



Benton, NH
Annual Report

2016

Town of Benton, New Hampshire
Annual Report of Town Officers and Benton School District
Year Ending December 31, 2016

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Benton Town Officers

		Term	Expires
Board of Selectmen	Aaron Goodwin	3 yrs	2017
	Paula Boutin	3 yrs	2018
	Regina Elliott	3 yrs	2019
Moderator	Gilbert Richardson	2 yrs.	2018
Treasurer	Dwight Swauger	1 yr.	2017
Auditor	Robert Steel	1 yr.	2017
Tax Collector	Michael Stiebitz	1 yr.	2017
Town Clerk	Michael Stiebitz	1 yr.	2017
Supervisors of the Checklist	Marguerite Christopher	3 yrs.	2017
	Stephanie Saffo	3 yrs.	2018
	Elena Chevalier	3 yrs.	2019
Ballot Clerk	Lynne Toher	1 yr.	2017
Ballot Inspector	Maxine Tyler	1 yr.	2017
Surveyor of Wood and Lumber	Joseph Boutin, Jr.	1 yr.	2017
Trustee of the Trust Funds	Laura Richardson	3 yrs	2017
	Mark Elliott	3 yrs	2018
	Martin Noble	3 yrs.	2019
Planning Board	Kenneth Kealey	5 yrs.	2021
	Richard Saffo, Sr.	5 yrs.	2017
	Martin Noble	5 yrs.	2018
	Wayne Chevalier	5 yrs.	2019
	Sam Gregory	5 yrs.	2020
Sexton	Aaron Goodwin	1 yr.	2017
Cemetery Trustee	Richard Harris	3 yr.	2019
Cemetery Trustee	Andrea Elliott	2 yr.	2018
Cemetery Trustee	Richard Paquin	1 yr.	2017

Selectmen Comments

2016 was a productive year in Benton with town roads being re paved, culverts repaired and replaced, new guardrails added and over 1,000 yards of gravel laid to be road bed. All these improvements and maintenance were brought about while staying under budget. New road projects and maintenance funds to keep town hall in good repair will be discussed at this meeting. We, along with our road contractor, Joe and J.B. Boutin, have strived to give you positive results for your tax dollar.

The Benton web site is still up and running. The address is: www.tobentonnh.org. The Selectmen can be reached by email at: bentonselectboard@gmail.com. The webmaster can be reached by e-mail at: bentoninfo@gmail.com. The selectmen meet every Monday except holidays at 6:30pm at the Benton Town Hall. The meeting is informal and does not follow a prepared agenda.

Select Board:

Aaron Goodwin, Chair

Paula Boutin

Regina Elliott

Highway Report

Due to the mild winter, we were able to keep winter maintenance cost down. Tunnel Stream Road received many improvements; guard rails were installed near Davis Brook; Burke Hill got new pavement. We were also able to clean ditches, grade and gravel other portions. Brush was cut along guard rails and bridges. On Howe Hill Road, we cleaned a few of the ditches, graded and graveled the gravel section. Down on the Flats we graveled part of Flat Iron Road and ditched multiple areas that didn't have ditches.

Altogether we installed 3 new culverts, reset 2 culverts that were raised and put down 1,017 yards of gravel. We were able to complete this work and stay significantly under budget.

Thank you for letting us serve you.

Respectfully submitted, Joe Boutin & J.B.,

Joe Boutin Jr. & Son Logging and Excavating

The following is a proposed contract between the Town of Benton and the Town of Haverhill for fire protection services for 2017. Voters will have the chance to accept or reject this contract in Warrant Article 6:

TOWN OF HAVERHILL, NEW HAMPSHIRE

HAVERHILL AND BENTON FIRE PROTECTION AGREEMENT

2017

It is hereby agreed by all parties that the Town of Haverhill, NH will provide fire protection services only (specifically not including the Woodsville Ambulance services or Haverhill Corner Emergency Fire Rescue Unit), from January 1, 2017 to December 31, 2017 to the Town of Benton, NH on the following basis:

1. A basic fee of \$12,000 (twelve thousand dollars) shall be paid to the Town of Haverhill in 2 (two) equal payments for fire protection services from the Haverhill and North Haverhill Fire Departments. All service rendered above the basic fee will be assessed as described in section 2 (two) of this contract. Payment of the basic fee will be made in 2 (two) installments of \$6,000 (Six Thousand Dollars) each; the first due July 1, 2017 and the 2nd due December 1, 2017.
2. In addition to the basic fee, each Fire Department call shall be billed to the Town of Benton, within thirty days of the call whenever possible, according to the price schedule of the Twin State Fire Mutual Aid Association for equipment and all expendable materials or supplies and the current actual rate for labor paid to Haverhill Fire Department members. This is in addition to item 1 with two exceptions:
 1. False alarms caused by automatic alarm systems. Said false alarm calls will be billed at a rate of \$400.00; and
 2. Forest fires which will be billed in accordance with the State of NH Division of Forest and Lands standard rates for personnel and equipment.
3. The Town of Benton shall be a member of the Twin State Fire Mutual Aid Association and shall bear the cost of the annual membership.
4. The Town of Haverhill maintains all supervisory and operational control of fire service activities performed in Benton under this agreement. All firefighters remain employees of the Village District of the Fire Department that they belong to.

2017 TOWN WARRANT

Town of Benton

March 14, 2017

To the inhabitants of the Town of Benton qualified to vote in Town affairs:

You are hereby notified to meet at the Benton Community Building in said Benton on the second Tuesday of March next, the 14th, at seven o'clock in the evening.

When the town meeting opens, qualified voters will be asked to vote and act upon the following subjects:

ARTICLE 1. To choose persons for the following positions and terms of service:

(Majority vote required)

<u>Position</u>	<u>Term</u>	<u>Expires</u>
Selectman	3 years	2020
Treasurer	1 year	2018
Auditor	1 year	2018
Town Clerk	1 year	2018
Tax Collector	1 year	2018
Supervisor of the Checklist	3 years	2020
Ballot Clerk	1 year	2018
Ballot Inspector	1 year	2018
Surveyor of Wood and Lumber	1 year	2018
Sexton	1 year	2018
Planning Board Member	5 years	2022
Trustee of the Trust Funds	3 years	2020
Cemetery Trustee	3 years	2020

ARTICLE 2. 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. To see if the Town will vote to raise and appropriate the sum of \$130,500 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. To see if the Town will vote to raise and appropriate the sum of \$30,000 to repair and repave a 400' section of Howe Hill Road starting above R. Saffo's driveway and ending approximately 400' up the hill with said funds to come from unassigned fund balance. Selectmen recommend this article. (Majority vote required)

ARTICLE 5. To see if the town will vote to raise and appropriate \$5,000 to paint Town Hall with said funds to come from unassigned fund balance. This job will be put out to bid by the selectmen with \$5,000 being the guideline. Selectmen recommend this article. (Majority vote required)

ARTICLE 6. To see if the town will vote to approve a contract (Haverhill and Benton Fire Protection Agreement shown on pages 4 & 5). This agreement will increase the fire fees from \$2,500 a year to \$12,000 annually and fire charges billed to Benton would be the selectmen's duty to capture these charges from the homeowner or their insurance. To raise and appropriate \$7,000 for this purpose with said funds coming from the unassigned fund balance. The remaining \$5,000 is included in the operating budget. Selectmen do not approve this article. (Majority vote required)

ARTICLE 7. To see if the town will vote to raise and appropriate \$10,000 to the Capital Reserve Fund – Fires account. These funds are to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

