



Benton, NH  
Annual Report

2017

**Town of Benton, New Hampshire**  
**Annual Report of Town Officers and Benton School District**  
Year Ending December 31, 2017

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Cover photo by Dwight Swauger  
Benton website- <https://www.tobentonnh.org/>

## Benton Town Officers

		<u>Term</u>	<u>Expires</u>
Board of Selectmen	William Darcy	3 yrs.	2020
	Paula Boutin	3 yrs.	2018
	Regina Elliott	3 yrs.	2019
Moderator	Gilbert Richardson	2 yrs.	2018
Treasurer	Dwight Swauger	1 yr.	2018
Auditor	Robert Steel	1 yr.	2018
Tax Collector	Michael Stiebitz	1 yr.	2018
Town Clerk	Michael Stiebitz	1 yr.	2018
Supervisors of the Checklist	Marguerite Christopher	3 yrs.	2019
	Stephanie Saffo	3 yrs.	2018
	Elena Chevalier	3 yrs.	2020
Ballot Clerk	Lynne Toher	1 yr.	2018
Ballot Inspector	Maxine Tyler	1 yr.	2018
Surveyor of Wood and Lumber	Joseph Boutin, Jr.	1 yr.	2018
Trustee of the Trust Funds	Laura Richardson	3 yrs.	2020
	Mark Elliott	3 yrs.	2018
	Martin Noble	3 yrs.	2019
Planning Board	Kenneth Kealey	3 yrs.	2020
	Richard Saffo, Sr.	3 yrs.	2019
	Martin Noble	3 yrs.	2016
	Sam Gregory	3 yrs.	2018
Sexton	Aaron Goodwin	1 yr.	2018
Cemetery Trustees	Richard Harris	3 yrs.	2019
	Andrea Elliott	2 yrs.	2018
	Richard Paquin	3 yrs.	2020

## **Selectmen's Report**

2017 was an eventful year for the Town of Benton and your Board of Selectmen. President Trump declared the Benton and New Hampshire floods in early July and late October major disasters. The two storms combined resulted in unexpected and unbudgeted expenditures of over \$80,000 to repair our roads and bridges. The Board's reaction to the two storms and other actions taken by the Board in 2017 can be grouped into two major themes: 1) preserving and protecting people and property and 2) saving money on Town services and seeking more money from external sources to serve Town needs.

### **I. Preserving and Protecting People and Property**

**The Davis Brook Bridge** on Tunnel Steam Road had been on the New Hampshire Department of Transportation's (NHDOT) Red List of defective bridges needing repair since 2013. The July storm dramatically undermined the bridge's foundation and made it much more dangerous and unstable than before. The Board acted quickly to secure New Hampshire Department of Environmental Services (NHDES) permission to fix the bridge's foundation and contracted to have the repairs done. The work was complete in early October before the late October storm, winter season and Spring freshet could have inflicted greater damage on our property and endangered residents using the road. As a result of the repairs the NHDOT took the bridge off the Red List and the bridge is thus now eligible for liability insurance coverage.

**Tunnel Brook** had jumped its original stream bed in 2011 during hurricane Irene and had increasingly encroached on Tunnel Brook Road (end of Tunnel Stream Road) with each new storm. Both the July and October 2017 storms resulted in the Brook jumping its post-Irene stream bed and washing out Tunnel Brook Road. The Board worked with the NHDES to secure Emergency Authorization to move the Brook back to its original stream bed and widen and deepen the new stream bed to help protect Tunnel Brook Road from future storms. In addition, we secured the United States Forest Service's permission to do the river excavation work on their land and they paid to repair the washed-out Tunnel Brook Road at a cost of \$104,000.

**The Fire Contract with Haverhill** for \$12,000 per year was rejected at the Town Meeting last year, requiring the Board to seek renegotiation of the contract. When notified of the Town Meeting's rejection of their proposed contract, Haverhill enlisted the support of the Twin State Mutual Aid Fire Association, which threatened to stop all fire services to the Town of Benton on July 1st unless we agreed with Haverhill. Haverhill had budgeted the \$12,000 in revenue for 2017 so they were not inclined to back down. Nevertheless, your Board succeeded in negotiating a new contract with a cost of \$6,000 in 2017, \$8,000 in 2018 and \$10,000 for the following three years. Equally important to

those savings is the exemption from charges to Benton for fires on federal or state lands, which make up 75% of the Town's land area. (See p. 12 for copy of contract)

**New Insurance** coverage for the Town was secured this year from the New Hampshire Public Risk Management Exchange (Primex). While the Town had commercial liability and worker's compensation (WC) coverage, it had no surety bond coverage for Town employees handling money. Our new Primex coverage includes liability, WC and surety bond coverage at a substantial savings from our previous coverage.

**New FDIC coverage of Town bank accounts** was secured through the Insured Cash Sweep (ICS) program with Woodsville Guaranty Saving Bank. The FDIC deposit insurance guarantee covers \$250,000 of deposits, which sometimes left over \$200,000 of the Town's bank deposits uninsured. The ICS program enables the Town to have all its bank deposits FDIC insured.

**Town Hall Painting and Porch Replacement:** Warrant articles in 2014 and 2017 authorized the painting/staining of the Town Hall and replacement of the dilapidated side porch. Both of these projects were completed in 2017 under budget.

**Compliance with Public Meeting and Information Laws** was implemented by posting notices of meetings at the Town Hall foyer and on our web site ([www.tobentonnh.org](http://www.tobentonnh.org)) with detailed minutes of Board meetings posted on our web site. This enables Town government transparency for our citizens and avoids potential State fines and enforcement actions for non-compliance.

**An Outside Audit of Town Finances by an Accounting Firm** was engaged during 2017, for the first time, to assure the accuracy of the Town's financial statements and to receive recommendations on best financial and security practices. The resulting financial statements are included in this Annual Report (See page 50) and they confirm the accurate recording of our finances by our Treasurer Dwight Swauger. The complete audit, which includes recommendations for improvements, will not be complete until late March.

**Emergency Management Plans:** The two flooding disasters in 2017 emphasized the need to update our emergency management plans. We updated the Emergency Operations Plan (EOP), originally completed in 2014 but never signed by the Board. Now we are in the process of producing a Hazard Mitigation Plan (HMP). The HMP makes us eligible for state and federal grants to make infrastructure improvements which will reduce the costs of future disasters, such as by replacing undersized culverts which

consistently overflow during storms and wash out our roads. We have also included emergency management information on our website.

## **II     Saving and Getting Money**

**FEMA funding for storm damages:** We have applied for Federal Emergency Management Agency (FEMA) reimbursement of the costs we incurred from the two declared disasters in July and October 2017. The process is time consuming and difficult, requiring reams of information and securing all environmental permits for work performed, such as an Army Corps of Engineers permit for the Davis Brook Bridge repairs. If successful we will receive federal reimbursement for up to 75% of our costs.

**Insurance Savings:** The new Primex insurance coverage reduces our annual insurance costs by more than 60% of the premium costs we previously paid a commercial insurance provider.

**Town Hall Warrant Article Savings:** In 2014 the Town voters authorized Warrant Article expenditures of \$3,000 for a new Town Hall side porch and in 2017 the Town authorized \$5,000 to stain and paint the Town Hall. The Board was able to get both jobs done for \$3,900, a savings of \$4,100.

**Haverhill Fire Contract Savings:** As described above, our new contract with Haverhill, if approved by voters at the Town Meeting, will save the Town money each of the five years it covers compared to the contract rejected last year at the Town Meeting.

**Woodsville Ambulance Contract Savings:** The Woodsville Ambulance Association has proposed a substantial per capita fee increase for the 2018-19 fiscal year, which would have raised our fees from the \$6,171 we paid last year to over \$7,200. However, we were able to successfully argue that they were overcharging us and as a result we will be getting a reduction in fees to about \$5,500 this year.

**5-Year Property Assessment Contract Savings:** We negotiated an 11% reduction in the costs of our five-year property tax assessment contract.

**Charitable and Welfare Savings:** Each year the Board receives requests for funding from various charitable and welfare organizations. This year we requested adjustments in some of the proposed amounts, usually by pointing out the impact of the Glencliff Home on our population and demographics. As a result, a very worthy organization, the Grafton County Senior Citizens Council, reduced their request from \$500 to \$200.

