

ANNUAL REPORT

OF THE

SELECTMEN

AND OTHER TOWN OFFICERS

OF

LEBANON, N. H.

FOR THE YEAR ENDING DECEMBER 31

1954



1954

TOWN OFFICERS

# ANNUAL REPORT

OF THE

## SELECTMEN

AND OTHER TOWN OFFICERS

OF

## LEBANON, N. H.

FOR THE YEAR ENDING DECEMBER 31

# 1954

N  
352.07  
L44  
1954

## TOWN OFFICERS

1954

**Moderator** Ernest R. Coutermarsh  
**Town Clerk** Irene C. Forrest

### Selectmen

William D. Dubuque, Chairman  
Charles W. Goss George H. Edson

**Highway Agent** Chauncey B. Herrin  
**Tax Collector** Bert P. Shores  
**Town Treasurer** Harold J. Townsend  
**Health Officer** Myrl R. Eaton  
**Milk Inspector** Donald O. Mowers  
**Overseer of the Poor** William J. Murphy  
**Chief of Police** Clarence W. Wright

### Police Officers

Clayton S. Roy Raymond C. Roy  
Floyd M. Lackey Myrl R. Eaton  
Walter W. Samsel Henry B. Leavitt  
Clifton E. Barden

**Deputy Chief of Police** Clayton S. Roy

### Special Officers

William B. Harriman Lucien G. White  
Carroll Putnam Wallace Tucker

**Judge of Municipal Court** Mark E. Powers  
**Special Justice** Lane Dwinell



## WARRANT FOR THE ANNUAL MEETING

March 8, 1955

### State of New Hampshire

To the inhabitants of the Town of Lebanon qualified to vote in the 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 on the following subjects, said meeting to be held open until six o'clock in the afternoon:

- First** To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.
- Second** To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.
- Third** To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.
- Fourth** On petition of ten or more legal voters: "To see if the Town will vote to instruct the Selectmen and/or the Town Highway Department to finish laying tile in the "Gully," so called, from a point on the northerly boundary of the C. W. Goss property to a point on the northerly boundary of the H. J. Crowley property, in the interests of the health and safety of the residents of Craft Avenue and nearby points," or act thereon.
- Fifth** To see if the Town will vote to amend the Zoning Ordinance of the Town of Lebanon as follows:

Section 1 (a) West Lebanon Village Business and Industrial District, of the Zoning Ordinance of the Town of Lebanon, by adding thereto and including therein as part of the West Lebanon Village Business and Industrial District the following described premises:

“That area of land in the Village of West Lebanon, Town of Lebanon, described as follows: A tract of land on the easterly side of New Hampshire Route No. 10 approximately 244.6 feet southerly of the Hanover-Lebanon town line fronting approximately 300 feet on said New Hampshire Route No. 10 and being approximately 195 feet in dept, bounded Northerly by land of Spencer Gilson; easterly by lands of Spencer Gilson and Wallace Gilson; southerly by land of Wallace Gilson; and westerly by New Hampshire Route No. 10.”

- Sixth** To choose, by ballot, a Selectman for the ensuing three years.
- Seventh** To choose, by ballot, a Selectman for the ensuing two years.
- Eighth** To choose, by ballot, a Town Clerk, a Tax Collector, Overseer of the Poor, a Treasurer, a Highway Agent and a Chief of Police for the ensuing year.
- Ninth** To choose, by ballot, two Library Trustees for the ensuing three years.
- Tenth** To choose, by ballot, a Trustee to administer the Trust Funds for the ensuing three years.
- Eleventh** To choose, by ballot, four members to act on the Budget Committee for the ensuing three years.
- Twelfth** To transact any other business that may properly come before the meeting.

Given under our hands and seal this 21st day of  
February, 1955.

s/ William D. Dubuque,  
s/ Charles W. Goss,  
s/ George H. Edson,  
Selectmen of Lebanon, N. H.

A true copy of Warrant, attest:

s/ William D. Dubuque,  
s/ Charles W. Goss,  
s/ George H. Edson,  
Selectmen of Lebanon, N. H.



## BUDGET OF THE TOWN OF LEBANON, N. H.

Estimates of Revenue and Expenditures for the Ensuing  
Year January 1, 1955 to December 31, 1955

Compared with

Estimated and Actual Revenue, Appropriations and Ex-  
penditures of the Previous Year January 1, 1954 to  
December 31, 1954

Source of Revenue	Estimated Revenue Previous Year 1954	Actual Revenue Previous Year 1954	Estimated Ensuing Previous Year 1955.
<b>From State:</b>			
Interest and Dividends Tax	8,500.00	10,351.22	8,500.00
Railroad Tax	16,000.00	18,558.71	16,000.00
Savings Bank Taxes	500.00	577.10	500.00
<b>From Local Sources Except Taxes</b>			
Dog Licenses	1,000.00	1,110.30	1,000.00
Business Licenses, Permits and Filing Fees	1,000.00	1,339.50	1,000.00
Fines and Forfeits, Municipal Court	1,500.00	1,450.00	1,500.00
Rent of Town Hall and Other Buildings	10,500.00	11,078.00	10,500.00
Lebanon Improvement Society	8,600.00	8,600.00	8,600.00
Airport Revenue	5,500.00	5,519.72	5,500.00
Motor Vehicle Permit Fees	31,000.00	31,071.73	28,000.00
*Cash Surplus			42,074.97
<b>From Local Taxes Other Than Property Taxes</b>			
(a) Poll Taxes—Reg. @2.00			6,500.00
(b) National Bank Stock Taxes			950.00
Total Revenues From all sources Except Property Taxes			130,624.97
*Amount to be Raised by Property Taxes (Exclusilve of County and School Taxes)			206,555.67
<b>TOTAL REVENUES</b>			<b>337,180.64</b>

**BUDGET FOR THE TOWN OF LEBANON**  
**Estimates of Revenue and Expenditures for the Ensuing**  
**Year January 1, 1955 to December 31, 1955**  
**Compared with**  
**Estimated and Actual Revenue, Appropriations and**  
**Expenditures of the Previous Year**  
**January 1, 1954 to December 31, 1954**

Purpose of Expenditures	Appropriations ..Previous.. Year 1954	Actual Expenditures Previous Year 1954	Appropriations Recommended By Budget Committee 1955
<b>Current Maintenance Expenses</b>			
<b>General Government:</b>			
Town Officers' Salaries	\$ 8,950.00	\$ 8,950.00	\$ 8,950.00
Town Clerk's Fees	2,500.00	2,411.75	2,500.00
Town Officers' Expenses	7,929.00	7,823.94	8,900.00
Election & Registration Exp.	1,200.00	1,164.75	500.00
Municipal Court Expenses	2,600.00	2,529.95	2,600.00
Expenses Town Hall and other town buildings	20,000.00	21,368.29	20,000.00
Eng. surveying & Supervision	2,500.00	716.22	1,000.00
General Expenses	6,000.00	5,313.39	5,000.00
<b>Protection of Persons and Property:</b>			
Police Department	29,800.00	30,568.58	30,400.00
Fire Department	500.00	462.25	500.00
Blister Rust	400.00	400.00	400.00
Repairs to Town Hall	700.00	679.30	
Civil Defense	500.00	200.00	500.00
<b>Health:</b>			
Milk Inspection	300.00	300.00	300.00
Health Dept., includ. hospitals	5,500.00	5,424.33	5,500.00
Vital Statistics	200.00	117.25	200.00
Visiting Nurse	1,000.00	1,000.00	1,000.00
Sewer maintenance	5,250.00	5,163.91	5,250.00
Town Dump	1,300.00	1,173.00	1,400.00
<b>Highways and Bridges:</b>			
Town Maintenance, Summer			
Town Maintenance, Winter	34,000.00	35,971.43	34,000.00
Street Lighting	21,000.00	21,015.45	21,350.00
Town Road Aid	1,036.14	1,036.14	1,085.64
Sidewalk maintenance	6,000.00	4,848.47	6,000.00

**Libraries:**

Lebanon	3,000.00	3,000.00	3,600.00
West Lebanon	2,000.00	2,000.00	2,200.00

**Public Welfare:**

Town poor	18,000.00	17,858.86	18,000.00
Work relief	2,000.00	2,085.36	2,000.00
Old Age assistance	25,000.00	21,582.41	23,000.00

**Patriotic Purposes:**

Memorial Day	300.00	253.77	300.00
New band stand	2,500.00	8,358.18	1,800.00

**Recreation, Lebanon and W. Lebanon:**

Parks and playgrounds, including band concerts	9,200.00	7,820.49	7,825.00
Swimming pool	3,600.00	3,762.31	3,600.00

**Public Service Enterprises:**

Cemeteries:			
Lebanon	4,500.00	4,500.00	4,500.00
West Lebanon	1,200.00	1,200.00	1,200.00
Airports			
Maintenance	5,500.00	5,716.73	5,500.00
Construction	2,000.00	2,000.00	

**Unclassified:**

Damages and legal expenses, including dog damage	1,000.00	220.00	1,000.00
Advertising & Regional Assoc.	300.00	300.00	300.00

**Interest:**

On temporary loan	1,800.00	1,413.89	1,800.00
On long term notes	2,000.00	1,647.66	1,500.00
Planning Board & Lebanon Development			2,500.00

**Highways and Bridges:**

Bridge construction	28,052.71	28,331.73	7,500.00
Sidewalk construction	3,000.00	3,320.18	3,000.00
Sewer construction	10,000.00	6,986.22	10,000.00
Capital Reserve, sewer construction, surface water			10,000.00
New Equipment	8,300.00	7,665.00	11,000.00
Capital Reserve, Main St., West Lebanon	7,000.00	7,000.00	7,000.00

**Payment on Principal of Debt:**

Urban highway project	6,620.00	6,620.00	6,620.00
<b>TOTAL EXPENDITURES</b>			<b>\$337,180.64</b>

## Francis A. Sargent, Chairman

Jerold M. Ashley	John L. Brown
Harold C. French	Robert B. Harrison
Daniel H. Brown	Stanley M. Currier
Sargent H. Daniels	Lauris O. Blake
Ernest W. Berry	Frank S. Fifield

Stanley S. Jackson

Budget Committee

**SUMMARY INVENTORY  
OF VALUATION**

Lands & buildings (exclusive of growing wood & timber)		\$ 7,986,500.00
Electric Plants	2	4,273,100.00
Horses, asses and mules	66	2,815.00
Cows	1083	85,835.00
Other neat stock	144	4,970.00
Sheep and goats	132	2,765.00
Fowls	7600	7,600.00
Fur-bearing animals	29	875.00
Boats and launches	5	900.00
Road building & repairing, and well drilling machinery		27,000.00
Wood, lumber, etc.		30,200.00
Gasoline pumps and tanks		17,065.00
Stock in trade		1,604,355.00
Mills and machinery		367,200.00
		<hr/>
Total gross valuation before exemptions allowed		\$14,411,180.00
Less: Soldiers' exemptions and exemptions to blind		450,240.00
		<hr/>
Net Valuation on which tax rate is computed		\$13,960,940.00

Dam

**Electric and Gas Utility Companies**

Granite State Electric Co.	\$ 812,500.00	\$8,000.00
New England Power Co.	3,460,600.00	
	<hr/>	
	\$4,273,100.00	
Amount of property valuation exempted to veterans	455	\$449,240.00
Amount of property valuation exempted to blind	1	1,000.00

No. of inventories distributed, about	2200
No. of inventories returned	about 1800
Number of veterans who received property exemption	455
Number of veterans exempted from poll tax	1200

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.