Budget Analysis – 2016 Appropriations and Expenditures

Account	Charge Point	Budget	Spent	Balance	Proposed 2017
4130	Executive - Staff Salaries & Expenses	\$11,500.00	\$9,570.75	\$1,929.25	\$11,500.00
4140	Election Expenses	\$2,000.00	\$2,691.00	-\$691.00	\$2,000.00
4150	Financial Administration	\$7,500.00	\$1,966.44	\$5,533.56	\$7,500.00
4152	Revaluation of Property	\$5,800.00	\$6,327.00	-\$527.00	\$5,800.00
4153	Legal Expenses	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00
4155	Personnel Admin	\$1,600.00	\$1,530.00	\$70.00	\$1,600.00
4193	Planning & Zoning	\$200.00	\$0.00	\$200.00	\$200.00
4194	Gov't Buildings	\$5,000.00	\$3,028.17	\$1,971.83	\$5,000.00
4195	Cemeteries	\$1,300.00	\$2,106.38	-\$806.38	\$1,300.00
4196	Insurance	\$2,000.00	\$4,761.00	-\$2,761.00	\$2,000.00
4197	Ads & Regional Assoc.	\$2,700.00	\$2,707.64	-\$7.64	\$2,700.00
4199	Avitar (software maintenance)	\$2,200.00	\$2,361.72	-\$161.72	\$2,200.00
4210	Police	\$3,200.00	\$1,713.50	\$1,486.50	\$3,200.00
4215	Ambulance	\$5,500.00	\$5,423.00	\$77.00	\$5,500.00
4220	Fire	\$7,500.00	\$3,750.00	\$3,750.00	\$5,000.00
4299	Other Public Safety	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00
4312	Highways & Streets	\$70,000.00	\$46,658.25	\$23,341.75	\$63,000.00
4316	Street Lighting	\$500.00	\$261.56	\$238.44	\$500.00
4319	Other Streets	\$2,000.00	\$125.96	\$1,874.04	\$2,000.00
4414	Animal Control	\$1,000.00	\$247.99	\$752.01	\$1,000.00
4441	Admin. & Dir. Assist.	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00
4442	Direct Assistance	\$500.00	\$0.00	\$500.00	\$500.00
4444	Inter Gov't Welfare Pymts	\$0.00	\$0.00	\$0.00	\$0.00
4445	Vendor Payments & Other	\$1,200.00	\$1,183.97	\$16.03	\$1,200.00
4723	Interest on Tax Note	\$500.00	\$0.00	\$500.00	\$500.00
4915	To CRF for Fire & Roads	\$0.00	\$0.00	\$0.00	\$0.00
	TOTALS	\$140,000.00	\$98,414.33	\$41,585.67	\$130,500.00
ART 4	BLAKTOP PAVING	\$30,000.00	\$29,800.54	\$199.46	

Budget Analysis - Estimated Revenues – 2017

Source	Estimated 2016	Received 2016	Estimated 2017
Property Taxes (3110)	\$395,000.00	\$ 268,578.12	\$444,759.00
Timber Taxes (3185)	\$5,000.00	\$15,321.42	\$5,000.00
Payment in Lieu of Taxes (3186)	\$59,000.00	\$61,526.00	\$59,000.00
Other Taxes and Fees (3189)	\$0.00	\$370.00	\$0.00
Vital Records Searches (3189)	\$0.00	\$230.00	\$0.00
Int and Penalties on Delinq Taxes (3190)	\$2,000.00	\$5,753.53	\$2,000.00
Tax Lien Dep from Collector (3191)	\$0.00	\$14,481.81	\$0.00
Motor Vehicle Permit Fees (3220)	\$50,000.00	\$55,642.00	\$50,000.00
Building Permits (3230)	\$330.00	\$275.00	\$330.00
Pistol Permits (3290)	\$100.00	\$30.00	\$100.00
Dog Licenses (3291)	\$400.00	\$510.50	\$400.00
Rental of Town Hall (3292)	\$100.00	\$50.00	\$100.00
Shared Revenues (3311)	\$0.00	\$0.00	\$0.00
Meals and Rooms Tax Dist. (3352)	\$16,500.00	\$19,339.35	\$16,500.00
Highway Block Grant (3353)	\$12,900.00	\$15,085.90	\$12,900.00
Other State Grants (3359)	\$0.00	\$0.00	\$0.00
Interest on Investment (3502)	\$190.00	\$167.76	\$190.00
Ins Dividends & Reimbursements (3506)	\$0.00	\$2,771.00	\$0.00
From Capital Reserve Funds (3916)	\$0.00	\$66,776.33	\$0.00
Totals	\$541,520.00	\$526,908.72	\$591,279.00

TAX COLLECTOR REPORT - OVERVIEW

2017	Credit	Debit
Prepay for 2017 Taxes (Unassigned)	\$0.00	
Interest on 2016 Tax payment	\$0.00	\$0.00
Overpayments/Refunds	\$0.00	\$0.00
2016	Credit	Debit
Taxes Committed This Year:		\$443,088.33
Yield Taxes		\$7,452.98
Property Taxes prepaid in 2015	\$0.00	\$0.00
Taxes Collected & Sent to Treasurer:		
Property Taxes	\$184,999.97	
Interest on 2015 Tax Payment	\$0.00	\$0.00
Yield Taxes	\$7,089.88	
Subtotal	\$192,089.85	
Prop. & Yield Taxes Uncollected at year's end	\$258,451.46	
Refunds issued	\$0.00	\$0.00
2016	\$450,541.31	\$450,541.31

2015	Credit	Debit
Taxes Uncollected at Beginning of 2016		\$84,228.81
Interest on Delinquent Taxes & Fees		\$3,207.77
Property & Yield Taxes	\$69,709.86	
Interest on Delinquent Taxes & Fees/Penalties	\$3,207.77	
Conversion to Lien (principle only)	\$14,430.55	
Refund Abatements	\$88.40	
Abatements Granted	\$0.00	
2015 Totals	\$87,436.58	\$87,436.58

2015 Lien	Credit	Debit
Liens Executed During 2016		\$15,471.94
Interest on Delinquent Taxes & Fees		\$17.29
Redemptions	\$1,181.23	
Interest & Fees	\$17.29	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2016	\$14,290.71	
2015 Totals	\$15,489.23	\$15,489.23

2014 Lien	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2016		\$13,668.24
Interest on Delinquent Taxes & Fees		\$1,419.17
Redemptions	\$10,765.89	
Interest & Fees	\$1,419.17	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2016	\$2,902.35	
2014 Totals	\$15,087.41	\$15,087.41

2012-2013 Lien	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2016		\$3,055.46
Interest on Delinquent Taxes & Fees		\$1,109.30
Redemptions	\$2,534.69	
Interest & Fees	\$1,109.30	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2016	\$520.77	
2012-2013 Totals	\$4,164.76	\$4,164.76

Total funds delivered to Treasurer in 2016	\$296,465.60
Unassigned Credits at end of 2016	\$7,669.28
Net funds delivered to Treasurer in 2016	\$304,134.88

Auditor's Comments

Another year has gone by and life here in Benton is very good! Thank you again!

Little has changed and I, for one, welcome this peace; it's a most tranquil way of life for me, during my senior stage of this life.

Your elected officials have again proven their abilities and dedication to the various tasks that have been laid before them by you and the rules and laws of the various State agencies that develop them, passed by the Legislators and finally approved by the Governor through his Councilors.

Just in case you have not paid much attention to the "order of things", I remind you that the School Board auditing is now performed by an outside auditing firm which also audits the rest of the SAU 23 and its members.

The efforts of your officials continues to be "Top Shelf" and selfless. I recommend that each be re-elected to their respective positions to continue to serve you. If you are satisfied with each of them and also me, so be it. I will serve until you stop electing me or I am called away by a greater need or power.

Respectfully,

Robert D. Steel – Benton Auditor

Report of the Treasurer
Revenues Received in 2016

Received from Town Clerk:	
Motor Vehicle Permits/Transfers/Titles/Fees	\$55,627.00
Vital Statistics – State of NH	\$80.00
Marriage Licenses Issued	\$150.00
Dog Licenses Issued	\$510.50
Reimbursement from State of NH (Checklist)	\$325.00
UCC recording fee from State	\$45.00
Returned check (plus \$10 fee)	-\$155.00
Reimbursed check (plus fee and penalty)	\$170.00
Total Received from Town Clerk	\$56,752.50
Received from Tax Collector:	
Property Taxes (incl, Liens, Int & Penalties)	\$288,813.46
Timber Taxes	\$15,321.42
Total Received from Tax Collector	\$304,134.88
Received from Selectmen:	
Pistol Permits	\$30.00
Town Hall Rental	\$50.00
Buildings Permit	\$275.00
Total Received from Selectmen	\$355.00
Received from State and Federal Sources:	
State of NH – Highway Block Grant	\$15,085.90
State of NH Rooms and Meals Tax	\$19,339.35
U.S. Dept. of Interior (Payment in Lieu of Taxes)	\$61,526.00
Total from State and Federal Sources	\$95,951.25
Funds Transferred from Cap. Res. Funds	\$66,776.33
Insurance Div. & Reimbursements	\$2,771.00
Interest on Investments	\$167.76
Grand Total for 2016	\$526,908.72

Report of the Treasurer

Account Balances

Operating Account: General

Balance: 01/01/2016	\$422,234.92
Interest Paid:	\$167.76
Deposits:	\$526,740.96
Checks Written:	\$621,922.81
Balance: 12/31/2016	\$327,220.83

Yield Account:

Balance: 01/01/16	\$16,688.57
Deposits:	\$1,721.58
Interest:	\$16.31
Withdrawals:	\$4,893.90
Balance: 12/31/2016	\$13,532.56

Select Money Market Account:

Balance: 01/01/2016	\$95,833.55
Interest:	\$176.06
Balance: 12/31/2016	\$96,009.61

Respectfully submitted,

Dwight A. Swanger, Treasurer March 14, 2017

Payments by the Selectmen

Staff Salaries & Expenses:	\$9,570.75
Election Expenses:	\$2,691.00
Financial Administration:	\$1,966.44
Revaluation of Property:	\$6,327.00
Legal Expenses:	\$2,000.00
Personnel Administration:	\$1,530.00
Government Buildings:	\$3,028.17
Cemetery:	\$2,106.38
Insurance:	\$4,761.00
Ads & Regional Assoc.:	\$2,707.64
Avitar Software & Support:	\$2,361.72
Police:	\$1,713.50
Ambulance:	\$5,423.00
Fire:	\$3,750.00
Highways & Streets:	\$46,658.25
Street Lighting:	\$261.56
Streets-Other:	\$125.96
Animal Control:	\$247.99
Vendor Payments:	\$1,183.97
Purchase of Tax Liens:	\$15,471.94
Grafton County Taxes:	\$45,832.00
Local School Taxes:	\$432,404.00
Article 4 (Blaktop Paving):	\$29,800.54
<hr/>	
Total:	\$621,922.81

Notes from the Town Clerk's Office

2016 was another quiet year in Benton, enhanced by stretches of the nicest summer weather I can remember. Although lower areas of the State suffered through drought conditions, we seemed to get just enough rain to avoid having issues with our wells.

