

Town of Benton
Budget Hearing Minutes
January 27, 2020

Select Board Members: William R. Darcy, Chair; Regina Elliott

Also Present: Dwight Swauger, Treasurer; Gil Richardson, Moderator; Laura Richardson, Chair, Trustees of the Trust Accounts; Joseph Boutin, III, Chair, Benton Board of Education; Ken Kealey, Planning Board; and Nancy Darcy

Chairman Darcy convened the Budget Hearing at 6:42 PM after the conclusion of the Board of Education Budget Hearing. He handed out a packet of information (attached) which included the Budget Presentation Outline, 2020 Proposed Appropriations, 2020 Estimated Revenues, Capital Improvements in 2020 Warrant Articles, the proposed 2020 Town Warrant; Operating Budget History, and the Benton Tax Rate and Benton Municipal Only Tax Rate History. He went over the issues in the presentation outline and the other documents handed out.

There was discussion among those present of the broadband internet initiative, the elderly tax exemption and the tax map updating.

The hearing was concluded at 7:04 PM.

Budget Presentation 1.27.20

Operating Budget of \$131,500 expenditures (plus \$1,000 in Warrant Articles for Town Clerk and Tax Collector Raises)

Context: **Lower than 2012 budget and average of last 10 years operating budgets** (handout)

Stewardship of Approved Budget: **Under expended EACH line item in 2019 budget** (2020 Proposed Appropriations)

Tax Consequences of Budget: Contribution to **reduce** taxes, and better contribution than average of last 10 years (handout)

Employee raises of \$3,600 (includes warrant articles for Clerk & Collector)

Abiding by **Statutory Chart of Accounts** for first time, so not all line items comparable to last year (example: Financial Admin & Elections)

Capital Expenditures Included in Warrant Articles

All **funded by unassigned fund balance** (so no tax consequence)

Most **multi-year or indeterminate spending** or ETF

Go over specific requests listed in handout

Low Income Elderly Tax Exemption

2020 Estimated Revenues

Source	Estimated 2019	Received 2019	Estimated 2020
Property Taxes (3110)	444,000.00	448,014.00	444,000.00
Timber Taxes (3185)	5,000.00	1,123.64	3,000.00
Payment in Lieu of Taxes (3186)	64,210.00	65,635.00	65,500.00
Excavation Tax (3187)	0.00	0.00	0.00
Other Taxes and Fees (3189)	0.00	95.00	50.00
Int./ Penalties/ Taxes (3190)	3,000.00	7,459.65	4,000.00
Tax Lien Dep from Collector (3191)	0.00	42,870.73	0.00
Motor Vehicle Permit Fees (3220)	55,000.00	62,783.00	58,000.00
Building Permits (3230)	330.00	605.00	400.00
Pistol Permits(3290)	20.00	0.00	0.00
Dog Licenses (3291)	400.00	361.00	350.00
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)	19,266.31	19,072.24	19,000.00
Highway Block Grant (3353)	15,306.54	15,484.79	15,300.00
Other State Grants (3359)	0.00	4,040.66	0.00
Sale of Municipal Property (3501)	0.00	0.00	0.00
Interest on Investment (3502)	50.00	120.06	120.00
Ins Dividends & Reimb. (3506)	0.00	1,694.21	0.00
Totals	606,682.85	669,358.98	609,820.00

2020 PROPOSED APPROPRIATIONS

Account	Charge Point	Budget	Spent	Balance	Proposed 2020
4130	Executive	10,000	8,238	1,762	9,000
4140	Election & Town Clerk	250	59	191	4,750
4150	Financial Administration	8,000	5,726	2,274	10,800
4152	Property Revaluation	6,300	5,222	1,078	5,500
4153	Legal Expenses	250	0	250	250
4155	Personnel Admin	1,600	1,330	270	2,000
4193	Planning & Zoning	250	77	173	250
4194	Gov't Buildings	6,000	3,815	2,185	5,000
4195	Cemeteries	4,000	2,161	1,839	4,000
4196	Insurance	1,100	1,081	19	1,100
4197	Ads & Regional Assoc.	2,500	538	1,962	2,500
4199	Avitar (SW Supp/Maint)	2,400	2,297	103	2,400
4210	Police	1,500	1,500	0	1,500
4215	Ambulance	5,200	5,012	189	6,200
4220	Fire	10,000	10,000	0	10,000
4240	Building Inspection	0	0	0	200
4299	Other Public Safety	0	0	0	0
4312	Highways & Streets	63,000	52,043	10,957	63,000
4313	Bridges	250	0	250	250
4316	Street Lighting	300	276	24	300
4319	Other Streets	0	0	0	0
4414	Pest Control	250	162	88	250
4442	Direct Assistance Welfare	0	0	0	250
4444	Intergovernmental Welfare	2,000	1,500	500	2,000
4445	Vendor Payments	1,300	1,133	167	0
	TOTALS	126,450	102,170	24,280	131,500

Capital Improvements in 2020 Warrant Articles
All Funds From Unassigned Fund Balance

ARTICLE 5. \$35,000 to repave 500 feet of Tunnel Steam Road

ARTICLE 6. \$32,750, non-lapsing, expiring April 30, 2023, for the Tunnel Stream Road culvert project

ARTICLE 7. \$30,000 to be added to the Capital Repair and Maintenance Expendable Trust Fund

ARTICLE 8. \$20,000 for cemetery improvements, including repair of wall and gravestones, tree clearing, stump removal and a survey to add grave sites, and a new sign, with the funds be non-lapsing until April 30, 2022

ARTICLE 10. \$15,000 for Town Hall improvements, including a fence on the side yard, a roof over the side door and lighted sign and notice board

ARTICLE 11. \$25,000 to create a broadband expendable trust fund, non-lapsing to expire on April 30, 2023, to assist in bringing higher speed internet service to Benton

Total from Unassigned Fund Balance: \$157,750 of which \$30K goes in a Trust Fund and \$77,750 for multi-year or indeterminate year funding (non-lapsing after end of 2020).