### **III. Budget and Taxation Policy**

The proposed Town operating budget for 2018, including recommended warrant articles, has lower expenditures than last year's budget, despite increased costs for the 5-year property revaluation and the new costs of an accounting firm audit of Town finances. In November we also kept the tax rate for 2017 stable (a penny per thousand less) and it is our goal to keep it stable by prudent budgeting, judicious use of our unreserved fund balance and seeking external funding, where opportunities exist. The essential flip side is that during the good years we will try to marshal our resources for the future by recommending additions to our capital and expendable trust funds and unreserved fund balance.

### **IV. Town Records**

Our auditors, the accounting firm of Plodzik and Sanderson, made many recommendations for improvements in Town practices and policies. The first recommendation noted our "inadequate and unorganized records" and that "a significant amount of the Town's records are stored in the homes of elected officials." To remedy this problem, we need to eliminate many of the existing books, bookcases and outdated records in the Selectmen's area of Town Hall and replace them with filing cabinets. In doing so we will preserve any items of historical significance to the Town. At the Town Meeting we will make available to all residents, old school books, law books, etc. that we need to get rid of to make space for organized and complete records of Town business.

Respectfully submitted,

William Darcy, Chairman

Paula Boutin

Regina Elliott

**2018 TOWN WARRANT**  
**Town of Benton March 13, 2018**

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 13th, 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	2021
Treasurer	1 year	2019
Town Clerk	1 year	2019
Tax Collector	1 year	2019
Supervisor of the Checklist	3 years	2021
Ballot Clerk	1 year	2019
Ballot Inspector	1 year	2019
Surveyor of Wood and Lumber	1 year	2019
Planning Board Member	3 years	2021
Planning Board Member	2 years	2020
Trustee of the Trust Funds	3 years	2021
Cemetery Trustee	3 years	2021

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 \$127,550 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 \$16,500 for road projects on Tunnel Stream road, including environmental permitting to increase the diameter of the culvert on Tunnel Stream Road just South of the Davis Brook Bridge and to repair and pave 170 feet of Tunnel Stream Road near Route 116. Selectmen recommend this article. (Majority vote required)



ARTICLE 5 Shall we delegate the duties and responsibilities of the cemetery trustees to the board of selectmen? Selectmen recommend this article. (Majority vote required)

ARTICLE 6 To see if the Town will vote to approve the contract with the Town of Haverhill for fire services through 2021. Selectmen recommend this article. (Contract shown on page 12) (Majority vote required)

ARTICLE 7 To see if the town will vote to raise and appropriate the sum of \$4,000 for fire contract expenses and authorize the withdrawal of \$4,000 from the Fire Expendable Trust Fund created for that purpose. Selectmen recommend this article. (Majority vote required)

ARTICLE 8 To see if the town will vote to raise and appropriate the sum of \$3,000 to pay part of the costs of the 2018 property revaluation and authorize the withdrawal of \$3,000 from the Revaluation Trust Fund created for that purpose. The Selectmen recommend this article. (Majority vote required)

ARTICLE 9 To see if the Town will vote to raise and appropriate the following sums for charitable and welfare purposes:

Tri-County Cap (fuel and electricity assistance)	\$500
White Mountain Mental Health	\$300
Good Shepard Ecumenical Food Pantry	\$250
Ammonoosuc Health Services	\$250
Grafton County Senior Citizens Council	\$200

Selectmen recommend this article. (Majority vote required).

ARTICLE 10 To see if the town will vote to establish a Roads and Bridges Expendable Trust Fund per RSA 31:19-a, for the purpose of paying for unanticipated road and bridge expenses and to raise and appropriate \$15,000 to put in the fund, with this amount to come from 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 11. To see if the Town will vote to change the five-member Board of Adjustment from elected positions to positions appointed by the board of Selectmen. Selectmen recommend this article. (Majority vote required)

ARTICLE 12. To see if the Town will vote to declare the portion of Long Pond Road (formerly known as “North South Road) from NH Rt. 116 (Coventry Road) up to the last residential driveway or the White Mountain National Forest (WMNF) gate, at the Town’s discretion, no more than 4/10 of a mile, a Class V highway and immediately commence performing all the normal road maintenance functions of a Town road. Petitioned article. (Majority vote required)

## Budget Analysis - 2018 Appropriations and Expenditures

Account	Charge Point	Budget	Spent	Balance	Proposed 2018
4130	Executive - Staff Salaries & Expenses	\$11,500.00	\$10,662.78	\$837.22	\$10,000.00
4140	Election Expenses	\$75.00	\$75.00	\$0.00	\$2,000.00
4150	Financial Administration	\$2,100.00	\$1,504.09	\$595.91	\$9,000.00
4152	Revaluation of Property	\$5,800.00	\$5,312.60	\$487.40	\$10,500.00
4153	Legal Expenses	\$250.00	\$250.00	\$0.00	\$0.00
4155	Personnel Admin	\$1,600.00	\$1,530.00	\$70.00	\$1,600.00
4193	Planning & Zoning	\$100.00	\$0.00	\$100.00	\$250.00
4194	Gov't Buildings	\$3,500.00	\$2,915.04	\$584.96	\$5,000.00
4195	Cemeteries	\$300	\$0.00	\$300.00	\$3,000.00
4196	Insurance	\$3,343.00	\$3,343.00	\$0.00	\$2,000.00
4197	Ads & Regional Assoc.	\$2,700.00	\$2,556.67	\$143.33	\$2,700.00
4199	Tax & assessment software maintenance	\$2,200.00	\$46.25	\$2,153.75	\$2,200.00
4210	Police	\$3,200.00	\$1,500.00	\$1,700.00	\$2,300.00
4215	Ambulance	\$6,171.00	\$6,171.00	\$0.00	\$5,500.00
4220	Fire	\$8,961.00	\$8,000.00	\$961.00	\$6,000.00
4299	Other Public Safety	\$0.00	\$0.00	\$0.00	\$0.00
4312	Highways & Streets	\$85,851.15	\$59,178.56	\$26,672.59	\$63,000.00
4313	Bridges	\$45,000.00	\$44,512.00	\$488.00	\$0.00
4316	Street Lighting	\$500.00	\$266.28	\$233.72	\$300.00
4319	Other Streets	\$0.00	\$0.00	\$0.00	\$250.00
4414	Animal Control	\$1,000.00	\$175.49	\$824.51	\$250.00
4441	Admin. & Dir. Assist.	\$2,000.00	\$1,300.00	\$700.00	\$0.00
4442	Direct Assistance	\$500.00	\$0.00	\$500.00	\$500.00
4445	Vendor Payments & Other	\$1,200.00	\$1,134.42	\$65.58	\$1,200.00
4723	Interest on Tax Note	\$500.00	\$0.00	\$500.00	\$0.00
	<b>TOTALS</b>	<b>\$188,351.15</b>	<b>\$150,433.18</b>	<b>\$37,917.97</b>	<b>\$127,550.00</b>
ART 4	Howe Hill Paving	\$30,000.00	\$29,800.54	\$199.46	\$0.00
ART 5	Town Hall Painting	\$5,000.00	\$3,900.00	\$1,100.00	\$0.00
ART 7	Fire Expendable Trust Fund	\$10,000.00	\$10,000.00	\$0.00	\$0.00

## Budget Analysis - Estimated Revenues - 2018

Source	Estimated 2017	Received 2017	Estimated 2018
Property Taxes (3110)	\$444,759.00	\$ 638,608.03	\$444,000.00
Timber Taxes (3185)	\$5,000.00	\$17,412.74	\$5,000.00
Payment in Lieu of Taxes (3186)	\$59,000.00	\$62,897.00	\$62,897.00
Other Taxes and Fees (3189)	\$0.00	\$82.00	\$0.00
Vital Records Searches (3189)	\$0.00	\$433.00	\$0.00
Int. and Penalties on Delinquent Taxes (3190)	\$2,000.00	\$5,370.64	\$2,000.00
Tax Lien Dep from Collector (3191)	\$0.00	\$13,148.22	\$0.00
Motor Vehicle Permit Fees (3220)	\$50,000.00	\$60,110.00	\$50,000.00
Building Permits (3230)	\$330.00	\$385.00	\$330.00
Pistol Permits (3290)	\$100.00	\$20.00	\$100.00
Dog Licenses (3291)	\$400.00	\$401.00	\$400.00
Rental of Town Hall (3292)	\$100.00	\$100.00	\$100.00
Shared Revenues (3311)	\$0.00	\$0.00	\$0.00
Meals and Rooms Tax Dist. (3352)	\$16,500.00	\$19,278.68	\$19,278.00
Highway Block Grant (3353)	\$12,900.00	\$27,922.67	\$12,900.00
Other State Grants (3359)	\$0.00	\$0.00	\$0.00
Sale of Municipal Property (3501)	\$0.00	\$3,357.00	\$0.00
Interest on Investment (3502)	\$190.00	\$361.81	\$190.00
Ins Dividends & Reimbursements (3506)	\$0.00	\$616.80	\$0.00
<b>Totals</b>	<b>\$591,279.00</b>	<b>\$850,504.59</b>	<b>\$597,195.00</b>

