

THE RAVINE CAMP



at Moosilauke

operated for skiers by the Dartmouth Alumni Outing Club, announces

- **The 1935 Downhill Championships** of the U. S. Eastern Amateur Ski Association on Hell's Highway March 10th.
- **A Practice Slope**—8 acres of it!
- **A Ploughed New Road** to within 1 ½ miles of Camp.
- **New Trails** for Novice and Intermediate skiers; 6 miles of new construction additional to last winter's 10 miles of trail and Hell's Highway.
- **Ski Schools**—5 days for \$20.00 complete—3 day week-end schools for \$12.00 complete—each session limited to 20 persons by reservation—beginners and intermediates—experienced instruction supervised by Otto Schniebs—5-day sessions December 27 to 31 and January 2 to 6 inclusive.
- **Guest Rates** at Camp based on \$3.00 per day—all skiers welcome—member reservations given preference and 10% reduction—deposit of \$1.00 required with reservations—address F. K. Sayre, Hutmanager, Ravine Camp, Warren, New Hampshire.

Illustration by permission of the Bergverlog Rudolph Rother, Munich.

Benton, New Hampshire

2025

Report of the Town

Town of Benton, New Hampshire
Annual Report of Town Officers and Benton School District
Year Ending December 31, 2025

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Benton Town Officers

Position	Name	Term	Expires
Board of Selectmen	William Darcy	3 years	2026
	Regina Elliott	3 years	2028
	Philip Chicoine	3 years	2027
Moderator	Jeremy Elliott	1 year	2026
Treasurer	Dwight Swauger	1 year	2026
Town Clerk	Michael Stiebitz	1 year	2026
Tax Collector	Michael Stiebitz	1 year	2026
Supervisor of the Checklist	Stephanie Saffo	3 years	2027
	Kathleen Saffo	3 years	2028
	Linda Gregory	3 years	2026
Surveyor of Wood and Lumber	Joseph Boutin, Jr.	1 year	2026
Trustee of the Trust Funds	Laura Richardson	3 years	2026
	Mark Elliott	3 years	2027
Planning Board	Martin Noble	3 years	2028
	J.B. Boutin	3 years	2028
	Sam Gregory	3 years	2026
	Ken Kealey	3 years	2028
	William Darcy	3 years	2026

Report of the Board of Selectmen

Budget and Taxes. This is an unusual year because the Board of Education is proposing a significant budget reduction. That is largely due to a reduction in the number of Benton students and reduced special education costs. As a result, the Benton municipal budget this year will not need to tap reserve funds to pay for its modest needs. We will be able to fund the needed Town work while keeping the property tax rate low and stable, like in past years.

Operating Budget. The operating budget is increased this year by about \$7,000 to reflect cost increases stemming from our experience last year, the elections, and other factors. The biggest increase is in legal expenses due to violations of zoning regulations concerning vehicle junkyards by two properties. As a contingency, we have included \$5,000 for legal expenses in case court injunctions are needed.

Warrant Articles. There are three warrant articles requiring appropriations. The first is to fund an ADA-compliant Town Hall entrance ramp and door, as well as a fence or barrier to protect the utilities in the side yard. There was a warrant article for this last year, but the cost exceeded the authorized amount, so the work was deferred to this year with a new warrant article.

We are continuing to improve the Mountain View Cemetery, with the emphasis on repairing the gravestones. It is difficult to find contractors to do this work, so we have included an amount we expect to spend on that effort. We would like to get more work done, and if we can find contractors, we will do so and tap other funding sources to do the work.

The final warrant article asks voters to increase the expendable trust fund for town maintenance needs. With the fortunate school board budget reduction, it is a prudent time to increase this reserve fund. This is a source of funds that can be used during the year if cemeteries, roads, or other town maintenance needs require expenditures that exceed anticipated levels.

Benton has had the lowest municipal tax rate among incorporated municipalities in New Hampshire for more than five years, and this year is likely to continue that trend. We work hard, along with the Treasurer and Town Clerk/Tax Collector, to maintain this low and stable tax rate over multiple years. Those results require not only very modest spending but also fiscal management that strategically uses reserves. We hope Benton voters will continue to support these efforts by approving all the proposed warrant articles.

Board of Selectmen

William Darcy, Chairman

Regina Elliott

Philip Chicoine

The inhabitants of the Town of Benton in the County of Grafton in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the Annual Town Meeting will be held as follows:

March 10, 2026, at 7:00 PM
At Town Hall, 221 Coventry Road, Benton, NH 03785

Article 1 Election of Officials

To choose persons for the following positions and terms of service. (Majority vote required)

Position	Term	Expires	Incumbent
Selectman	3 years	2029	William Darcy
Moderator	1 year	2028	Jeremy Elliott
Treasurer	1 year	2027	Dwight Swauger
Town Clerk	1 year	2027	Michael Stiebitz
Tax Collector	1 year	2027	Michael Stiebitz
Supervisor of the Checklist	3 years	2029	Kathleen Saffo
Surveyor of Wood and Lumber	1 year	2027	Joseph Boutin, Jr.
Trustee of the Trust Funds	3 years	2029	Laura Richardson
Planning Board	3 years	2029	Sam Gregory
Planning Board	2 years	2028	Nowell Brown
Planning Board	1 year	2027	Joseph Finoia

Article 2 Acceptance of Town Reports

To see if the Town will vote to accept the reports of the officers and agents as printed. Selectmen recommend this article (Majority vote required)

Article 3 Operating Budget

To see if the Town will vote to raise and appropriate the sum of \$140,950 for general municipal operations. This article does not include appropriations contained in special or individual articles addressed separately. Selectmen recommend this article. (Majority vote required)

Article 4 Town Hall Improvements

To see if the Town will vote to raise and appropriate \$50,000 for Town Hall improvements, including a handicapped entrance ramp and door, and a barrier or fence to protect the side yard utilities. Selectmen recommend this article. (Majority vote required)

Article 5 Cemetery Improvements

To see if the Town will vote to raise and appropriate \$10,000 for Mountain View Cemetery improvements, primarily gravestone repairs. Selectmen recommend this article. (Majority vote required)

Article 6 Increase Expendable Trust for Town Maintenance

To see if the Town will vote to raise and appropriate \$50,000 to be added to the previously established Expendable Trust Fund for Town Maintenance. Selectmen recommend this article. (Majority vote required)