The ladies of the Beautify Benton Committee have once again kept the Town Building shipshape, despite the onslaught of three elections, cluster flies, parking lot sand, and general grime. Thank you ladies!!!! In addition, Stef Saffo has made sure that holiday candle lights were in each window, the Memory Tree stood once again outside the building, and the cemeteries had wreaths at Christmas and flags for Veteran's Day. Thank you Stef!!

This year featured two Primary Elections and of course, the General Election in November. We are fortunate to have a skilled, dedicated group of Election Officials, marshalled by our ever-capable Moderator, Gil Richardson. The General Election saw the largest voter turnout in my memory. The hard working staff pulled it off without a hitch, while at the same time selling a huge assortment of breads, pastries, and goodies, all to benefit the Beautify Benton Committee. My thanks and appreciation to you all!

I'd like to acknowledge the many unsolicited comments I have received over this past year regarding the condition of our thoroughfares. Whether at my office or when I'm out and about, many residents have noted the increased emphasis the Selectboard has put on road maintenance and have remarked positively on the efforts. I thank all involved, not only because I use the roads too, but also it makes my job easier when people are happy when they come to pay their taxes.

One last note on dogs: all owners of dogs over 4 months old must license them each year before April 30th. After May 30th, any license fee which remains unpaid can be increased by \$1.00 per month. After June 15, the Selectmen can proceed with legal action if the dogs remain unregistered which can result in fines and civil forfeiture. Please make every effort this year to get your dogs licensed before April 30th.

Respectfully submitted,

Michael P. Stiebitz, Benton Town Clerk

Report of Clerk to Treasurer - Benton, New Hampshire

Year End Totals for 2016

Motor Vehicle Permits Issued (412):	\$55,627.00
Dog Licenses Issued and Fines Collected (86/0):	\$510.50
Marriage Licenses Issued (3):	\$150.00
Vital Record Searches (6):	\$80.00
Reimbursement from State for Checklist:	\$325.00
UCC recording fee from State:	\$45.00
Returned Check (incl \$10 fee+\$15 penalty)	\$170.00
Total Collected by Town Clerk for 2016	\$56,907.50
Motor Vehicle Permits Issued (412):	\$55,627.00
Dog Licenses Issued and Fines Collected (86/0):	\$510.50
Marriage Licenses Issued (3):	\$150.00
Vital Record Searches (6):	\$80.00
Reimbursement from State for Checklist:	\$325.00
UCC recording fee from State:	\$45.00
Returned Check (incl \$10 fee+\$15 penalty)	\$170.00
Total Submitted to Treasurer by Town Clerk for 2016	\$56,907.50
Motor Vehicles:	\$1,123.50
Dog Licenses Issued and Fines Collected (86/0):	\$37.50
Marriage Licenses Issued (3):	\$21.00
Vital Record Searches (6):	\$28.00
Misc. (80 1 st class stamps)	\$37.60
Total Billed to Town by Town Clerk for 2016	\$1,247.60

Michael P. Stiebitz

Benton Town Clerk - 12/26/2016

Vital Statistics for 2016

Benton, NH

Deaths

Died

Robert Rainaud	(Glenclyff Home)	01/03/2016
Lorna Nelson	(Glenclyff Home)	01/14/2016
Mary Kimball	(Glenclyff Home)	04/05/2016
Paul Faustrum	(Glenclyff Home)	04/18/2016
Florence M. Lloyd	(Glenclyff Home)	06/05/2016
Marylee Woodall	(Glenclyff Home)	06/09/2016
Lori Cate-Young	(Glenclyff Home)	07/22/2016
Charlotte Hawkins	(Glenclyff Home)	08/28/2016
Richard Cardin	(Glenclyff Home)	09/16/2016
Eric Parenteau	(Glenclyff Home)	09/22/2016
Michael Montminy	(Glenclyff Home)	09/29/2016
Janet M. Beaudoin	(Glenclyff Home)	10/27/2016
Tamara McCoubry	(Glenclyff Home)	11/07/2016
Robert Riel	(Glenclyff Home)	11/15/2016
Alice Ann Blanchette	(Glenclyff Home)	11/21/2016
David Crane	(Glenclyff Home)	11/23/2016
Stuart Greenberg	(Glenclyff Home)	11/23/2016

Marriages

August 20, 2016	Christopher D. Grosjean and Lily K. Noble in Franconia
September 17, 2016	Joseph A. Lafond and Robin K. Durnell in Benton
October 8, 2016	Jason R. Frenette and Patricia L. Elliott in Benton

Births

March 24, 2016	Thomas Scott Creamer, son of Bethany Patoine and Christopher Creamer in Littleton, NH
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Annual Town Meeting Warrant

Town of Benton

Grafton S.S.

March 18, 2016

The Town Meeting was called to order at 7:00PM by the Moderator, Gil Richardson. He 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. We were then led through the Pledge of Allegiance. 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 7:49PM, the Moderator reconvened the Town Meeting.

ARTICLE 1. To choose persons for the following positions and terms of service.

(Majority vote required.)

The following Town Officers were elected after a voice vote:

Selectman	3 Yr Term	Regina Elliott
Moderator	2 Yr Term	Gilbert Richardson
Treasurer	1 Yr Term	Dwight A. Swauger
Auditor	1 Yr Term	Robert Steel
Town Clerk	1 Yr Term	Michael P. Stiebitz
Tax Collector	1 Yr Term	Michael P. Stiebitz
Supervisor of the Checklist	3 Yr Term	Elena Chevalier
Ballot Clerk	1 Yr Term	Lynne Toher
Ballot Inspector	1 Yr Term	Maxine Tyler
Surveyor of Wood & Lumber	1 Yr Term	Joseph N. Boutin Jr.
Sexton	1 Yr Term	Aaron Goodwin
Planning Board Member	5 Yr Term	Kenneth Kealey
Trustee of the Trust Funds	3 Yr Term	Martin Noble

Six (6) candidates were nominated for the three Cemetery Trustee positions. After a series of voice votes, the following new members were selected:

Cemetery Trustee	3 Yr Term	Richard Harris
Cemetery Trustee	2 Yr Term	Andrea Elliott
Cemetery Trustee	1 Yr Term	Richard Paquin

Laura Richardson explained to the meeting that the NH Attorney General's office had informed her that Benton has not been in compliance with RSA 289:2, enacted in 1994, which specifies that Towns shall have Cemetery Trustees to oversee the operation and maintenance of Town Cemeteries.

Some of the requirements regarding Cemetery Trustees are: quarterly (at a minimum) meetings, a cemetery budget, cemetery bylaws, and oversight of any maintenance of the cemeteries, including the sexton. Since this is a catch-up year, the positions are staggered, so that we will continue to elect one member each year.

Laura also suggested that since this is a brand new town function, a few more participants might be useful to help get the process going, by perhaps inviting the two nominees who didn't get elected to participate.

ARTICLE 2. To see if the Town will vote to accept the reports of the officers and agents as printed.

Motion made and seconded to accept article as written. The Selectmen were asked about the recent survey of the Mt. View Cemetery. Aaron Goodwin explained that decision to have the bounds surveyed was instigated by a request of a townsperson for the "highest plot available in the cemetery". After walking the bounds, Aaron noticed that there were signs of rock walls farther back which could have meant that the cemetery was actually larger than the Town assumed.

The plot that the surveyor generated did indeed show that the cemetery encompassed more land than previously assumed. The Selectmen had discussions with the abutters who agreed to the new bounds. Aaron stated that there will be some site work needed to remove stumps and rocks, but that we should end up with a considerable number of new plots for purchase by Townsfolk.