William D. Dubuque,  
Lebanon, N. H.

Charles W. Goss,  
W. Lebanon, N. H.

George H. Edson,  
W. Lebanon, N. H.

Selectmen of Lebanon

September 3, 1954

# STATEMENT OF APPROPRIATIONS

## TAXES ASSESSED

TAX YEAR 1954

### Appropriations

Town clerk's fees		\$ 2,500.00
Engineering, surveying & supervision		2,500.00
Town officers' salaries		8,950.00
Town officers' expenses		7,929.00
Repairs to Town Hall		700.00
Election and registration expenses		1,200.00
Municipal Court expenses		2,600.00
Town Hall and buildings maintenance		20,000.00
Police Department		29,800.00
Fire Department		500.00
Civilian defense		500.00
Blister rust		400.00
Health department	\$ 500.00	
Hospitals	5,000.00	
		<hr/>
		5,500.00
Dump		1,300.00
Vital Statistics		200.00
General expenses		6,000.00
Town road aid		1,036.14
Town maintenance		
Summer	\$44,000.00	
Winter	34,000.00	
		<hr/>
		78,000.00
Health		
Visiting nurse	\$1,000.00	
Milk inspection	300.00	
		<hr/>
		1,300.00
Interest on temporary loans		1,800.00
Interest on long term notes		2,000.00
Sidewalk construction	\$3,000.00	
Sidewalk maintenance	6,000.00	
		<hr/>
		9,000.00

Street lighting		21,000.00
Sewers		
Maintenance	\$ 5,250.00	
Construction	10,000.00	
	<hr/>	15,250.00
Public parking area		1.00
Swimming pool		3,600.00
New equipment		8,300.00
Libraries		
Lebanon	\$ 3,000.00	
West Lebanon	2,000.00	
	<hr/>	5,000.00
Old age assistance		25,000.00
Public relief		
Town poor	\$18,000.00	
Work relief	2,000.00	
	<hr/>	20,000.00
Memorial Day, vet.'s assoc.		300.00
Parks and playgrounds	\$ 9,200.00	
Band concerts	700.00	
	<hr/>	9,900.00
New band stand		2,500.00
Cemeteries		
Lebanon	\$ 4,500.00	
West Lebanon	1,200.00	
	<hr/>	5,700.00
Airports		
Maintenance		5,500.00
Construction (capital reserve)		2,000.00
Damages and legal expenses, inc.		
dog damages		1,000.00
Dartmouth - Lake Sunapee Region		300.00
Urban aid project		6,620.00
County tax		30,642.68
School tax		360,720.48
Capital reserve fund, to be raised by taxation		7,000.00
		<hr/>
Total town and school appropriations		\$714,049.30



### Estimated Revenues and Credits

Interest and dividends tax	\$ 10,351.22
Railroad tax	19,478.12
Savings bank tax	577.10
Reimbursement a/c exemption of growing wood and timber	681.18
Motor vehicle permit fees	31,000.00
Dog licenses	1,000.00
Business licenses and permits	1,000.00
Fines and forfeits, Municipal Court	1,500.00
Rent of Town Hall & other buildings	10,500.00
Cash surplus	18,000.00
Airport revenue	5,500.00
Lebanon Improvement Society	8,600.00
<b>Total revenues and credits</b>	<b>\$108,187.62</b>
<b>Total revenues and credits</b>	<b>108,187.62</b>
<b>Plus overlay</b>	<b>1,908.74</b>
<b>Net amount to be raised by taxation</b>	<b>\$607,770.42</b>
Less:	
3250 Poll taxes @ \$2.00	\$ 6,500.00
National bank stock taxes	950.00
	<hr/>
	7,450.00
<b>Amount to be raised by property taxes on which tax rate is figured</b>	<b>\$600,320.42</b>

### Taxes to be Committed to Collector

Property taxes	\$600,320.42
Poll taxes @ \$2.00	6,500.00
National bank stock taxes	950.00
Precinct taxes	76,022.83
<b>Total taxes to be committed</b>	<b>\$683,793.25</b>

**Tax Rates**  
**Approved by Tax Commissioner**

Town	\$4.30
Lebanon Center Precinct	.53
West Lebanon Precinct	.28
Lebanon Water Works	.30
	\$4.84
Average	\$4.84

**PRECINCTS**

Name	Valuation	Taxes	Rate
Lebanon Center Precinct	\$7,288,770.00	\$38,630.48	\$.53
West Lebanon Precinct	5,545,015.00	15,526.04	.28
Lebanon Water Works	7,288,770.00	21,866.31	.30
		\$76,022.83	

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

William D. Dubuque,  
Charles W. Goss,  
George H. Edson,  
Selectmen of Lebanon

**R E P O R T**  
**of an examination and audit**  
**of the accounts**  
**of the**  
**TOWN OF LEBANON**  
**for the fiscal year ended December 31, 1954**  
**made by**  
**THE DIVISION OF MUNICIPAL ACCOUNTING**  
**STATE TAX COMMISSION**  
**December 13 - 15, 1954 — January 17 - 19, 1955**

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

Board of Selectmen  
Lebanon, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lebanon for the fiscal year ended December 31, 1954, 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 examination and audit 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 W. Lebanon Cemetery Associations and the Municipal Court.

**Financial Statements**

**Comparative Balance Sheets**

**December 31, 1953 to December 31, 1954**

**Exhibits A-1**

Comparative Balance sheets for the fiscal years ended December 31, 1953, and December 31, 1954, are presented in Exhibit A-1. As indicated therein, the Net Debt decreased by \$25,348.49 in 1954.

**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. These were as follows:

### Decreases in Net Debt

Long Term Notes Paid	\$20,340.00	
Net Budget Surplus	27,721.41	
Excess of Notes Issued a/c Urban Aid over 1953 Asset Account	1,000.00	
		<hr/>
		\$49,061.41

### Increases in Net Debt

Long Term Notes Issued	\$ 4,001.68	
Tax Liens Transferred to Tax Deeds	152.58	
Cash Surplus Used to Reduce Tax Rate	18,000.00	
Increase in Yield Tax Reserve	1,558.66	
		<hr/>
		\$23,712.92
Net Decrease		<hr/>
		\$25,348.49

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

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1954, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net unexpended balance of appropriations of \$12,335.95, plus a net revenue surplus of \$15,385.46, resulted in a net budget surplus of \$27,721.41.

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

A summary of receipts and expenditures for the fiscal year ended December 31, 1954, 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, 1954, is indicated in Exhibit B-2.

## 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

### Current Surplus:

The current surplus increased in 1954 from \$65,-387.81 to \$74,397.98, as shown by the following statement:

	Dec. 31, 1953	Dec. 31, 1954
Total Assets	\$200,821.74	\$192,246.12
Total Current Liabilities	135,433.93	117,848.14
Current Surplus	\$ 65,387.81	\$ 74,397.98

## Collection of Interest on Delinquent Taxes

Taxes become delinquent after December first following the date of assessment. It therefore becomes the duty of the Tax Collector to charge interest on all taxes not paid on or before December first. This is in accordance with the provisions of Section 11, Chapter 77, of the Revised Laws, as amended, which is quoted herewith:

"11. Interest. Interest at six per cent shall be charged upon all taxes not paid on or before December first, after their assessment, from that date, which shall be collected with the taxes as incident thereto."

**Recording Tax Collections:**

It is recommended that the Tax Collector adopt the following procedure in recording tax collections:

- 1st. Enter all collections in cash book from tax stubs.
- 2nd. Post all entries from cash book to warrant book.

**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.

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

HAROLD G. FOWLER,  
Director

Division of Municipal Accounting  
State Tax Commission

Herbert E. Hunt, Auditor  
Robert W. Flanders, Accountant

**DIVISION OF MUNICIPAL ACCOUNTING**

**STATE TAX COMMISSION**

**Concord, New Hampshire**

**January 24, 1955**

**Certificate of Audit**

This is to certify that we have examined and audited the accounts and records of the Town of Lebanon for the fiscal year ended December 31, 1954, and found them to be in good order. In our opinion, the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1954, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

**HAROLD G. FOWLER,**

Director

Division of Municipal Accounting  
State Tax Commission

Herbert E. Hunt, Auditor

Robert W. Flanders, Accountant



# TOWN OF LEBANON

## INDEX

### Exhibits

#### Financial Information:

- A-1 Comparative Balance Sheets  
December 31, 1953, and December 31, 1954
- A-2 Analysis of Change in Financial Condition
- A-3 Comparative Statement of Appropriations and  
Expenditures
- A-4 Statement of Estimated and Actual Revenues

#### Treasurer:

- B-1 Classified Statement of Receipts and Expendi-  
tures
- B-2 Summary of Receipts, Expenditures and Proof of  
Balance
- B-3 Summary of Charges to General Expense Appro-  
priation

#### Tax Collector:

- C-1 Summary of Warrants
- C-2 Summary of State Head Tax Warrants
- C-3 Summary of Tax Sale Accounts

#### Clerk:

- D Summary of Town Clerk's Motor Vehicle and Dog  
License Accounts

**Trust Funds:**

- E-1 Summary of Trust Fund Principal, Income and Investments
- E-2 Trust Fund Income and Expenditures, Checking Account

**Eldridge Land Account:**

- F Summary of Receipts and Expenditures

**Municipal Court:**

- G Summary of Receipts, Expenditures and Proof of Balance

**Public Libraries:**

- H-1 Summary of the Public Library Accounts
- H-2 Summary of Library Funds Held by Library Trustees

**Cemeteries:**

- I-1 Summary of Lebanon Cemetery Association Accounts
- I-2 Summary of West Lebanon Cemetery Association Accounts

**Surety Bonds:**

- J Town Officers' Surety Bonds

**EXHIBIT A-1**

**TOWN OF LEBANON**

Comparative Balance Sheets

As of December 31, 1953 and December 31, 1954

	December 31, 1953	December 31, 1954
<b>Assets</b>		
<b>Cash:</b>		
In General Fund	\$136,252.37	\$135,084.23
<b>Accounts Due Town:</b>		
Notes To Be Issued—Urban Aid	3,001.68	
<b>Uncollected Taxes:</b>		
Levy of 1954		\$21,478.80
Levy of 1953	\$ 46,049.31	689.88
Levy of 1952	2,145.85	1,741.88
Levy of 1951	228.50	124.50
Levy of 1950	20.00	
Levy of 1949	67.88	
State Head Taxes—Levy of 1954		4,635.00
State Head Taxes—Levy of 1953	4,145.00	
	<hr/>	<hr/>
	52,656.54	28,670.06