2026 PROPOSED APPROPRIATIONS					
Account	Charge Point	Budget 2025	Spent	Balance	Proposed 2026
4130	Executive	6,000	-6,500.00	-500.00	6,500.00
4140	Election & Town Clerk	5,500	-2,340.55	3,159.45	6,000.00
4150	Financial Administration	9,000	-10,996.98	-1,996.98	11,000.00
4152	Property Revaluation	7,000	-8,059.00	-1,059.00	8,100.00
4153	Legal Expenses	125	0.00	125.00	5,000.00
4155	Personnel Admin	2,000	-1,973.10	26.90	2,000.00
4193	Planning & Zoning	250	0.00	250.00	250.00
4194	Gov't Buildings	6,000	-3,123.30	2,876.70	4,000.00
4195	Cemeteries	3,000	-1,750.00	1,250.00	2,000.00
4196	Insurance	1,900	-2,045.00	-145.00	2,500.00
4197	Ads & Regional Assoc.	1,500	-1,769.00	-269.00	1,800.00
4199	General Govt. Expenses	5,500	-9,068.01	-3,568.01	5,500.00
4210	Police	2,500	-2,250.00	250.00	2,500.00
4215	Ambulance	15,000	-14,706.00	294.00	15,500.00
4220	Fire	10,000	-10,000.00	0.00	10,000.00
4240	Building Inspection	200	0.00	200.00	200.00
4299	Other Public Safety	0	0.00	0.00	0.00
4312	Highways & Streets	55,000	-47,137.52	7,862.48	55,000.00
4313	Bridges	250	0.00	250.00	250.00
4316	Street Lighting	400	-360.98	39.02	400.00
4319	Other Streets	0	0.00	0.00	0.00
4414	Pest Control	200	0.00	200.00	200.00
4442	Direct Assistance Welfare	250	0.00	250.00	250.00
4444	Intergovernmental Welfare	2,000	-1,500.00	500.00	2,000.00
	TOTALS	133,575	-123,579.44	9,995.56	140,950.00

2026 Estimated Revenues

Source	Estimated 2025	Received 2025	Estimated 2026
Property Taxes (3110)	440,000.00	485,537.61	440,000.00
Timber Taxes (3185)	3,000.00	972.27	1,000.00
Payment in Lieu of Taxes (3186)	65,500.00	81,173.00	81,173.00
Excavation Tax (3187)	0.00	0.00	0.00
Other Taxes and Fees (3189)	50.00	3,520.93	100.00
Int./ Penalties/ Taxes (3190)	4,000.00	2,052.85	3,000.00
Tax Lien Dep from Collector (3191)	0.00	14,442.86	0.00
Motor Vehicle Permit Fees (3220)	58,000.00	99,356.50	45,000.00
Building Permits (3230)	400.00	816.60	400.00
Pistol Permits(3290)	0.00	10.00	0.00
Dog Licenses (3291)	350.00	377.00	375.00
Rental of Town Hall (3292)	100.00	495.00	100.00
Shared Revenues (3311)	0.00	0.00	0.00
Meals and Rooms Tax Dist. (3352)	19,000.00	32,816.09	32,816.00
Highway Block Grant (3353)	15,300.00	12,620.83	15,689.00
Other State Grants (3359)	0.00	19,046.00	0.00
Sale of Municipal Property (3501)	0.00	1,650.00	0.00
Interest on Investment (3502)	120.00	102.04	120.00
Ins Dividends & Reimb. (3506)	1,500.00	49.32	0.00
Contributions & Donations (3508)	0.00	500.00	0.00
Totals	167,320.00	270,001.29	179,773.00

Payments by the Select Board-2025	
Executive Expenses and Salaries	\$6,500.00
Town Clerk & Elections	\$2,265.46
Financial Administration	\$10,996.98
Revaluation of Property	\$8,059.00
Personnel Administration	\$1,973.10
Planning & Zoning	\$0.00
Government Buildings	\$3,123.30
Cemeteries	\$1,750.00
Insurance	\$2,045.00
Ads & Regional Associations	\$1,769.00
General Government Expenses	\$9,068.01
Police	\$2,250.00
Ambulance	\$14,706.00
Fire	\$10,000.00
Highways & Streets	\$47,137.52
Street Lighting	\$360.98
Inter-Government Welfare	\$1,500.00
Pest Control	\$75.09
Purchase of Tax Liens	\$11,085.27
Grafton County Taxes	\$54,528.72
Local School Taxes	\$532,526.00
Article 4 (Tunnel Stream Paving Project)	\$52,880.02
Total	\$774,599.45
2025 Operating Account	
Balance 1.1.25	\$314,154.11
Deposits	\$957,038.90
Checks Written	(\$774,599.45)
Balance forward to 2026	\$496,593.56
NH Public Deposit Investment Pool	
Balance 1.1.25	\$429,159.91
Deposits	\$17,843.38
Transfer Error Fee	-\$13.89
Transfers to Operating Account	(\$200,000.00)
Total-General Fund to 2026	\$246,989.40
Respectfully submitted, Dwight A. Swauger, Treasurer	

Report of Clerk to Treasurer-Year End Totals for 2025

Motor Vehicle Permits Issued (541):	\$100,952.00
Dog Licenses Issued and Fines Collected (79/0):	\$414.00
Marriage Licenses Issued (1):	\$50.00
Vital Record Searches (9):	\$120.00
UCC Payment from State of NH	\$135.00
Checklist Copy Payment from State of NH	\$200.00
Cemetery Plot Purchases	\$1,650.00
NSF Check + Fee	\$518.00

Total Collected by Town Clerk for 2025 **\$104,039.00**

Motor Vehicle Permits Issued (541):	\$100,952.00
Dog Licenses Issued and Fines Collected (79/0):	\$414.00
Marriage Licenses Issued (1):	\$50.00
Vital Record Searches (9):	\$120.00
UCC Payment from State of NH	\$135.00
Checklist Copy Payment from State of NH	\$200.00
Cemetery Plot Purchases	\$1,650.00
NSF Check + Fee	\$518.00

Total Submitted to Treasurer by Town Clerk for 2025 **\$104,039.00**

Motor Vehicles:	\$1,595.50
Dog Licenses Issued and Fines Collected (79/0):	\$37.00
Marriage Licenses Issued (1):	\$7.00
Vital Record Searches (10):	\$70.00

Total Billed to Town by Town Clerk for 2024 (12/2023-11/2024) **\$1,709.50**

Michael P. Stiebitz, Town Clerk - 02/06/2026

Tax Collector Overview-2025

2026	Credit	Debit
Unassigned Credits at beginning of 2026	\$29,939.69	
Interest/penalties on 2025 Tax payment	\$59.49	\$59.49
2025	Credit	Debit
Taxes Committed This Year:		\$477,426.14
Yield Taxes & Gravel Tax Committed This Year		\$3,931.41
Land Use Change Tax	\$1,500.00	\$1,500.00
Total Unassigned Credits at beginning of 2025	(\$23,615.47)	
Credits Received in 2025	\$7,519.13	
Taxes Collected & Sent to Treasurer:		
Property Taxes Collected in 2025	\$435,617.88	(\$435,617.88)
Prior yr credits assigned	\$1,194.91	(\$1,194.91)
FY2025 Credits assigned	\$0.00	(\$1,500.00)
Yield Taxes & Gravel Tax Collected in 2025	\$3,387.88	(\$3,387.88)
Subtotal	\$439,005.76	
Property & Yield Taxes Uncollected at year's end	\$41,156.88	\$41,156.88
Refunds issued	\$4,700.55	
2025 Tax Year Totals	\$493,941.81	
2024	Credit	Debit
Taxes Uncollected at Beginning of 2025		\$50,238.94
Interest on Delinquent Taxes & Fees		\$1,631.28
Property & Yield Taxes Collected In 2025	\$39,984.98	
Interest on Delinquent Taxes & Fees/Penalties	\$1,631.28	
Conversion to Lien (principle only)	\$10,253.96	
2024 Tax Year Totals	\$51,870.22	\$51,870.22
2024 Liens	Credit	Debit
Liens Executed During 2025	\$0.00	\$10,253.96
Interest on Delinquent Taxes & Fees	831.31	\$831.31
Redemptions	\$0.00	
Interest & Fees	\$0.00	
Unredeemed Lien Bal. at end of 2025	\$10,253.96	
2024 Liens Totals	\$11,085.27	\$11,085.27
2023 Liens	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2025		\$3,389.03
Interest on Delinquent Taxes & Fees		\$204.40
Redemptions	\$3,389.03	
Interest & Fees	\$204.40	
Unredeemed Lien Bal. at end of 2025	\$0.00	
2023 Liens Totals	\$3,593.43	\$3,593.43
2022 Liens	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2025		\$799.87
Interest on Delinquent Taxes & Fees		\$157.69
Redemptions	\$799.87	
Interest & Fees	\$157.69	
Unredeemed Lien Bal. at end of 2025	\$0.00	
2022 Lien Totals	\$957.56	\$957.56
2025 Summary		
Principal Collected	\$494,933.60	
Interest Collected	\$2,052.86	
2025 Unassigned Cred. & Cred. Assigned to Int.	\$7,519.13	
Net funds delivered to Treasurer in 2025	\$504,505.59	
2025 Refunded Credits	\$4,700.55	
Gross funds delivered to Treasurer in 2025	\$509,206.14	