## **Fire Services Agreement with Haverhill**

It is hereby agreed that the Town of Haverhill, NH (hereinafter Haverhill) will provide fire protection services from July 1, 2017 to December 31, 2017 to the Town of Benton, NH (hereinafter Benton) on the following basis:

1. A fixed fee of \$6,000 (six thousand five hundred dollars) shall be paid by Benton to Haverhill ten (10) days after the execution of this Agreement by all parties for fire protection services from the Haverhill Corner and North Haverhill Fire Departments. All actual services rendered above the fixed fee will be assessed as described in section 2 (two) of this contract. Each incident requiring fire protection response previously provided to Benton by the Haverhill Corner and North Haverhill Fire Departments between January 1, 2017 and June 30, 2017 shall be paid by Benton to Haverhill in accordance with Twin State Mutual Aid Association By-Laws for reimbursement for equipment and supplies and for the current actual rate of labor if any billings for that time period remain unpaid.

2. Each Fire Department call in Benton shall be billed to Benton within thirty days of the call whenever possible, in accordance with 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. False alarms caused by automatic alarm systems will be billed at the rate of \$400. Benton shall be liable for payments to Haverhill for these services to the extent that the cumulative cost of those billed services exceeds the fixed fee (i.e., the first \$6,000 of calls for service billed shall be included in the fee for July 1 to December 30, 2017 and in the annual fee for 2018.)

Cumulative charges to Benton that exceed \$6,000 between July 1 and December 31, 2017, and cumulative charges to Benton that exceed \$8,000 between January 1 to December 31, 2018 shall be paid to the Town of Haverhill in a reasonable time, which may be in the first half of the next fiscal year.

3. Benton shall be a member of the Twin State Fire Mutual Aid Association and shall bear the cost of the annual membership.

4. Haverhill acts on behalf of the Haverhill Corner and North Haverhill Fire Departments in administering this agreement with Benton. All firefighters remain employees of the Village District of the Fire Department for which they work. The Haverhill Fire Departments shall be solely responsible for the direction of fire personnel at the site of any call for service.

5. This agreement does not include service by the Woodsville Ambulance Service or Haverhill Corner Emergency Fire Rescue Unit.

6. This agreement does not include service to the State owned Glencliff Home, Benton State Forest or United States Forest Service lands and Benton shall not be billed for services to those properties.

7. The Benton Board of Selectman shall submit and recommend a warrant article to the Benton Annual Meeting in March that approves an extension of this Agreement for 2018 with the exception that the fixed fee for 2018 shall be \$8,000 payable in two equal payments on July 1, 2018 and December 1, 2018. If at the annual Benton Town meeting in March 2019 the Town of Benton opts to extend fire protection service from the Town of Haverhill, the Haverhill Corner Fire Department and North Haverhill Fire Department for a period of one, two or three additional years (2019, 2020 and 2021), this agreement shall continue with the exception that the fixed annual fee shall be \$10,000 payable in two equal payments on July 1 and December 1 of each extension year.

## **Road Maintenance Report**

The winter of 2017 was a normal winter with February being the busiest month. April rain required snow removal from ditches and there were a few washouts. We started the summer work on a short section of Tunnel Stream Rd., cleaning ditches and building up the road. At the end of June we started our biggest project planned for the summer, digging up and repairing 400 ft. of Howe Hill Rd. The work had just started when we got the July 1<sup>st</sup> storm which washed out sections of Tunnel Stream Rd. and a couple of culverts on Howe Hill Rd. which stranded the residents on the other side. We worked on Sunday, the day after the storm to make the road passable. Most of the month of July was spent repairing the damage from the July 1<sup>st</sup> storm, with Tunnel Stream Rd. requiring the most work. Page Rd. and Flat Iron Rd. also had some minor washouts.

When the roads were passable we finished the section of pavement on Howe Hill, replacing one culvert in the middle of the hill that was completely plugged. In August we replaced the culvert that was washed out on July 1<sup>st</sup> with a new 2' culvert.

After the July 1<sup>st</sup> storm it was discovered that the footings of the Tunnel Stream Rd. bridge over Davis Brook had been severely undermined. In September we worked to prepare access to both sides of the footings and Saffo Concrete Forms repaired the damage. We then placed large boulders in the stream bed to protect against further erosion. Also during September we bought salt from N. Haverhill and put up the sand/salt mixture for winter road maintenance.

The end of October brought another severe rainstorm that partially washed out the pavement heading down Tunnel Stream Rd. toward Davis Brook again, and totally washed out the Easton end of Tunnel Stream Rd., just down from the original damage caused by Hurricane Irene years before. After an agreement was reached between the Town and the Federal Government, we were issued permits to dig out the portion of the stream bed which had been filled in with gravel during the hurricane and succeeding storms. This made it possible for the Federal Government's contractor to widen the road back out closer to its original width and restore the grade.

All in all, it turned out to be a very busy year for road maintenance, but nonetheless we were able to come in under budget.

Respectfully submitted,

J. N. Boutin Jr.

J. N. Boutin III

## Tax Collector-End of Year Overview - 2017

2018	Credit	Debit
Unassigned Credits at beginning of 2018	\$20,629.79	
Interest on 2017 Tax payment	\$0.34	\$0.34
Overpayments/Refunds	\$0.00	\$0.00
2017	Credit	Debit
Taxes Committed This Year:		\$444,888.08
Yield Taxes		\$4,943.32
Total Unassigned Credits at beginning of yr	(\$7,669.28)	(\$7,669.28)
Taxes Collected & Sent to Treasurer:		
Property Taxes	\$379,420.70	
Prior yr credits assigned	\$2,007.68	\$0.00
Yield Taxes	\$3,191.70	
Subtotal	\$376,950.80	
Property & Yield Taxes Uncollected at year's end	\$65,211.32	
Refunds issued	\$100.00	\$100.00
2017	\$442,262.46	\$442,262.46

2016	Credit	Debit
Taxes Uncollected at Beginning of 2017		\$258,451.46
Interest on Delinquent Taxes & Fees		\$3,276.96
Property & Yield Taxes	\$242,711.38	
Interest on Delinquent Taxes & Fees/Penalties	\$3,276.96	
Conversion to Lien (principle only)	\$15,730.08	
Refund Abatements	\$0.00	
Abatements Granted	\$10.00	
2016	\$261,728.42	\$261,728.42

2016 Lien	Credit	Debit
Liens Executed During 2017		\$17,321.10
Interest on Delinquent Taxes & Fees		\$13.69
Redemptions	\$873.66	
Interest & Fees	\$13.69	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2017	\$16,447.44	
2016	\$17,334.79	\$17,334.79

2015 Lien	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2017		\$14,290.71
Interest on Delinquent Taxes & Fees		\$952.57
Redemptions	\$8,851.44	
Interest & Fees	\$952.57	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2017	\$5,439.27	
2015 Totals	\$15,243.28	\$15,243.28

### **Tax Collector-End of Year Overview – 2017 (cont.)**

2013-2014 Lien	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2017		\$3,423.12
Interest on Delinquent Taxes & Fees		\$1,025.80
Redemptions	\$3,423.12	
Interest & Fees	\$1,025.80	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2016	\$0.00	
2014-2015 Totals	\$4,448.92	\$4,448.92

Net funds delivered to Treasurer in 2017	\$674,439.63
Refunded credit	\$100.00
Gross funds delivered to Treasurer in 2017	\$674,539.63

Respectfully submitted,

*Michael P. Stiebitz* - Benton Tax Collector

### **Report of the Treasurer-2017**

I would like to thank all my fellow officers that have made my job a lot easier by showing respect and cooperation among the select board, tax collector and town clerk, trustees of the trust and assessor. I also thank the citizens of Benton for their trust and any assistance they have offered.