**Unredeemed Taxes:**

Levy of 1953	\$		\$14,384.81
Levy of 1952		4,104.32	1,006.56
Levy of 1951		750.78	100.46
Levy of 1950		48.04	
Levy of 1949		8.01	
		<hr/>	
		4,911.15	15,491.83

**Capital Reserve Funds:**

Sewer Construction			
Airport			
Main Street—West Lebanon			
		<hr/>	
		4,000.00	4,000.00
			2,000.00
			7,000.00
		<hr/>	
			13,000.00

Total Assets  
Net Debt

	<hr/>	\$200,821.74	\$192,246.12
		43,191.09	17,842.60

Grand Total

	<hr/>	\$244,012.83	\$210,088.72
--	-------	--------------	--------------

**EXHIBIT A-1 (Continued)**

Liabilities	December 31, 1953	December 31, 1954
<b>Unexpended Balances of Appropriations:</b>		
Town Construction—Bridge	\$ 28,052.71	\$ 528.00
Yield Tax Deposits	491.00	
<b>School District:</b>		
Appropriation	90,000.00	90,000.00
<b>State of New Hampshire:</b>		
Head Taxes Collected	\$ 3,045.00	\$ 805.00
Head Taxes Uncollected	4,145.00	4,635.00
Penalties Collected	55.00	80.50
	<hr/>	<hr/>
Reserve for Future Loss a/c Yield Taxes	7,245.00	5,520.50
	5,645.22	7,203.88
<b>Long Term Notes:</b>		
New Equipment	\$24,920.38	\$19,920.38
Urban Aid	83,658.52	72,320.20
	<hr/>	<hr/>
Parking Meter Reserve	108,578.90	92,240.58
		1,595.76

**Capital Reserve Funds:**

Sewer Construction	4,000.00	\$	4,000.00
Airport			2,000.00
Main Street—West Lebanon			7,000.00
			<hr/>
			13,000.00
Total Liabilities	<hr/>		<hr/>
	\$244,012.83		\$210,088.72
Grand Total	<hr/>		<hr/>
	\$244,012.83		\$210,088.72

**EXHIBIT A-2**

**TOWN OF LEBANON**

**Analysis of Change in Financial Condition  
Fiscal Year Ended December 31, 1954**

Net Debt—December 31, 1953	\$43,191.09	
Net Debt—December 31, 1954	\$17,842.60	
	<hr/>	
Decrease in Net Debt		\$25,348.49

**Analysis of Change**

**Decreases:**

Long Term Notes Paid	\$20,340.00	
Budget Surplus	27,721.41	
Excess of Notes Issued a/c		
Urban Aid Over		
1953 Asset Account	1,000.00	
	<hr/>	
		\$49,061.41

**Increases:**

Long Term		
Notes Issued	\$ 4,001.68	
Taxes Deeded to Town	152.58	
Cash Surplus Used to		
Reduce Tax Rate	18,000.00	
Increase in Yield		
Tax Reserve	1,558.66	
	<hr/>	
		23,712.92
		<hr/>
<b>Net Decrease</b>		<b>\$25,348.49</b>

# EXHIBIT A-3

## TOWN OF LEBANON

### Comparative Statement of Appropriations and Expenditures Fiscal Year Ended December 31, 1954

	Carried From 1953	Appropriations	Receipts and Reimbursements	Total Amount Available	Expenditures	Unexpended	Balances Overdrafts	Carried To 1955 Liabilities
	\$	\$	\$	\$	\$	\$	\$	\$
Town Officers' Salaries		8,950.00		8,950.00	8,950.00			
Town Clerk's Fees		2,500.00		2,500.00	2,411.75	88.25		
Town Officers' Expenses		7,929.00		7,929.00	7,823.94	105.06		
Election & Registration Expense		1,200.00	15.00	1,215.00	1,164.75	50.25		
Municipal Court Expenses		2,600.00		2,600.00	2,529.95	70.05		
Town Hall & Buildings Maintenance		20,000.00		20,000.00	21,368.29		1,368.29	
Police Department		29,800.00	1,148.75	30,948.75	30,568.58	380.17		
Fire Department		500.00	5,026.12	5,526.12	462.25	5,063.87		
Civilian Defense		500.00		500.00	200.00	300.00		
Bliester Rust		400.00	4.26	404.26	400.00	4.26		
Health Department		500.00		500.00	424.33	75.67		
Hospitals		5,000.00		5,000.00	5,000.00			
Dump		1,300.00		1,300.00	1,173.00	127.00		
Vital Statistics		200.00		200.00	117.25	82.75		
General Expenses		6,000.00		6,000.00	5,313.39	686.61		
Town Road Aid		1,036.14		1,036.14	1,036.14			
Town Maintenance—Summer		44,000.00		44,000.00	45,258.10		1,258.10	
—Winter		34,000.00		34,000.00	35,971.43		1,971.43	



Sidewalk Construction	3,000.00	500.00	3,500.00	3,320.18	179.82
Sidewalk Maintenance	6,000.00		6,000.00	4,848.47	1,151.53
Street Lighting	21,000.00		21,000.00	21,015.45	15.45
Sewer Maintenance	5,250.00		5,250.00	5,163.91	86.09
Sewer Construction	10,000.00	223.17	10,223.17	6,986.22	3,236.95
Public Parking Area	1.00		1.00		1.00
Swimming Pool	3,600.00	411.55	4,011.55	3,712.31	299.24
New Equipment	3,300.00		3,300.00	2,665.00	635.00
Libraries—Lebanon	3,000.00		3,000.00	3,000.00	
—West Lebanon	2,000.00		2,000.00	2,000.00	
Old Age Assistance	25,000.00	937.45	25,937.45	21,582.41	4,355.04
Public Relief	18,000.00		18,000.00	17,858.86	141.14
Work Relief	2,000.00		2,000.00	2,085.36	85.36
Memorial Day & Veterans' Associations	300.00		300.00	253.77	46.23
Parks & Playgrounds—Lebanon	9,200.00	15.15	9,215.15	7,820.49	1,394.66
—West Lebanon					
—Band Concerts	700.00		700.00	700.00	
New Band Stand	2,500.00		2,500.00	8,358.14	5,858.14
Cemeteries — Lebanon	4,500.00		4,500.00	4,500.00	
—West Lebanon	1,200.00		1,200.00	1,200.00	
Airport — Maintenance	5,500.00		5,500.00	5,716.73	216.73
—Capital Reserve	2,000.00		2,000.00	2,000.00	
Bridge Construction			28,052.71	28,331.73	279.02
			28,052.71		

	Carried From 1953	Appropri- ations	Receipts and Reimburse- ments	Total Amount Available	Expendi- tures	Balances Unexpended Overdrafts	Carried To 1955 Liabilities
Damages & Legal Expenses, Incl. Dog Damage		1,000.00		1,000.00	220.00	780.00	
Advertising & Regional Associations		300.00		300.00	300.00		
Urban Aid Project Note		6,620.00	10,587.80	17,207.80(a)	17,207.80		
New Equipment Note		5,000.00		5,000.00	5,000.00		
Temporary Loans			150,000.00	150,000.00	150,000.00		
Interest on Indebtedness		3,800.00	216.76	4,016.76	3,061.55	955.21	
Engineering, Surveying & Supervision		2,500.00		2,500.00	716.22	1,783.78	
County Tax		30,642.68		30,642.68	30,642.68		
School Tax	90,000.00	360,720.48		450,720.48	360,720.48		90,000.00
Capital Reserve Fund (Main St., W. Lebanon)		7,000.00		7,000.00	7,000.00		
Visiting Nurse		1,000.00		1,000.00	1,000.00		
Milk Inspection		300.00		300.00	300.00		
Repairs to Town Hall		700.00		700.00	679.30	20.70	
Overlay—Discounts & Abatements		2,588.47		2,588.47	1,300.33	1,288.14	
Collector's Fees on Head Taxes			300.00	300.00	300.00		
Parking Meters			5,992.08	5,992.08	4,396.32		1,595.76
Precinct—Lebanon		38,408.00		38,408.00	38,408.00		
—West Lebanon		15,185.10		15,185.10	15,185.10		
Water Department		21,750.00		21,750.00	21,750.00		
	\$118,052.71	\$791,980.87	\$175,378.09	\$1,085,411.67	\$981,479.96	\$23,388.47	\$91,595.76

(a) Includes \$1,867.80 Paid a/c Urban Highway Construction.

# EXHIBIT A-4

## TOWN OF LEBANON

### Statement of Estimated and Actual Revenues Fiscal Year Ended December 31, 1954

	Revenues		
	Estimated	Actual	
Interest & Dividends Tax	\$ 10,351.22	\$ 10,351.22	\$
Railroad Tax	19,478.12	18,558.71	919.41
Savings Bank Tax	577.10	577.10	
Reimbursement a/c Exemption of Growing Wood & Timber	681.18	2,239.84	1,558.66
Motor Vehicle Permit Fees	31,000.00	31,470.53	470.53
Dog Licenses	1,000.00	1,110.30	110.30
Business Licenses & Permits	1,000.00	1,339.50	339.50
Fines & Forfeits—Municipal Court	1,500.00	1,450.00	
Rent of Town Hall & Other Buildings	10,500.00	11,078.00	578.00
Cash Surplus	18,000.00	18,000.00	
Airport	5,500.00	5,519.72	19.72
Lebanon Improvement Society	8,600.00	8,600.00	
Added Taxes	8,600.00	1,039.56	1,039.56
Taxes Assessed in Excess of Budgetary Requirements		1,052.36	1,052.36
Miscellaneous Revenues		553.79	553.79
Sale of Tax Deeded Property		122.67	122.67

**EXHIBIT A-4 (Continued)**

Town Maintenance	7,754.61	7,754.61
Sewer Maintenance	84.50	84.50
Interest on Taxes	1,283.07	1,283.07
Refunds a/c Town Poor	279.10	279.10
Head Tax Fees	1,108.50	1,108.50
	<u>\$108,187.62</u>	<u>\$16,354.87</u>
		\$ 969.41

**Budget Summary**

Unexpended Balances of Appropriations	\$ 23,388.47
Overdrafts of Appropriations	11,052.52
	<u>\$12,335.95</u>
Net Unexpended Balance of Appropriations	\$12,335.95
Actual Revenues	\$123,573.08
Estimated Revenues	108,187.62
	<u>15,385.46</u>
Revenue Surplus	15,385.46
Net Budget Surplus	<u>\$27,721.41</u>

## EXHIBIT B-1

### TOWN OF LEBANON

#### Classified Summary of Receipts and Expenditures Fiscal Year Ended December 31, 1954

##### Receipts

##### Current Revenue:

##### From Local Taxes:

Property Taxes - Current Year	\$657,174.57
Poll Taxes - Current Year	6,016.00
National Bank Stock Taxes	984.00
Yield Taxes - Current Year	1,405.87
State Head Taxes - Current Year	19,445.00

---

\$685,025.44

Property Taxes - Prior Years	43,011.89
Poll Taxes - Prior Years	1,280.00
Yield Taxes - Prior Years	1,540.31
State Head Taxes - Prior Years	2,930.00
Head Tax Penalties Collected	376.00
Interest & Poll Tax Fees	1,280.57
Tax Sales Redeemed	9,521.58