Fund Balance End of 2018: \$410,279

2020 TOWN WARRANT
Town of Benton, March 10, 2020

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 (Town Hall) in said Benton on the Second Tuesday of March next, the 10th, 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>	<u>Incumbent</u>
Moderator	2 years	2022	Gilbert Richardson
Selectman	3 years	2023	William Darcy
Treasurer	1 year	2021	Dwight Swauger
Town Clerk	1 year	2021	Michael Stiebitz
Tax Collector	1 year	2021	Michael Stiebitz
Supervisor of the Checklist	3 years	2023	Elena Chevalier
Ballot Clerk	1 year	2021	Frances Hadden
Ballot Inspector	1 year	2022	Maxine Tyler
Surveyor of Wood & Lumber	1 year	2021	Joseph Boutin, Jr.
Planning Board Member	3 years	2023	Sam Gregory
Planning Board Member	3 years	2023	Richard Saffo, Sr.
Trustee of the Trust Funds	3 years	2023	Laura Richardson

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 \$131,500 for General Municipal Operations. This article does not include appropriations contained in special or individual articles addresses separately. Selectmen recommend this article. (Majority vote required)

ARTICLE 4. To see if the Town will vote to raise and appropriate \$3,000 to be added to the Revaluation Capital Reserve Fund with the funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

ARTICLE 5. To see if the Town will vote to raise and appropriate \$35,000 to repave 500 feet of Tunnel Steam Road with the funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

ARTICLE 6. To see if the Town will vote to raise and appropriate \$32,750, non-lapsing, expiring April 30, 2023, for the Tunnel Stream Road culvert project, with the funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

ARTICLE 7. To see if the Town will vote to raise and appropriate \$30,000 to be added to the Capital Repair and Maintenance Expendable Trust Fund with the funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

ARTICLE 8. To see if the Town will vote to raise and appropriate \$20,000 for cemetery improvements, including repair of wall and gravestones, tree clearing, stump removal and a survey to add grave sites, and a new sign, with the funds be non-lapsing until April 30, 2022 and to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

ARTICLE 9. To see if the Town will vote to raise and appropriate \$1,000 for new tax maps with the funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

ARTICLE 10. To see if the Town will vote to raise and appropriate \$15,000 for Town Hall improvements, including a fence on the side yard, a roof over the side door and lighted sign and notice board, with the funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

ARTICLE 11. To see if the Town will vote to raise and appropriate \$25,000 to create a broadband expendable trust fund, non-lapsing to expire on April 30, 2023, to assist in bringing higher speed internet service to Benton, with the funds to come from the unassigned fund balance; further to name the Board of Selectmen as agents to expend from said fund. Selectmen recommend this article. (Majority vote required)

ARTICLE 12. To see if the Town will vote to set the annual compensation of the Tax Collector at \$2,000 plus statutory fees. Selectmen recommend this article. (Majority vote required)

ARTICLE 13. To see if the Town will vote to set the annual compensation for Town Clerk at \$2,000 plus statutory fees. Selectmen recommend this article. (Majority vote required)

ARTICLE 14. To see if the Town will vote to raise the income and asset limits and the property value exempted under the elderly exemption provided pursuant to RSA 72:39-a and b. The annual income limit will be increased from \$13,400 to \$15,000 for a single and from \$20,400 to

\$25,000 for a married couple. Those qualifying will have exempted from taxes \$10,000 of property value for those 65-74 years old, \$15,000 for those 75-79 years old, and \$20,000 for those 80 years or older. The asset limit will be increased from \$35,000 for single to \$40,000 and from \$35,000 for married couple to \$50,000. Selectmen recommend this article. (Majority vote required)

Operating Budget History

2020	\$132,500
2019	\$126,450
2018	\$127,550
2017	\$130,500
2016	\$140,000
2015	\$138,000
2014	\$143,850
2013	\$143,450
2012	\$134,500
2011	\$130,500
2010	\$118,550

Average of 11 years = \$133,259

Benton Tax Rate History

2019	\$17.86
2018	\$15.80
2017	\$17.83
2016	\$17.84
2015	\$17.68
2014	\$15.71
2013	\$20.24
2012	\$15.85
2011	\$15.06
Average	

Benton Municipal Only Tax Rate

2019	-\$1.74
2018	-\$0.24
2017	-\$1.98
2016	-\$4.26
2015	\$0.31
2014	\$1.92
2013	\$0.08
2012	\$0.06
2011	\$0.06
Average	-\$0.64