My biggest thanks go to our road contractor Joe and J.B. Boutin for their attention to our road and highway needs through a year of unseen storms and damages and their ability and knowledge and quick response to the repair and maintenance projects and a huge “Yow” for consistently doing the jobs well under budget. All these things combined are hard to find these days and I hope we retain them as our contractor for a long time.

**Thank you, Joe & J.B. Boutin,**

**Joe Boutin Jr. & Son Logging & Excavating**



## Report of the Treasurer (cont.)

### Revenues Received from Town Clerk

<b>Received from Town Clerk:</b>	
Motor Vehicle Permits/Transfers/Titles/Fees	\$60,110.00
Vital Statistics – State of NH	\$75.00
Marriage Licenses Issued	\$50.00
Dog Licenses Issued	\$401.00
Reimbursement from State of NH (Checklist)	\$300.00
UCC recording fee from State	\$90.00
Returned check (plus \$10 fee)	0.00
Reimbursed check (plus fee and penalty)	0.00
<b>Total Received from Town Clerk</b>	<b>\$61,026.00</b>
<b>Received from Tax Collector:</b>	
Property Taxes (incl, Liens, Int & Penalties)	\$657,126.89
Timber Taxes	\$17,412.74
<b>Total Received from Tax Collector</b>	<b>\$674,539.63</b>
<b>Received from Selectmen:</b>	
Pistol Permits	\$20.00
Town Hall Rental	\$100.00
Buildings Permit	\$385.00
Sale of Municipal Property	\$3,357.00
<b>Total Received from Selectmen</b>	<b>\$3,862.00</b>
<b>Received from State and Federal Sources:</b>	
State of NH – Highway Block Grant	\$27,922.67
State of NH Rooms and Meals Tax	\$19,278.68
U.S. Dept. of Interior (Payment in Lieu of Taxes)	\$62,897.00
<b>Total from State and Federal Sources</b>	<b>\$110,098.35</b>
<b>Funds Transferred from Cap. Res. Funds</b>	<b>\$0.00</b>
<b>Insurance Div. &amp; Reimbursements</b>	<b>\$616.80</b>
<b>Interest on Investments</b>	<b>\$361.81</b>
<b>Grand Total for 2017</b>	<b>\$850,504.59</b>

## **Report of the Treasurer (cont.)**

### **Account Balances**

#### Operating Account: General

Balance: 01/01/17           \$324,373.71

Interest Paid:               \$130.44

Deposits:                   \$1,089,885.78

Checks Written:           \$1,302,546.51

Balance: 12/31/17           \$111,843.42

#### ICS Account: 7/13/17

Balance:           \$330,000.00

Interest:           \$130.54

Deposits:           \$200,000.00

Withdrawals: \$130,000.00

Balance: 12/31/17: \$400,130.54

#### Yield Account:

Balance: 01/01/17           \$13,532.56

Deposits:                   \$0.00

Interest:                   \$5.04

Withdrawal: 5/1/17           \$13,537.60 (Account consolidated into General Fund)

#### Select Money Market Account:

Balance: 01/01/17           \$96,009.61

Interest:                   \$95.79

Withdrawal: 7/13/17           \$96,105.40 (Account consolidated into General Fund)

Respectfully submitted,

**Dwight A. Swauger**, Treasurer   March 13, 2018

## Payments by the Selectmen

Staff Salaries & Expenses:	\$10,662.78
Election Expenses:	\$75.00
Financial Administration:	\$1,504.09
Revaluation of Property:	\$5,312.60
Legal Expenses:	\$250.00
Personnel Administration:	\$1,530.00
Government Buildings:	\$2,915.04
Insurance:	\$3,343.00
Ads & Regional Assoc.:	\$2,556.67
Avitar Software & Support:	\$46.25
Police:	\$1,500.00
Ambulance:	\$6,171.00
Fire:	\$8,000.00
Highways & Streets:	\$59,178.56
Bridges:	\$44,512.00
Street Lighting:	\$266.28
Pest Control:	\$175.49
Welfare Admin. Costs:	\$1,300.00
Vendor Payments:	\$1,134.42
Purchase of Tax Liens:	\$17,321.10
Grafton County Taxes:	\$51,624.00
Local School Taxes:	\$510,643.00
Article 4 (Howe Hill Project):	\$28,625.23
Article 5 (Town Hall Painting & Porch):	\$3,900.00
Article 7 (Capital Reserve-Fires):	\$10,000.00
<b>Total:</b>	<b>\$772,546.51</b>

### **Notes from the Town Clerk's Office**

2017 was a tumultuous year in Benton, mainly due to two major downpours which occurred in July and October. Many roads in the area were damaged by these torrents and a lot of folks were without utilities for up to a week. Thanks to a lot of hard work by the road contractors and the Selectmen, life has returned to normal for most of us. There are lingering reminders of the powerful storms here and there with some driveways and private roads still showing scars.

The Town Building got a much needed coat of stain and the side porch has been rebuilt. I think it looks great and I thank the Selectmen for getting that funded.

On a more somber note, along with 13 deaths at the Glenclyff Home, Benton lost three of its inhabitants this year. In April, Bob Poirier passed away after a battle with cancer. I have known Bob since becoming Town Clerk back in 2003. When I first met him, I found that he and I had both lived in the Andover, MA area as kids. During subsequent visits to my office for auto renewals and dog licenses, I was fascinated to learn that as a child, Bob had lived in the Colonial Inn in Bath, a landmark on Rt 302.

Reginald "Reggie" Basnar passed away on August 18, 2017. I met Reggie early on in my career here as well. For many years Reggie was the defacto "Dog Officer" and was relied upon to confront dog owners whose pets had strayed, or neglected to license them. When he'd come in to register his vehicles, he was usually the last customer of the night. We'd spend quite a bit of time talking about his latest trapping activities, or which animals he'd lately spotted crossing his property. I had the opportunity to learn a lot about our local animal population from him.

Arthur J. Christopher Jr. passed away on 11/04/2017. Arthur was the Chairman of the Supervisors of the Checklist when I was elected to that board in 2002. He got me up to speed on my duties quickly and never made me feel bad for abandoning him to become Town Clerk. Over the years I spent many hours talking with Arthur, both during the long election day that we'd spend together every two years, or when he'd come in to do his vehicle registrations. He served the town for 15+ years as a Supervisor of the Checklist and helped tally the votes after every election, no matter how long it took.

One last note on dogs: all owners of dogs older than 4 months old must license them each year before April 30<sup>th</sup>. After May 30<sup>th</sup>, 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 30<sup>th</sup>.

Respectfully submitted,

*Michael P. Stiebitz* - Benton Town Clerk

## Report of Clerk to Treasurer - Benton, New Hampshire Year End Totals for 2017

Motor Vehicle Permits Issued (433):	\$60,110.00
Dog Licenses Issued and Fines Collected (59/0):	\$401.00
Marriage Licenses Issued (1):	\$50.00
Vital Record Searches (5):	\$75.00
Reimbursement from State for Checklist:	\$300.00
UCC recording fee from State:	\$90.00
Returned Check (incl \$10 fee+\$15 penalty)	\$0.00
<b>Total Collected by Town Clerk for 2017</b>	<b>\$61,026.00</b>

Motor Vehicle Permits Issued (433):	\$60,110.00
Dog Licenses Issued and Fines Collected (59/0):	\$401.00
Marriage Licenses Issued (1):	\$50.00
Vital Record Searches (5):	\$75.00
Reimbursement from State for Checklist:	\$300.00
UCC recording fee from State:	\$90.00
Returned Check (incl \$10 fee+\$15 penalty)	\$0.00
<b>Total Submitted to Treasurer by Town Clerk for 2017 (12/16-11/17)</b>	<b>\$61,026.00</b>

Motor Vehicles:	\$1,231.00
Dog Licenses Issued and Fines Collected (59/0):	\$30.00
Marriage Licenses Issued (1):	\$7.00
Vital Record Searches (4):	\$16.00
<b>Total Billed to Town by Town Clerk for 2017 (12/16-11/17)</b>	<b>\$1,284.00</b>

Michael P. Stiebitz, Town Clerk - 12/29/2017

## Vital Statistics for 2017

### Benton, NH

#### **Deaths**

#### **Died**

Charles Davis	(Glenclyff Home)	01/07/2017
Marc Hamilton	(Glenclyff Home)	01/12/2017
James Sanders Sr.	(Glenclyff Home)	03/31/2017
Robert Poirier	Lebanon	04/02/2017
Lorne Brady	(Glenclyff Home)	04/25/2017
Andrew Liles Jr.	(Glenclyff Home)	05/17/2017
Ruth Greenleaf	(Glenclyff Home)	06/24/2017
Walter Welch	(Glenclyff Home)	07/10/2017
Donald Duguay	(Glenclyff Home)	07/26/2017
Reginald Basnar	North Haverhill	08/18/2017
Richard Pepin	(Glenclyff Home)	08/29/2017
Deidre Clark	(Glenclyff Home)	09/04/2017
Arthur Christopher Jr.	North Haverhill	11/04/2017
Kevin Bran	(Glenclyff Home)	11/10/2017
Louise Gagnon	(Glenclyff Home)	12/05/2017
Daniel Squires	(Glenclyff Home)	12/27/2017

#### **Marriages**

June 3, 2017      Jeffrey M. Elliott, Jr. and Christina H. Whitaker in North Haverhill  
August 26, 2017 Bradley S. Clough and Brittany A. Gray in North Haverhill

#### **Births**

Report of the Trustees of the Trust Funds  
For the Year Ending December 31, 2017

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.