Road Contractor's Report-2025

January and February were busy with many small snowstorms. March brought some warmer weather along with some rain that required some ditches to be cleaned out and one frozen culvert that had to be thawed out. April had us cleaning up some brush and down trees on Tunnel Stream Road and some roadside erosion was repaired. The gates on Tunnel Stream Road were opened at the end of the month.

In May and June, we graded and graveled all the dirt roads and cleaned a significant amount of ditch lines. Some line of site mowing needed to be done in July at the end of Howe Hill and Tunnel Stream Roads along with the bridges and guard rails on the Tunnel.

At the beginning of August, we repaired a culvert header on Flat Iron Road; the dry weather was helpful for that project. The Tunnel Stream Road project was started at the end of the month and that also included changing one culvert; the paving was completed later in the fall.

In September the winter sand got put up with filling the town sand shed and replacing the tarp door. Roadside mowing was completed in October. The first snow of the season was on November 11 and continued to be very snowy through the end of the year.

Respectfully submitted,

Joe Boutin Jr. & Son



Notes From the Town Clerk's Office

At the beginning of my tenure as Town Clerk of Benton, the Town Clerk was accessible for two hours per week, on Monday evening from 6:30-8:30PM. Benton was and is to this day, an "offline Town", meaning that residents can only take care of the Town Portion of their registration and must go to an "online Town" or a DMV location to complete the process and obtain plates, stickers, etc. This arrangement worked for most folks, and the delays which sometimes were encountered due to heavy volumes of transactions on a particular Monday evening were accepted.

Starting with the COVID period in late 2020, I made the decision to "work from home", utilizing phone, text and email interactions for information exchange, the Town Clerk mailbox for paperwork delivery and a locked box for payment drop-offs. I believe this has been a satisfactory alternative to having scheduled hours. This arrangement has transformed the Town Clerk job from a "2 hour per week" position, to essentially a "24-7" position. As most of you hopefully know, I have not minded this change, I enjoy being able to serve your needs. However, I'm not sure the next occupant of this office will be satisfied with such an arrangement.

At the end of last year, I petitioned the Selectboard for funds to allow the purchase and installation of the Town Clerk software package from AVITAR, our current supplier of Tax Collect and Assessing software. This will bring Benton into the present day with a standardized software platform, along with robust Avitar software support, which I can attest has been extremely helpful with the Tax Collect software. Note that the initial installation will still allow "Town Portion" transactions only.

For renewals, the DMV will be supplying a list for each month, and letters will be mailed to the owners. My understanding is that the renewal can be done via USPS after receiving the appropriate payment. The Town Portion will then be mailed back to the vehicle owner who will complete the State Portion as is done now. Any new registrations, transfers, etc. will be done "in person" during "Town Clerk" hours.

My plan is to implement "Town Clerk" hours, tentatively 2:00-6:00 PM on Mondays or Tuesdays, later this Spring. **If any residents have a preference of Monday or Tuesday, please let me know.** Otherwise, I will choose. **I welcome input on these tentative plans, please text, email or call with your comments.**

After getting up to speed with the "Town Only" software, I plan to petition to upgrade the software to **allow Benton to perform the entire motor vehicle registration process**, as 99.99% of the rest of NH towns are able to, meaning that it will be "one stop shopping" for our residents. They will be able to get the "State Portion" completed as well.

Last but not least, I'd like to give a shout out to the BOLT ladies for their fundraising efforts on behalf of the Town Building, Ralph Crosswell for making sure "our flag was still there", and all the folks who volunteer to be on our boards and committees. Benton wouldn't be the same without your contributions.

Respectfully submitted,

Michael P. Stiebitz - Benton Town Clerk

2025 Town Meeting/Town Election Notes

Town of Benton – March 11, 2025

Prior to opening the Meeting, the Town Clerk swore in Jeremy Elliott as Moderator Pro-Tem. Gil Richardson, Benton’s Town and School District Moderator for the past twenty years stepped down due to the worsening symptoms of ALS, (amyotrophic lateral sclerosis), aka Lou Gehrig’s Disease, he has been battling for the past two years. Gil was in attendance and briefed Jeremy on procedures and a suggested agenda for the meeting.

Selectman William Darcy participated by speakerphone as he was out of Town.

The Town Meeting was called to order at 7:02PM by the Moderator Pro-Tem, Jeremy Elliott. He led us through the Pledge of Allegiance. He then asked that we recognize any members, past or present, of the Armed Forces, as well as any First Responders and thank them for their service to our community and country. A round of applause was given to those members. Tribute was given as well to all the folks involved in service to the community such as teachers, medical professionals. At 7:05PM a motion was made to recess to the School District meeting. The motion was seconded, and by voice vote, the Town Meeting was recessed to the School District meeting.

At 7:17PM, the Moderator reconvened the Town Meeting.

ARTICLE 1. Election of Town Officials

To choose persons for the following positions and terms of service:
(Majority vote required)

The following Town Officers were elected after a voice vote:

<u>Position</u>	<u>Term</u>	<u>Expires</u>	
Selectman	2 years	2027	Philip Chicoine
Selectman	3 years	2028	Regina Elliott
Moderator	1 year	2026	Jeremy Elliott
Treasurer	1 year	2026	Dwight Swauger
Town Clerk	1 year	2026	Michael Stiebitz
Tax Collector	1 year	2026	Michael Stiebitz
Supervisor of the Checklist	3 years	2028	Linda Gregory
Surveyor of Wood and Lumber	1 year	2026	Joseph Boutin, Jr.
Planning Board Member	3 years	2028	Kenneth Kealey
Planning Board Member	3 years	2028	Joseph Boutin III
Trustee of the Trust Funds	3 years	2028	Martin Noble

Jeremy Elliott recognized Gil Richardson for his twenty years of service as Town and School Board Moderator, as well as several other long-standing Town officials including Ken Kealey, Joe Boutin, Jr., and Mike Stiebitz.

