Milk Inspector

## LIBRARIAN'S REPORT

For the Year Ended December 31, 1949

### Accession of books:

By purchase	206	
By gift	12	
	<hr/>	
Total		218
Books discarded or lost		178
Present number of books		9936
Number of books in circulation Dec. 31, '49		462
Circulation for the Year		
Fiction	8131	
Juvenile	4180	
Non-fiction	3008	
	<hr/>	
Total		15319
Money received and expended:		
Received:		
Cash on hand Jan. 1, 1949	\$ 68.98	
Received from sale of books and paper	2.10	
Received from fines	104.61	
	<hr/>	
Total		\$175.69
Expended:		
Paid to Treasurer	\$ 25.00	
Supplies, books, labor, etc.	85.20	
Cash on hand	65.49	
	<hr/>	
Total		\$175.69

S. BLANCHE YOUNG,

Librarian

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

**Receipts**

Cash on hand from last year		\$1,602.72
Receipts During Year:		
William S. Carter Estate	450.00	
Maria H. White, Nat'l. Bank of Lebanon dividnd	50.00	
Town of Lebanon, Eldridge Estate, land account	61.95	
Town of Lebanon, Eldridge Fund	405.05	
Town of Lebanon, Whipple Fund	97.60	
Town of Lebanon, Purmort Fund	6.25	
Town of Lebanon	3,000.00	
Blanche Young, fines	25.00	
Interest, Wm. S. Ela Fund	10.06	
Interest, Emily Perrin Fund	2.51	
Interest, Charles M. Hildreth Fund	94.20	
Interest, David T. Ross Fund	1.50	
Interest, Margaret S. Lathrop Fund	4.55	
Interest, Hannah M. Wood Fund	.76	
Interest, Alice B. Dewey Fund	11.31	
Interest, Maria H. White Fund	25.50	
Interest, Bela Eastman Fund	5.00	
Interest, Universalist Society Fund	7.65	
Interest, E. A. Tenney Fund	7.50	
Interest, Emma M. Morris Fund	33.70	
Interest, Emma M. Morris Fund, American Telephone & Telegraph Co. Dividends	72.00	
Emma M. Morris Fund, American Telephone & Telegraph Co. "rights" sold	8.16	
		4,380.25
		\$5,982.97

## Payments

Books	\$ 342.53
Magazines	64.00
Librarian	999.96
Assistants to Librarian	936.93
Janitor	645.00
“Quiet May” oil burner, tank, and clock thermostat	395.00
Fuel	195.91
Lights	86.88
Water	10.00
Miscellaneous	104.78
Cash on hand	2,201.98
	\$5,982.97

## Trust Funds

### Town of Lebanon, Trustee

Watson K. Elbridge 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
Maria H. White Fund, five shares National Bank of Lebanon stock	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
Emma M. Morris Fund, eight shares American Telephone & Telegraph Co. stock (par value)	800.00
Emma M. Morris Fund, deposited in Mascoma Savings Bank	380.43
Emma M. Morris Fund, deposited in New Hampshire Savings Bank	1,097.66

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\$11,330.65

C. ELBERT DOLE,  
Treasurer for the Trustees



# LEBANON MUNICIPAL COURT

1949

Cash on hand—		
December 31st, 1948		\$ 412.64
Receipts for 1949:		
Fines	\$3,133.70	
Costs	1,423.89	
Support	1,655.00	
Small Claims	135.09	
Bail	6,263.15	
Refunds	517.40	
Restitution	644.50	
Civil Writs	17.07	
Miscellaneous	6.58	
	<hr/>	
Total		\$13,796.38
Payments for 1949:		
Bail	6,263.15	
Support	1,655.00	
Motor Vehicle	2,412.90	
Town of Lebanon	1,500.00	
Sp. Justice	39.00	
Witness Fees	49.36	
Small Claims	122.45	
Officers Fees	148.02	
Supplies-Post.	27.09	
Restitution	644.50	
Refunds	112.50	
Unemployment	491.00	
Commitment	207.60	
Miscellaneous	18.00	
	<hr/>	
Total		\$13,690.57
Cash on hand		
December 31st, 1949		\$ 518.45