The article then was passed by voice vote.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$140,000.00 for general Municipal Operations. This article does not include appropriations contained in special or individual articles address separately. Selectmen recommend this article. (Majority vote required.)

Motion made and seconded to accept article as written. The article was then passed by voice vote.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$30,000 to repair and repave Tunnel Stream Road starting at the Davis Brook Bridge and ending at Rollins Road and authorize the withdrawal of \$16,854 from the Capital Reserve Fund for Roads created for that purpose. The balance of the \$13,146 is to come from the unassigned fund balance from 2015. (Submitted by petition). Selectmen recommend this article. (Majority vote required.)

Motion made and seconded to amend article per the following:

- 1) 2/3 votes required
- 2) CRF withdrawal shall be \$11,695.79, Unassigned Fund Balance withdrawal shall be \$18,304.21

Dwight explained that the discrepancies came from a misunderstanding of the total amount of the 2015 road budget which was unspent at the end of the year.

Article passed with a unanimous voice vote.

ARTICLE 5. To see if the Town will vote to determine that funds from the sale of cemetery plots in Benton will be received into the general fund of the town as sale of municipal property pursuant to RSA289:2-a, with said funds being used for appropriations for cemetery maintenance and projects. Selectmen recommend this article. (Majority vote required.)

Motion made and seconded to accept article as written.

Laura Richardson explained that currently all proceeds from cemetery plot sales and perpetual care go into the Cemetery Common Trust Fund. We are prohibited by law from accessing anything but the interest on those deposits.

The Town is committed to play by these rules for the current Fund (presently at \$14,769.81), which generates very little money each year.

Going forward depositing proceeds directly into the general fund will allow the Town to utilize the monies directly for cemetery maintenance and projects.

Article passed by a unanimous voice vote.

ARTICLE 6. To see if the Town will vote to discontinue accepting funds for perpetual care going forward from the acceptance of this article. Selectmen recommend this article. (Majority vote required.)

Motion made and seconded to accept article as written.

Discussion ensued regarding the intent of the article. It was brought up that as written the Town would be prohibited from accepting any money for perpetual care. Laura stated that intent was just to prevent any donations from going into the trust fund. Aaron pointed out that is up to the Selectmen to decide whether to accept any donation for a targeted purpose.

It was agreed that the article should be amended to state:

To see if the town will vote to discontinue depositing funds for Perpetual Care into the Common Cemetery Trust Fund going forward from acceptance of this article.

Motion to accept the modification was made, seconded, and the amended article passed unanimously.

ARTICLE 7. To transact any other business that may legally come before said meeting.

Motion to accept article as written, seconded. Wayne Chevalier graciously read a message from the Benton Auditor, Robert Steel regarding his take on the round-robin approach used during this year's audit cycle.

Article then passed by voice vote.

Gil asked and received a motion to close the meeting and after being seconded, the meeting was closed at 8:30PM.

Afterwards, Paula Boutin swore in all of the newly elected people present at the meeting.

A True Copy – Attest

Michael P. Stiebitz Town Clerk of Benton

Michael P. Stiebitz Dated: March 21, 2016

Report of the Trustees of the Trust Funds For the Year Ending December 31, 2016

Funds donated to the Town of Benton are in the custody of the Trustees. Donations are distributed as specified by the donors. Woodsville Guaranty Savings Bank in Woodsville, NH holds all funds.

Year 2016 Donations – Cemetery Trust

Roger Stearns - \$50.00

Note: at the 2016 Town Meeting, the voters agreed to no longer accept donations for perpetual care of the town-maintained cemeteries. As such, going forward, this section of the report will be eliminated.

Status of the Funds is as follows:

Trust Fund Savings

Woodsville Guaranty Savings # 617453 **\$ 1,543.26**

Cemetery/Common Trust Fund

Woodsville Guaranty Savings # 662141 **\$14,549.54**

Capital Reserve Fund - Highways/Roads

Woodsville Guaranty Savings # 655898 **\$58,792.58**

Capital Reserve Fund – Fires

Woodsville Guaranty Savings # 617456 **\$ 4,834.91**

Revaluation Trust Fund

Woodsville Guaranty Savings #655901 **\$ 3,037.72**

Expendable Trust – Schools

Woodsville Guaranty Savings #659291 **\$38,041.47**

TOTAL HELD IN TRUST BY THE TRUSTEES OF THE TRUST FUND = \$120,799.48

Respectfully submitted, Trustees of the Trust Fund

Laura Richardson, Chair

Martin Noble

Mark Elliott

Trust Fund Investment Policy - Benton, NH

Adopted by the Trustees of the Trust Funds, January 26, 2017

Overview:

Benton, New Hampshire, a small town nestled in the White Mountains, population 364, has maintained Trust Funds since 1896. The Trustees of the Trust Funds oversee Trust Funds for Cemetery, Schools, Roads, Fire, Revaluation, and a Trust Fund Savings Account.

Purpose: The purpose of the Trust Funds is as follows:

- **Schools:** Benton pays tuition for its children to be educated at schools in other municipalities. As a small town, when a child from Benton needs supplemental education, the Town's taxes must cover that benefit, even if it was not anticipated and included in the annual budget. When the School Board recommends additional funds be raised to offset future needs, these funds are kept in trust by the Trustees. The Trustees are in contact with the School Board and SAU Finance Manager, and determine when funds may need to be liquidated to meet obligations.
- **CTF-Cemetery:** Benton's town-owned cemeteries require maintenance and care. Funds from the sale of cemetery plots and perpetual care donations - and several very historic donations for Schools and Roads - were historically invested in the Cemetery Trust Fund. In 2016, Benton recognized that the income generated by this method (often less than \$15) was in no way enough to operate and maintain the cemeteries, including the "closed" cemeteries. The Town voted to no longer accept funds for perpetual care and rather will raise funds annually for the care and maintenance of these properties. Additionally, going forward, the sale of cemetery plots will be added to the general fund for the Town to offset taxes associated with cemetery-related expenses.
- **Roads:** As a small town, Benton only has a few roads. To avoid surprises and soften budget volatility, funds are raised when the Selectboard deems it appropriate, and held by the Trustees until such time as they are needed for road repair. Often times, the Town will raise funds over several years to cover costs of a major capital project. These funds are held specifically for said project - not emergency projects - and will be expended upon notification from the Selectboard.
- **Revaluation:** Costs incurred by town-wide assessments would be a burdensome cost to taxpayers without tempering the cost over several years. As such, funds were raised and are held in trust until the Selectboard requests them to meet financial obligations regarding Revaluation of land and buildings.
- **Fire:** The Fire Trust Fund is available to offset mutual aid bills in the event that the budget to North Haverhill, Haverhill, or Warren is insufficient.
- **Savings:** This fund allows the Trustees to accept and deposit or prepare for withdrawal funds related to the Trust Funds.

The Investment Objective:

The primary objective for the Trustees of the Trust Fund is to keep these funds safe and available. The Trustees have achieved this by keeping all funds invested in savings accounts with the Woodsville Guaranty Savings Bank, based in Woodsville, NH. The Trustees receive one statement for each account quarterly.

Asset Allocation

Because Benton's Trust Funds are less complex than those of other municipalities, and the Trustees are volunteers in very different careers, a simple investment strategy is the preferred policy. As such, the funds are broken into the following categories:

Trust Fund	Financial Tool	Term	Account as of 1/16/2017	%	Comments
Trust Fund Savings	Savings Account	Available as Cash	\$1,543.26	1.2%	Available to safely park funds if trust fund is not accessible.
Fire Trust Fund	Savings Account	Available as Cash	\$4,834.91	4.0%	Available to offset excessive mutual aid costs.
CTF: Cemetery Trust Fund	Savings Account	Available as Cash	\$14,549.54	12.0%	Common Trust Fund for cemetery plots, as well as historically schools and roads
Schools Trust Fund	Savings Account	Available as Cash	\$38,041.47	31.5%	Available to offset unforeseen special ed costs.
Revaluation	Savings Account	Available as Cash	\$3,037.72	2.5%	Awaiting obligation.
Roads Trust Fund	Savings Account	Available as Cash	\$58,792.58	48.7%	Available for designated and funded roads projects
Total			\$120,799.48	100%	

Fixed Income and/or Common Stocks:

The Benton Trustees of the Trust Funds have not invested in these financial tools.

Performance Management:

The Trustees of the Trust Fund, while volunteers, have overseen consistent growth in the funds invested. Great gains have not been made, yet no losses have been reported. Staff at Woodsville Guaranty Bank provides support and advice to the Trustees as needed.

Investment Authority and Meetings:

The three Trustees of the Trust Fund have been authorized by the Town to make prudent decisions regarding these funds. The Trustees of the Trust Funds meet via phone or in-person to discuss issues pertaining to the Trust Funds, and make changes when appropriate.