ARTICLE 2. Acceptance of Town Reports

To see if the Town will vote to accept the reports of the officers and agents as printed. Selectmen recommend this article. (Majority vote required)

Motion was made to accept article and then seconded.

The Moderator then asked for any discussion on this article. None was raised. Motion to accept as written was made, seconded.

The article then passed by unanimous voice vote.

ARTICLE 3. Operating Budget

To see if the Town will vote to raise and appropriate the sum of \$134,575 for General Municipal Operations. This article does not include appropriations contained in special or individual articles addressed separately. Selectmen recommend this article. (Majority vote required)

Motion was made to accept the article, seconded.

The Moderator then asked for any discussion on this article. None was raised. Motion to accept as written was made, seconded.

The article then was passed by unanimous voice vote.

ARTICLE 4. Tunnel Stream Road Paving Work

To see if the Town will vote to vote to raise and appropriate the sum of \$55,000 for paving a portion of Tunnel Stream Road with the funds to come from the unassigned fund balance. No amount is to be raised from taxation. Selectmen recommend this article. (Majority vote required)

Motion was made to accept the article and seconded.

The Moderator then asked for any discussion on this article. None was raised. Motion to accept as written was made, seconded.

The article then was passed by unanimous voice vote.

ARTICLE 5. Town Hall Property Improvements

To see if the Town will vote to raise and appropriate \$30,000 for Town Hall improvements. That sum is to come from the unassigned fund balance. No amount is to be raised from taxation. Selectmen recommend this article. (Majority vote required)

Motion was made and seconded to accept article.

The Moderator then asked for any discussion on this article. None was raised. Motion to accept as written was made, seconded.

The article was then passed by unanimous voice vote.

ARTICLE 6. Cemetery Improvements

To see if the town will vote to raise and appropriate the sum of \$10,000 for Mountain View Cemetery improvements, primary gravestone repairs, with the funds to come from the unassigned fund balance. No amount to be raised from taxation. Selectmen recommend this article. (Majority vote required.)

Motion was made and seconded to accept article.

The Moderator then asked for any discussion on this article. None was raised. Motion to accept as written was made, seconded.

With no discussion, the article then was passed by unanimous voice vote.

Adjournment

The Moderator asked for and received a motion and a second to adjourn the meeting. The meeting was adjourned by unanimous voice vote at 7:29 PM. The oath of office was then administered to all the newly elected officials present.

A true copy,

Attest: Michael P. Stiebitz – Benton Town Clerk

Michael P. Stiebitz - 03/16/2025

Report of the Trustees of the Trust Funds – Benton, New Hampshire
For the Year Ending December 31, 2025

Trust Funds are held in trust and managed by elected Trustees who are residents of Benton. Citizens Bank holds all funds, excepting the Expendable Education Trust Fund, which is invested at the New Hampshire Public Deposit Investment Pool.

Status of the Funds is as follows:

Trust Fund Savings	\$ 1,490.76
Common Trust Fund – Cemetery +	\$ 16,139.49
Capital Reserve Fund – Highways/Roads	\$108,792.74
Expendable Trust Fund – Fires	\$ 12,016.46
Expendable Trust Fund – Revaluation	\$ 5,517.12
Expendable Trust Fund – Education	\$287,894.80
Expendable Trust – Town Maintenance	\$ 54,473.13
Expendable Trust Fund – Bridges	\$ 29,810.73

TOTAL HELD IN TRUST
BY THE TRUSTEES OF THE TRUST FUND = \$516,135.23

The Trustees are pleased to report that the Trust Funds totals above include \$19,452.67 in interest earned in 2025. That is a result of higher interest payments from investing in the New Hampshire Public Deposit Investment Pool and switching to a new bank that offered higher interest rates.

Respectfully submitted,

Trustees of the Trust Fund
Laura Richardson, Chair
Martin Noble
Mark Elliott

ANNUAL REPORT
of the
BENTON SCHOOL DISTRICT
July 1, 2025 - June 30, 2026

DISTRICT OFFICERS

SCHOOL BOARD

Joseph Boutin III	Term Expires 2026
Brenda Finoia	Term Expires 2027
Dwight Swauger, CHAIR	Term Expires 2028

OTHER DISTRICT OFFICERS

Jeremy Elliott.....	Moderator
Penny Chicoine.....	Treasurer
Michael Stiebitz.....	Clerk

SUPERINTENDENT OF SCHOOLS

Dolores Fox

BENTON SCHOOL DISTRICT STATE OF NEW HAMPSHIRE 2026 SCHOOL WARRANT

To the inhabitants of the School District of Benton in the County of Grafton, State of New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 10th day of March 2026, at 7:00 o'clock in the evening to act upon the following subjects:

ARTICLE 1: To choose a Moderator for the ensuing year.

ARTICLE 2: To choose a School District Clerk for the ensuing year.

ARTICLE 3: To choose one School Board Member for a term of three years to expire in 2029.

ARTICLE 4: To choose a Treasurer for the ensuing year.

ARTICLE 5: To hear reports of Agents, Committees, or Officers chosen and pass any vote related thereto.

ARTICLE 6: To see if the school district will vote to raise and appropriate Five Hundred Forty-Two Thousand, Nine Hundred and Eighty-Seven Dollars (\$542,987) for the support of schools, the payment of salaries of school district officials and agents, and the payments of statutory obligations of the district. This article is exclusive of any other article on the warrant.

ARTICLE 7: To see if the School District will vote to raise and appropriate up to the sum of \$150,000 to be added to the previously established Benton School District Tuition and Education Expendable Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2026. No amount to be raised from taxation. (The School Board recommends this article.)

ARTICLE 8: To see if the Benton School District will vote to raise and appropriate the sum of \$0 for the purpose of funding the estimated tuition of School District students who attend open enrollment schools/programs located outside the School District *and its tuition agreement schools* in accordance with RSA 194-D. (Majority vote required).

Given under our hands at said Benton this _____ day of _____, 2026.

A True Copy of Warrant – Attest:

Joseph Boutin III

Brenda Finoia

Dwight Swauger, Chairman

BENTON SCHOOL BOARD

State of New Hampshire Benton School District 2025 School District Meeting Minutes

The School Moderator Pro-Tern, Jeremy Elliott, opened the meeting on the 11th day of March 2025, at 7:03PM. SAU 23 Superintendent Dolores Fox and SAU 23 Finance Director Kathryn Ducharme were in attendance.

ARTICLE 1: To choose a Moderator for the ensuing year.

Jeremy Elliott was nominated, seconded and elected with a unanimous voice vote.

ARTICLE 2: To choose a School District Clerk for the ensuing year.

Mike Stiebitz was nominated, seconded and elected with a unanimous voice vote.

ARTICLE 3: To choose one School Board Member for a term of three years to expire in 2028.

Dwight Swauger was nominated, seconded and elected with a unanimous voice vote.

ARTICLE 4: To choose a Treasurer for the ensuing year.

Penny Chicoine was nominated, seconded and elected with a unanimous voice vote.

ARTICLE 5: To hear reports of Agents, Committees, or Officers chosen and pass any vote related thereto.