Status of the Funds is as follows:

Trust Fund Savings

Woodsville Guaranty Savings # 617453	\$1,414.79
--------------------------------------	------------

Cemetery/Common Trust Fund

Woodsville Guaranty Savings # 662141	\$14,584.16
--------------------------------------	-------------

Capital Reserve Fund - Highways/Roads

Woodsville Guaranty Savings # 655898	\$58,871.40
--------------------------------------	-------------

Capital Reserve Fund — Fires

Woodsville Guaranty Savings # 617456	\$14,867.13
--------------------------------------	-------------

Revaluation Trust Fund

Woodsville Guaranty Savings #655901	\$3,030.77
-------------------------------------	------------

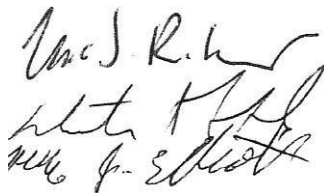
Expendable Trust — Schools

Woodsville Guaranty Savings #659291	\$38,099.52
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TOTAL HELD IN TRUST  
BY THE TRUSTEES OF THE TRUST FUND = \$130,867.77

Respectfully submitted,

Laura Richardson, Chair,  
Martin Noble  
Mark Elliott



## Trust Fund Investment Policy - Benton, NH

Adopted by the Trustees of the Trust Funds, January 29, 2018

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 Select board deems it appropriate and held by the Trustees until such time they are needed for road repair. Often, 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 select board.

Revaluation: Costs incurred by town-wide assessment 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 Select board 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.

### Investment Objectives:

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. 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 1/1/2018	% of Funds	Comments
Trust Fund Savings	Savings Account	Available as Cash	\$1,414.79	1.2%	Available to safely park funds if trust fund is not accessible.
Fire Trust Fund	Savings Account	Available as Cash	\$14,867.13	11.3%	Available to offset excessive mutual aid costs.
CTF: Cemetery Trust Fund	Savings Account	Available as Cash	\$14,584.16	11.1%	Common Trust Fund for cemetery plots, as well as historical schools and roads
Schools Trust Fund	Savings Account	Available as Cash	\$38,099.52	29.1%	Available to offset unforeseen special ed. costs.
Revaluation	Savings Account	Available as Cash	\$3,030.77	2.3%	Awaiting obligation.
Roads Trust Fund	Savings Account	Available as Cash	\$58,871.40	45.0%	Available for designated and funded roads projects
<b>TOTAL</b>			<b>\$130,867.77</b>	<b>100%</b>	

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-IO 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.

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

## Annual Town Meeting Warrant

### Town of Benton

Grafton S.S.

March 28, 2017

(Note: Meeting was originally scheduled for March 14, 2017 was postponed due to inclement weather.)

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 7:05PM a motion was made to recess to the School District meeting. The motion was seconded, and by voice vote, the Town Meeting was recessed to the School District meeting.

At 7:50PM, 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:

Position	Name	Term	Expires
Selectman	William R. Darcy	3 Yr.	2020
Treasurer	Dwight A. Swauger	1 Yr.	2018
Auditor	Robert Steel	1 Yr.	2018
Town Clerk	Michael P. Stiebitz	1 Yr.	2018
Tax Collector	Michael P. Stiebitz	1 Yr.	2018
Supervisor of the Checklist	Marguerite Christopher	3 Yr.	2018
Ballot Clerk	Lynne Toher	1 Yr.	2018
Ballot Inspector	Maxine Tyler	1 Yr.	2018
Surveyor of Wood & Lumber	Joseph N. Boutin Jr.	1 Yr.	2018
Sexton	Aaron Goodwin	1 Yr.	2018
Planning Board	Richard Saffo Sr	5 Yr.	2022
Trustee of the Trust Funds	Laura Richardson	3 Yr.	2020
Cemetery Trustee	Richard Paquin	3 Yr.	2020

After the new Selectman was elected, Aaron Goodwin, the outgoing Selectman, thanked the Town for allowing him to serve for the past 3 years. He said that he had learned a lot about Town government and was proud of the accomplishments made by the Board during his tenure. Those included developing a relationship with the US Forest Service in order to begin the discussion on the Long Pond Road ownership/maintenance issue and getting the new section of the Mountain View Cemetery surveyed which showed that there is more room than previously believed. When he was done, he received a nice ovation from the assembled voters.

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.)

Motion made and seconded to accept article as written. No discussion ensued. The article was then passed by voice vote.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$130,500.00 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.

Dwight Swauger explained that \$9,500 came from the Unexpended Fund balance, as mandated by the DRA. Dick Paquin asked if anyone had looked into higher yielding Money Market accounts for our fund. Dwight said that he inherited the current Woodsville Guaranty Savings Bank Money Market fund when he became Treasurer. He suggested that Money Market shopping certainly could be a task for the Selectmen. He also mentioned that the current "Yield Account" account in the WGSB will be combined into the General Fund account, per the DRA.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$30,000 to repair and repave a section of Howe Hill Road starting above Rich Saffo's driveway and ending approximately 400' up the hill with said funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required.)

Motion made to accept as written and seconded. Discussion began with a question about the exact starting place, since Rich has 3 driveways on Howe Hill Road. The proposed beginning will be at the driveway with the mailbox (11 Howe Hill Road).

Article then passed with a unanimous voice vote.

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 the unassigned fund balance. The job will be put out to bid by the Selectmen with \$5,000 being the guideline. Selectmen recommend this article. (Majority vote required.)

Motion made and seconded to accept article as written. Discussion began with a question about the present coating. Aaron said it is a stain. He recommended another coat of stain. Stef Saffo expressed a desire for a deeper shade of green for the trim. She agreed to get a color swatch for whomever gets the contract. She also brought up the need for the back porch to be repaired, as well as having a roof put over it. Dwight said they will look into it, since he believes money had been appropriated in a past year to fix the porch.

Article passed by a unanimous voice vote.

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 per 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 recommend this article. (Majority vote required.)

Motion made and seconded to accept article as written.

Discussion ensued with Gina Elliott recounting her discussion with the State Attorney General. The AG said that we need a written contract with a fire department. We are liable for any charges incurred by responding fire companies. We can then try to recover those costs from the homeowner, or their insurance company. Last year we had a fire on Howe Hill Road that Haverhill billed us for \$9,500, plus they “assigned” the \$2,500 fee that we paid them every year to this fire. We were lucky and the homeowner covered the expense for Benton. We have to belong to Twin State Mutual Aid in order to get callout coverage from surrounding emergency response providers. Twin State upped their fee to \$2,000/yr. The Selectmen understand that we need a contract, but they feel that going from \$2,500/yr to \$12K/yr is too much. They believe and suggest that they push back on North Haverhill for a more reasonable contract while at the same time explore the possibility of an alternative main provider. Aaron said that he had been approached by another local company who might be interested in bidding for our business. The Selectmen were asked what would happen if a fire occurs without having a contract in place. They stated that Twin State would call out the appropriate company, regardless. Based upon that information, the assembly approved having the Selectmen look into this further and try to negotiate a better deal.

Upon a call for votes, the article was turned down unanimously.

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.)

Motion to accept article as written, seconded.

Per Laura Richardson there is \$4,800 in the fund at the present time. Aaron stated that the additional amount will allow the Town to pay for any fire charges while still pursuing the homeowner/homeowner’s insurance.

Article then passed by voice vote.

#### ADJOURNMENT.

The Moderator asked for and received a motion to close the meeting and after being seconded, the meeting was closed at 8:45PM.