Reporting:

The Trustees submit annual reports MS-9 and MS-10 to the New Hampshire Department of Revenue, Municipal Services Division and the NH Attorney General's Charitable Trusts Division. Summarized information from these reports is published in the Town Report available in March of each year, and discussed at Town Meeting. Furthermore, the Trustees submit an annual Schools Report to SAU23.

Conclusion:

The Trustees of the Trust Fund, while not professional accountants or auditors, do make reasonable efforts and have proven to be successful in meeting the primary objectives of their responsibility: keeping the Town's assets secure.

Respectfully submitted, Laura Richardson

Martin Noble

Mark Elliott

ANNUAL REPORT
of the
BENTON SCHOOL DISTRICT
July 1, 2015 - June 30, 2016

DISTRICT OFFICERS

SCHOOL BOARD

Wayne Chevalier, CHAIR
Kristina Harris
Joseph Boutin III

Term Expires 2016
Term Expires 2015
Term Expires 2017

OTHER DISTRICT OFFICERS

Gilbert Richardson..... Moderator
Maxine TylerTreasurer
Robert Steel..... Auditor
Michael Stiebitz.....Clerk

SUPERINTENDENT OF SCHOOLS

Dr. Donald LaPlante, InterBENTON SCHOOL DISTRICT

**SCHOOL WARRANT
STATE OF NEW HAMPSHIRE**

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 14th day of March 2017, 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 2020.
- ARTICLE 4: To choose a Treasurer for the ensuing year.
- ARTICLE 5: To choose an Auditor for the ensuing year.
- ARTICLE 6: To hear reports of Agents, Committees, or Officers chosen and pass any vote related thereto.
- ARTICLE 7: To see if the school district will vote to raise and appropriate Seven Hundred Forty-Three Thousand, Four Hundred and Ninety-Four Dollars (\$743,494) 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.)
- ARTICLE 8: To see if the district will vote to raise \$21,201.00 to reduce the FY 16 general fund deficit pursuant to RSA 189:28-a. (Majority vote required)
- ARTICLE 9: To transact any other business that may legally come before said meeting.

Given under our hands at said Benton this _____ day of February, 2017

A True Copy of Warrant – Attest:

Joseph Boutin III, Chairman

Wayne Chevalier

Kristina Harris

BENTON SCHOOL BOARD

**BENTON SCHOOL DISTRICT MEETING
STATE OF NEW HAMPSHIRE SCHOOL WARRANT
MARCH 8, 2016**

The meeting opened at 7:04 PM.

The Moderator recognized Maxine Tyler for her 50 years of service to the Benton School District as Treasurer.

Article 1

To choose a Moderator for the ensuing year.

Gilbert W. Richardson was elected by voice vote.

Article 2

To choose a School Clerk for the ensuing year.

Michael P. Stiebitz was elected by voice vote.

Article 3

To choose one School Board Member for a term of three years expiring in 2019.

Wayne Chevalier was elected by voice vote.

Article 4

To choose a Treasurer for the ensuing year.

Maxine Tyler was elected by voice vote.
This will be her 51st consecutive year in this position!

Article 5

To choose an Auditor for the ensuing year.

As the School District currently contracts with an outside auditing firm for this function, motion was made to pass over this article.

Motion to pass over was made, seconded and passed unanimously.

Article 6

To hear reports of Agents, Committees, or Officers chosen and pass any vote relating thereto.

Motion made to accept article as written, seconded and discussion ensued.

Dr. Donald A LaPlante, outgoing Interim Superintendent, stated that he appreciated working with the Benton School Board, noting their dedicated spirit and cheerfulness. He thanked the Board and said that he believes they will do a good job representing the interests of the people of Benton. Article then passed on a voice vote.

Article 7

To see what sum of money the district will raise and appropriate for support of schools, for the payment of salaries of school district officials and agents and for the payment of statutory obligations of the district. This article is exclusive of any other article on the warrant. (The School Board recommends \$688,953.00.)

Motion to accept article as written, seconded and discussion ensued.

Dr. LaPlante detailed the differences between last year's budget and this request. Last year's budget was offset by a \$100K surplus from the previous year. This year there is no surplus and there will be an estimated \$91K additional Special Education expense. While some of the court ordered placement costs should be offset by State reimbursement, (currently at a 70% rate) any State Funds will not be made available until next fiscal year. Dr. LaPlante stated that the Special Ed law has been a Federal Mandate since it was passed in 1974. It mandates the basic educational component, but in addition, any medical, physical, or psychological impairment that is judged to impede a student's learning ability must be addressed as well. An Individualized Education Program (**IEP**) is a written statement of the educational program designed to meet a child's individual needs. Every child who receives special education services must have an **IEP**. This means that in addition to educational aides, speech, physical, occupational therapy must be provided as outlined in the student's **IEP**. For some students, this can be a full time (summers and holidays) process, paid for by the school district.

Lynne Toher asked why the non-educational portions of the IEP weren't covered by the ACA (Obamacare) or Medicare/Medicaid. Dr. LaPlante said that in some instances, very select portions of the expenses are submitted for reimbursement, but it involves extensive submissions of bills, logs, etc. And the parents of the student have the final say whether or not the SAU can seek the reimbursements.

In response to a large undercurrent of discontent among the assembled voters, Dr. LaPlante suggested that the only way to change the status quo regarding Special Ed Funding, was to press our representatives at the federal level. That is where the laws must be changed. The State is merely passing along the mandates, albeit shrinking their contributions at the same time.

A question was raised regarding alternative, potentially less expensive, facilities for Special Ed services. He responded that the SAU surveys all local facilities and in most cases, there is little choice among them.

The balance of the budget increase represents actual tuition, transportation, and salary increases.

Dwight Swauger had a question about a Bridge Weekly article concerning the Haverhill School Board meeting. The article claimed that there was an approximately \$400K shortfall in their budget which they planned to pass on to "area towns." Dr. LaPlante replied that he believes this money is actually going to come from Warren and Monroe, each of which will be sending additional students this year.

Article then passed on a voice vote, by a margin of 16 yea – 7 Nay.

Article 8

To see if the School District will vote to raise and appropriate up to twenty-five thousand (\$25,000.00) dollars to be added to the previously established Benton Tuition and Education Expendable Trust Fund, such amount to be funded from the year-end undesignated fund balance available on June 30, 2016. (The School Board recommends this article.)

Motion to accept article as written, seconded and brief discussion ensued.

Money that is put into the Benton Tuition and Education Expendable Trust Fund, (BTEETF), comes from any surplus in the School Budget at the end of the school year. Any monies above the \$25K would be credited toward the following year's budget.

Dwight asked Dr. LaPlante about a seeming discrepancy on the SAU23 MS-26. He wondered if the \$25K shown on two different lines was actually figured in twice. Dr. LaPlante's response was that the form is very complicated and difficult to follow, but that the NH DRA has reviewed and approved it, so he feels that there is nothing is amiss.

Article then passed on a voice vote.

Article 9

To see if the district will vote to raise \$4,503 to reduce the FY 15 general fund deficit pursuant to RSA 189:28-a. (Majority vote required)

Motion made to accept article as written, and seconded.

At the end of FY 2015, June 30, 2015, there was a deficit of \$4,503 due to unanticipated Special Ed funds requests. Normally, this deficit would have been addressed at a special end of year meeting held to approve withdrawal of this amount from the BTEETF (Benton Tuition and Education Expendable Trust). Due to scheduling issues at the end of the year, this issue was not taken care of.

The article then passed on a voice vote.

Article 10

To transact any other business that may legally come before said meeting.

Motion made to accept article as written, seconded, the article then passed on a voice vote.

The meeting adjourned at 7:48PM. All new officers present were sworn in at the closing.

A true copy

Attest:

Michael P. Stiebitz

Michael Stiebitz, Benton School District Clerk, Benton, New Hampshire

BENTON SCHOOL DISTRICT SUPERINTENDENT'S REPORT

The Superintendent's Office has realized substantial staff changes over the last six months. This is my seventh year in SAU 23, having served as principal at Warren Village School before accepting the superintendent position. The interim superintendent retired on June 30, 2016 and we hired replacements for the vacancies for Business Manager and Payroll Clerk. I started my first day in the SAU Office on July 1, 2016. We hired a new Business Manager, Kathy Ducharme to begin on July 1 as well. Mrs. Ducharme has many years' experience with school finance and NH laws and procedures. Christine Phillips began her new payroll and HR position in our office, on August 15. We worked quickly with the existing veteran staff to organize the SAU office and to follow procedures and practices to move forward in a positive direction.