A motion was made to accept as written, seconded.

Benton School Board member Dwight Swauger stated that there is no immediate impact of the budget cuts threatened by the Federal Government. In response to an audience question, he stated that there are presently 21 Benton students on the SAU23 rolls. The number of 22.61 students that was quoted from the SAU 23 financial overview refers to the extra charges incurred for some students who attend other local facilities for part of their day, such as Riverbend Career and Technical Center.

Sam Gregory was concerned that although Benton students are able to participate in after school activities, they are not afforded transportation back to Benton. It was explained that there would have to be another bus run to supply that transportation and it would be prohibitively expensive.

Motion to accept was made, seconded.

The article was then passed with a unanimous voice vote.

ARTICLE 6: To see if the school district will vote to raise and appropriate Seven Hundred Thirty Thousand, and Five Hundred and Seventy-One Dollars (\$730,571) for the support of schools, the payment of salaries of school district officials and agents, and the payments of statutory obligations of the district. This article is exclusive of any other article on the warrant

A motion was made to accept as written, seconded.

The Moderator then asked for any discussion on this article. One audience member asked for the cost per student and was told that it is \$16,447 per student.

Motion to accept was made, seconded.

The article was then passed with a majority voice vote.

ARTICLE 7: To see if the school district will vote to raise and appropriate up to \$30,000 for tuition and special education expenses and authorize the withdrawal of up to \$30,000 from the Benton School District Expendable Trust Fund created for that purpose. No amount should come from taxation. (The school board recommends this article.) (Majority vote required)

A motion was made to accept as written, seconded.

The Moderator then asked for any discussion on this article.

It was mentioned that the total amount needed will not be known until the end of the school year in June. Trustee of the Trust Funds chair Laura Richardson stated that there is currently approximately \$276,000 in the fund, so we are in good shape at the moment.

The article was then passed with a unanimous voice vote.

The Moderator asked for a motion to adjourn the School District Meeting. A motion was made and seconded, and the meeting was adjourned on a unanimous voice vote at 7:17PM.

All newly elected officials were sworn in at the end of the Town Meeting. A true copy

Attest: Michael P. Stiebitz - Benton School District Clerk - 03/16/2025

Michael P. Stiebitz 



SCHOOL ADMINISTRATIVE UNIT #23 REPORT OF THE SUPERINTENDENT'S AND BUSINESS ADMINISTRATOR'S SALARIES

One-half of the School Administrative Unit expenses are prorated among the school districts on the basis of equalized valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30th. Below is a breakdown of each district's cost share for the Superintendent's salary of \$135,000 and the Business Administrator's salary of \$120,342 for fiscal year 2025.

SUPERINTENDENT SALARY		
BATH	\$ 17,261	12.79%
BENTON	\$ 2,634	1.95%
HAVERTHILL COOPERATIVE	\$ 87,779	65.02%
PIERMONT	\$ 12,849	9.52%
WARREN	\$ 14,476	10.72%
TOTAL	\$ 135,000	100.00%

BUSINESS ADMINISTRATOR SALARY		
BATH	\$ 15,387	12.79%
BENTON	\$ 2,348	1.95%
HAVERTHILL COOPERATIVE	\$ 78,248	65.02%
PIERMONT	\$ 11,454	9.52%
WARREN	\$ 12,904	10.72%
TOTAL	\$ 120,342	100.00%

2025
BENTON SCHOOL DISTRICT SUPERINTENDENT'S REPORT

Dolores Fox

Superintendent of School SAU #23

(Bath, Benton, Haverhill, Piermont, and Warren) Benton Annual Report

As I write this report, I have completed 1 and 1/2 years as superintendent of SAU #23. I am excited and happy to serve as superintendent for the districts of SAU #23 today as I was when I started. I appreciate the values of the community of Benton: a community that cares about each other and a responsibility to provide the children of Benton the best education which they can afford.

Benton School Board has a tuition agreement with Haverhill Cooperative School District to provide education services for the children of Benton from preschool age through 12th grade. Under certain circumstances, the state of New Hampshire requires that education is provided to students until their 22nd birthday. Twenty Benton students currently attend school in the Haverhill Cooperative School District, French Pond and King Street Alternative Programs, and River Bend Career and Technical Center (Bradford, Vt). In addition to tuition, Benton School District pays for the special education services for Benton students, transportation costs, for both special education and general education students, and the services of the SAU office.

The past few years have presented challenges to public education. We are faced with challenges in hiring and retaining quality teachers as well as other positions, reduced state and federal funding which increases the tax burden on the local homeowner, and while student numbers are lower, we are seeing increasing student needs.

Funding for public education in the state of New Hampshire is a challenge. In November 2023, the NH state court ruled that the current base adequacy cost of \$4200 per student did not meet the constitutional level of adequate education. The court decision placed base-adequacy aid at a minimum of \$7356.01 per student. For the 2025-26 school year, the base-adequacy aid for each student is \$4,265.64.

Despite the challenges of public education faces, I have great hopes for the coming school year. I am embracing the commitment to educate our children the best that we can. My goal is to sustain a school system that demonstrates care for our students, each other, and the community. Working with the Benton and Haverhill school boards, I hope to develop plans and goals that will drive long-term decision-making for the benefit of our students.

I am looking forward to continuing in my role of Superintendent of Schools for SAU #23. I am grateful for the opportunity and the communities that I serve.

Respectfully submitted by,

Dolores Fox, Superintendent of Schools SAU #23

BENTON SCHOOL DISTRICT TUITION STUDENTS 2024-2025

	<u>FTE Total Students</u>	<u>Total Tuition Costs Per School</u>
Haverhill Cooperative School District	18.52	\$290,991.14
French Pond School	0	\$0.00
King Street School	2	\$46,212.00
River Bend Tech	1	\$22,454.60
Total Benton Tuition:	21.52	\$359,657.74
Average Tuition Cost Per Student		\$16,712.72
*A total of 2 students from WHS attended Riverbend Tech half time.		

CHAPTER 189-B PARENTAL BILL OF RIGHTS

New Hampshire Parental Bill of Rights

A. New Hampshire Parental Bill of Rights

I. All parental rights are reserved to the parents of a minor child in this state without obstruction or interference from any school. These rights include, but are not limited to, the right:

1. To direct the upbringing and the moral or religious training.
2. To direct the education, including the right to choose to enroll the minor child in an assigned resident public school, a public charter school, a non-public school, including a religious school, a home education program, or any other state-based education program, as authorized by law, as an alternative to public education, as set forth in RSA 193:1 and RSA 194-F:1, et seq.
3. To request that a minor child be enrolled in a public school other than the public school assigned to them by their residence to avoid a manifest educational hardship, as set forth in RSA 193:3.
4. To enroll his or her minor child in gifted or special education programs if the child qualifies for such programs.
5. To inquire of the school or school personnel and promptly receive accurate, truthful, and complete disclosure regarding any and all matters related to their minor child, unless an immediate answer cannot be provided when the initial request is made, in which case, the answer shall be provided no later than 10 business days after the request.
6. To be informed of the school's policy regarding discipline policies and procedures, as set forth in RSA 193:13.