---

\$ 744,965.79

##### From State:

Interest & Dividends Tax	\$ 10,351.22
Railroad Tax	18,558.71
Savings Bank Tax	577.10
Urban Aid	8,487.80
Airport Lighting	656.95
Gas Tax Refunds	773.30
Reimbursement a/c Old Age Assistance	937.45
Reimbursement a/c Fires	5,026.12
Reimbursement a/c Head Tax Postage	283.63
Reimbursement a/c Blister Rust	4.26

---

45,656.54

##### From Local Sources:

Dog Licenses	\$ 1,110.30
Business Licenses & Permits	1,339.50
Fines & Forfeits - Municipal Court	1,450.00
Rent of Town Property	11,078.00

## EXHIBIT B-1 (Continued)

### Income from Departments:

Highway Department	6,981.31
Sewer Department Maintenance	84.50
Sewer Department Construction	223.17
Airport Revenue	4,862.77
Sidewalk Construction	500.00
Police Department	1,148.75
Urban Aid	2,100.00
Town Poor	279.10
Parks & Playgrounds	15.15
Election & Registration	15.00
Swimming Pool	411.55

---

\$ 31,599.10

Motor Vehicle Permit Fees 31,473.40

Parking Meters 5,992.08

---

\$ 69,064.58

### Receipts Other Than

#### Current Revenue:

Temporary Loans	\$150,000.00
Long Term Notes - Urban Aid	4,001.68
Lebanon Improvement Society	8,600.00
Yield Tax Deposits	528.00
Sale of Tax Deeded Property	122.67

### Refunds & Reimbursements:

Interest on	
Temporary Loans	\$216.76
Telephone &	
Miscellaneous	220.16
Typewriter	50.00

---

486.92

---

163,739.27

Total Receipts From All Sources \$1,023,426.18

Balance—January 1, 1954 136,252.37

---

Grand Total \$1,159,678.55

## EXHIBIT B-1 (Continued)

### Expenditures

#### General Government:

Town Officers' Salaries	\$ 8,950.00
Town Clerk's Fees	2,411.75
Town Officers' Expenses	7,823.94
Election & Registration	1,164.75
Municipal Court	2,529.95

#### Town Hall & Other Town Buildings:

Town Hall	\$20,648.05	
Other Town Buildings	720.24	
		<hr/>
	21,368.29	
Town Hall Repairs	679.30	
General Expenses	5,313.39	
		<hr/>
		\$ 50,241.37

#### Protection of Persons & Property:

Police Department	\$ 30,568.58	
Parking Meters	4,396.32	
Fire Department	462.25	
Civilian Defense	200.00	
Moth Extermination & Blister Rust	400.00	
		<hr/>
		36,027.15

#### Health:

Health Department	\$ 424.33	
Hospitals	5,000.00	
Visiting Nurse	1,000.00	
Milk Inspection	300.00	
Vital Statistics	117.25	
Sewer Maintenance	5,163.91	
Town Dump	1,173.00	
		<hr/>
		13,178.49

#### Highways & Bridges:

Town Road Aid	\$ 1,036.14
---------------	-------------





**EXHIBIT B-1 (Continued)**

**Unclassified:**

Advertising & Regional Associations	\$ 300.00
Taxes Bought by Town	20,435.26
Collector's Fees on Head Taxes	300.00
Damages & Legal Expenses, Including Dog Damage	220.00

**Refunds:**

Poll Taxes	8.00
Head Taxes	10.50
Yield Taxes	129.06
Motor Vehicles	2.87
	<hr/>
	150.43

21,405.69

**Interest:**

Temporary Loans	\$ 1,413.89
Long Term Notes	1,647.66
	<hr/>

3,061.55

**Indebtedness:**

Temporary Loans	\$150,000.00
-----------------	--------------

**Long Term Notes:**

Urban Aid Project	\$ 15,340.00
New Equipment	5,000.00
	<hr/>
	20,340.00

**Payments into  
Capital Reserve Funds:**

Main Street — West Lebanon	\$ 7,000.00
Airport	2,000.00
	<hr/>
	9,000.00

---

\$ 179,340.00

## EXHIBIT B-1 (Continued)

### New Construction & Equipment:

Bridge Construction	\$ 28,331.73
Urban Aid Project	1,867.80
New Equipment	2,665.00
Sidewalk Construction	3,320.18
Sewer Construction	6,986.22
New Band Stand	8,358.14
Engineering, Surveying & Supervision	716.22
	<hr/>
	52,245.29

### Payments to Other

#### Governmental Divisions:

County Tax	\$ 30,642.68
------------	--------------

#### State of New Hampshire:

1953 Head Taxes \$ 7,025.50

1954 Head Taxes 16,803.50

	<hr/>	23,829.00
Lebanon Water Works		21,750.00

#### Precinct Taxes:

Lebanon \$ 38,408.00

West Lebanon 15,185.10

	<hr/>	53,593.10
School District		360,720.48

---

490,535.26

Total Expenditures \$1,024,594.32

Balance — December 31, 1954 135,084.23

---

Grand Total \$1,159,678.55

**EXHIBIT B-2**

**TOWN OF LEBANON**

**Summary of Receipts, Expenditures and  
Proof of Balance  
Fiscal Year Ended December 31, 1954**

Balance, January 1, 1954	\$ 136,252.37	
Receipts during year	1,023,426.18	
	<hr/>	
	\$1,159,678.55	
Expenditures during year	1,024,594.32	
Balance, December 31, 1954		\$135,084.23

**Proof of Balance**

Balance in the National Bank of Lebanon, as per state- ment of January 6, 1955	\$140,332.95	
Less: Outstanding checks	5,248.72	
	<hr/>	
		\$135,084.23

## EXHIBIT B-3

### TOWN OF LEBANON

#### Summary of Charges to General Expense Appropriation Fiscal Year Ended December 31, 1954

Item	Amount
Petty cash, selectmen's office	\$ 125.00
Printing Town Reports	864.85
Other printing and advertising	394.03
Legal fees and expenses	1,305.43
Tax Commission audit	404.74
Listing poll tax warrant	275.00
Transfers, recording, etc.	233.91
Dues	
N. H. Planning & Zoning Association	15.00
Tax Collectors' Association	3.00
Assessors' Association	3.00
Salary, secretary, trustees of trust funds	200.00
Books and supplies	150.35
Care of clock, West Lebanon	52.00
Clerical help	486.53
Contribution to Al Merrill Fund	50.00
Christmas lighting	100.00
Flowers	10.00
New office equipment	640.55
	<hr/>
	\$5,313.39

**EXHIBIT C-1**

**TOWN OF LEBANON**

**Summary of Warrants**

**Fiscal Year Ended December 31, 1954**

<b>Dr.</b>	<b>1954</b>	<b>1953</b>	<b>Levies of:</b>				
	<b>1954:</b>	<b>1952</b>	<b>1951</b>	<b>1950</b>			
<b>Uncollected taxes, Jan. 1, 1954:</b>							
Property taxes	\$	\$43,042.20	\$ 3.20	\$ 122.50	\$	\$ 61.88	
Poll taxes		1,180.00	388.00	106.00	20.00	6.00	
Yield Taxes		1,827.11	1,754.65				

**Taxes Committed to Collector:**

Property taxes	676,509.61
Poll taxes	7,352.00
Nat. Bank stock tax	984.00
Yield taxes	2,239.84

**Added Taxes:**

Property taxes	822.56					
Poll taxes	86.00	102.00				
	<u>\$687,994.01</u>	<u>\$46,151.31</u>	<u>\$2,145.85</u>	<u>\$ 228.50</u>	<u>\$ 20.00</u>	<u>\$ 67.88</u>

**Remittances to treasurer:**

Property taxes	\$657,174.57	\$43,011.89	\$	\$
Poll taxes	6,016.00	922.00	48.00	
Nat. Bank stock tax	984.00			
Yield Taxes	1,405.87	1,527.54	12.77	

**Abatements:**

Property taxes	490.83			
Poll taxes	82.00			
Deposits on Yield taxes (advance 1953)	491.00	340.00	104.00	20.00
		3.20		61.88
				6.00

**Uncollected taxes,****Dec. 31, 1954:**

Property taxes	19,678.77	24.31		122.50
Poll Taxes	1,328.00	366.00		2.00
Yield Taxes	472.03	299.57	1,741.88	
	\$688,123.07	\$46,151.31	\$2,145.85	\$ 228.50
				\$ 20.00
				\$ 67.88

Less: Refunds on over-  
deposits on Yield  
taxes

	129.06			
		\$46,151.31	\$ 228.50	\$ 20.00
	\$687,994.01	\$2,145.85	\$ 228.50	\$ 67.88

**EXHIBIT C-2**

**TOWN OF LEBANON**

**Summary of State Head Tax Warrants  
Fiscal Year Ended December 31, 1954**

<b>Dr.</b>	<b>Levies of:</b>		
	<b>1954</b>	<b>1953</b>	<b>1951</b>
Uncollected Head taxes, January 1, 1954	\$ 23,765.00	\$ 4,145.00	\$ 140.00
Taxes committed to collector	335.00	355.00	5.00
Added taxes	80.50	293.00	2.50
Penalties collected	<u>\$24,180.50</u>	<u>\$ 4,793.00</u>	<u>\$ 147.50</u>
		\$ 4,793.00	\$ 15.00
<b>Cr.</b>			
<b>Remittances to treasurer:</b>			
A/c Head taxes	\$19,445.00	\$3,215.00	25.00
A/c Penalties	80.50	293.00	2.50
Abatements	20.00	945.00	110.00
Uncollected Head taxes, December 31, 1954	<u>4,635.00</u>	<u>340.00</u>	<u>10.00</u>
	\$24,180.50	\$ 4,793.00	\$ 147.50
		\$ 4,793.00	\$ 15.00

**EXHIBIT C-3**  
**TOWN OF LEBANON**

**Summary of Tax Sale Accounts**  
**Fiscal Year Ended December 31, 1954**

	<b>1953</b>	<b>1952</b>	<b>1951</b>	<b>1950</b>	<b>1949</b>
<b>Dr.</b>					
Unredeemed taxes, January 1, 1954	\$	\$4,104.32	\$750.78	\$48.04	\$8.01
		4.00			
Added Tax					
Tax sale of Jan. 30, 1954	20,435.26				
Interest and costs collected	202.01	311.66	91.75	8.28	
	<u>\$20,637.27</u>	<u>\$4,419.98</u>	<u>\$842.53</u>	<u>\$56.32</u>	<u>\$8.01</u>
<b>Cr.</b>					
<b>Remittances to treasurer:</b>					
A/c Redemptions	\$5,950.85s	\$3,011.14	\$547.49	\$12.10	\$
A/c Interest	202.01	311.66	91.75	8.28	
Deeded to Town	34.70	34.20	39.73	35.94	8.01
Abatements allowed	64.90	56.42	63.10		
Unredeemed taxes, December 31, 1954	14,384.81	1,006.56	100.46		
	<u>\$20,637.27</u>	<u>\$4,419.98</u>	<u>\$842.53</u>	<u>\$56.32</u>	<u>\$8.01</u>



EXHIBIT D

TOWN OF LEBANON

Summary of Town Clerk's Motor Vehicle and Dog  
License Accounts, Fiscal Year Ended December 31, 1954

Dr.

