



Barred Owl Hunting on Tunnel Brook-2023

**Benton, New Hampshire
Town Report
2023**

Town of Benton, New Hampshire
Annual Report of Town Officers and Benton School District
Year Ending December 31, 2023

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Photo credits: The cover photo of the barred owl (*Strix varia*) was taken by Dwight Swauger and the picture on page 12 of Benton from its Western border atop Black Mountain to its Eastern border featuring Mount Moosilauke was taken by Bill Darcy.

Benton Town Officers

Position	Name	Term	Expires
Board of Selectmen	William Darcy	3 years	2026
	Regina Elliott	3 years	2025
	Kimberli Carpenter	3 years	2024
Moderator	Gilbert Richardson	2 years	2024
Treasurer	Dwight Swauger	1 year	2024
Town Clerk	Michael Stiebitz	1 year	2024
Tax Collector	Michael Stiebitz	1 year	2024
Supervisor of the Checklist	Stephanie Saffo	3 years	2024
	Kathleen Saffo	3 years	2026
	Linda Gregory	3 years	2025
Surveyor of Wood and Lumber	Joseph Boutin, Jr.	1 year	2024
Trustee of the Trust Funds	Laura Richardson	3 years	2026
	Mark Elliott	3 years	2024
Planning Board	Martin Noble	3 years	2025
	Martin Noble	3 years	2024
	Sam Gregory	3 years	2026
	Ken Kealey	3 years	2025
	William Darcy	3 years	2026

2023 Select Board's Report

The 5-Year Property Reevaluation last year reported a doubling of most property values which created uncertainty and concern about tax bills for everyone in Benton. With the increased property values, we were able to reduce the tax rate from \$17.05 per \$1,000 of property value to \$8.36. Most property owners did not see an increase in their tax bill because their property value increase was at or below the overall increase in Benton property values.

The Municipal Budget as proposed this year again has very low proposed expenditures and the estimated revenues exceed the expenditures. We will thus again have a *negative* municipal tax rate, with a larger contribution to tax reduction than the previous year. The municipal budget is one component of the annual property tax rate, which also includes the local and state school taxes, and the Grafton County tax. Benton is the only incorporated municipality in New Hampshire that has a negative municipal tax rate.

The School Budget is not such a happy story. There will be a significant increase in school taxes this year because of an increase in the number of Benton students sent to SAU 23 schools and Haverhill's 3% tuition rate increase. That will be somewhat offset by using \$60,000 of education reserve funds which the Town has prudently increased from about \$38,000 at the end of 2016 to over \$289,000 at the end of 2023.

High-Speed Fiber Internet is finally here. The fiber cables overhead and on poles have been installed in Benton, fiber is being connected to homes, and appointments for installation inside residences and businesses are being made. Instead of unreliable and slow telephone company DSL internet, Benton residents can now select state-of-the-art, high-speed, fiber internet and telephone service at a lower price than most now pay the telephone company. With a fast internet connection, a whole range of business, health, education, and home entertainment options are available. Those with poor cell phone connections may also use Wi-Fi calling to improve reception. You can go to nhbroadband.com or call 866-431-1928 to order fiber internet and/or phone service for your home or business.

The Granite State Power Link is proposing to upgrade the electric transmission lines that run through the Southwest corner of Benton to enable the import and export of power from Quebec. The project seems more likely to happen because of a recently awarded Energy Department grant that will pay for some of the electricity. The new transmission line would significantly increase Benton tax revenues and a separate host community benefit deal may provide some energy savings for town residents.

New Hampshire Public Deposit Investment Pool (NH PDIP) Early last year the Town transferred from the Woodsville Guaranty Savings Bank funds that exceeded the FDIC \$250,000 guarantee to the New Hampshire Public Deposit Investment Pool to receive a better interest rate (5.36% as of the writing of this Report). As a result, the Town earned interest payments of \$16,932 from NH PDIP in 2023, far more than the amount we would have earned at the Woodsville bank. We alerted the Trustees of the Trust Funds to this opportunity and they transferred their largest account, the Education Expendable Trust Fund, to NH PDIP so it can also benefit from higher interest rates.

Respectfully submitted

William Darcy, Chairman
Regina Elliot
Kimberli Carpenter

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 12, 2024 at 7:00 PM
at Town Hall, 221 Coventry Road, Benton, NH 03785**

Article 1 Election of Town Officials

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

<u>Position</u>	<u>Term</u>	<u>Expires</u>	<u>Incumbent</u>
Selectman	3 years	2027	Kimberli Carpenter
Moderator	2 years	2026	Gilbert Richardson
Treasurer	1 year	2025	Dwight Swauger
Tax Collector	1 year	2025	Michael Stiebitz
Town Clerk	1 year	2025	Michael Stiebitz
Supervisor of the Checklist	3 years	2027	Kathleen Saffo
Ballot Clerk	1 year	2025	Frances Hadden
Surveyor of Wood and Lumber	1 year	2025	Joseph Boutin, Jr.
Trustee of the Trust Funds	3 years	2027	Mark Elliott
Planning Board	3 years	2027	Martin Noble

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 \$134,925 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 Tunnel Stream Road paving work

To see if the Town will vote to raise and appropriate the sum of \$35,000 for paving 200 feet 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)

Article 5 Town Hall Property Improvements

To see if the Town will vote to raise and appropriate \$10,000 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))

Article 6 Add Funds to the Roads Capital Reserve Fund

To see if the town will vote to raise and appropriate the sum of \$30,000 to be added to the Highway/Roads Capital Reserve Fund previously established. The sum is to come from the unassigned fund balance. No amount to be raised from taxation. Selectmen recommend this article. (Majority vote required.)