7. To obtain access for a minor child to public curricular courses and cocurricular programs offered by the local school district where the student resides while choosing to enroll their child in a non-public, public chartered, home education, or any other state-based education program, as set forth in RSA 193:1-c and RSA 194-F:2, II(d).
8. To inspect any instructional material used as part of the educational curriculum within a reasonable period following a request, as set forth in 20 U.S.C. section 1232h(c)(1)(C).
9. To opt out of health or sex education and any other objectionable material, as set forth in RSA 186:11, IX-b and IX-c.
10. To be advised of and have the right to opt the minor child out of any nonacademic survey or questionnaire.
11. To opt out of any district-level data collection relating to his or her minor child not required by federal or state law.
12. To exempt their public-school minor child from participating in required statewide assessments in English, language arts, mathematics, and/or science, as set forth in RSA 193-C:6.
13. To receive information regarding the level of achievement and academic growth of their minor child in the state academic assessments in English, language arts, mathematics, and/or science, as set forth in the Every Student Succeeds Act, 20 U.S.C. section 1112 (e)(1)(B)(i).
14. To receive a school report card and be informed of his or her minor child's attendance requirements and compliance with such requirements.
15. To access and review all education records relating to their minor child within 10 business days after the day the school receives a request for access, as set forth in RSA 189:66, IV and 34 C.F.R. 99.5.
16. To consent in writing before the state or any of its political subdivisions, including, without limitation, any school pursuant also to the provisions of RSA 189:68, III-V, makes a video or voice recording, unless such recording is made during or as part of a court proceeding or part of a forensic interview in a criminal or other investigation by the bureau of child protective services or it is to be used solely for the purpose of a safety demonstration, including the maintenance of order and discipline in the common areas of a school or on student transportation vehicles.
17. To be notified whenever seclusion or restraint has been used on their minor child as set forth in RSA 126-U:7.
18. To access and review all medical records of their minor child maintained by a school or school personnel, unless otherwise prohibited by law.
19. To exempt their minor child from immunizations if, in the opinion of a physician, the immunization is detrimental to the child's health or because of religious beliefs, as set forth in RSA 141-C:20-a and RSA 141-C:20-c.

II. Federal law provides for additional parent and family involvement for schools that are receiving Title I, Part A; Title I, Part C (migrant); Title III, Part A (EL) funds, including:

1. The right to receive information, including student reports, in an understandable and uniform format and to the extent practicable, in a language that parents can understand, as set forth in 20 U.S.C. sections 1112(e)(4); 1114(b)(4); 1116(e)(5); and 1116(f).
2. Upon request of the parent, the right to receive information regarding state qualifications of the student's classroom teachers and paraprofessionals providing services to their minor child, as set forth in 20 U.S.C. section 1112(e)(1)(A)(i-ii).
3. The right to receive an annual local educational agency report card that includes information on such agency as a whole and each school served by the agency, as set forth in 20 U.S.C. section 1111(h)(2)(A-B)(i-iii).

B. Dissemination

Pursuant to RSA 189-B:5, II, the Board directs that the Superintendent cause a **complete copy of Section A** (the Parental Bill of Rights) of this policy to be published:

1. Each year in the School District's annual report each year;
2. Permanently on the District's website; and
3. Each year in every student and employee handbook.

District Policy History:

Adopted: Bath School Board - September 15, 2025
Benton School Board – October 22, 2025
Haverhill Cooperative School Board - September 8, 2025
Piermont School Board - September 16, 2025
Warren School Board - September 9, 2025

Legal References Disclaimer: *These references are not intended to be considered part of this policy, nor should they be taken as a comprehensive statement of the legal basis for the Board to enact this policy, nor as a complete recitation of*

NH Statutes

RSA 126-U
RSA 141-C:20-a
RSA 141-C:20-c
RSA 186:11, IX-b
RSA 186:11, IX-c
RSA 186:11, IX-d
RSA 186:11, IX-e
RSA 189-B:2 PENDING LINK

Description

[Limiting the Use of Child Restraint Practices](#)
[Immunization](#)
[Exemptions](#)
[Health and Sex Education](#)
[Objectionable Course Material](#)
[Duties of State Board of Education](#)
[Notice to Parents/Guardian Required](#)
Parental Bill of Rights: Definitions

RSA 189-B:4 PENDING LINK
RSA 189:66
RSA 189:67
RSA 189:68
RSA 193:1
RSA 193:13
RSA 193:3

Parental Rights
[Data Inventory and Policies Publication](#)
[Limits on Disclosure of Information](#)
[Student Privacy](#)
[Duty of Parent; Compulsory Attendance by Pupil](#)
[Suspension and Expulsion of Pupils](#)
[Change of School or Assignment, Manifest Educational Hardship or Best Interest, Excusing Attendance](#)

Federal Regula/ons

34 CFR. Part 99

Description
[Family Educational Rights and Privacy Act Regula-ons](#)

Federal Statutes
20 U.S.C. § 1232h

Description
[Protection of Pupil Rights Amendment \(PPRA\)](#)

Cross References

related legal authority. Instead, they are provided as additional resources for those interested in the subject ma?er of the policy.

Code	Description
ECAF	Audio and Video Surveillance on School Buses
EEAA	Video and Audio Surveillance on School Property
IGE	Parental Objections to Specific Course Material
IHAM	Health Education and Exemption From Instruction
IHAM-R(1)	Health Education and Exemption From Instruction - Health and Sex Education Exemption/ Objectionable Course Material: Opt-Out Form
IHBB	Programs for Gifted and Talented Students
IK	Earning of High School Credit - Achievement of Competencies
ILD	Non-Educational/Non-Academic Questionnaires, Surveys & Research
ILD-R(1)	Non-Educational/Non-Academic Questionnaires, Surveys & Research - Protection of Pupil Rights Amendment - Supporting Forms
JCA	Change of Class or School Assignment - Best Interests and Manifest Hardship
JIC	Student Conduct
JICD	Student Discipline and Due Process
JICD-R(1)	Student Discipline and Due Process - Memorandum of Understanding
JJJ	Access to Public School Programs by Nonpublic, Charter School and Home Educated Pupils
JJJ-R(1)	Access to Public School Programs by Nonpublic, Charter School and Home Educated Pupils - Administrative Regulations
JKAA	Use of Restraints and Seclusion
JLCB	Immunizations of Students
JRA	Student Records and Access (FERPA)
JRA-R(1)	Student Records and Access (FERPA)

REPORT OF THE BENTON SCHOOL DISTRICT TREASURER FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025

Cash on Hand, July 1, 2024	\$ 67,248.62
Total Revenues Received	\$ 720,324.95
Total School Board Orders Paid	\$ (717,378.76)
Cash on Hand, June 30, 2025	\$ 70,194.81

SAU Accounts Receivable Clerk

AUDIT REPORT

The Benton School District has been audited by the Plodzick & Sanderson Professional Association. Copies of the audit are available for public review at the Superintendent's Office at the James R. Morrill Building, 2975 Dartmouth College Highway, No. Haverhill, NH.