Afterwards, Moderator Gil Richardson swore-in the newly elected officials present at the meeting.

A True Copy – Attest  
Michael P. Stiebitz

Town Clerk of Benton

*Michael P. Stiebitz*

Dated: April 10, 2017



**DEPARTMENT OF VETERANS AFFAIRS**  
**Veterans Affairs Medical Center**  
**215 North Main Street**  
**White River Junction, VT 05009**  
**866-687-8387 (Toll Free in New England)**  
**802-295-9363 (Commercial)**

January 29, 2018

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans. We are able to help those who are homeless or unemployed, and also offer high quality healthcare for both primary care and a variety of specialty care options. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans! Please do not hesitate to contact us, if for no other reason than to register/enroll with us, in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363, extension 5118. A single form - VA form 10-10EZ - and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time Service Officers that are knowledgeable about our programs. These independent organizations serve all Veterans, including nonmembers, in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Sincerely,

Matthew J. Mulcahy  
Acting Medical Center Director

*Bennington CBOC*  
*186 North Street*  
*Bennington, VT 05201*  
*(802) 440-3300*

*Brattleboro CBOC*  
*71 GSP Drive*  
*Brattleboro, VT 05301*  
*(802) 251-2200*

*Burlington CBOC*  
*128 Lakeside Avenue*  
*Burlington, VT 05401*  
*(802) 657-7000*

*Littleton CBOC*  
*264 Cottage Street*  
*Littleton, NH 03561*  
*(603) 575-6701*

*Rutland CBOC*  
*232 West St*  
*Rutland, VT 05701*  
*(802) 772-2300*

*A MEMBER OF THE VA NEW ENGLAND HEALTHCARE SYSTEM*  
*Visit us at our web site <http://www.vsn1.med.va.gov/wrj/>*

# **ANNUAL REPORT of the BENTON SCHOOL DISTRICT**

**July 1, 2016 - June 30, 2017**

## **DISTRICT OFFICERS - SCHOOL BOARD**

Joseph Boutin III, Chair	Term Expires 2020
Kristina Harris	Term Expires 2018
Wayne Chevalier	Term Expires 2019

## **OTHER DISTRICT OFFICERS**

Gilbert Richardson	Moderator
Maxine Tyler	Treasurer
Robert Steel	Auditor
Michael Stiebitz	Clerk

## **SUPERINTENDENT OF SCHOOLS**

Laurie Melanson - Benton 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 13<sup>th</sup> day of March 2018, 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 2021.

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 Six Hundred Forty Thousand, Seven Hundred and Thirty Two Dollars (\$640,732.00) 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.)

ARTICLE 8: To see if the district will raise and appropriate up to Fifty Thousand dollars (\$50,000.00) to be added to the previously established Tuition and Education Expendable Trust Fund, such amount to be funded from the year-end unassigned fund balance available on June 30, 2018. (The school board recommends this article).

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, 2018

A True Copy of Warrant – Attest:

---

Joseph Boutin III, Chairman

---

Wayne Chevalier

---

Kristina Harris

BENTON SCHOOL BOARD



## **BENTON SCHOOL DISTRICT**

### **School Warrant State of New Hampshire**

**March 28, 2017 (postponed from March 14, 2017)**

The meeting opened at 7:05 PM.

**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 2020.**

Joseph N. Boutin III was elected by voice vote.

**Article 4: To choose a Treasurer for the ensuing year.**

Maxine Tyler nominated Penny Chicoine, who was elected by voice vote.

Maxine stood and gave some history of her 50+ years as School Treasurer. She was nominated to replace Lena Collins. At the time, Benton had a functioning one room school (our present Community Building) which was scheduled to close that year. It was suggested that the new treasurer's workload would be much less and Maxine said she'd give it a try. Fifty+ years later she is handing off the baton to Penny. Penny has been working with Maxine to learn the ropes, and Maxine has agreed to be there for her as long as she needs her. The assembly then stood and gave Maxine a standing ovation. Before sitting down, Maxine stated that Dwight Swauger has the right idea when it comes to affecting changes in the way schools are funded in this State: people need to speak up and let the powers that be know that we've had enough. Maxine got another nice round of applause!

**Article 5: To choose an Auditor for the ensuing year.**

Motion to accept article as written was made, seconded and passed unanimously.

As the School District currently contracts with an outside auditing firm, Plodzik & Sanderson, for this function, the suggestion was made to remove this article on next year's warrant, unless there is a statutory reason for its inclusion.

**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.

Superintendent Laurie Melanson and Business Manager Kathy Ducharme were in attendance representing SAU23. Laurie stated that this was their 6th school warrant meeting in a row, and they've heard loud and clear "there's got to be a limit" from every one of the jurisdictions. She said that when her team took over last year, one of their

goals was to cut costs. They came in with a budget that was \$128K less than the previous year. Then the State lowered its aid payments and wiped out any savings they had achieved, necessitating eliminating two positions, as well as other cost-savings measures.

Article then passed on a voice vote.

**Article 7: To see if the school district will vote to raise and appropriate Seven Hundred and 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.)**

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

Joe Boutin motioned to amend the total to \$683,154, which reflects a savings of \$60,340 in projected transportation costs for a Special Needs student.

The motion was seconded.

Laurie Melanson was asked if this was an expense that could come back in the future, and she allowed as that there is no "crystal ball" when it comes to these things.

Dwight Swauger informed the group that he has finally had the loop closed with the Governor's office regarding his attempts to get a meeting with him to discuss the problems that Benton as well as other towns have with the current lack of State funding for mandates such as "No Child Left Behind". He is hopeful that he will be sitting down with a "numbers guy" in the Department of Education in Concord in the near future to "share our pain" with the administration, and explore possible solutions to the funding debacle. He will keep us informed of his progress.

The question of our total student headcount came up. It was stated that we currently have 32 actual students budgeted as well as 3 contingencies.

The article then passed on a voice vote, by a margin of majority Yea - 4 Nay

**Article 8: To see if the district will vote to raise \$21,201.00 to reduce the FY16 general fund deficit pursuant to RSA 189:28-a. (Majority vote required.)**

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

Dwight Swauger asked why this wasn't included in the budget, and was told that per DRA, it must be a separate article. Monies for this article will be rolled into the scheduled disbursements to the SAU.

When asked, SAU23 Business Manager Kathy Ducharme said that the deficit was discovered during the leadership team's transition last year. She admitted that the overage was caused by unanticipated students. The actual deficit was approximately \$72K, of which \$51K was already paid for out of the Expendable Trust Fund. The Selectmen pointed out that \$72K of unanticipated expenses is a huge amount for us,

and also protested the fact that by law, the SAU can't even tell us where the money went.

Laurie Elliott stated that as far as she knows, we are required to provide an education for all children, not to provide medical support. Laurie Melanson agreed and stated that the SAU's Special Education Coordinator, Nancy Schloss, has a very conservative approach and makes sure each placement complies with the current laws.

Laura Richardson, chairperson of the Trustees of the Trust Fund, expressed concern over the depleted state of the Expendable Trust Fund. At this same time last year, we had around \$92K in it. Right now the balance is \$38K. She pointed out that at that diminished level, it doesn't offer much cushion against a similar unanticipated expenditure. She said she understood that this isn't the year to make a big contribution to it, but she hoped that in the next few years we vote to raise and appropriate funds to shore it up.

Dick Paquin was interested to know if Benton was represented in the "big picture". Laurie Melanson said that Benton's School Board members attend the 6 meetings that are held each school year involving all of the SAU 23 constituents but that Benton is not represented at the main Haverhill School board meetings.

Scott Roden inquired as to the current investigations into budget savings involving facility closures/consolidations. Laurie Melanson said that current numbers do not seem to show much if any savings by closing Woodsville High School. She stated that NH in general seems to be moving away from the trend toward consolidation. But she feels that the reality is the reduced school funding coming from Concord will drive further consolidation. She pointed out that any decision regarding consolidation would have to be done via a warrant article.

Aaron Goodwin brought up the "Croydon Decision" which deals with a State of NH injunction filed against the Croydon, NH school board which has allowed its residents to choose to go to either a regional school or a private academy. Aaron stated that this was a case of deciding who controls monies raised by Towns for school purposes. Laurie Melanson didn't have an opinion on the outcome of this case, but she did opine that the State Board of Education may be seeing a future lawsuit regarding the State's failure to fully fund educational mandates.