We have a new principal at Woodsville High School, Mr. Eric Chase. Mr. Chase has many years' experience as a teacher and as a principal in the Newfound School District in Bristol. Mr. Jay Marshall is the new leader at Woodsville Elementary School, working with Principal Robert Phillips at Haverhill Cooperative Middle School. I continue to be impressed with the instructional leadership the administrators provide to their teachers. I am also impressed with the dedication and professionalism of our teachers and support staff. The schools are warm, welcoming environments and students are learning important academic content as well as essential work study habits, like collaboration, creativity, communication and self-direction.

The Haverhill Cooperative School District was the recipient of a grant and trust funds to purchase 150 new Chromebook computers, which were distributed equally among the three schools. The computers are being used in the elementary grades for students to work at centers independently, while the teachers works with small groups in mathematics and literacy instruction. Middle and high school students are using the computers for research, classroom assignments and independent learning at individual learning levels.

I look forward to working with the Benton School Board and community to bring the best educational opportunities for your students, while keeping costs down. I believe we can improve educational services for our students and find efficiencies in our budgets.

I am available to answer any questions you may have or to listen to your ideas and concerns. My email address is lmelanson@sau23.org.

Respectfully submitted,

Laurie Melanson
Superintendent of Schools, SAU # 23

**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 breakout of each district's cost share for the Superintendent at a salary of \$126,258 and the Business Administrator at a salary of \$83,640 for fiscal year 2016.

Superintendent Salary		%
Bath	14,974	11.86
Benton	2,462	1.95
Haverhill Cooperative	82,636	65.45
Piermont	14,457	11.45
Warren	11,729	9.29
TOTAL	\$126,258	100%

Business Administrator Salary		%
Bath	9,920	11.86
Benton	1,631	1.95
Haverhill Cooperative	54,742	65.45
Piermont	9,577	11.45
Warren	7,770	9.29
TOTAL	\$83,640	100%

**HAVERHILL COOPERATIVE SCHOOL DISTRICT
TEACHER QUALITY REPORT FALL 2016**

Number of Teachers
with Provisional (Intern)
Certification

Woodsville Elementary School	1
Haverhill Cooperative Middle School	0
Woodsville High School	2

Number of Core
Academic Courses Not
Taught By Highly
Qualified Teachers

Woodsville Elementary School	0
Haverhill Cooperative Middle School	0
Woodsville High School	0

PARENTS RIGHT TO KNOW

As a parent, grandparent, aunt, uncle, or Legal guardian, you have the right to know:

1. Who is teaching your child;
2. The qualifications and experience of your child's teacher(s).

For information concerning your child's teacher(s), please contact the Superintendent's Office at:

SAU #23
2975 Dartmouth College Highway
North Haverhill, NH 03774
603-787-2113

**REPORT OF THE BENTON SCHOOL
DISTRICT TREASURER
FISCAL YEAR JULY 1, 2015 TO JUNE 30, 2016**

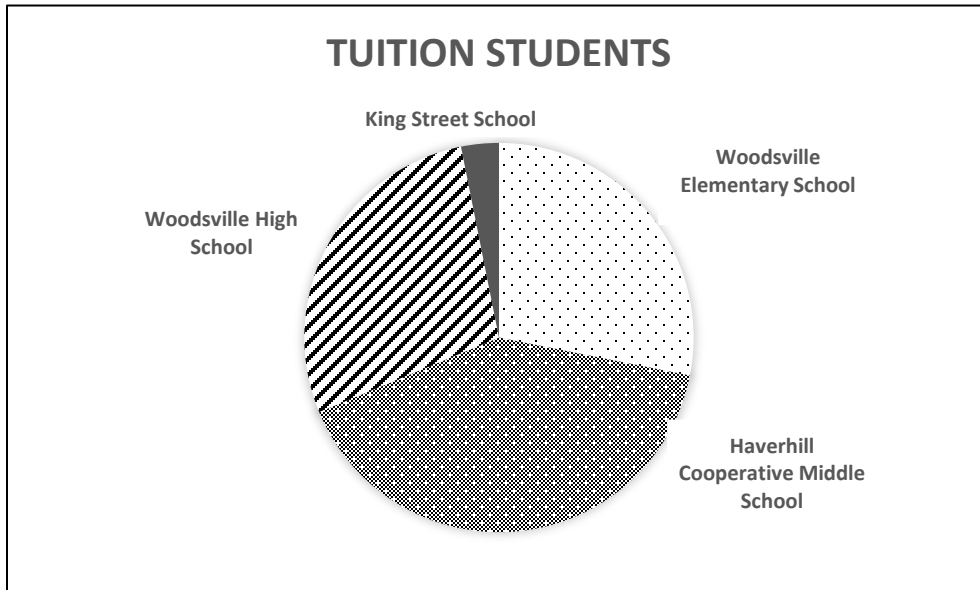
Cash on Hand, July 1, 2015	\$347.52
Total Revenues Received	642,489.47
Total School Board Orders Paid	(391,261.90)
Cash on Hand June 30, 2016	\$ 251,575.09

Maxine Tyler, School District Treasurer

**BENTON SCHOOL DISTRICT
TUITION STUDENTS
2015-2016**

	<u>Total Students</u>	<u>Total Tuition Costs Per School</u>
Woodville Elementary School	9	\$127,188.90
Haverhill Cooperative Middle School	13	\$168,632.10
Woodville High School	9	\$94,021.90
King Street School	1	\$10,461.89
River Bend Tech	*2	\$15,234.01
TOTAL	32	\$400,304.79

* 2 WHS students attend River Bend half time



**BENTON SCHOOL DISTRICT
BALANCE SHEET**

	General Fund 10	Trust Fund Fund 70
ASSETS		
Current Assets		
CASH	251,575	0
INVESTMENTS ASSESSMENTS RECEIVABLE		43,022
INTERFUND RECEIVABLE	5,000	0
INTERGOVERNMENTAL RECEIVABLES	0	0
OTHER RECEIVABLES	0	0
BOND PROCEEDS RECEIVABLE	0	0
PREPAID EXPENSES		0
OTHER CURRENT ASSETS		0
Total Current Assets	256,575	43,022
LIABILITY & FUND EQUITY		
Current Liabilities		
INTERFUND PAYABLES		5,000
INTERGOVERNMENTAL PAYABLES		0
OTHER PAYABLES	282,279	0
ACCRUED EXPENSES		0
PAYROLL DEDUCTIONS		0
DEFERRED REVENUES		0
OTHER CURRENT LIABILITIES		0
Total Current Liabilities	282,279	5,000
Fund Equity		
Committed:		
RESERVE FOR CONTINUING APPROPRIATIONS	0	0
RESERVE FOR AMTS VOTED	0	0
RESERVE FOR ENCUMBRANCES (non-lapsing)		0

UNASSIGNED FUND BALANCE RETAINED	0	0
Assigned:		
RESERVED FOR SPECIAL PURPOSES	0	38,022
RESERVED FOR ENCUMBRANCES	0	0
UNASSIGNED FUND BALANCE	(25,704)	0
Total Fund Equity	(25,704)	38,022
Total Liabilities and Fund Equity	256,575	43,022

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

		2014-2015	2015-2016
<u>Special Education Expenses</u>			
1200	INSTRUCTION	100,377.00	144,393.74
1230	FRENCH POND SCHOOL	10,884.00	0.00
1231	KING STREET SCHOOL	0.00	13,350.14
1430	SUMMER SCHOOL	0.00	0.00
2150	SPEECH/LANGUAGE	0.00	0.00
2159	SUMMER SCHOOL SPEECH/LANG	0.00	0.00
2162	PHYSICAL THERAPY	1,600.25	3,848.00
2163	OCCUPATIONAL THERAPY	6,832.91	10,887.50
2722	TRANSPORTATION	409.01	3,224.06
	Total District Expenses	\$120,103.17	\$175,703.44
 <u>Special Education Revenues</u>			
3,110	SPED Portion State Adequacy Funds	12,101.00	11,840.00
3,230	Catastrophic Aid	0.00	0.00
4,580	Medicaid	13,250.00	19,090.00
	Total District Revenues	\$25,351.00	\$30,930.00