BENTON SCHOOL DISTRICT BALANCE SHEET

		<u>GENERAL FUND</u>		<u>GRANT FUND</u>		<u>TRUST/AGENCY FUND</u>	
<u>ASSETS</u>							
Current Assets		\$	70,195.00	\$	-		
CASH	100			\$	-	\$	-
INVESTMENTS	110	\$	-	\$	-	\$	281,930.00
INTERFUND RECEIVABLE	130	\$	624.00	\$	-	\$	-
INTERGOV'T REC	140	\$	1,596.00	\$	624.00	\$	-
OTHER RECEIVABLES	150	\$	-	\$	-	\$	-
PREPAID EXPENSES	180	\$	-	\$	-	\$	-
<u>OTHER CURRENT ASSETS</u>	<u>190</u>	\$	-	\$	-	\$	-
Total Current Assets		\$	<u>72,415.00</u>	\$	<u>624.00</u>	\$	<u>281,930.00</u>
<u>LIABILITIES & FUND EQUITY</u>							
Current Liabilities							
INTERFUND PAYABLES		\$	-				
	400			\$	624.00	\$	-
INTERGOV'T PAYABLES	410	\$	-	\$	-	\$	-
OTHER PAYABLES	420	\$	4,407.00	\$	-	\$	-
ACCRUED EXPENSES	460	\$	-	\$	-	\$	-
DEFERRED REVENUES	480	\$	-	\$	-	\$	-
<u>OTHER CURRENT LIAB</u>	<u>490</u>	\$	-	\$	-	\$	-
Total Current Liabilities		\$	<u>4,407.00</u>	\$	<u>624.00</u>	\$	<u>-</u>
Fund Equity							
Nonspendable: RESERVE FOR							
PREPAID EXPENSES	752	\$	-	\$	-	\$	-

REGULAR EDUCATION	\$	281,857	\$	190,982	\$	(90,875)
SPECIAL EDUCATION	\$	225,375	\$	116,100	\$	(109,275)
FRENCH POND TUITION	\$	-	\$	23,106	\$	23,106
KING STREET TUITION VOC	\$	46,212	\$	34,659	\$	(11,553)
ED TUITION	\$	11,656	\$	24,478	\$	12,822
SUMMER SCHOOL	\$	12,630	\$	5,830	\$	(6,800)
SPEECH/LANGUAGE SERVICES	\$	24,370	\$	29,365	\$	4,995
SUMMER SPEECH SERVICES	\$	1,820	\$	1,820	\$	-
PHYSICAL THERAPY SERVICES	\$	6,240	\$	6,240	\$	-
OCCUPATIONAL THERAPY SERVICES	\$	11,835	\$	11,835	\$	-
SCHOOL BOARD	\$	7,575	\$	5,804	\$	(1,771)
TREASURER	\$	368	\$	357	\$	(11)
DISTRICT MEETING	\$	98	\$	95	\$	(3)
AUDIT SERVICES	\$	950	\$	1,160	\$	210
LEGAL SERVICES	\$	750	\$	750	\$	-
SAU23 MANAGEMENT SERVICES	\$	37,387	\$	34,323	\$	(3,064)
REGULAR TRANSPORTATION	\$	38,873	\$	40,040	\$	1,167
SPECIAL TRANSPORTATION	\$	14,440	\$	6,000	\$	(8,440)
VOCATIONAL TRANSPORTATION	\$	700	\$	2,608	\$	1,908
TRANSFER TO EXPEND TRUST FUND	\$	-	\$	-	\$	-
TUITION TO CHARTER SCHOOLS	\$	-	\$	-	\$	-
<hr/>						
TOTAL EXPENDITURES-GENERAL FUND	\$	723,136	\$	535,552	\$	(187,584)
GRANT EXPENDITURES	\$	7,435	\$	7,435	\$	-
TOTAL EXPENDITURES	\$	730,571	\$	542,987	\$	(187,584)

-

BENTON SCHOOL DISTRICT FY2027 BUDGET SUMMARY

The FY2027 general fund budget is \$535,552 which is an overall decrease in the budget of \$187,584. This represents a 25.94% decrease from the FY2026 budget. As a reminder, the Board reduced the current year budget by \$30,000 in tuition expenses to be pulled from the Trust Fund.

EXPENDITURES:

The total General Fund budget decreased \$187,584 which is a 25.94% decrease from the current year budget. The grant listed in the budget for \$7,435 is the IDEA grant which covers specific special education expenses. Both the revenue and expense are budgeted at the same amount and therefore no taxes are raised.

- Tuition (including vocational, alternative programs and charter schools) is **\$66,500** less than the current budget (\$96,500 had we not reduced to the budget by \$30,000 to use trust funds).
 - Haverhill set the tuition rate at a 3% increase for next year.
 - There are no contingency spots for additional students.
 - In the current year budget, tuition expense was reduced by \$30,000. This amount is to come from the Expendable Trust Fund as voted in March 2025. At this time, it is anticipated that we will not need to withdraw funds from the trust.
 - FY2027 budget includes 17 students. FY2026 budget includes 21 and the actual number of students is 20 at this time.
- Special education costs, including instruction, transportation, speech services, summer school, etc. have decreased **\$119,520**.
- Transportation (regular/vocational) – increased **\$3,075**
- SAU Assessment – decreased **\$3,064**
- School Board liability insurance and dues – decreased **\$1,771**

REVENUE:

- Adequacy Aid grant & state tax (estimated) increased **\$9,598** for FY2027.
- Vocational education reimbursement increased **\$3,815**.
- Medicaid reimbursement decreased **\$10,000**.
- Use of Fund Balance decreased **\$68,008**. Any fund balance anticipated at the current year end is suggested to be placed in the trust fund per Article 7 on the Warrant.

TAX RATE:

This budget will result in a tax rate decrease from \$9.11 to \$6.85. (-\$2.26).

Note: The tax rate increases/decreases approx. \$.18 for each \$10,000 of expense.

TRUST FUND:

The current balance in the trust fund is approximately \$281,930 (as of 6/30/25).

BENTON TAX RATE CALCULATIONS

CALENDAR/TAX YEAR	2021	2022	2023	2024	2025	2026	2025	
	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 ACTUAL	FY2026 ACTUAL	FY2027 PROJECTED	CURRENT VALUATION	
Local Property Tax Rate	\$14.04	\$15.44	\$6.91	\$8.25	\$8.05	\$5.85	\$56,075,532	Per \$1,000
State Property Tax Rate	\$1.95	\$1.33	\$0.91	\$1.01	\$1.06	\$1.00	\$53,782,832	Per \$1,000
Total School Tax Rate	\$15.99	\$16.77	\$7.82	\$9.26	\$9.11	\$6.85		
INCREASE (DECREASE) FROM PY YEAR \$\$	(\$4.04)	\$0.78	(\$8.95)	\$1.44	(\$0.15)	(\$2.26)		
TAX RATE AS VOTE AT ANNUAL MEETING	\$17.09	\$18.42	\$16.47	\$9.38	\$10.57			
INCREASE(DECREASE) VOTED VS. ACTUAL	(\$1.10)	(\$1.65)	(\$8.65)	(\$0.12)	(\$1.46)			