Motor Vehicle Permits Issued:

Lebanon:

1953 — #120164 — #120200  
— #262651 — #262689  
— #264351 — #264372  
1954 — #117851 — #120900

\$ 353.25  
25,149.99

\$25,503.24

West Lebanon:

1953 — #262690 — #262695  
— #120288 — #120300  
1954 — #121001 — #121679

\$ 48.42  
5,921.74

5,970.16

\$31,473.40

**Dog Licenses Issued:**

470 @ \$ 2.00	\$ 940.00
42 @ \$ 5.00	210.00
2 @ \$12.00	24.00
17 @ \$ 2.50	42.50

---

\$ 1,216.50  
106.20

---

Less: Fees retained, 531 @ \$.20

1,110.30

---

\$32,583.70

**Cr.**

**Remittances to Treasurer:**

A/c Motor vehicle permits  
A/c dog licenses

\$31,473.40  
1,110.30

---

\$32,583.70

# EXHIBIT E-1 TOWN OF LEBANON

## Summary of Trust Fund Principal, Income and Investments Fiscal Year Ended December 31, 1954

Funds	PRINCIPAL				INCOME				
	Balance Dec. 31, 1953	Additions During Year	Withdrawn During Year	Balance Dec. 1954	Balance Dec. 1953	Income During Year	Expended During Year	Balance Dec. 31, 1954	Balance of Principal & Income
Cemetery Funds	\$ 70,541.44	\$ 2,500.00	\$	\$ 73,041.44	\$ 4,620.56	\$ 2,325.96	\$ 2,310.29	\$ 4,636.23	\$ 77,677.67
Library Funds	17,895.90			17,895.00		568.06			17,895.90
Old Ladies' Fund	1,587.32			1,587.32	94.69	54.66		94.69	1,682.01
Flag Fund	300.00			300.00	53.25	10.52		53.67	353.67
<b>Town of Lebanon, Capital</b>									
<b>Reserve Funds:</b>									
Sewer Construction	4,000.00			4,000.00	580.28	138.42		718.70	4,718.70
Lebanon Ctr. Fire Precinct	20,000.00		20,000.00		606.78	622.82	1,229.60		
Airport Construction		2,000.00		2,000.00					2,000.00
West Lebanon Main St.		7,000.00		7,000.00					7,000.00
West Lebanon Fire Dist.		1,573.43		1,573.43					1,573.43
Lebanon School District, Capital Reserve Fund					508.23	15.35		523.58	523.58
Eldridge Estate Fund	8,027.71	124.72		8,152.43		212.40	212.40		8,152.43
	\$122,352.37	\$13,198.15	\$20,000.00	\$115,550.52	\$6,463.79	\$3,948.19	\$4,385.11	\$6,026.81	\$121,577.39
				<b>Investments</b>					
				New Hampshire Savings Bank				\$16,153.70	
				Mascoma Savings Bank				52,285.94	
				Merrimack County Savings Bank				3,189.97	
				Amoskeag Savings Bank				4,372.59	
				Dartmouth Savings Bank				17,875.19	
				U. S. Bonds				27,700.00	
									\$121,577.39

**EXHIBIT E-2**

**TOWN OF LEBANON**

**Trust Fund Income and Expenditures, Checking Account  
Fiscal Year Ended December 31, 1954**

Balance, January 1, 1954 \$ 100.00

**Receipts:**

Income from Savings accounts	\$2,480.51	
Income from U. S. bonds	675.00	
Income from Eldridge Estate, land rents	225.50	
	<hr/>	
		\$3,381.01
		<hr/>
		\$3,481.01

**Expenditures**

Town of Lebanon, taxes	\$ 153.90	
Lebanon Cemetery Committee	1,907.21	
W. Lebanon Cemetery Committee	423.08	
Lebanon Public Library	806.26	
Unitarian Society	25.80	
Old Ladies	54.66	
Transferred to principal	100.00	
Sherritt Flag Co.	10.10	
	<hr/>	
		3,481.01
		<hr/>
Balance, December 31, 1954		\$ 0.00

**EXHIBIT F**  
**TOWN OF LEBANON**  
**Eldridge Land Account**  
**Summary of Receipts and Expenditures**  
**Fiscal Year Ended December 31, 1954**

**Receipts**

Floyd Eastman	\$ 30.00
John and Priscilla Letson	21.00
G. L. and E. C. Lobdell	14.00
Ralph and Lilla Manning	6.25
Charles LaCass	14.00
Frank and Helen Canillas	10.00
William Corrette	24.00
Albina Jarvis	6.25
Town of Lebanon	100.00
	\$ 225.50

**Expenditures**

Town of Lebanon, taxes	\$ 153.90
Lebanon Cemetery Committee	20.00
Lebanon Public Library	25.80
Unitarian Society	25.80
	\$ 225.50

**EXHIBIT G**  
**TOWN OF LEBANON**

**Summary of Municipal Court Receipts  
Expenditures and Proof of Balance  
Fiscal Year Ended December 31, 1954**

Balance, January 1, 1954 \$ 471.25

**Receipts**

Fines	\$2,693.50	
Support	1,699.00	
Bail	2,150.00	
Bail forfeited	80.00	
Small Claims	528.20	
Miscellaneous	30.26	
		7,180.96
		\$7,652.21

**Expenditures**

Motor Vehicle Department	\$1,413.00	
Fish and Game Department	18.00	
Support	1,699.00	
Town of Lebanon	1,450.00	
Bail returned	250.00	
Clerk of Superior Court	1,700.00	
Special justice	30.00	
Small claims	454.39	
Postage and supplies	40.20	
Miscellaneous	4.50	
		7,059.09
		\$ 593.12

Balance, December 31, 1954

**Proof of Balance**

Balance in the National Bank of Lebanon as per statement of Dec. 31, 1954	\$ 624.32
Less: Outstanding checks	31.20
Reconciled bank balance December 31, 1954	\$ 593.12

**EXHIBIT H-1**  
**TOWN OF LEBANON**  
**Summary of the Public Library Accounts —**  
**Fiscal Year Ended December 31, 1954**

Balance, January 1, 1954	\$1,699.69
--------------------------	------------

**Receipts**

Town appropriation	\$3,000.00
W. S. Carter Estate	530.00
Interest from trustees of trust funds	806.26
Dividends on Library Trust stock	122.00
Income on Library Trust funds	316.08

**Gifts:**

For books	100.00
For trust	200.00
Fees	20.00

---

5,094.34

---

\$6,794.03

**Expenditures**

Books	\$ 640.81
Magazines	131.25
Repairs and improvements	639.04
Librarian and assistants	2,329.37
Janitor	660.00
Fuel	568.47
Lights	147.60
Water	16.80
New trust fund	200.00
Miscellaneous	25.54

---

5,358.88

Balance, December 31, 1954	\$1,435.15
----------------------------	------------

**Proof of Balance**

Balance in the National Bank of Lebanon, as per statement of December 31, 1954	\$1,662.06
Less: Outstanding checks	226.91

---

Reconciled bank balance, December 31, 1954	\$1,435.15
--	------------

## EXHIBIT H-2

### TOWN OF LEBANON

#### Summary of Library Funds Held by Library Trustees Fiscal Year Ended December 31, 1954

Fund	How Invested	On Deposit in Savings Bank	Account No.	Amount
Mary E. Hough		Amoskeag Savings Bank	280160	\$ 200.00
William S. Ela		Amoskeag Savings Bank	92176	400.00
Emily Ferrer		Amoskeag Savings Bank	92177	100.00
Alice B. Dewey		Dartmouth Savings Bank	30866	500.00
Charles M. Hildreth		Dartmouth Savings Bank	23483	2,500.00
David L. Ross		Mascoma Savings Bank	5419	100.00
Margaret S. Lothrop		Mascoma Savings Bank	16510	302.56
Charles M. Hildreth		Mascoma Savings Bank	16052	2,500.00
Hannah M. Wood		Mascoma Savings Bank	17417	50.00
Emma M. Morris		Mascoma Savings Bank	25677	380.43
Maria H. White		New Hampshire Savings Bank	57184	1,000.00
Universalist Society		New Hampshire Savings Bank	57186	300.00
Bella Eastman Estate		New Hampshire Savings Bank	57185	200.00
E. A. Tenney Estate		New Hampshire Savings Bank	65393	300.00
Emma M. Morris		New Hampshire Savings Bank	72614	1,097.66
Total on Deposit in Savings Banks				\$9,930.65



**Bank and Corporate Stocks**

Maria M. White	5 Shares of Capital Stock of The National Bank of Lebanon	386	500.00
Emma M. Morris	8 Shares of Capital Stock of The American Telephone & Telegraph Company	HH19607	800.00

**Real Estate**

William S. Ela	Land in Rear of Library		300.00
	Total Library funds, December 31, 1954		<u>\$11,530.65</u>

**EXHIBIT I-1**  
**TOWN OF LEBANON**  
**Lebanon Cemetery Association**  
**Summary of Accounts**  
**Fiscal Year Ended December 31, 1954**

Balance, January 1, 1954	\$4,418.36
--------------------------	------------

**Receipts**

Town appropriation	\$4,500.00	
Care of lots	3,263.00	
Trust fund income	1,907.21	
Foundations	400.69	
Gas tax refund	59.15	
Sale of lots	332.00	
Check cancelled	3.00	
		10,465.05
		\$14,883.41

**Expenditures**

Labor	\$9,774.20	
Truck expense	473.77	
Tools and supplies	737.08	
Printing and postage	29.92	
Water rent	96.30	
Insurance	223.26*	
Miscellaneous	4.80	
		\$11,339.33
		\$ 3,544.08
Balance, December 31, 1954		

### Proof of Balance

Balance in the National Bank of Lebanon, as per statement Dec. 31, 1954	\$3,579.53	
Less: Outstanding check	82.10	
	<u>\$3,497.43</u>	
Add: Deposit not credited, January 7, 1955	46.65	
	<u>46.65</u>	
Reconciled balance, December 31, 1954		\$ 3,544.08
(*) Insurance of \$141.41 paid by Town deducted from appropriation		

---

### EXHIBIT I-2

#### TOWN OF LEBANON

#### West Lebanon Cemetery Association

#### Summary of Accounts

#### Fiscal Year Ended December 31, 1954

Balance, January 1, 1954 \$1,942.45

#### Receipts

Town appropriation	\$1,200.00	
Trust funds	423.08	
Other receipts	1,548.75	
	<u>1,548.75</u>	
		3,171.83
		<u>\$5,114.28</u>