ERNEST P. CONLON,  
Clerk of Court

## PROBATION DEPARTMENT

### Lebanon - Enfield

	Adult	Juvenile	Total
January	15	19	34
February	17	16	33
March	17	16	33
April	18	15	33
May	17	13	30
June	18	13	31
July	17	10	27
August	19	10	29
September	17	8	25
October	16	9	25
November	16	8	24
December	19	8	27

### Collections

Support		\$2,613.86	
Fines-Costs		169.75	
Total			\$2,783.61
Adults:			
Investigations	32	32	
New Probationers	16		16
Discharged	12		12
Juveniles:			
Investigations	47	47	
New Probationers	5		5
Discharged	14		14
Total		79	21
			26

ERNEST P. CONLON,

Probation Officer

## REPORT OF POLICE DEPARTMENT

For Year Ended December 31, 1949

### Arrests

Drunkenness	79
Assault	16
Perjury	2
Disorderly Conduct	6
Non-Support	14
Obscene Language	6
Passing Worthless Checks	2
Setting Fire without Permits	1
Grand Larceny	2
Petty Larceny	5
Shooting Firearm in Compact part of Town	1
Violation of Parole	3
Bastardy	2
Abortion	1
Failure to cause Child to Attend School	5
Juveniles	12
Total	<hr/> 157

### Motor Vehicle Violations

Operating Under the Influence of Liquor	27
Reckless Driving	29
Speeding	42
No License	8
Failure to Keep to Right of Center of Highway	4
Stop Sign Violations	4
Taking Car Without Consent of Owner	2
Leaving the Scene of Accident	4
Hit and Run	1
Operating after Suspension of License	1
Operating with Improper Equipment	1
Misuse of License Plates	1
Failure to have Vehicle Inspected	11
Operating Unregistered Vehicle	2
Operating Without Lights	1
Parking Disabled Truck No Flares	1

Permitting Unlicensed Person to Operate	1
Overtime Parking	3
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Total	143
Total Number of Arrests	300
Number of Automobile Accidents Reported and Investigated	171
Total Number of Injuries	31
No Fatal Accidents	
The Dept. received 793 complaints and investigated same Doors and Windows found unlocked and secured by night police	487
Tramps lodged	365
Property reported as stolen, recovered by police and returned to owners, to the amount of	\$6,230.00
This includes three automobiles	

**OFFICERS NOW WORKING WITH THIS DEPT.**

Clarence W. Wright, Chief of Police

Clayton S. Roy, Regular Patrolman

Floyd Lackey, Regular Patrolman

Raymond Roy, Regular Patrolman

Clarence Hastings, Regular Patrolman

Ronald Simpson, Regular Patrolman

Myrl Eaton,, Regular Patrolman

**Special Officers**

William Harriman

Lucien White

Kharl Whitney

Clifton Barden

Ralph Ricard

George U. L. Leavitt

Walter Samsel

Respectfully submitted,

C. W. WRIGHT,

Chief of Police

## REPORT OF THE LEBANON WELFARE DEPT.

Lebanon Board of Selectmen

Lebanon, N. H.

Gentlemen:

I wish to submit the following report of direct relief for the Town for the past year.

The cost of relief was \$13,152.07. Collections were \$542.54 with a net cost to the Department of \$12,609.53.

The money was distributed as follows:

Groceries	\$ 5,351.40
Milk	188.93
Fuel	739.14
Shelter	507.00
Clothes and Shoes	188.04
Boarding Adults	1,372.00
Boarding Children	834.85
Funerals	225.00
Doctors	490.90
Medicine	189.25
Hospitalization	1,155.32
Stamps	10.00
Supplies	6.26
Furniture	34.00
Telephones	161.13
Lights	48.62
Transportation	150.23
Administration	1,500.00

The number of persons helped were as follows:

	No. Families	No. Children	Adults	Singles
December, 1948	5	17	10	7
January, 1949	17	43	37	11
February	22	54	46	7
March	41	95	82	8
April	18	52	36	6
May	6	20	10	5
June	9	29	18	4
July	3	10	6	4
August	6	11	12	5
September	5	5	10	6
October	7	18	16	7
November	12	26	23	9

In December 1949 on this year's budget: 29 families, 68 children, 56 adults, 7 singles — cost \$1,529.84.

In January 1950: 39 families, 95 children, 77 adults, 10 singles—cost \$2,420.82.

On this basis I have asked for \$20,000 for this year hoping that working conditions will be better and I would not need it but it must be considered that many will not draw compensation next year because their credits are not built up enough.