Article 7 Add Funds to the Bridges Expendable Trust Fund

To see if the Town will vote to add \$5,768 to the Bridges Expendable Trust Fund with funds to come from the unassigned fund balance. No amount is to be raised from taxation. Selectmen recommend this article. (Majority vote required)

Article 8 Add Funds to the Town Maintenance Expendable Trust Fund

To see if the town will vote to raise and appropriate the sum of \$20,000 to be added to the Town Maintenance Expendable Fund previously established. This sum is to come from unassigned fund balance. No amount is to

2024 PROPOSED APPROPRIATIONS

Account	Charge Point	Budget 2023	Spent	Balance	Proposed 2024
4130	Executive	8,000	6,830.63	1,169.37	8,000.00
4140	Election & Town Clerk	5,500	3,817.75	1,682.25	8,500.00
4150	Financial Administration	9,000	8,915.51	84.49	9,000.00
4152	Property Revaluation	5,000	7,485.00	-2,485.00	7,000.00
4153	Legal Expenses	125		125.00	125.00
4155	Personnel Admin	2,000	1,805.40	194.60	2,000.00
4193	Planning & Zoning	250	46.40	203.60	250.00
4194	Gov't Buildings	5,000	5,889.55	-889.55	5,000.00
4195	Cemeteries	4,000	1,337.13	2,662.87	4,000.00
4196	Insurance	1,500	1,608.00	-108.00	1,700.00
4197	Ads & Regional Assoc.	2,000	1,610.10	389.90	2,000.00
4199	General Govt. Expenses	3,000	2,777.94	222.06	3,000.00
4210	Police	1,750	2,012.50	-262.50	2,000.00
4215	Ambulance	12,000	11,565.00	435.00	14,000.00
4220	Fire	10,000	10,000.00	0.00	10,000.00
4240	Building Inspection	200		200.00	200.00
4299	Other Public Safety	0		0.00	0.00
4312	Highways & Streets	55,000	43,495.85	11,504.15	55,000.00
4313	Bridges	250		250.00	250.00
4316	Street Lighting	400	363.37	36.63	400.00
4319	Other Streets	0		0.00	0.00
4414	Pest Control	250	67.70	182.30	250.00
4442	Direct Assistance Welfare	250		250.00	250.00
4444	Intergovernmental Welfare	2,000	1,500.00	500.00	2,000.00
	TOTALS	127,475	111,127.83	16,347.17	134,925.00

2024 Estimated Revenues

Source	Estimated 2023	Received 2023	Estimated 2024
Property Taxes (3110)	440,000.00	436,168.39	440,000.00
Timber Taxes (3185)	3,000.00	6,895.31	3,000.00
Payment in Lieu of Taxes (3186)	65,500.00	74,645.00	65,500.00
Excavation Tax (3187)	0.00		0.00
Other Taxes and Fees (3189)	50.00	777.50	100.00
Int./ Penalties/ Taxes (3190)	4,000.00	2,575.01	3,000.00
Tax Lien Dep from Collector (3191)	0.00	32,126.22	0.00
Motor Vehicle Permit Fees (3220)	58,000.00	83,321.00	58,000.00
Building Permits (3230)	400.00	220.00	400.00
Pistol Permits(3290)	0.00	0.00	0.00
Dog Licenses (3291)	350.00	495.00	375.00
Rental of Town Hall (3292)	100.00	0.00	100.00
Shared Revenues (3311)	0.00	0.00	0.00
Meals and Rooms Tax Dist. (3352)	19,000.00	31,149.83	30,000.00
Highway Block Grant (3353)	15,300.00	14,142.93	14,000.00
Other State Grants (3359)	0.00	10,356.59	0.00
Sale of Municipal Property (3501)	0.00	300.00	0.00
Interest on Investment (3502)	120.00	17,179.60	15,000.00
Ins Dividends & Reimb. (3506)	1,500.00	1,146.76	1,000.00
Contributions & Donations (3508)	0.00	100.00	0.00
Totals	607,320.00	711,599.14	630,475.00

Treasurer's Report 2023: Received from Town Clerk	
Motor Vehicle Permits/Transfers/Titles/Fees	\$83,321.00
Vital Statistics - State of NH	\$90.00
Marriage Licenses Issued	\$50.00
Dog Licenses Issued	\$495.00
Town Clerk Fees	\$50.00
State of NH-Checklist Reimbursement	\$400.00
State of NH-UCC Share	\$105.00
Cemetery Lot Sales	\$300.00
Total Received from Town Clerk	\$84,811.00
Received from Tax Collector:	
Property Taxes	\$436,168.39
Interest & Penalties	\$2,575.01
Lien Deposits	\$32,126.22
Timber Taxes-Timber Bonds	\$6,895.31
Total Received from Tax Collector	\$477,764.93
Received from Selectmen:	
Building Permits	\$220.00
Pistol Permits	\$0.00
Town Hall Rental	\$0.00
Lot Line Adjustment	\$132.50
Total Received from Selectmen	\$352.50
Received from State and Federal Sources:	
State of NH - Highway Block Grant	\$14,142.93
State of NH Rooms and Meals Tax	\$31,149.83
U.S. Dept. of Interior (Payment in Lieu of Taxes)	\$74,645.00
State of NH (SB-Municipal Bridge Grant)	\$10,356.59
State of NH (NHDOS-PW153 Project)	\$1,146.76
Total from State and Federal Sources	\$131,441.11
Miscellaneous:	
Transfer from Revaluation Trust	\$24,105.87
Interest on Investments	\$146.81
Contributions & Donations	\$100.00
Transfer from General Fund	\$385,383.56
Total	\$409,736.24
Grand Total for 2023	\$1,104,105.78

Payments by the Select Board-2023

Executive Expenses and Salaries	\$6,830.63
Town Clerk & Elections	\$3,817.75
Financial Administration	\$8,915.51
Revaluation of Property	\$7,485.00
Personnel Administration	\$1,805.40
Planning & Zoning	\$46.40
Government Buildings	\$5,889.55
Cemeteries	\$1,337.13
Insurance	\$1,608.00
Ads & Regional Associations	\$1,610.10
General Government Expenses	\$2,777.94
Police	\$2,012.50
Ambulance	\$11,565.00
Fire	\$10,000.00
Highways & Streets	\$43,495.85
Street Lighting	\$363.37
Inter-Government Welfare	\$1,500.00
Pest Control	\$67.70
Purchase of Tax Liens	\$13,965.56
Grafton County Taxes	\$48,263.00
Local School Taxes	\$443,421.00
Article 4 (Revaluation Trust Fund)	\$5,000.00
Article 5 (Tunnel Stream & Howe Hill Paving)	\$67,270.72
Article 6 (2022-Awning for Town Hall)	\$608.00
Article 8 (Highway Capital Reserve Fund)	\$10,000.00
Article 9 (Bridges Expendable Trust Fund)	\$21,445.86
Revaluation of Property-5 year	\$20,185.00
Transfer to General Fund	\$410,000.00
Total	\$1,151,286.97
2023 Operating Account	
Balance 1.1.23	\$526,102.65
Deposits	\$1,108,497.12
Checks Written	\$1,151,286.97
Interest	\$146.81
Balance forward to 2024	\$483,459.61
ICS-General Fund	
Balance forward from 2022	\$234,222.77
Interest	\$160.79
Balance Transfer to NHPDIP 3.6.23	\$234,383.56
Total	\$0.00
NH Public Deposit Investment Pool 3.6.23	
Balance 3.6.23	\$410,023.41
Interest & Deposits	\$16,908.77
Transfers to Operating Account	-\$151,000.00
Total-General Fund to 2024	\$275,932.18