**BENTON SCHOOL DISTRICT SPECIAL EDUCATION PROGRAMS
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a**

		2023-2024	2024-2025
<u>Special Education Expenses</u>			
1200	INSTRUCTION	\$175,190	\$23,106
1230	FRENCH POND SCHOOL	\$46,212	\$0
1231	KING STREET SCHOOL		\$46,212
1430	SUMMER SCHOOL	\$ 10,628	\$10,564
2150	SPEECH/LANGUAGE	\$0	\$ 6,536
2159	SUMMER SCHOOL SPEECH/LANG	\$0	\$ 0
2162	PHYSICAL THERAPY	\$ 10,994	\$ 8,500
2163	OCCUPATIONAL THERAPY	\$ 9,161	\$11,018
2722	TRANSPORTATION	\$ 7,082	\$4,644
Total District Expenses		\$282,373	\$221,474
<u>Special Education Revenues</u>			
3110	SPED Portion State Adequacy Funds	\$18,900	\$19,278
3230	Special Education Aid	\$5,418	\$0
4580	Medicaid	\$36,949	\$21,934
Total District Revenues		\$61,267	\$41,212

DISTRICT ASSESSMENT SHARES AS DETERMINED BY NH RSA 194-C:9

	2025-2026 BUDGET	2026-2027 BUDGET	INCREASE/ (DECREASE)
BATH	\$ 194,150	\$ 216,184	\$ 22,034
BENTON	\$ 37,387	\$ 34,323	\$ (3,064)
HAVERHILL	\$ 1,224,782	\$ 1,185,763	\$ (39,019)
PIERMONT	\$ 183,783	\$ 175,274	\$ (8,509)
WARREN	\$ 172,695	\$ 177,639	\$ 4,944
TOTAL DISTRICT ASSESSMENTS	\$ 1,812,797	\$ 1,789,183	\$ (23,614)

SCHOOL ADMINISTRATIVE UNIT #23 BUDGET SUMMARY

DEPARTMENT NUMBER / DESCRIPTION	2025-2026 APPROVED	2026-2027 APPROVED	INCREASE/ (DECREASE)
	BUDGET	BUDGET	
	\$ 1,812,798	\$ 1,789,183	
ASSESSMENT	\$ 363,200	\$ 597,624	\$ (23,615)
FPS TUITION	\$ 538,304	\$ 437,172	\$ 234,424
KING STREET SCHOOL TUITION	\$ 10,824	\$ 10,826	\$ (101,132)
SUMMER TRIP TUITION	\$ 5,500	\$ 6,500	\$ 2
INTEREST ON INVESTMENTS	\$ 599,264	\$ 476,070	\$ 1,000
SERVICES TO LEA'S	\$ 340,725	\$ 67,174	\$ (123,194)
SPEECH SERVICES	\$ 152,000	\$ 153,048	\$ (273,551)
OCCUPATIONAL THERAPY REVENUE	\$ 5,000	\$	\$ 1,048
PSYCHOLOGIST SERVICES	\$ 5,000		\$ -
OTHER LOCAL REVENUE	\$ 4,503	\$ 5,330	\$ 827
USE OF FUND BALANCE	\$ -	\$ 100,000	\$ 100,000
TOTAL GENERAL FUND REVENUES	\$ 3,832,118	\$ 3,647,927	\$ (184,191)

1100 ITINERANT TEACHERS	\$ 279,525	\$ 244,971	\$ (34,554)
1230 FRENCH POND PROGRAM	\$ 442,552	\$ 597,804	\$ 155,252
1231 KING STREET PROGRAM	\$ 421,285	\$ 436,942	\$ 15,657
1430 SUMMER SCHOOL	\$ 10,824	\$ 10,826	\$ 2
2113 SOCIAL WORKER	\$ 116,063	\$ -	\$ (116,063)
2120 GUIDANCE	\$ 122,110	\$ 137,213	\$ 15,103
2125 DATA MANAGEMENT	\$ 73,278	\$ 76,052	\$ 2,774
2140 PSYCHOLOGICAL SERVICES	\$ 10,950	\$ 11,650	\$ 700
2150 SPEECH & LANGUAGE SERVICES	\$ 340,401	\$ 62,850	\$ (277,551)
2159 SPEECH SUMMER SERVICES	\$ 4,324	\$ 4,324	\$ -
2163 OCCUPATIONAL THERAPY	\$ 152,000	\$ 153,048	\$ 1,048
2213 STAFF DEVELOPMENT	\$ 6,538	\$ 9,709	\$ 3,171
2220 TECHNOLOGY SUPERVISION	\$ 350,041	\$ 363,734	\$ 13,693
2311 SCHOOL BOARD	\$ 10,740	\$ 12,539	\$ 1,799
2312 SCHOOL BOARD CLERK	\$ 646	\$ 646	\$ -
2313 DISTRICT TREASURER	\$ 2,775	\$ 2,775	\$ -
2317 AUDIT	\$ 7,850	\$ 8,250	\$ 400
2318 LEGAL COUNSEL	\$ 800	\$ 800	\$ -
2321 OFFICE OF THE SUPERINTENDENT	\$ 888,031	\$ 970,937	\$ 82,906
2330 SPECIAL PROGRAMS ADMIN.	\$ 383,374	\$ 300,920	\$ (82,454)
2334 OTHER ADMINISTRATIVE PROGRAMS	\$ 5,825	\$ 5,825	\$ -
2540 SAU-WIDE PUBLIC RELATIONS	\$ 500	\$ 500	\$ -
2620 BUILDING & RENT	\$ 149,445	\$ 154,215	\$ 4,770
2640 EQUIPMENT MAINTENANCE	\$ 6,359	\$ 6,342	\$ (17)
2810 RESEARCH, PLANNING, DEVELOPMENT	\$ 3,000	\$ 3,000	\$ -
2820 COMPUTER NETWORK	\$ 41,882	\$ 71,055	\$ 29,173
2832 RECRUITMENT ADVERTISING	\$ 1,000	\$ 1,000	\$ -

TOTAL GENERAL FUND EXPENDITURES	\$ 3,832,118	\$ 3,647,927	\$ (184,191)
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Vital Statistics for 2025

Benton, NH

Deaths	Place of Death	Died
Anita Denis	(Glenclyff Home)	01/06/2025
Daniel J. Finn II	Benton	02/02/2025
Daniel Edward Unangst	Woodsville	02/25/2025
John Henry Bancroft Jr.	(Glenclyff Home)	03/08/2025
Woodward Fisher Allen	(Glenclyff Home)	03/25/2025
Daniel S. Skammels	(Glenclyff Home)	04/21/2025
John Joseph Esbensen	(Glenclyff Home)	07/16/2025
Stanley Bernatas	(Glenclyff Home)	08/04/2025
Glen Carroll Chase	Benton	08/29/2025
John Anthony Cocchiaro	(Glenclyff Home)	11/01/2025

Marriages

August 30th, 2025 Bridget Michelle Carlin and Brandon Robert White in Benton

Births

August 25th, 2025 Easton Michael Senecal, son of Skylar Jane Cuthbertson Emerson and Tyler Clinton Senecal, in Lebanon, NH

November 23rd, 2025 Stella Jade Jensen, daughter of Megan Elizabeth Jensen and Jason James Jensen, in Littleton, NH

**TOWN OF BENTON
221 COVENTRY ROAD
BENTON, NH 03785**

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