### Expenditures

Labor	\$1,860.50	
Recording deeds	7.00	
Tools and equipment	167.95	
Construction	605.00	
Supplies and parts	25.52	
Postage	5.99	
Gas, oil and kerosene	19.90	
Repairs	2.50	
Seeds and fertilizer	67.75	
Water rent	9.00	
Insurance	18.59	
Plants	8.00	
Plowing	2.00	
Pulling stump	3.50	
Surveying	8.00	
Mower sharpening	12.00	
Salt	1.50	
	<hr/>	2,824.70
Balance, December 31, 1954		<hr/> \$2,289.58

### Proof of Balance

Balance in the National Bank of Bebanon, as per statement of December 21, 1954	\$2,272.39	
Cash on hand, December 31, 1954	17.19	
	<hr/>	
Reconciled balance, December 31, 1954		\$2,289.58

**EXHIBIT J**

**TOWN OF LEBANON**

Town Officers' Surety Bonds  
**1954**

<b>Tax Collector:</b>	<b>Number</b>	<b>Amount</b>	<b>Term Beginning</b>
Bert P. Shores Peerless Casualty Company	F-150,988	\$25,000.00	March 9, 1954
<b>Town Clerk</b>			
Irene C. Forrest Century Idemnity Company	S-324656	5,000.00	March 9, 1954
<b>Assistant Town Clerk:</b>			
Gordon E. Plummer Century Idemnity Company	S-324674	1,000.00	March 9, 1954
<b>Treasurer:</b>			
Harold J. Townsend Century Idemnity Company	S-324652	15,000.00	March 9, 1954

**Clerk of Municipal Court:**

Clarence B. Shelnuitt  
Century Idemnity Company

October 1, 1954

500.00

S-325543

**Trustees of Trust Funds:**

J. Daniel Porter  
Peerless Casualty Company

March 9, 1954

18,400.00

F-94,703

Maude B. Marston  
Peerless Casualty Company - Rider

March 9, 1954

18,400.00

F-152,516

Bert P. Shores  
Peerless Casualty Company - Rider

March 9, 1954

18,400.00

F-45,569

## SCHEDULE 1

### Town Officers' Salaries

William D. Dubuque	\$ 4,000.00
Charles W. Goss	1,000.00
George H. Edson	1,000.00
Bert P. Shores	2,450.00
Harold J. Townsend	500.00
	<hr/>
	\$ 8,950.00

## SCHEDULE 2

### Town Clerk's Fees

Irene C. Forrest	\$ 2,039.25
Gordon E. Plummer	372.50
	<hr/>
	\$ 2,411.75

## SCHEDULE 3

### Town Officers' Expenses

William D. Dubuque	\$ 500.00
Charles W. Goss	100.00
George H. Edson	100.00
Bert P. Shores	300.00
Payroll	5,174.00
Supplies	434.05
Postage and Envelopes	331.30
Telephone	462.64
Town Officers' Bonds	340.40
Insurance	56.55
Miscellaneous	25.00
	<hr/>
	\$ 7,823.94

## SCHEDULE 4

### Election and Registration

Supervisors	\$ 400.00
Ballot Clerks	340.00
Moderator and Presiding Officer	90.00
Printing and Advertising	282.60
Supplies	52.15
	<hr/>
	\$ 1,164.75

## SCHEDULE 5

### Municipal Court

Mark E. Powers, Judge	\$ 1,500.00
Ernest P. Conlon, Clerk, Probation Officer	675.00
Clarence B. Shelnuitt, Clerk, Probation Officer	225.00
Bond, Clerk of Court	5.00
Telephone	124.95
	<hr/>
	\$ 2,529.95

## SCHEDULE 6

### Town Hall Expenses

Payroll	\$ 7,963.83
Lights	2,240.73
Coal	2,495.79
Stoker Parts and Repairs	235.89
Insurance	2,540.68
Supplies	2,025.36
Repairs	2,776.88
Equipment	110.00
Water Bill	97.94
Miscellaneous	160.95
	<hr/>
	\$20,648.05



## SCHEDULE 7

### Repairs to Town Hall

Stromberg Time Corp., Repairs to Town Clock	\$ 679.30
--	-----------

## SCHEDULE 8

### Police Department

Payroll	\$25,996.85
Town's Share of Retirement	658.26
Gas and Oil	663.99
Repairs, etc.	385.82
Use of Cars	471.80
Supplies, including Bicycle Plates	320.45
Telephones	538.86
Lights	182.28
Fuel Oil, West Lebanon	125.52
Insurance	675.73
New Cruiser	425.00
Miscellaneous	124.02
	<hr/>
	\$30,568.58
Credits to Accts. Bicycle Reg. and P. M. Fines	1,148.75
	<hr/>
Net Expenditures	\$29,419.83

## SCHEDULE 9

### Parking Meters

Payroll	\$ 1,570.69
Installation	320.29
Supplies	40.04
Newspaper Advertising	94.25
Duncan Parking Meter Corp.	2,371.05
	<hr/>
	\$ 4,396.32
Credits to Account	\$ 5,992.08

**SCHEDULE 10**

**New Band Stand**

Daniels Construction Co.	\$ 7,911.00
E. J. Bosworth	447.14
	<hr/>
	\$ 8,358.14

**SCHEDULE 11**

**Fire Department**

Out of Precinct Fires	\$ 436.00
Meeting Expenses	26.25
	<hr/>
	\$ 462.25
Credits to Account	\$ 5,026.12

**SCHEDULE 12**

**Engineering, Surveying and Supervision**

Surveying, Blueprints and Expenses	\$ 716.22
------------------------------------	-----------

**SCHEDULE 13**

**Health Department**

Health Officer	\$ 256.73
Newspaper Advt. and Supplies	167.60
	<hr/>
	\$ 424.33

**SCHEDULE 14**

**Hospitalization**

Mary Hitchcock Memorial Hospital	\$ 5,000.00
----------------------------------	-------------

**SCHEDULE 15**

**Visiting Nurse**

Lebanon Visiting Nurse Association	\$ 1,000.00
------------------------------------	-------------

**SCHEDULE 16**

**Milk Inspection**

Donald O. Mowers	\$ 300.00
------------------	-----------

**SCHEDULE 17**

**Vital Statistics**

Fees	\$ 117.25
------	-----------

**SCHEDULE 18**

**Dog Damage**

License Tags	\$ 26.00
Dog Damage	178.00
Newspaper Advertising	16.00
	<hr/>
	\$ 220.00

**SCHEDULE 19**

**Sewer Maintenance**

Payroll	\$ 3,706.30
Gas and Oil	401.50
Insurance	175.41
Parts and Repairs	431.09
Grates and Covers	150.10
Sewer Pipe and Tile	206.81
Supplies	92.70
	<hr/>
	\$ 5,163.91
Credits to Account	84.50
	<hr/>
Net Expenditures	\$ 5,079.41

**SCHEDULE 20**  
**Sewer Construction**

Payroll	\$ 3,052.96
Gas and Oil	38.43
Sewer Brick and Tile	2,691.91
Supplies	187.92
Rights of Way	1,015.00
	\$ 6,986.22
Credits to Account	223.17
	\$ 6,763.05
Net Expenditures	

**SCHEDULE 21**  
**Town Maintenance, Summer**

Payroll	\$17,917.36
Gas and Oil	2,516.45
Fuel Oil	315.40
Moving Equipment	10.00
Water Bill	5.99
Supplies	1,690.83
Rent of Equipment	35.25
Parts and Repairs	3,123.12
Cold Patch Material	2,849.96
Oil and Grease	187.46
Tires and Tubes	1,611.10
Tar	11,205.20
Telephone	65.40
Lights	54.04
Insurance	535.56
Bridge Rent	480.00
Culverts	2,177.48
Sand and Gravel	373.23
Freight and Express	13.27
Miscellaneous	91.00
	\$45,258.10
Credits to Account	7,754.61
	\$37,503.49
Net Expenditures	

## **SCHEDULE 22**

### **Town Maintenance, Winter**

Payroll	\$13,946.78
Gas and Oil	3,348.25
Fuel Oil	1,293.09
Rent of Trucks and Equipment	499.50
Supplies	2,817.39
Tires	1,403.78
Water Bill	17.44
Parts and Repairs	4,430.73
Cold Patch Material	1,225.79
Salt	2,436.61
Bridge Rent	320.00
Equipment	628.25
Telephone	65.34
Lights	106.24
Insurance	1,930.51
Peastone Resurfacing	1,399.37
Miscellaneous	102.36
	<hr/>
	\$35,971.43

## **SCHEDULE 23**

### **Town Dump**

Payroll, Caretaker	\$ 1,173.00
--------------------	-------------

## **SCHEDULE 24**

### **Other Town Buildings**

Coal, G.A.R. Hall	\$ 103.24
Insurance	241.97
Repairs	2.00
Supplies	161.23
Water Bill	16.80
Janitor Service	195.00
	<hr/>
	\$ 720.24

## **SCHEDULE 25**

### **Street Lighting**

Granite State Electric Co.	\$21,015.45
----------------------------	-------------

## SCHEDULE 26

### General Expenses

Legal Fees and Expenses	\$ 1,305.43
Petty Cash, Selectmen's Office	125.00
Printing Town Reports	864.85
Other Printing and Advertising	394.03
Tax Commission Audit	404.74
Listing Poll Tax Warrant	275.00
Transfers, Recording, etc.	233.91
Dues	
N. H. Planning & Zoning Assoc.	15.00
Tax Collectors' Association	3.00
Assessors' Association	3.00
Trustees of Trust Funds	200.00
Books and Supplies	150.35
Care of West Lebanon Clock	52.00
Clerical—Typing Tax Bills, etc.	486.53
Contribution to Al Merrill Fund	50.00
Christmas Lighting Contribution	100.00
Flowers	10.00
New Office Equipment	640.55
	<hr/>
	\$ 5,313.39
Credits to account	553.79
	<hr/>
Net Expenditures	\$ 4,759.60

## SCHEDULE 27

### Libraries

Lebanon Library	\$ 3,000.00
West Lebanon Library	2,000.00
	<hr/>
	\$ 5,000.00

## SCHEDULE 28

### Old Age Assistance

State of New Hampshire	\$21,582.41
Refunds from State of N. H.	937.45
	<hr/>
Net Expenditures	\$20,644.96

## SCHEDULE 29

### Town Poor

Direct Relief	\$15,080.61
Administration	2,444.00
Telephone	144.25
Postage	10.00
Transportation	180.00
	<hr/>
Credits to account—Restitutions	\$17,858.86
	279.10
	<hr/>
Net Expenditures	\$17,579.76

## SCHEDULE 30

### Work Relief

Payroll	\$ 2,085.36
---------	-------------

## SCHEDULE 31

### Memorial Day

Bands	\$ 185.00
Flags, etc.	68.77
	<hr/>
	\$ 253.77

## SCHEDULE 32

### Band Concerts

Lebanon Band	\$ 700.00
--------------	-----------

## SCHEDULE 33

### Parks & Playgrounds

Payroll, Lebanon	\$ 1,966.33
Band Instructor	50.00
Lights	523.41
Chamber of Commerce—Lights	100.00
Repairs	600.42
Land Rent	150.00