Respectfully submitted, Dwight A. Swauger, Treasurer

Tax Collector Overview

2024	Credit	Debit
Unassigned Credits at beginning of 2024	\$27,587.99	
Interest/penalties on 2023 Tax payment	\$3.31	\$3.31
Overpayments/Refunds	\$0.00	\$0.00
2023	Credit	Debit
Taxes Committed This Year:		\$451,124.67
Yield Taxes & Gravel Tax Committed This Year		\$11,531.15
Total Unassigned Credits at beginning of 2023	(\$32,158.16)	
Credits Received in 2023	(\$10,135.59)	
Taxes Collected & Sent to Treasurer:		
Property Taxes Collected in 2023	\$406,871.33	
Prior yr. credits assigned	\$10,130.97	\$0.00
FY2023 Credits assigned	\$0.00	
Yield Taxes & Gravel Tax Collected in 2023	\$1,990.42	
Subtotal	\$418,992.72	
Property & Yield Taxes Uncollected at year's end	\$43,663.10	
Refunds issued	(\$202.90)	(\$202.90)
2023 Tax Year Totals	\$462,456.23	\$462,456.23
2022	Credit	Debit
Taxes Uncollected at Beginning of 2023		\$41,564.02
Interest on Delinquent Taxes & Fees		\$1,697.60
Property & Yield Taxes Collected In 2023	\$28,641.15	
Interest on Delinquent Taxes & Fees/Penalties	\$1,697.60	
Conversion to Lien (principle only)	\$12,922.87	
Refund Abatements	\$0.00	
Abatements Granted	\$0.00	
2022 Tax Year Totals	\$43,261.62	\$43,261.62
2022 Liens	Credit	Debit
Liens Executed During 2023		\$13,965.56
Interest on Delinquent Taxes & Fees		\$111.35
Redemptions	\$5,714.00	
Interest & Fees	\$111.35	
Liens Deeded to Town	\$0.00	
Unredeemed Lien Bal. at end of 2023	\$8,251.56	
2022 Liens Totals	\$14,076.91	\$14,076.91
2021 Liens	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2023		\$14,338.44
Interest on Delinquent Taxes & Fees		\$1,235.32
Redemptions	\$9,524.55	
Interest & Fees	\$1,235.32	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2023	\$4,813.89	
2021 Liens Totals	\$15,573.76	\$15,573.76
2020 Liens	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2023		\$2,922.11
Interest on Delinquent Taxes & Fees		\$570.12
Redemptions	\$2,922.11	
Interest & Fees	\$570.12	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2023	\$0.00	
2020 Lien Totals	\$3,492.23	\$3,492.23
Net funds delivered to Treasurer in 2023	\$472,204.13	
Plus 2023 Unassigned Cred. & Cred. Assigned to Int.	\$5,560.80	
Gross funds delivered to Treasurer in 2023	\$477,764.93	

Notes From the Town Clerk's Office

My office remains closed for all but necessary in-person transactions such as marriage license applications. Between email, texting, phone calls and the US Postal Service, folks have been able to get their vehicles and dogs registered, vital records searched, and taxes paid. The secure locked box for payment/document drop off and the Town Clerk and Tax Collector mailboxes for paperwork returns seem to suit most of you and allows me to service your needs in a timelier fashion than 2 hours on Monday evening could.

This year we lost some more long-time residents. While these were sad events, the outpouring of neighborly spirit in the form of memorial gatherings, including some extensive mercy meals, reminded me again of why Benton is such a special place to live.

I would like to thank the Beautify Benton Committee (BBC) for the care and attention they pay to the Town Building, and to the wonderful Memory Tree that they put up every year. I understand that a record amount of donations was raised for the BBC this year. I am sure there are plans afoot to put those funds to good use.

Stef Saffo and Fran Hadden need to be recognized again for the extra attention they pay to the Town Building before every election, and sometimes in-between. The place shines after their ministrations and I thank them both for their hard work.

I would also like to give a shout out to Ralph Crosswell for being the steward of our flagpole. He monitors the health of the flag, and when it needs replacement, he sees to it and even disposes of the retired one properly. Thanks Ralph!

And last but certainly not least, Benton is about to join the 21st century via fiber to the home (FTTH) broadband internet. The NHEC has completed installing the fiber optic cabling along our roads and is poised to begin connecting individual customers to their broadband internet service. Even the lowest speed offering will be an order of magnitude faster than the current DSL connections. I, for one, cannot wait!

Respectfully submitted,

Michael P. Stiebitz - Benton Town Clerk

2023 Road Contractor Report

2023 started with what we call average these days, an occasional larger snow storm but mostly small storms with just enough to keep us busy. The roads fared well during the spring with minimal rutting on the dirt roads. Tunnel Stream road was opened up to through traffic on April 28 after the winter debris were cleared away.

In May we started grading and graveling work on Tunnel Stream Road and worked our way through the rest of the town. There was also some ditches and culverts cleaned out.

In September the winter sand was put up and we started the road project on Tunnel Steam Road. We encountered a lot of larger rocks and fractured ledge with running water in it, which was day lighted to the ditch line. In preparation for the pavement on Howe Hill some hammering was done in a ditch line and a culvert was replaced. The paving was completed in October.

November 9 was the start of the winter plowing season. December 23 brought a large storm with strong winds and heavy rains, which led to a multi-day cleanup of road side erosion and tree damage.

Respectfully Submitted,

Joe Boutin Jr. & Son



2023 Town Meeting/Town Election Notes Town of Benton – March 14, 2023

The Town Meeting was called to order at 7:00PM by the Moderator, Gil Richardson. Due to inclement weather, Gil had facilitated a ZOOM link so that SAU 23 School Administrator could attend.