Article then passed on a voice vote with 1 Nay.

**Article 9: To transact any other business that may legally come before said meeting.**

Motion made to accept article as written, and seconded.

Moderator Gil Richardson pointed out that since this article is not legally binding, so it should be removed from next year's warrant.

The article then passed on a voice vote.

The meeting adjourned at 7:45PM. 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**

Our vision in SAU #23 school is to, **“Empower all students to be productive, independent, contributing citizens, ready for their choice of career or secondary education”**.

The heart of our schools are our teachers, who work tirelessly to educate and nurture our children. Haverhill is fortunate to have hard working teachers, principals and support staff. To achieve our goals, professional development for our teachers has been rigorous. I appreciate all the work done this year to improve our schools. As we improve our facilities, we are also working to improve the educational opportunities for our students and our student performance on state and locally developed assessments.

Change is difficult for those involved and I appreciate the work ethic observed in every school. The American K-12 school system is over a hundred years old and, like a 100 year old house, phone or car, our school system needs some work to improve opportunities for students and quality performance measures. While computers, the internet, and fancy projectors give our classrooms an updated look, the larger system has changed very little in many years and our schools have risen to the challenge.

After completing school audits last year as the new superintendent, we quickly established improvement goals for our leaders and for all three schools. My goals for the 2016-2017 and 2017-2018 school year are on the SAU #23 website ([www.sau23.org](http://www.sau23.org)) and I invite you to see what we have been working on. We are updating our curriculum, assessments and instructional methods to improve student learning. The Haverhill schools have many strengths as well as areas where we are improving.

I'm pleased to report our reading scores at WES improved significantly and are on target to do even better this year. At all three schools we've written many accelerated learner plans for students who consistently achieve at high levels. When students demonstrate competency we provide more challenging courses and material.

The Benton budget is down from last year, with an overall decrease of \$42,422 or 6.21%. We were able to save some money in special education, and there were savings in the tuition lines. Unfortunately, revenues are down this year again from the state so a lower budget costs taxpayers more. The board hopes to have a fund balance to contribute some money to the trust fund and use some to apply to offset taxes again this year.

I've enjoyed this year and look forward to continuing our school improvement work. Students are the beneficiaries and deserve our best. I want to thank the voters and taxpayers for their continued support of the students in our community. I am available to you for questions, comments or concerns and can be reached at 787-2113 x 118 or via email at [lmelanson@sau23.org](mailto: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 30<sup>th</sup>. Below is a breakout of each district's cost share for the Superintendent at a salary of \$115,000 and the Business Administrator at a salary of \$95,000 for fiscal year 2017.

<b>Superintendent Salary</b>		
Bath	\$13,927	12.11%
Benton	\$2,300	2.0%
Haverhill Cooperative	\$75,475	65.63%
Piermont	\$12,650	11.0%
Warren	\$10,649	9.26%
<b>TOTAL</b>	<b>\$115.00</b>	<b>100%</b>
<b>Business Administrator Salary</b>		
Bath	\$11,505	12.11%
Benton	\$1,900	2.0%
Haverhill Cooperative	\$62,349	65.63%
Piermont	\$10,450	11.0%
Warren	\$8,797	9.26%
<b>TOTAL</b>	<b>\$95,000</b>	<b>100%</b>

**HAVERHILL COOPERATIVE SCHOOL DISTRICT  
TEACHER QUALITY REPORT 2016-2017**

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, 2016 TO JUNE 30, 2017**

Cash on Hand, July 1, 2016	\$ 251,575.09
Total Revenues Received	961,750.15
Total School Board Orders Paid	(1,107,772.08)
Cash on Hand June 30, 2017	\$ 105,553.16

Dory Kaminski

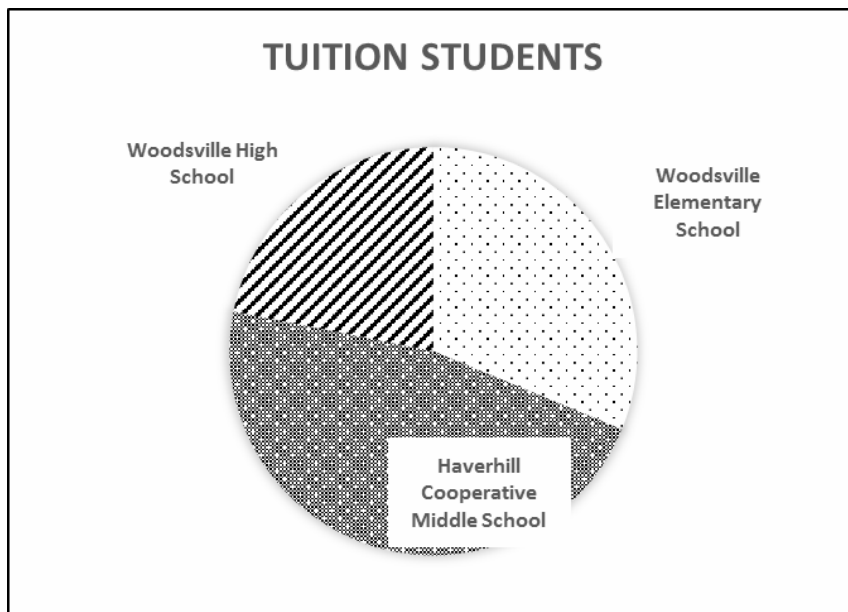
SAU Accounts Receivable Clerk



**BENTON SCHOOL DISTRICT**  
**TUITION STUDENTS**  
**2016-2017**

	<u>Total Students</u>	<u>Total Tuition Costs Per School</u>
Woodsville Elementary School	10	\$113,230.01
Haverhill Cooperative Middle School	15	\$171,607.02
Woodsville High School	7	\$72,000.63
River Bend Tech	3*	\$19,810.92
<b>TOTAL</b>	<b>32</b>	<b>\$356,837.66</b>

\* 3 WHS students attend River Bend half time



## BENTON SCHOOL DISTRICT BALANCE SHEET

ASSETS		GENERAL FUND	TRUST/AGENCY FUND
<b>Current Assets</b>			
CASH	100	105,553	0
INVESTMENTS	110	0	38,060
INTERFUND RECEIVABLE	130	0	0
INTERGOV'T REC	140	0	0
OTHER RECEIVABLES	150	2,188	0
PREPAID EXPENSES	180	0	0
OTHER CURRENT ASSETS	190	0	0
<b>Total Current Assets</b>		<b>\$107,741</b>	<b>\$38,060</b>
<b><u>LIABILITIES &amp; FUND EQUITY</u></b>			
<b>Current Liabilities</b>			
INTERFUND PAYABLES	400	0	0
INTERGOV'T PAYABLES	410	0	0
OTHER PAYABLES	420	6,284	0
ACCRUED EXPENSES	460	0	
DEFERRED REVENUES	480	0	
OTHER CURRENT LIAB	490	0	0
<b>Total Current Liabilities</b>		<b>\$6,284</b>	<b>\$0</b>

**Fund Equity****Nonspendable:**

RESERVE FOR PREPAID EXPENSES	752	0	
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**Restricted:****Committed:**

RESERVE FOR CONTINUING APPROPRIATIONS	754	0	0
RESERVE FOR AMTS VOTED	755	0	
RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0	0
UNASSIGNED FUND BALANCE RETAINED		12,641	

**Assigned:**

RESERVED FOR SPECIAL PURPOSES	760	0	38,060
RESERVE FOR ENCUMBRANCES	753	0	0
<b>UNASSIGNED FUND BALANCE</b>	<b>770</b>	<b>88,816</b>	

<b>Total Fund Equity</b>		<b>\$101,457</b>	<b>\$38,060</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>		<b>\$107,741</b>	<b>\$38,060</b>

**BENTON SCHOOL DISTRICT REVENUES AND PROPOSED BUDGET 2018-2019**

Account	Description	PROPOSED		
		FY2018 BUDGET	FY2019 BUDGET	INCREASE/ (DECREASE)
10.5.1111.000.0.00000	CURRENT APPROPRIATION	387,648	441,707	54,059
10.5.1510.000.0.00000	INTEREST ON INVESTMENT	15	12	(3)
10.5.3111.000.0.00000	ADEQUACY AID (GRANT)	136,551	108,976	(27,575)
10.5.3112.000.0.00000	ADEQUACY AID (STATE TAX)	57,098	60,655	3,557
10.5.3220.000.0.00000	KINDERGARTEN AID	0	0	0
10.5.3241.000.0.00000	VOCATIONAL ED TUITION	7,845	3,330	(4,515)
10.5.3242.000.0.00000	VOC ED TRANSPORTATION	630	300	(330)
10.5.4580.000.0.00000	MEDICAID REIMBURSEMENT	14,500	14,500	0
10.5.4810.000.0.00000	NATIONAL FOREST RESERVE	11,252	11,252	0