Supplies	856.12
Insurance	290.32
Transportation	394.00
New Equipment	1,085.10
Miscellaneous	229.81
	<hr/>
	\$ 6,245.51
Payroll, West Lebanon	697.00
Equipment	435.48
Supplies	442.50
	<hr/>
	\$ 1,574.98
Grant Total	<hr/>
	\$ 7,820.49

### SCHEDULE 34

#### Swimming Pool

Payroll	\$ 1,880.00
Lebanon Water Works	636.43
Insurance	253.00
Telephone and Lights	122.74
Supplies	393.38
Repairs to electric clock	115.38
Hose, couplings and nozzle	153.51
Miscellaneous	157.87
	<hr/>
	\$ 3,712.31
Credits to account	411.55
	<hr/>
	\$ 3,300.76

### SCHEDULE 35

#### Cemeteries

Lebanon	\$ 4,500.00
West Lebanon	1,200.00
	<hr/>
	\$ 5,700.00



### SCHEDULE 36

#### Airport Construction, C. R. F.

Trustees of Trust Funds	\$ 2,000.00
-------------------------	-------------

### SCHEDULE 37

#### Airport Maintenance

Building Maintenance and Supplies	\$ 1,951.49
Snow Removal	44.04
Meriden Electric Light & Power Co.	232.12
Frank T. Cody Co., Repairs	503.74
Granite State Electric Co.	1,490.02
Insurance	291.60
Payroll	1,162.72
Miscellaneous	41.00
	<hr/>
	\$ 5,716.73

### SCHEDULE 38

#### Sidewalk Maintenance

Payroll	\$ 4,017.26
Parts & Repairs	40.25
Supplies	170.00
Insurance	265.03
Gas and Oil	145.93
Tree Removal	210.00
	<hr/>
	\$ 4,848.47

### SCHEDULE 39

#### Sidewalk Construction

Payroll	\$ 1,220.18
Land Damages	500.00
New Equipment——Mixer	1,600.00
	<hr/>
	\$ 3,320.18
Credits to account	500.00
	<hr/>
Net Expenditures	\$ 2,820.18

#### **SCHEDULE 40**

##### **New Equipment**

New Truck	\$ 2,275.00
Welding Outfit	390.00
Principal on Long Term Note	5,000.00
	<hr/>
	\$ 7,665.00

#### **SCHEDULE 41**

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

Treasurer, State of N. H.,—T. R. A.	\$ 1,036.14
-------------------------------------	-------------

#### **SCHEDULE 42**

##### **Dartmouth-Lake Sunapee Region**

Dartmouth-Lake Sunapee Region Association	\$ 300.00
---	-----------

#### **SCHEDULE 43**

##### **Blister Rust**

William H. Messeck, Jr., State Forester	\$ 400.00
---	-----------

#### **SCHEDULE 44**

##### **Civilian Defense**

Administration	\$ 200.00
----------------	-----------

#### **SCHEDULE 45**

##### **County Tax**

Lawrence M. Colby, Grafton Co. Treas.	\$30,642.68
---------------------------------------	-------------

## **SCHEDULE 46**

### **Precincts**

Lebanon Center Precinct	\$38,408.00
West Lebanon Precinct	15,185.10
	<hr/>
	\$53,593.10

## **SCHEDULE 47**

### **School District**

Appropriation, 1953	\$ 90,000.00
Appropriation, 1954	270,720.48
	<hr/>
	\$360,720.48

## **SCHEDULE 48**

### **Interest on Long Term Notes**

New Equipment	\$ 448.40
Urban Aid	1,199.26
	<hr/>
	\$ 1,647.66

## **SCHEDULE 49**

### **Temporary Loans**

National Bank of Lebanon	\$150,000.00
--------------------------	--------------

## **SCHEDULE 50**

### **Interest on Temporary Loans**

National Bank of Lebanon	\$ 1,413.89
Credit to Account, Refund	216.76
	<hr/>
Net Expenditures	\$ 1,197.13

### SCHEDULE 51

#### Long Term Notes

National Bank of Lebanon, Urban Aid	\$15,340.00
-------------------------------------	-------------

### SCHEDULE 52

#### Bridge Construction

Treasurer, State of N. H.	
Stockwell Bridge	\$ 4,371.14
Spring St. Bridge	12,336.77
Daisy Hill Bridge	7,500.00
Daniels Construction Co.	
Slayton St. Bridge	4,123.82
	<hr/>
	\$28,331.73

### SCHEDULE 53

#### Urban Highway Project

Spaulding, Engineering Expenses	\$ 1,867.80
---------------------------------	-------------

### SCHEDULE 54

#### Tax Titles

Taxes Bought by Town	\$20,435.26
----------------------	-------------

### SCHEDULE 55

#### Refunds

1953 Head Tax and Penalty	\$ 5.50
1953 Poll Taxes	6.00
1954 Head Tax	5.00
1954 Poll Tax	2.00
1954 Timber Tax	129.06
1953 Motor Vehicle Tax	2.87
	<hr/>
	\$ 150.43

**SCHEDULE 56**  
**Head Tax Account**

Treasurer, State of N. H.	
1954 Head Tax	\$16,803.50
1953 Head Tax	6,571.00
1953 Head Tax Penalties	454.50
Collector's Fees	300.00
	<hr/>
	\$24,129.00

**SCHEDULE 57**  
**Lebanon Water Works**

Appropriation	\$21,750.00
---------------	-------------

**SCHEDULE 58**  
**Main St., West Lebanon, C. R. F.**

Trustees of Trust Funds	\$ 7,000.00
-------------------------	-------------

## HEALTH OFFICER'S REPORT

Due to periodic checking, the problem of rubbish falling from uncovered trucks, while being transported to the dump, has been partially eliminated. Most truck owners and drivers are very cooperative in this matter.

Many complaints still come in concerning rubbish, old autos, and auto parts being thrown on private land or along the highways. Signs have been posted throughout these areas, but are often ignored or torn down.

The town has been fortunate in having no serious epidemic this past year, and communicable diseases reported to me by doctors are as follows: 12 Scarlet Fever, 1 Poliomyelitis, 1 Undulant Fever, 5 Measles, 8 Mumps, 2 Infectious Hepatitis, and 3 Chicken Pox.

I would like to thank the doctors, nurses, town officials and citizens for their help in reporting promptly any communicable diseases or unsanitary conditions.

Respectfully submitted,

Myrl R. Eaton,

Health Officer

## MILK INSPECTION REPORT

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

Bacterial averages have vastly improved since the first of the year and they are averaging better than in 1953.

Butter fat content has increased slightly over 1953, at which time it averaged 4.2 and now averages 4.4.

Flavor is an important item in the production of milk. Certain types of feed will produce disagreeable flavors. Odors from barn will flavor milk but now all milk is strained in milk houses which are away from barn or separated by doors. Early pasture feeding will cause an unpleasant taste in milk which is not harmful but also not pleasant. Consumers have brought many samples of flavored milk to me and they have all been looked into and repeat tests made which were found satisfactory as to bacteria.

Samples taken from producers that were found to be high in bacteria count, coliform organisms, etc., have been checked and corrected.

Dr. D. O. Mowers,

Milk Inspector

## LIBRARIAN'S REPORT

For the Year Ending December 31st, 1954

### Accession of books

By purchase	254	
By gift	43	
	<hr/>	
Total		297
Books discarded or lost		184
Present number of books		10,589
Number of books in circulation December 31, 1954		432
Circulation for the year:		
Fiction	8122	
Juvenile	4794	
Non-Fiction	2724	
	<hr/>	
Total		15,640

### Money Received and Expended

#### Receipts

Cash on hand Jan. 1, 1954	\$79.02	
Sale of books and paper	5.50	
From Fines	89.85	
	<hr/>	
Total		\$174.37

#### Expenses

Supplies, books, labor, etc.	\$86.69	
To Treasurer	20.00	
Cash on hand	67.68	
	<hr/>	
Total		174.37

S. Blanche Young,

Librarian



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

**Receipts**

Cash on hand from last year \$1,699.69

Receipts during year:

William S. Carter Estate \$ 530.00

Maria H. White

National Bank of Lebanon,  
dividend 50.00

Town of Lebanon 3,000.00

Interest:

William S. Ela Fund 12.18

Emily Perrin Fund 3.05

David T. Ross Fund 3.48

Charles M. Hildreth Fund 162.43

Margaret S. Lathrop Fund 10.49

Hannah M. Wood Fund 1.73

Alice B. Dewey Fund 15.10

Maria H. White Fund 30.46

Emma M. Morris Fund 52.80

Bella Eastman Fund 6.10

Universalist Society Fund 9.13

E. A. Tenney Fund 9.13

Emma M. Morris Fund,  
Am. Tel. & Tel. Co. dividends 72.00

Town of Lebanon, Eldridge Fund 613.45

Town of Lebanon, Eldridge Estate,  
land account 25.80

Town of Lebanon, Whipple Fund 151.79

Town of Lebanon, Purmort Fund 15.22

Librarian, Fees 20.00

Gifts:

Memory of Mary E. Hough,  
for Trust Fund 200.00

Memory of Mary E. Hough,  
for purchase of books 100.00

487.01

\$6,794.03

## Payments

Books	\$ 640.81
Magazines	131.25
Librarian	1,200.00
Assistants to Librarian	1,129.37
Janitor	660.00
Fuel	568.47
Lights	147.60
Water	16.80
Repairs and improvements to property:	
General Repairs	\$176.35
Barrett 20-year guaranteed roof (part payment, balance due upon delivery of guarantee)	395.00
Replace roofing boards	67.69
	639.04
Miscellaneous	25.54
Amoskeag Savings Bank, Mary E. Hough Trust Fund	200.00
Cash on hand	1,435.15
	\$6,794.03

# FINANCIAL REPORT OF PUBLIC LIBRARY

Fiscal Year Ended December 31, 1954

## Receipts

Balance January 1, 1954		\$1,699.69
William S. Carter Fund		530.00
Gifts		300.00
Fees		20.00
Town of Lebanon:		
Appropriation	\$3,000.00	
Interest from Trustees of Trust Funds	806.26	
		<hr/>
		3,806.26

## Income:

Library Trust Funds	\$ 316.08	
Dividends on Library Trust Stock	122.00	
		<hr/>
		438.08
		<hr/>
		\$6,794.03

## Expenditures

Books	\$ 640.81
Magazines	131.25
Librarian	1,200.00
Assistants to Librarian	1,129.37
Janitor	660.00
Fuel	568.47
Lights	147.60
Water	16.80
Repairs and Improvements	639.04
Miscellaneous	25.54
Invested in Trust Fund	200.00
	<hr/>
Total Expenditures	\$5,358.88
Balance, December 31, 1954	1,435.15
	<hr/>
	\$6,794.03

### Proof of Balance

Balance in National Bank of Lebanon As per Statement Dec. 31, 1954	\$1,662.06
Less:	
Checks Nos. 3275, 3277, 3278, 3279 outstanding	226.91
Reconciled Bank Balance — December 31, 1954	<u>\$1,435.15</u>