Gil 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. Gil gave tribute as well to all of the folks involved in service to the community such as teachers, medical professionals. At 7:03PM 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 7:14PM, 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	3 years	2026	William Darcy
Treasurer	1 year	2024	Dwight Swauger
Town Clerk	1 year	2024	Michael Stiebitz
Tax Collector	1 year	2024	Michael Stiebitz
Supervisor of the Checklist	3 years	2026	Kathy Saffo
Ballot Clerk	1 year	2024	Frances Hadden
Surveyor of Wood and Lumber	1 year	2024	Joseph Boutin, Jr.
Planning Board Member	3 years	2026	Sam Gregory
Trustee of the Trust Funds	3 years	2026	Laura Richardson

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 as written and then seconded.

Chairman Bill Darcy took a moment to mention that a major push for the Selectboard this year is to tackle some of the pressing cemetery problems as reflected in the warrant article later on the agenda. Also important this year is the expected rollout of New Hampshire Electric Coop's fiber-to-the-home internet service.

The article passed by unanimous voice vote.

ARTICLE 3. Operating Budget

To see if the Town will vote to raise and appropriate the sum of \$127,475 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 as written, seconded. With no discussion, the article then was passed by unanimous voice vote.

ARTICLE 4. Add Funds to Revaluation Trust Fund

To see if the Town will vote to raise and appropriate \$5,000 to be added to the Revaluation Trust Fund, with the funds to come from the Town's unassigned fund balance. No amount to be raised from taxation. The Selectmen recommend this article. (Majority vote required)

Motion was made to accept the article as written, seconded.

Bill Darcy stated that this is the 5th year of the revaluation cycle mandated by the NH Department of Revenue (NHDRA). Its purpose is to realign the property value assessments with current averages. This is done by analyzing recent (over the last two years) Benton real estate sales and then using that data to adjust the rest of the property values. Currently, based upon NHDRA calculations, Benton's assessments are at 58% of market values. It is likely that every property owner in Benton will see fairly large (in the order of 40%) increases in their assessment. However, since the Town and School budgets will probably remain similar to today's amounts, the overall Tax Rate should be reduced by a like amount so that most annual tax bills will be comparable to the current bills. Nevertheless, some properties may pay more taxes and some less.

The article then was passed by unanimous voice vote.

ARTICLE 5. Howe Hill Rd Paving Work

To see if the Town will vote to raise and appropriate \$40,000 to repave 500 feet of Howe Hill Road and two culverts 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 as written.

Bill Darcy explained that while Howe Hill Road needs to be repaved in some sections, the basic roadway is in fairly decent shape. Tunnel Stream Road, on the other hand, has several stretches that are very punishing to vehicles.

The Selectboard therefore proposed the following amended article:

ARTICLE 5 (Amended). Howe Hill Rd and Tunnel Stream Rd Paving Work

To see if the Town will vote to raise and appropriate the sum of \$70,000 for paving portions of Howe Hill Road, including a culvert replacement, and Tunnel Stream Road, with funds to come from the unassigned fund balance. No amount to be raised from taxation. Selectmen recommend this article. (Majority vote required)

He stated that Benton has received quite a bit of NH State money for road maintenance, so it seems to make sense to tackle both areas this year.

The section of Howe Hill Road to be addressed will be from 11 Howe Hill Road up to 64 Howe Hill Road, approximately 650 feet of roadway. The assumption is that this section will require only repaving and not extensive base preparation. A culvert replacement is also included in the Howe Hill Road portion of the project. The proposed section of Tunnel Stream Road will start at the first cross culvert and go to the next cross culvert, approximately 550 feet of roadway. This part of the project will require base preparation as well as paving.

The amended article was then passed by unanimous voice vote.

ARTICLE 6. Town Hall Property Improvements

To see if the Town will vote to raise and appropriate \$10,000 for Town Hall improvements including a fence on the side yard and lighted sign and notice board, 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 as written.

A question was raised as to what is the purpose and the type of fence being proposed. Selectboard member Gina Elliott explained that the fence will be installed to protect the septic leach field as well as shielding the propane tank from view. Chain link fencing is not being considered, whereas a split rail type of fence is more what the Selectboard has in mind. The article was then passed by unanimous voice vote.

Article 7. Cemetery Improvements

To see if the Town will vote to raise and appropriate \$40,000 for cemetery improvements, including gravestone repairs, with the funds to come from the unassigned fund balance. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the cemetery improvements are completed or by December 31, 2025, whichever is sooner. No amount to be raised from taxation. Selectmen recommend this article. (Majority vote required)

Motion was made and seconded to accept article as written.

Bill Darcy explained that the reason that the article specifies “non-lapsing” is that we may not be able to spend all the money this year. Several vendors the Selectmen have spoken to are extremely busy and can’t seem to hire additional workers, a common theme of many local employers.

Gina Elliott gave details about an upcoming visit (April 8) by John Lord who will come and lead a hands-on class on how to clean gravestones and offer tips and techniques on things that we can do ourselves to try and restore some of the damaged markers.

In addition, Gina stated that an actual gravestone restoration company will be here for a day in May (TBA) to come and assess our cemetery issues and will then generate quotes for various repairs. She said that the fellow she is in contact with has indicated that he is very willing to work for us on a piecemeal basis.

A question arose as to which cemeteries will be involved. The old section of Mountain View Cemetery will be first to be addressed.

The article was then passed by unanimous voice vote.

Article 8. Add Funds to Highway Capital Reserve Fund

To see if the Town will vote to raise and appropriate \$10,000 to be added to the Highways/Roads Capital Reserve Fund, previously established. Selectmen recommend this article. (Majority vote required)

Motion was made to accept the article as written, seconded. With no discussion, the article then was passed by unanimous voice vote.

Article 9. Create Bridges Expendable Trust Fund

To see if the town will vote to establish a Bridges Expendable Trust Fund per RSA 31:19-a, for the purpose of maintaining and reconstructing Town-owned bridges and to raise and appropriate \$21,445.86 to put in the fund, with this amount to come from the unassigned fund balance; further to name the Board of Selectmen as agents to expend from said fund. No amount to be raised from taxation. Selectmen recommend this article. (Majority vote required)

Motion was made to accept the article as written, seconded.

Bill Darcy explained that the peculiar dollar value reflects the actual fund amount that the State of NH gave to the Town, and that the money can only be spent on bridges. This article allows us to segregate the money in order to satisfy the State’s requirement on its usage.

The article then was passed by unanimous voice vote.