BENTON SCHOOL DISTRICT REVENUES AND PROPOSED BUDGET 2017-18

Account	Description	PROPOSED		
		FY2017 BUDGET	FY2018 BUDGET	INCREASE/ (DECREASE)
10.5.1111.000.0.00000	LOCAL EDUCATION TAX	445,200.00	504,610.00	59,410.00
10.5.1510.000.0.00000	INTEREST ON INVESTMENT	0.00	15.00	15.00
10.5.3111.000.0.00000	ADEQUACY AID (GRANT)	148,169.00	143,737.00	(4,432.00)
10.5.3112.000.0.00000	ADEQUACY AID (STATE TAX)	55,940.00	57,098.00	1,158.00
10.5.3241.000.0.00000	VOCATIONAL ED TUITION	12,892.00	10,652.00	(2,240.00)
10.5.3242.000.0.00000	VOC ED TRANSPORTATION	0.00	630.00	630.00
10.5.4580.000.0.00000	MEDICAID REIMBURSEMENT	14,500.00	14,500.00	0.00
10.5.4810.000.0.00000	NATIONAL FOREST RESERVE	12,252.00	12,252.00	0.00
10.5.5252.000.0.00000	EXPENDABLE TRUST TRANSFERS	0.00	0.00	0.00
10.5.5700.000.0.00000	USE OF FUND BALANCE	0.00	0.00	0.00
	TOTAL REVENUES	688,953.00	743,494.00	54,541.00
10.6.1100.561.1.00000	EL REGULAR TUITION	102,640.00	89,258.00	(13,382.00)
10.6.1100.561.2.00000	MS REGULAR TUITION	176,540.00	187,748.00	11,208.00
10.6.1100.561.3.00000	HS REGULAR TUITION	131,378.00	97,508.00	(33,870.00)
10.6.1100.562.3.00000	HS REGULAR TUITION-OUT OF STATE	0.00	0.00	0.00
	REGULAR EDUCATION	410,558.00	374,514.00	(36,044.00)
10.6.1200.320.2.00000	MS PROFESSIONAL SERVICES	69,770.00	23,040.00	(46,730.00)
10.6.1200.330.1.00000	EL PROFESSIONAL SERVICES	0.00	2,500.00	2,500.00
10.6.1200.330.2.00000	MS PROFESSIONAL SERVICES	0.00	1,300.00	1,300.00
10.6.1200.561.1.00000	EL SPECIAL ED TUITION	8,439.00	30,334.00	21,895.00
10.6.1200.561.2.00000	MS SPECIAL ED TUITION	59,416.00	39,690.00	(19,726.00)
10.6.1200.561.3.00000	HS SPECIAL ED TUITION	0.00	13,230.00	13,230.00
10.6.1200.562.3.00000	HS SPECIAL ED TUITION- OUT OF STATE	0.00	876.00	876.00
10.6.1200.564.2.00000	MS SPED TUITION - PRIVATE	0.00	50,529.00	50,529.00
10.6.1200.610.2.00000	MS SPED SUPPLIES	150.00	150.00	0.00
10.6.1200.734.1.00000	EL SPED EQUIPMENT	0.00	500.00	500.00
10.6.1200.734.2.00000	MD SPED EQUIPMENT	1,000.00	1,000.00	0.00
10.6.1200.810.1.00000	EL SPECIAL ED FEES	0.00	0.00	0.00
	SPECIAL EDUCATION	138,775.00	163,149.00	24,374.00
10.6.1230.564.2.00000	FRENCH POND TUITION	0.00	0.00	0.00

10.6.1231.564.3.00000	KING STREET TUITION	29,749.00	0.00	(29,749.00)
10.6.1300.562.3.00000	VOC ED TUITION	11,277.00	16,253.00	4,976.00
10.6.1430.561.1.00000	EL SUMMER TUITION	0.00	2,852.00	2,852.00
10.6.1430.561.2.00000	MS SUMMER TUITION	3,400.00	3,524.00	124.00
10.6.1430.561.3.00000	HS SUMMER TUITION	0.00	802.00	802.00
10.6.1430.564.2.00000	MS SUMMER TUITION - PRIVATE	0.00		0.00
	SUMMER SCHOOL	3,400.00	7,178.00	3,778.00
10.6.2150.330.1.00000	EL SPEECH SERVICES	1,800.00	13,860.00	12,060.00
10.6.2150.330.2.00000	MS SPEECH SERVICES	7,200.00	3,960.00	(3,240.00)
10.6.2150.330.3.00000	HS SPEECH SERVICES	7,200.00	3,960.00	(3,240.00)
	SPEECH/LANGUAGE SERVICES	16,200.00	21,780.00	5,580.00
10.6.2159.330.1.00000	EL SUMMER SPEECH	250.00	250.00	0.00
10.6.2159.330.2.00000	MS SUMMER SPEECH	500.00	250.00	(250.00)
10.6.2159.330.3.00000	HS SUMMER SPEECH	0.00	250.00	250.00
	SUMMER SPEECH SERVICES	750.00	750.00	0.00
10.6.2162.330.1.00000	EL PT	0.00	4,392.00	4,392.00
10.6.2162.330.2.00000	MS PT	3,675.00	2,663.00	(1,012.00)
	PHYSICAL THERAPY SERVICES	3,675.00	7,055.00	3,380.00
10.6.2163.330.1.00000	EL OT	2,562.00	7,308.00	4,746.00
10.6.2163.330.2.00000	MS OT	4,956.00	3,234.00	(1,722.00)
10.6.2163.330.3.00000	HS OT	0.00	1,722.00	1,722.00
	OCCUPATIONAL THERAPY SERVICES	7,518.00	12,264.00	4,746.00
10.6.2311.111.1.00000	EL SCHOOL BOARD SALARIES	228.00	126.00	(102.00)
10.6.2311.111.2.00000	MS SCHOOL BOARD SALARIES	216.00	264.00	48.00
10.6.2311.111.3.00000	HS SCHOOL BOARD SALARIES	156.00	210.00	54.00
10.6.2311.220.1.00000	EL SCHOOL BOARD FICA	17.00	10.00	(7.00)

10.6.2311.220.2.00000	MS SCHOOL BOARD FICA	17.00	20.00	3.00
10.6.2311.220.3.00000	HS SCHOOL BOARD FICA	12.00	16.00	4.00
10.6.2311.260.1.00000	EL SCHOOL BOARD WORKERS' COMP	95.00	59.00	(36.00)
10.6.2311.260.2.00000	MS SCHOOL BOARD WORKERS' COMP	90.00	123.00	33.00
10.6.2311.260.3.00000	HS SCHOOL BOARD WORKERS' COMP	65.00	98.00	33.00
10.6.2311.520.1.00000	EL SCHOOL BOARD LIABILITY INS	1,186.00	630.00	(556.00)
10.6.2311.520.2.00000	MS SCHOOL BOARD LIABILITY INS	1,123.00	1,320.00	197.00
10.6.2311.520.3.00000	HS SCHOOL BOARD LIABILITY INS	811.00	1,050.00	239.00
10.6.2311.540.1.00000	EL SCHOOL BOARD ADVERTISING	38.00	21.00	(17.00)
10.6.2311.540.2.00000	MS SCHOOL BOARD ADVERTISING	36.00	44.00	8.00
10.6.2311.540.3.00000	HS SCHOOL BOARD ADVERTISING	26.00	35.00	9.00
10.6.2311.640.1.00000	EL SCHOOL BOARD BOOKS	8.00	4.00	(4.00)
10.6.2311.640.2.00000	MS SCHOOL BOARD BOOKS	7.00	9.00	2.00
10.6.2311.640.3.00000	HS SCHOOL BOARD BOOKS	5.00	7.00	2.00
10.6.2311.810.1.00000	EL SCHOOL BOARD DUES & FEES	342.00	189.00	(153.00)
10.6.2311.810.2.00000	MS SCHOOL BOARD DUES & FEES	324.00	396.00	72.00
10.6.2311.810.3.00000	HS SCHOOL BOARD DUES & FEES	234.00	315.00	81.00
	SCHOOL BOARD	5,036.00	4,946.00	(90.00)
10.6.2313.111.1.00000	EL TREASURER SALARIES	76.00	42.00	(34.00)
10.6.2313.111.2.00000	MS TREASURER SALARIES	72.00	88.00	16.00
10.6.2313.111.3.00000	HS TREASURER SALARIES	52.00	70.00	18.00
10.6.2313.220.1.00000	EL TREASURER FICA	6.00	3.00	(3.00)
10.6.2313.220.2.00000	MS TREASURER FICA	7.00	7.00	0.00
10.6.2313.220.3.00000	HS TREASURER FICA	5.00	5.00	(0.01)
10.6.2313.260.1.00000	EL TREASURER WORKERS' COMP	31.00	20.00	(11.00)
10.6.2313.260.2.00000	MS TREASURER WORKERS' COMP	30.00	40.00	10.00
10.6.2313.260.3.00000	HS TREASURER WORKERS' COMP	22.00	32.00	10.00
10.6.2313.534.1.00000	EL TREASURER POSTAGE	11.00	7.00	(4.00)
10.6.2313.534.2.00000	MS TREASURER POSTAGE	12.00	14.00	2.00
10.6.2313.534.3.00000	HS TREASURER POSTAGE	8.00	11.00	3.00
10.6.2313.610.1.00000	EL TREASURER SUPPLIES	8.00	4.00	(4.00)
10.6.2313.610.2.00000	MS TREASURER SUPPLIES	8.00	9.00	1.00
10.6.2313.610.3.00000	HS TREASURER SUPPLIES	5.00	7.00	2.00
	TREASURER	353.00	359.00	6.00
10.6.2314.111.1.00000	EL DISTRICT MEETING SERVICES	23.00	13.00	(10.00)
10.6.2314.111.2.00000	MS DISTRICT MEETING SERVICES	22.00	27.00	5.00
10.6.2314.111.3.00000	HS DISTRICT MEETING SERVICES	16.00	21.00	5.00
10.6.2314.220.1.00000	EL DISTRICT MEETING FICA	2.00	1.00	(1.00)
10.6.2314.220.2.00000	MS DISTRICT MEETING FICA	2.00	2.00	(0.00)