---

### LIBRARY TRUST FUNDS

#### Town of Lebanon, Trustee

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

#### Funds in Hands of Library Trustees

Universalist Society Fund, deposited in N. H. Savings Bank	\$ 300.00
Maria H. White Fund, deposited in N. H. Savings Banks	1,000.00
Maria H. White Fund, five shares National Bank of Lebanon stock	500.00
Bella Eastman Fund, deposited in N. H. Savings Bank	200.00
William S. Ela Fund, deposited in Amoskeag Savings Bank	\$400.00
Paid for land in rear of Library	<u>300.00</u>
	700.00
E. A. Tenney Fund, deposited in N. H. Savings Bank	300.00
David T. Ross Fund, deposited in Mascoma Savings Bank	100.00
Mary E. Hough Fund, deposited in Amoskeag Savings Bank	200.00

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 Am. Tel. & Tel. Co. stock (par value)	800.00
Emma M. Morris Fund, deposited in Mascoma Savings Bank	380.43
Emma M. Morris Fund, deposited in N. H. Savings Bank	1,097.66
	<hr/>
	\$11,530.65

Warren P. Prescott

Treasurer for the Trustees

---

**LIBRARY TRUSTEES**

Warren P. Prescott  
Erald B. Harrison  
Clifton C. Waldo  
Helen L. Billings  
Arthur W. Burnham  
William A. Smith

## LEBANON MUNICIPAL COURT

### Receipts

Balance, January 1, 1954	\$ 473.23
Fines	2,693.50
Support	1,699.00
Bail	2,230.00
Small Claims	528.20
Miscellaneous	14.14
Civil Writs	8.52
	\$7,646.59

### Payments

Motor Vehicle Department	\$1,413.00
Fish and Game Department	18.00
Support	1,699.00
Town of Lebanon	1,450.00
Bail Returned	250.00
Bail, Clerk of Superior Court	1,700.00
Special Justice	30.00
Small Claims	448.77
Postage and Miscellaneous	35.60
Sundry	9.10
Balance, December 31, 1954	593.12
	\$7,646.59

### Probation Department

Probationers:			
Adult	13	Juvenile	15
Investigations:			
Adult	15	Juvenile	25
New Probationers:			
Adult	5	Juvenile	4
Restitutions			\$ 60.00
Support			1,699.00

Clarence B. Shelnett,

Clerk & Probation Officer

## REPORT OF POLICE DEPARTMENT

For the Year Ending December 31, 1954

### Arrests

Drunks	45
Assault	9
Resisting Arrest	2
Trespassing in Cemetery	2
Rape	3
Breaking and Entering	3
Non-Support	9
Grand Larceny	2
Petty Larceny	2
Setting Fire in Woodlands	1
Disorderly Conduct	5
Abusive Language	1
Bastardy	2
A.W.O.L.	4
Failure to Cause Child to Attend School	2
Total	<hr/> 92

### Motor Vehicle Arrests

Speeding	38
Operating under Influence of Liquor	9
Careless and Negligent Operating	13
Reckless Operating	5
Leaving Scene of an Accident	5
Failure to Keep to Right	9
Failure to Stop for School Bus Signal	3
No License	5
No Registration	8
Stop Sign Violation	3
Operating Without Consent of Owner	3
Failure to Stop When Signalled by Officer	2
Reckless Operating, Death Resulting	1
Total	<hr/> 104

Total Arrests, All Causes	196
Juvenile Arrests	7
Parking Violations	2,107
Tramps Lodged	188
Doors & Windows Found Unlocked and Secured by Night Police	793
Complaints Received and Investigated	1,846
Motor Vehicle Accidents	212
Injuries Caused by Motor Vehicle Accidents	41
Fatal Accidents	2
Automobiles Reported Stolen, All Recovered	4
Amount of Property Reported Stolen and Recovered by Police and Returned to Owner	\$8,338.00

**Officers Now Working with Dept.**

**Chief** Clarence W. Wright

**Deputy Chief** Clayton S. Roy

**Regular Officers**

Floyd M. Lackey	Raymond C. Roy
Myrl R. Eaton	Henry B. Leavitt
Walter W. Samsel	Clifton E. Barden

**Special Officers**

William B. Harriman	Lucien G. White
Carroll Putnam	Wallace Tucker

Respectfully submitted,

Clarence W. Wright,

Chief of Police



## REPORT OF THE WELFARE DEPARTMENT

During the past year I have paid out for relief the sum of \$17,858.86. Collections amounted to \$279.10. Therefore, I am again asking for a budget of \$18,000.00, hoping that unemployment will not be any greater in the coming year than in the past.

We spent \$2,085.36 for work relief and so the figure of \$2,000.00 is asked again for the coming year.

Again saying that I hope the budget as asked will meet the requirements for the coming year.

William J. Murphy,

Overseer of the Poor

---

## REPORT OF VISITING NURSE

The following is your Visiting Nurse's report for the year 1954:

Total number of visits made	1,163
1. Number of families visited	216
2. Analysis of cases:	
A. Medical	
Nursing visits	1,157
B. Surgical	
Nursing visits	1
C. Maternity	
Newborn care	5
Advice and instruction	6
Pre-Natal	1
D. Health instruction	200
E. Clinics assisted at	
1. Tuberculosis	1
2. Pre-school and immunization	3
3. Blood Bank	2

3. Pay status of visits	
A. Number of free calls	17
1. Casual	65
2. Welfare	
A. Old Age Assistance	38
B. Cancer	103
B. Number of visits for which pay was received	
1. Full pay from patients	792
2. Part pay from patients	152
3. Pay from Old Age Assistance	38
4. Pay from Cancer Commission	103

As Visiting Nurse, I have carried on as in the past, answering calls whenever made between 9 and 5 any day except Sundays or holidays, or when requested by the doctors, both in Lebanon proper and West Lebanon.

I have assisted at the various clinics held in town, namely, Child Health and Immunization Clinics held each spring, the T. B. or Chest Clinics when held, and the Bloodmobile. All of these have been held at the Carter Community Building.

I have assisted the State Nurses in making some of the follow-up calls on crippled children or other necessary follow-up work.

I wish at this time to thank the town officials and all clubs or individuals who have in any way contributed to the support of the Visiting Nurse Association, a much needed organization.

Please remember I am always at your service whenever needed.

Respectfully submitted,

Helen C. Carr, R.N.

## REPORT OF THE PUBLIC HEALTH NURSE

The following is a report of the activities carried on in your town by the N. H. Department of Health, Bureau of Public Health Nursing, for the year 1954. (Lebanon and West Lebanon)

A series of Child Health Conferences, immunization and vaccination clinics were held at the Carter Community Building on March 10, March 31 and April 21, 1954.

Total attendance at Child Health Conferences, 38. Infants under one year, 8; pre-school children, 38, were given physical examinations by a doctor.

Total attendance at the Immunization Clinics, 565. Total immunizations completed:

Triple Toxoid (Diphtheria, Tetanus, whooping cough)

Booster, 155; Infants, 1; Pre-School, 72; School Age, 82.

Number completing three Triple Toxoid immunizations, 68; Infants, 16; Pre-School, 17; School age, 35.

Number of children having smallpox vaccination, 103; Infants, 3; Pre-School, 86; School age, 14.

Many other children completed one or two immunizations and due to colds or other reasons were to go to their family physicians to complete.

The following local physicians served at these clinics: Drs. Hazen, Churchill and Rihl of Lebanon; Drs. Whitney and Stephens of White River Junction.

Many thanks go to the following for helping make these clinics a success:

Lebanon Visiting Nurse Association and District Nurse; Lebanon School District and School Nurse, also the school bus which furnished transportation; Local

Committee from Lebanon and West Lebanon, with members from the following organizations:

Woman's Relief Corps, American Legion Auxiliary, Veterans of Foreign Wars Auxiliary, and for the use of the Carter Community Building.

A few home calls have been made on orthopedic and heart cases and arrangements for these children to receive treatment and clinic services.

Respectfully submitted,

Lois W. Barton, R. N.

Public Health Nurse

N. H. Department of Health

Plymouth, N. H.

## REPORT OF THE CIVIL DEFENSE DIRECTOR

I hereby submit my report for the year as Civil Defense Director for the Town of Lebanon.

At this time, we in our Civil Defense program, have well organized personnel in the three most important units: Fire Fighting, Police and Refugee. In spite of this fact, these units will need much more volunteer help to make the strength more efficient. These are under able leadership but need assistance to do the job well.

During the hurricane last fall, we were alerted by the State and we felt that we could have handled the situation if it need be, at that time.

During the coming year, I have high hopes of putting more of an educational program on Civilian Defense, as I feel in our recent test alerts we were in need of explaining what the individual should do in this situation, and an explanation of the alarm system.

At this time, I wish to thank the people of Lebanon for their fine cooperation in recent tests. It is most encouraging to see the people of the town cooperate so fully in these tests.

I would also like at this time to thank (for their help and cooperation) the Selectmen, Fire Department, Police Department and the Superintendent of Schools, without whose assistance the job of Civil Defense could not operate with any due amount of success.

Harold B. Blodgett,

Civil Defense Director

## WHITE PINE BLISTER RUST CONTROL

Last March at its annual meeting, your town made an appropriation for continuing control of the White Pine Blister Rust, in cooperation with this department. Final returns to the Forestry Commission indicated that 107 other towns and cities voted likewise.

As is our annual custom, there is attached herewith a statement briefly summarizing the control measures performed in your town during the 1954 season, together with a record of town and cooperative expenditures. Since the details of blister rust control will vary considerably from town to town, it is not possible to report them in a brief account. However, the district leader in charge of the project in your town, whose name and address appear below, will be pleased to supply these details upon request from your Board or other citizens.

That white pine still maintains its rank as our major forest tree is evident from the 1953 lumber cut. The total production of all species, as reported to this department, amounted to 302,258,000 board feet. The cut of white pine was 208,679,000 feet, or 70.4 percent of the total. Including sales of stumps, logging operations, transportation and manufacture of finished products, the state-wide income assumes an impressive figure, estimated at over 20 millions of dollars annually.

The destruction of millions of wild Ribes within and around white pine stands has been instrumental in bringing about commercial protection to this valuable asset. Where years ago white pine woodlots, with 20 to 70 percent or more of the trees infected, were common, the number today by contrast is small. Although evidences of those early outbreaks are still apparent in the form of dead and dying trees, extensive outbreaks are no longer so much in evidence.

However, during the past 10 or 15 years, a new problem in blister rust control has developed. This has been brought about by extensive cutting of white pine and the resulting disturbances of the soil through logging with modern machines. This has stimulated a re-occurrence of wild Ribes and with natural reseeding of

pinus, new centers of infection are developing in many of these cut-over areas. It is important that this future crop be given adequate protection from the Rust.

William H. Messeck, Jr.

State Forester

---

**White Pine Blister Rust Control**  
**Financial Statement**  
**Town of Lebanon**  
**1954**

Town funds expended	\$395.74	
Cooperative funds expended	123.19	
Total expenditures		\$518.93
1954 Town Appropriation	\$400.00	
Town funds expended	395.74	
Balance due town		*4.26
Area worked		564 acres
Currant & gooseberry bushes destroyed	3,690	

\*A check covering balance due the town is enclosed