Article 10. Revaluation Trust Fund-Designate Select Board as Agents to Expend

To see if the town will vote to name the Board of Selectmen as agents to expend from the previously created Revaluation Trust Fund. Selectmen recommend this article. (Majority vote required)

Motion was made to accept the article as written, seconded.

Bill Darcy explained that the NHDRA believes that the current Revaluation Trust is not an “expendable” trust. A warrant article would be required to spend money from the fund. This article will allow the Selectboard to spend money from the account as needed for revaluation efforts.

The article then was passed by unanimous voice vote.

The Moderator asked for and received a motion and a second to adjourn the meeting.

The meeting was adjourned by unanimous voice vote at 7:56 PM. Selectboard member Kim Carpenter administered the oath of office to all the newly elected present.

A true copy,

Attest: Michael P. Stiebitz – Benton Town Clerk

Michael P. Stiebitz - 03/21/2023

Report of the Trustees of the Trust Funds - Benton, New Hampshire

For the Year Ending December 31, 2023

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	\$ 1,500.76
Common Trust Fund – Cemetery +	\$ 15,010.06
Capital Reserve Fund – Highways/Roads	\$ 71,508.15
Expendable Trust Fund – Fires	\$ 11,175.55
Expendable Trust Fund – Revaluation	\$ 5,131.41
Expendable Trust Fund – Education	\$289,548.91
Expendable Trust – Town Maintenance	\$30,880.29
Expendable Trust Fund – Bridges	\$ 22,018.54

**TOTAL HELD IN TRUST
BY THE TRUSTEES OF THE TRUST FUND = \$446,773.67**

Respectfully submitted,

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

ANNUAL REPORT
of the
BENTON SCHOOL DISTRICT
July 1, 2022- June 30, 2023

DISTRICT OFFICERS

SCHOOL BOARD

Joseph Boutin III, CHAIR
Kristina Harris
Dwight Swauger

Term Expires 2026
Term Expires 2024
Term Expires 2025

OTHER DISTRICT OFFICERS

Gilbert Richardson..... Moderator
Penny Chicoine.....Treasurer
Michael Stiebitz.....Clerk

SUPERINTENDENT OF SCHOOLS

Laurie Melanson

**BENTON SCHOOL DISTRICT
STATE OF NEW HAMPSHIRE
2024 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 12th day of March 2024, 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 2027.

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 Six Hundred Sixty-Eight Thousand, and Seven Hundred Fifty Dollars (\$668,750) 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 \$60,000 for tuition and special education expenses and authorize the withdrawal of up to \$60,000 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)

Given under our hands at said Benton this _____ day of _____, 2024

A True Copy of Warrant – Attest:

Joseph Boutin III, Chairman

Kristina Harris

Dwight Swauger

BENTON SCHOOL BOARD

**State of New Hampshire
Benton School District
2023 School District Meeting Minutes**

The School Moderator, Gil Richardson, opened the meeting on the 14th day of March 2023, at 7:03PM.

Owing to the inclement weather, SAU 23 School Superintendent Laurie Melanson participated via ZOOM and Benton School Board Member Joseph Boutin III was absent while plowing.

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

Gil Richardson 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 2026.

After a brief discussion, Joseph Boutin III 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.

It was noted that there is still a need for a Deputy Treasurer.

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.

School Board member Dwight Swauger explained that the budget for the upcoming year is lower due to fewer students enrolled. He pointed out that there are several bills passing through the State legislature which have the potential to incur extra expenses and possibly raise our property taxes.

The article was then passed with a unanimous voice vote.

ARTICLE 6: To see if the school district will vote to raise and appropriate Six Hundred Fourteen Thousand, and One Hundred Seventy-Three Dollars (\$614,173.00) 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. (The school board recommends this article.)

A motion was made to accept as written, seconded.

Select board Chair Bill Darcy stated that this was good news.

The article was then passed with a unanimous voice vote.

ARTICLE 7: To see if the School District will vote to raise and appropriate up to the sum of \$100,000 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, 2023. No amount to be raised from taxation. (The school board recommends this article.)

A motion was made to accept as written, seconded.

Select board Chair Bill Darcy stated that this warrant article is important to maintain a stable Town property tax rate by putting end-of-fiscal year surplus dollars in the expendable trust fund when they are not needed to maintain a low and stable tax rate. This year we do not need the surplus funds to reduce taxes because of the favorable School and Town

budgets. Putting it all in the trust fund will enable us to maintain tax rates in the future by drawing on the funds when the School budget is less favorable.

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 7:13PM.

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

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 based on equalized valuation. One-half is prorated based on 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 \$137,277 and the Business Administrator's salary of \$111,263 for fiscal year 2023.

SUPERINTENDENT SALARY		
BATH	\$ 19,164	13.96%
BENTON	\$ 2,471	1.80%
HAVERHILL COOPERATIVE	\$ 88,036	64.13%
PIERMONT	\$ 13,714	9.99%
WARREN	\$ 13,892	10.12%
TOTAL	\$ 137,277	100.00%

BUSINESS ADMINISTRATOR SALARY		
BATH	\$ 15,532	13.96%
BENTON	\$ 2,003	1.80%
HAVERHILL COOPERATIVE	\$ 71,353	64.13%
PIERMONT	\$ 11,115	9.99%
WARREN	\$ 11,260	10.12%
TOTAL	\$ 111,263	100.00%

**BENTON SCHOOL DISTRICT
SUPERINTENDENT'S REPORT**

At the end of the 23-24 school year, I will be retiring from my position as Superintendent of Schools for SAU 23, which includes the Haverhill, Bath, Benton, Piermont, and Warren communities. It has been an honor and a privilege to lead the SAU for the last eight years.

Your Board Chair, Dave Robinson, has submitted a comprehensive report for the board for your review, addressing our board goals and our progress in each area so I'll try not to repeat any information.

While we have made every effort to keep teaching and learning the central focus of our goals each year, we have been challenged by changes in the workforce that are impacting every business and industry across the country. Rural New Hampshire is no exception. For the first time in my 33-year career, we've had positions that we could not fill and fewer applicants for vacancies when we used to have many.

I have always been keenly aware of the high tax rate in Haverhill and the impact state funding has had on budgets and taxes. ***New Hampshire is #1 in the country for dependence on local taxpayers to fund local schools.*** Every other state in the country contributes more to fund an adequate education in the local, public school system. A recent court victory for taxpayers has directed NH to pay more per pupil than current formulas. It is unclear when the additional funds will arrive to reduce the burden of taxes for the taxpayers. Not soon enough!