10.6.2314.220.3.00000	HS DISTRICT MEETING FICA	1.00	2.00	1.00
10.6.2314.260.1.00000	EL DIST MEETING WORKERS' COMP	10.00	6.00	(4.00)
10.6.2314.260.2.00000	MS DIST MEETING WORKERS' COMP	9.00	12.00	3.00
10.6.2314.260.3.00000	HS DIST MEETING WORKERS' COMP	7.00	10.00	3.00
	DISTRICT MEETING	92.00	94.00	2.00
10.6.2317.330.1.00000	EL AUDIT SERVICES	274.00	168.00	(106.00)
10.6.2317.330.2.00000	MS AUDIT SERVICES	260.00	352.00	92.00
10.6.2317.330.3.00000	HS AUDIT SERVICES	187.00	280.00	93.00
	AUDIT SERVICES	721.00	800.00	79.00
10.6.2318.330.1.00000	EL LEGAL SERVICES	95.00	53.00	(42.00)
10.6.2318.330.2.00000	MS LEGAL SERVICES	90.00	110.00	20.00
10.6.2318.330.3.00000	HS LEGAL SERVICES	65.00	88.00	23.00
	LEGAL SERVICES	250.00	251.00	1.00
10.6.2321.310.1.00000	EL SAU MGT SERVICES	4,096.00	4,677.00	581.00
10.6.2321.310.2.00000	MS SAU MGT SERVICES	8,800.00	9,799.00	999.00
10.6.2321.310.3.00000	HS SAU MGT SERVICES	6,200.00	7,794.00	1,594.00
	OFFICE OF SUPERINTENDENT	19,096.00	22,270.00	3,174.00
10.6.2721.510.1.00000	EL PUPIL TRANSPORTATION	12,557.00	7,657.00	(4,900.00)
10.6.2721.510.2.00000	MS PUPIL TRANSPORTATION	12,500.00	16,044.00	3,544.00
10.6.2721.510.3.00000	HS PUPIL TRANSPORTATION	7,500.00	12,762.00	5,262.00
	REGULAR TRANSPORTATION	32,557.00	36,463.00	3,906.00
10.6.2722.510.1.00000	EL SPECIAL TRANSPORTATION	1,196.00	67,940.00	66,744.00
10.6.2722.510.2.00000	MS SPECIAL TRANSPORTATION	6,350.00	6,028.00	(322.00)
	SPECIAL TRANSPORTATION	7,546.00	73,968.00	66,422.00
10.6.2723.510.3.00000	VOCATIONAL TRANSPORTATION	1,400.00	1,400.00	0.00
10.6.5252.930.0.00000	TRANSFER TO EXPEND TRUST FUND	0.00	0.00	0.00
	TOTAL EXPENDITURES-GENERAL FUND	\$688,953.00	\$743,494.00	\$ 54,541.00

BENTON TAX RATE CALCULATIONS

CALENDAR/TAX YEAR	2015	2016	2017	2016	
	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 PROJECTED	CURRENT VALUATION	Per
Local Property Tax Rate	\$13.44	\$17.94	\$20.98	\$25,065,079	\$1,000

State Property Tax Rate	\$2.29	\$2.33	\$2.38	\$24,033,879	Per \$1,000
Total School Tax Rate	\$15.73	\$20.27	\$23.35		

INCREASE (DECREASE) FROM PY YEAR	\$4.54	\$3.08
INCREASE (DECREASE) FROM PY YEAR	28.83%	15.22%

2017 figure includes \$21,201 from warrant article 8

2016 figure includes \$4,503 from warrant article 8

SCHOOL ADMINISTRATIVE UNIT #23 REVENUES

	2016-2017 BUDGET	2017-2018 BUDGET	INCREASE/ (DECREASE)
LOCAL REVENUE OTHER THAN ASSESSMENT:			
FRENCH POND SCHOOL TUITION	184,848	200,503	15,655
KING STREET SCHOOL TUITION	346,488	370,449	23,961
SUMMER TRIP TUITION	12,540	13,243	703
SUMMER SCHOOL TUITION	0	0	0
TRANSPORTATION FEES	0	0	0
INTEREST ON INVESTMENTS	100	100	0
SALE OF FIXED ASSETS	0	0	0
SERVICES TO LEA'S	347,492	348,541	1,049
SPEECH SERVICES	327,253	321,378	(5,875)
PHYSICAL THERAPY REVENUE	55,937	34,600	(21,337)
OCCUPATIONAL THERAPY REVENUE	114,615	113,155	(1,460)
REFUND FROM PRIOR YEAR	0	0	0
OTHER LOCAL REVENUE	0	5,500	5,500
USE OF FUND BALANCE	170,000	0	(170,000)
			0
TOTAL LOCAL REVENUE	1,559,273	1,407,469	(151,804)
DISTRICT ASSESSMENTS	954,816	1,119,077	164,261
TOTAL GENERAL FUND REVENUES	2,514,089	2,526,546	12,457
TOTAL GRANT FUND REVENUES	250,000	250,000	0
TOTAL BUDGET	\$ 2,764,089	\$ 2,776,546	\$ 12,457

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

DISTRICT	2016-2017 BUDGET	2017-2018 BUDGET	INCREASE/ (DECREASE)
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BATH	115,628.00	147,606.26	31,978.26
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BENTON	19,096.00	22,269.63	3,173.63
HAVERHILL	626,646.00	718,447.43	91,801.43
PIERMONT	105,030.00	119,069.79	14,039.79
WARREN	88,416.00	111,683.88	23,267.88
TOTAL DISTRICT ASSESSMENTS	954,816.00	1,119,077.00	164,261.00

SCHOOL ADMINISTRATIVE UNIT #23 APPROVED BUDGET - SUMMARY

<u>DEPARTMENT NUMBER / DESCRIPTION</u>	<u>2016-2017 APPROVED BUDGET</u>	<u>2017-2018 APPROVED BUDGET</u>	<u>INCREASE/ (DECREASE)</u>
1100 ITINERANT TEACHERS	206,669	218,369	11,700
1230 FRENCH POND PROGRAM	275,540	264,980	(10,560)
1231 KING STREET PROGRAM	278,814	286,524	7,710
1430 SUMMER SCHOOL	12,540	11,707	(833)
1431 SUMMER TUTORING PROGRAM	2,613	1,536	(1,077)
2120 GUIDANCE	65,287	69,084	3,797
2125 DATA MANAGEMENT	49,915	53,312	3,397
2150 SPEECH & LANGUAGE SERVICES	321,425	305,782	(15,643)
2159 SPEECH SUMMER SERVICES	12,754	15,596	2,842
2162 PHYSICAL THERAPY	34,600	34,600	-
2163 OCCUPATIONAL THERAPY	113,155	113,155	-
2213 STAFF DEVELOPMENT	4,000	4,000	-
2220 TECHNOLOGY SUPERVISION	139,045	152,957	13,912
2311 SCHOOL BOARD	6,899	7,475	576
2312 SCHOOL BOARD CLERK	1,163	1,176	13
2313 DISTRICT TREASURER	2,879	2,915	36
2317 AUDIT	7,300	7,800	500
2318 LEGAL COUNSEL	800	800	-
2321 OFFICE OF THE SUPERINTENDENT	572,980	570,261	(2,719)
2330 SPECIAL PROGRAMS ADMIN.	226,260	221,280	(4,980)
2334 OTHER ADMINISTRATIVE PROGRAMS	5,515	5,671	156
2540 SAU-WIDE PUBLIC RELATIONS	1,000	1,000	-
2620 BUILDING & RENT			

	131,980	123,503	(8,477)
2640 EQUIPMENT MAINTENANCE	5,192	5,400	208
2710 TRANSPORTATION MANAGEMENT	50	-	(50)
2810 RESEARCH, PLANNING, DEVELOPMENT	6,500	6,500	-
2820 COMPUTER NETWORK	28,264	40,363	12,099
2832 RECRUITMENT ADVERTISING	800	800	-
2835 STAFF PHYSICALS	150	-	(150)
SUBTOTAL GENERAL FUND	2,514,089	2,526,546	12,457
IDEA GRANTS	250,000	250,000	-
TOTAL BUDGET	2,764,089	2,776,546	12,457
INCREASE OVER PRIOR YEAR		0.5%	12,457