I wish to thank all agencies who have helped especially the highway and sidewalks departments which

have provided extra work for some recipients that otherwise would have been on welfare.

Four cases of non-support were brought to court with convictions for all.

There are many cases investigated for other towns that do not show up in this report, as it is necessary to live in Lebanon for five years without receiving aid before one is entitled to aid from the town.

Very truly yours,

WILLIAM J. MURPHY

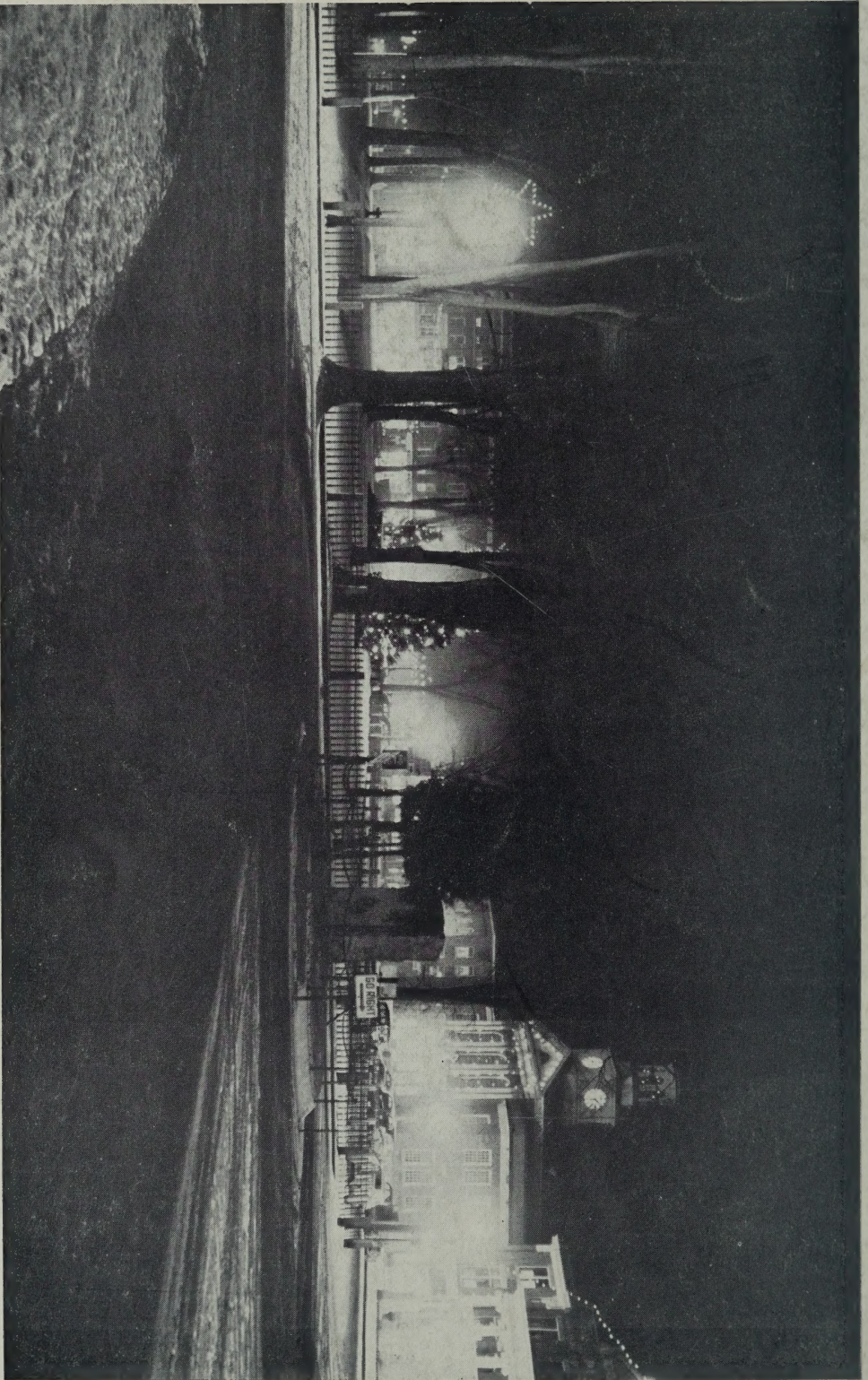
Overseer of the Poor











Christmas Lights at Night