Our school board and administration have made every effort to ask only for what we need to operate our schools. We've kept a conservative eye on taxes while knowing we, along with property valuations, have a huge impact on the tax rate:

School tax, recent history:

- 2018: 1.27% increase \$22.27
- 2019: 4.71 % decrease \$21.22
- 2020: 11.92% decrease \$18.69
- 2021: 8.67% decrease \$17.07
- 2022: 2.11% increase \$17.43
- 2023: 18.97 % increase \$20.74

We have also managed Federal ESSER funds for facility improvements, services, supplies and in some cases, personnel. Grant funded personnel were made aware when hired of the 1-2-year term of the grant. We needed the mental health and behavioral support these grant funds provided. We continue to seek grants for our school priorities but very few can be used for staffing unless it is a new program. I will bring a handout to the March meeting to share with the community how we spent our ESSER funds.

Hopefully, a wonderful, new superintendent will be on board by July 1, 2024. I am extremely thankful to the Haverhill Community for your continued support during my tenure. It has been a pleasure to work with Haverhill students, teachers, administrators, parents, and community members.

Respectfully,

Laurie Melanson
Superintendent of Schools, SAU #23

**BENTON SCHOOL DISTRICT
TUITION STUDENTS
2022-2023**

	<u>FTE Total Students</u>	<u>Total Tuition Costs Per School</u>
Haverhill Cooperative School District	17.73	\$ 256,246.15
French Pond School	2	\$ 46,212.00
King Street School	0	\$ -
River Bend Tech	0.5	\$ 10,843.75
Total Benton Tuition:	20.23	\$ 313,301.90
Average Tuition Cost Per Student		\$ 15,486.99

**REPORT OF THE BENTON SCHOOL
DISTRICT TREASURER
FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024**

Cash on Hand, July 1, 2022	\$ 45,295.90
Total Revenues Received	\$ 645,204.55
Total School Board Orders Paid	\$(512,496.76)
Cash on Hand, June 30, 2023	\$ 178,003.69

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**

ASSETS		GENERAL FUND	GRANT FUND	TRUST/AGENCY FUND
Current Assets				
CASH	100	\$ 178,003.00	\$ -	\$ -
INVESTMENTS	110	\$ -	\$ -	\$ 217,688.00
INTERFUND RECEIVABLE	130	\$ 1,037.00	\$ -	\$ -
INTERGOV'T REC	140	\$ 2,449.00	\$ -	\$ -
OTHER RECEIVABLES	150	\$ -	\$ 1,331.00	\$ -
PREPAID EXPENSES	180	\$ -	\$ -	\$ -
OTHER CURRENT ASSETS	190	\$ -	\$ -	\$ -
Total Current Assets		\$ 181,489.00	\$ 1,331.00	\$ 217,688.00
LIABILITIES & FUND EQUITY				
Current Liabilities				
INTERFUND PAYABLES	400	\$ -	\$ 1,037.00	\$ -
INTERGOV'T PAYABLES	410	\$ -	\$ -	\$ -
OTHER PAYABLES	420	\$ 116,345.00	\$ 294.00	\$ -
ACCRUED EXPENSES	460	\$ -	\$ -	\$ -
DEFERRED REVENUES	480	\$ -	\$ -	\$ -
OTHER CURRENT LIAB	490	\$ -	\$ -	\$ -
Total Current Liabilities		\$ 116,345.00	\$ 1,331.00	\$ -
Fund Equity				
Non-spendable:				
RESERVE FOR PREPAID EXPENSES	752	\$ -	\$ -	\$ -
Restricted:				
Committed:				
RESERVE FOR CONTINUING APPROPRIATIONS	754	\$ -	\$ -	\$ -
RESERVE FOR AMTS VOTED	755	\$ 65,144.00	\$ -	\$ -
RESERVE FOR ENCUMBRANCES (non-lapsing)	753	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE RETAINED		\$ -	\$ -	\$ -
Assigned:				
RESERVED FOR SPECIAL PURPOSES	760	\$ -	\$ -	\$ 217,688.00
RESERVE FOR ENCUMBRANCES	753	\$ -	\$ -	\$ -
UNASSIGNED FUND BALANCE	770	\$ -	\$ -	\$ -
Total Fund Equity		\$ 65,144.00	\$ -	\$ 217,688.00
TOTAL LIABILITIES & FUND EQUITY		\$ 181,489.00	\$ 1,331.00	\$ 217,688.00

BENTON SCHOOL DISTRICT REVENUES AND PROPOSED BUDGET 2024-2025

		PROPOSED	
	FY2024	FY2025	INCREASE/
DESCRIPTION	BUDGET	BUDGET	(DECREASE)
CURRENT APPROPRIATION	\$ 375,019	\$ 422,398	\$ 47,379
INTEREST ON INVESTMENT	\$ -	\$ -	\$ -
PRIOR YEAR REFUND	\$ -	\$ -	\$ -
ADEQUACY AID (GRANT)	\$ 145,055	\$ 134,726	\$ (10,329)
ADEQUACY AID (STATE TAX)	\$ 47,739	\$ 53,455	\$ 5,716
OTHER STATE AID	\$ -		\$ -
SPECIAL EDUCATION AID	\$ 3,837	\$ 3,837	\$ -
VOCATIONAL ED TUITION	\$ 4,148	\$ 4,219	\$ 71
VOC ED TRANSPORTATION	\$ 450	\$ 450	\$ -
MEDICAID REIMBURSEMENT	\$ 30,000	\$ 30,000	\$ -
NATIONAL FOREST RESERVE	\$ 11,203	\$ 11,390	\$ 187
TRANSFER FROM EXPENDABLE TRUST	\$ -	\$ -	\$ -
USE OF FUND BALANCE	\$ -	\$ -	\$ -
TOTAL GENERAL FUND REVENUES	\$ 617,451	\$ 660,475	\$ 43,024
GRANT REVENUES	\$ -	\$ 8,275	\$ 8,275
TOTAL REVENUES	\$ 617,451	\$ 668,750	\$ 51,299
REGULAR EDUCATION	\$ 221,503	\$ 215,113	\$ (6,390)
SPECIAL EDUCATION	\$ 197,153	\$ 219,275	\$ 22,122
FRENCH POND TUITION	\$ -	\$ -	\$ -
KING STREET TUITION	\$ 46,212	\$ 69,318	\$ 23,106
VOC ED TUITION	\$ 11,169	\$ 11,656	\$ 487
SUMMER SCHOOL	\$ 7,600	\$ 7,600	\$ -
SPEECH/LANGUAGE SERVICES	\$ 25,860	\$ 25,805	\$ (55)
SUMMER SPEECH SERVICES	\$ 2,650	\$ 1,820	\$ (830)
PHYSICAL THERAPY SERVICES	\$ 4,905	\$ 5,760	\$ 855
OCCUPATIONAL THERAPY SERVICES	\$ 13,410	\$ 13,365	\$ (45)
SCHOOL BOARD	\$ 5,644	\$ 6,843	\$ 1,199
TREASURER	\$ 359	\$ 357	\$ (2)
DISTRICT MEETING	\$ 94	\$ 94	\$ -
AUDIT SERVICES	\$ 950	\$ 950	\$ -
LEGAL SERVICES	\$ 750	\$ 750	\$ -
OFFICE OF SUPERINTENDENT	\$ 25,072	\$ 28,888	\$ 3,816
REGULAR TRANSPORTATION	\$ 36,642	\$ 37,741	\$ 1,099
SPECIAL TRANSPORTATION	\$ 13,600	\$ 14,440	\$ 840

VOCATIONAL TRANSPORTATION	\$ 600	\$ 700	\$ 100
TRANSFER TO EXPEND TRUST FUND	\$ 3,278	\$ -	\$ (3,278)
TUITION TO CHARTER SCHOOLS	\$ -	\$ -	\$ -
TOTAL EXPENDITURES-GENERAL FUND	\$ 617,451	\$ 660,475	\$ 43,024
GRANT EXPENDITURES	\$ -	\$ 8,275	\$ 8,275
TOTAL EXPENDITURES	\$ 617,451	\$ 668,750	\$ 51,299

BENTON SCHOOL DISTRICT BUDGET SUMMARY

The FY2025 budget is \$668,750 which is an overall increase in the budget of \$51,299. This represents an 8.3% increase from the FY2024 budget.

EXPENDITURES:

- The total General Fund budget increased \$43,024 which is a 6.97% increase over the current year budget. The grant listed in the budget for \$8,275 has always been a consolidated grant at the SAU #23 level, however, it is now being managed by each individual school district. 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 **\$77,203** more than the current budget.
 - The budget has been **reduced by \$60,000** in tuition expense, as this amount will be pulled from the trust fund to help stabilize the tax rate and minimize the budget increase. This is a separate warrant article.
 - Haverhill set the tuition rate at a 3% increase for next year.
 - There are no contingency spots for additional students.
 - FY2025 budget includes 21 students (FY2024 budget is 17 and actual is 22 at this time). This means the current year budget will be over budget due to the five additional tuition students. The Board will need to use approximately \$40,000 from the Trust Fund to cover the deficit.
- Special education costs, including instruction, transportation, speech services, summer school, etc. have increased **\$22,887**.
- Transportation (regular/vocational) – increased **\$1,199**
- SAU Assessment – increased **\$3,816**

- School Board liability insurance and dues – increased **\$1,199**
- Additional Adequacy Aid in FY2024 (now part of revenue only) – decreased **\$3,278**
- Special Education Grant (IDEA) (now part of Benton budget at no cost to the taxpayer – see offsetting revenue) – increased **\$8,275**

REVENUE:

- Adequacy Aid (estimated) decreased **\$4,613** for FY2025.
- Vocation Ed Aid & National Forest Reserve increased **\$258**.
- Special Education Grant (IDEA) revenue budgeted to offset expense increased **\$8,275**.

TAX RATE:

This budget will result in a tax rate increase from \$7.83 to \$8.81 (+\$0.98).

TRUST FUND:

Balance is approximately \$282,832 (6/30/23 figures).

There is a strong possibility of needing to use the trust fund to cover a general fund deficit in the current year. If we use about \$40,000, that would leave a balance in the trust of \$242,832. If we used the entire amount needed from Article 7 for the upcoming year, this would reduce the trust to \$182,832.

BENTON TAX RATE CALCULATIONS

CALENDAR/TAX YEAR	2020	2021	2022	2023	2024	2023	
	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	CURRENT VALUATIO N	
Local Property Tax Rate	\$17.97	\$14.04	\$15.44	\$6.91	\$7.78	\$54,308,895	Per \$1,000
State Property Tax Rate	\$2.06	\$1.95	\$1.33	\$0.91	\$1.02	\$52,434,895	Per \$1,000
Total School Tax Rate	\$20.03	\$15.99	\$16.77	\$7.82	\$8.80		
INCREASE (DECREASE) FROM PY YEAR \$\$	\$2.55	(\$4.04)	\$0.78	(\$8.95)	\$0.98		
TAX RATE AS VOTE AT ANNUAL MEETING	\$19.25	\$17.09	\$18.42	\$16.47			
INCREASE(DECREASE) VOTED VS. ACTUAL	\$0.78	(\$1.10)	(\$1.65)	(\$8.65)			

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

		2021-2022	2022-2023
<u>Special Education Expenses</u>			
1200	INSTRUCTION	\$181,128	\$185,832
1230	FRENCH POND SCHOOL	\$46,212	\$46,212
1231	KING STREET SCHOOL	\$11,553	\$0
1430	SUMMER SCHOOL	\$7,216	\$3,380
2150	SPEECH/LANGUAGE	\$13,974	\$3,955
2159	SUMMER SCHOOL SPEECH/LANG	\$0	\$0
2162	PHYSICAL THERAPY	\$12,792	\$14,658
2163	OCCUPATIONAL THERAPY	\$9,250	\$8,327
2722	TRANSPORTATION	\$3,142	\$7,204
Total District Expenses		\$285,267	\$269,568
<u>Special Education Revenues</u>			
3110	SPED Portion State Adequacy Funds	\$20,383	\$16,297
3230	Catastrophic Aid	\$0	\$5,387
4580	Medicaid	\$37,195	\$17,109
Total District Revenues		\$57,578	\$38,793

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

	2023-2024	2024-2025	INCREASE/ (DECREASE)
DISTRICT	BUDGET	BUDGET	
BATH	\$ 176,009	\$ 189,287	\$ 13,278
BENTON	\$ 25,072	\$ 28,888	\$ 3,816
HAVERHILL	\$ 847,275	\$ 962,577	\$ 115,302
PIERMONT	\$ 133,119	\$ 140,905	\$ 7,786
WARREN	\$ 138,869	\$ 158,737	\$ 19,868
TOTAL DISTRICT ASSESSMENTS	\$ 1,320,344	\$ 1,480,394	\$ 160,050

SCHOOL ADMINISTRATIVE UNIT #23 BUDGET SUMMARY

	2023-2024	2024-2025	
	APPROVED	APPROVED	INCREASE/
DEPARTMENT NUMBER / DESCRIPTION	BUDGET	BUDGET	(DECREASE)
ASSESSMENT	\$ 1,320,344	\$ 1,480,394	\$ 160,050
FPS TUITION	\$ 362,717	\$ 363,200	\$ 483
KING STREET SCHOOL TUITION	\$ 502,353	\$ 557,257	\$ 54,904
SUMMER TRIP TUITION	\$ 10,737	\$ 10,583	\$ (154)
INTEREST ON INVESTMENTS	\$ 250	\$ 3,500	\$ 3,250
SERVICES TO LEA'S	\$ 425,326	\$ 380,330	\$ (44,996)
SPEECH SERVICES	\$ 337,260	\$ 338,373	\$ 1,113
OCCUPATIONAL THERAPY REVENUE	\$ 130,000	\$ 135,000	\$ 5,000
PSYCHOLOGIST SERVICES	\$ 42,500	\$ 87,500	\$ 45,000
OTHER LOCAL REVENUE	\$ 11,047	\$ 8,337	\$ (2,710)
USE OF FUND BALANCE	\$ 75,000	\$ 75,000	\$ -
TOTAL GENERAL FUND REVENUES	\$ 3,217,534	\$ 3,439,474	\$ 221,940
1100 ITINERANT TEACHERS	\$ 228,679	\$ 172,892	\$ (55,787)
1230 FRENCH POND PROGRAM	\$ 361,205	\$ 421,330	\$ 60,125
1231 KING STREET PROGRAM	\$ 369,417	\$ 378,416	\$ 8,999
1430 SUMMER SCHOOL	\$ 10,737	\$ 10,583	\$ (154)
2120 GUIDANCE	\$ 105,606	\$ 111,103	\$ 5,497
2125 DATA MANAGEMENT	\$ 28,838	\$ 66,681	\$ 37,843
2140 PSYCHOLOGICAL SERVICES	\$ 46,800	\$ 94,000	\$ 47,200
2150 SPEECH & LANGUAGE SERVICES	\$ 334,438	\$ 338,215	\$ 3,777
2159 SPEECH SUMMER SERVICES	\$ 6,822	\$ 4,158	\$ (2,664)
2163 OCCUPATIONAL THERAPY	\$ 130,000	\$ 135,000	\$ 5,000
2213 STAFF DEVELOPMENT	\$ 4,636	\$ 7,182	\$ 2,546
2220 TECHNOLOGY SUPERVISION	\$ 279,530	\$ 321,387	\$ 41,857
2311 SCHOOL BOARD	\$ 8,485	\$ 9,658	\$ 1,173
2312 SCHOOL BOARD CLERK	\$ 739	\$ 729	\$ (10)
2313 DISTRICT TREASURER	\$ 2,796	\$ 2,775	\$ (21)
2317 AUDIT	\$ 7,850	\$ 7,850	\$ -
2318 LEGAL COUNSEL	\$ 800	\$ 800	\$ -
2321 OFFICE OF THE SUPERINTENDENT	\$ 784,016	\$ 801,028	\$ 17,012
2330 SPECIAL PROGRAMS ADMIN.	\$ 302,543	\$ 356,333	\$ 53,790
2334 OTHER ADMINISTRATIVE PROGRAMS	\$ 5,851	\$ 5,847	\$ (4)
2540 SAU-WIDE PUBLIC RELATIONS	\$ 1,000	\$ 500	\$ (500)
2620 BUILDING & RENT	\$ 151,816	\$ 146,446	\$ (5,370)
2640 EQUIPMENT MAINTENANCE	\$ 6,372	\$ 6,903	\$ 531
2810 RESEARCH, PLANNING, DEVELPMT	\$ 4,800	\$ 3,000	\$ (1,800)
2820 COMPUTER NETWORK	\$ 32,958	\$ 35,858	\$ 2,900
2832 RECRUITMENT ADVERTISING	\$ 800	\$ 800	\$ -
TOTAL GENERAL FUND EXPENDITURES	\$ 3,217,534	\$ 3,439,474	\$ 221,940
IDEA GRANTS	\$ -	\$ -	\$ -
TOTAL BUDGET	\$ 3,217,534	\$ 3,439,474	\$ 221,940

Vital Statistics for 2023

Benton, NH

Deaths	Place of Death	Died
Martha A. Pingree	(Glenclyff Home)	01/02/2023
Catherine Ruth Coleman	(Glenclyff Home)	01/04/2023
Aaron Burton Goodwin	Benton	01/27/2023
Phyllis J. Randall	(Glenclyff Home)	01/30/2023
Ruth Elizabeth Jean	(Glenclyff Home)	01/31/2023
Everett Emile Belanger	(Glenclyff Home)	02/11/2023
Roland Edward Rash, Jr.	(Glenclyff Home)	02/12/2023
David Paul Laflamme	(Glenclyff Home)	02/14/2023
Doris J. Kealey	Benton	03/10/2023
Gail Louise Currier	(Glenclyff Home)	04/19/2023
Richard E Saffo Sr.	Benton	07/25/2023
Frederick Calder Zimmerman	(Glenclyff Home)	09/15/2023
Joseph Leon Champigny IV	(Glenclyff Home)	09/28/2023
Anne Marie White	(Glenclyff Home)	10/17/2023
Margaret Elliott	Benton	10/24/2023
Wendy E. Higgins	(Glenclyff Home)	11/13/2023

Marriages

May 5th, 2023 Nicole Diane Frizzell and Thomas S. Harris in N. Haverhill

October 14th, 2023 Karen Ruth Fife and Ralph Thomas Croswell in Franconia

Births

March 1st, 2023 Kinsley June Harris daughter of Nicole Frizzell and Thomas Harris in Littleton, NH

**TOWN OF BENTON
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