10.5.5252.000.0.00000	TRANSFER FROM EXPENDABLE TRUST	0	0	0
10.5.5700.000.0.00000	USE OF FUND BALANCE	88,816	0	(88,816)
<b>TOTAL REVENUES</b>		<b>\$704,355</b>	<b>\$640,732</b>	<b>(\$63,623)</b>
10.6.1100.561.1.00000	EL REGULAR TUITION	89,258	71,225	(18,033)
10.6.1100.561.2.00000	MS REGULAR TUITION	187,748	166,812	(20,936)
10.6.1100.561.3.00000	HS REGULAR TUITION	97,508	125,773	28,265
10.6.1100.562.3.00000	HS REGULAR TUITION-OUT OF STATE	0		0
<b>REGULAR EDUCATION</b>		<b>\$374,514</b>	<b>\$363,811</b>	<b>(\$10,703)</b>
10.6.1200.320.2.00000	MS PROFESSIONAL SERVICES	23,040	23,040	0
10.6.1200.330.1.00000	EL PROFESSIONAL SERVICES	2,500	6,560	4,060
10.6.1200.330.2.00000	MS PROFESSIONAL SERVICES	1,300	1,300	0
10.6.1200.561.1.00000	EL SPECIAL ED TUITION	30,334	39,730	9,396
10.6.1200.561.2.00000	MS SPECIAL ED TUITION	39,690	12,500	(27,190)
10.6.1200.561.3.00000	HS SPECIAL ED TUITION	13,230	0	(13,230)
10.6.1200.562.3.00000	HS SPECIAL ED TUITION- OUT OF STATE	876	0	(876)
10.6.1200.564.2.00000	MS SPED TUITION - PRIVATE	50,529	50,529	0
10.6.1200.564.3.00000	HS SPED TUITION - PRIVATE		0	
10.6.1200.610.1.00000	EL SPED SUPPLIES	0	1,000	1,000
10.6.1200.610.2.00000	MS SPED SUPPLIES	150	150	0
10.6.1200.734.1.00000	EL SPED EQUIPMENT	500	3,000	2,500
10.6.1200.734.2.00000	MD SPED EQUIPMENT	1,000	1,000	0
10.6.1200.810.1.00000	EL SPECIAL ED FEES	0	0	0
<b>SPECIAL EDUCATION</b>		<b>\$163,149</b>	<b>\$138,809</b>	<b>(\$24,340)</b>
<b>10.6.1230.564.2.00000</b>	<b>FRENCH POND TUITION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>10.6.1231.564.3.00000</b>	<b>KING STREET TUITION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>10.6.1300.562.3.00000</b>	<b>VOC ED TUITION</b>	<b>\$16,253</b>	<b>\$0</b>	<b>(\$16,253)</b>
10.6.1430.561.1.00000	EL SUMMER TUITION	2,852	1,100	(1,752)
10.6.1430.561.2.00000	MS SUMMER TUITION	3,524	2,770	(754)
10.6.1430.561.3.00000	HS SUMMER TUITION	802	0	(802)
10.6.1430.564.2.00000	MS SUMMER TUITION - PRIVATE	0		0

	<b>SUMMER SCHOOL</b>	<b>\$7,178</b>	<b>\$3,870</b>	<b>(\$3,308)</b>
10.6.2150.330.1.00000	EL SPEECH SERVICES	13,860	16,500	2,640
10.6.2150.330.2.00000	MS SPEECH SERVICES	3,960	3,960	0
10.6.2150.330.3.00000	HS SPEECH SERVICES	3,960	3,960	0
	<b>SPEECH/LANGUAGE SERVICES</b>	<b>\$21,780</b>	<b>\$24,420</b>	<b>\$2,640</b>
10.6.2159.330.1.00000	EL SUMMER SPEECH	250	1,100	850
10.6.2159.330.2.00000	MS SUMMER SPEECH	250	275	25
10.6.2159.330.3.00000	HS SUMMER SPEECH	250	275	25
	<b>SUMMER SPEECH SERVICES</b>	<b>\$750</b>	<b>\$1,650</b>	<b>\$900</b>
10.6.2162.330.1.00000	EL PT	4,392	6,649	2,257
10.6.2162.330.2.00000	MS PT	2,663	300	(2,363)
	<b>PHYSICAL THERAPY SERVICES</b>	<b>\$7,055</b>	<b>\$6,949</b>	<b>(\$106)</b>
10.6.2163.330.1.00000	EL OT	7,308	8,442	1,134
10.6.2163.330.2.00000	MS OT	3,234	3,444	210
10.6.2163.330.3.00000	HS OT	1,722	1,722	0
	<b>OCCUPATIONAL THERAPY SERVICES</b>	<b>\$12,264</b>	<b>\$13,608</b>	<b>\$1,344</b>
10.6.2311.111.1.00000	EL SCHOOL BOARD SALARIES	126	174	48
10.6.2311.111.2.00000	MS SCHOOL BOARD SALARIES	264	258	(6)
10.6.2311.111.3.00000	HS SCHOOL BOARD SALARIES	210	168	(42)
10.6.2311.220.1.00000	EL SCHOOL BOARD FICA	10	13	3
10.6.2311.220.2.00000	MS SCHOOL BOARD FICA	20	20	0
10.6.2311.220.3.00000	HS SCHOOL BOARD FICA	16	13	(3)
10.6.2311.260.1.00000	EL SCHOOL BOARD WORKERS' COMP	59	81	22
10.6.2311.260.2.00000	MS SCHOOL BOARD WORKERS' COMP	123	120	(3)
10.6.2311.260.3.00000	HS SCHOOL BOARD WORKERS' COMP	98	78	(20)
10.6.2311.520.1.00000	EL SCHOOL BOARD LIABILITY INS	630	870	240
10.6.2311.520.2.00000	MS SCHOOL BOARD LIABILITY INS	1,320	1,290	(30)
10.6.2311.520.3.00000	HS SCHOOL BOARD LIABILITY INS	1,050	840	(210)
10.6.2311.540.1.00000	EL SCHOOL BOARD ADVERTISING	21	29	8
10.6.2311.540.2.00000	MS SCHOOL BOARD ADVERTISING	44	43	(1)
10.6.2311.540.3.00000	HS SCHOOL BOARD ADVERTISING	35	28	(7)

10.6.2311.640.1.00000	EL SCHOOL BOARD BOOKS	4	6	2
10.6.2311.640.2.00000	MS SCHOOL BOARD BOOKS	9	9	0
10.6.2311.640.3.00000	HS SCHOOL BOARD BOOKS	7	6	(1)
10.6.2311.810.1.00000	EL SCHOOL BOARD DUES & FEES	189	261	72
10.6.2311.810.2.00000	MS SCHOOL BOARD DUES & FEES	396	387	(9)
10.6.2311.810.3.00000	HS SCHOOL BOARD DUES & FEES	315	252	(63)
<b>SCHOOL BOARD</b>		<b>\$4,946</b>	<b>\$4,946</b>	<b>\$0</b>
10.6.2313.111.1.00000	EL TREASURER SALARIES	42	58	16
10.6.2313.111.2.00000	MS TREASURER SALARIES	88	86	(2)
10.6.2313.111.3.00000	HS TREASURER SALARIES	70	56	(14)
10.6.2313.220.1.00000	EL TREASURER FICA	3	4	1
10.6.2313.220.2.00000	MS TREASURER FICA	7	7	(0)
10.6.2313.220.3.00000	HS TREASURER FICA	5	4	(1)
10.6.2313.260.1.00000	EL TREASURER WORKERS' COMP	20	27	7
10.6.2313.260.2.00000	MS TREASURER WORKERS' COMP	40	40	0
10.6.2313.260.3.00000	HS TREASURER WORKERS' COMP	32	26	(6)
10.6.2313.534.1.00000	EL TREASURER POSTAGE	7	9	2
10.6.2313.534.2.00000	MS TREASURER POSTAGE	14	13	(1)
10.6.2313.534.3.00000	HS TREASURER POSTAGE	11	9	(2)
10.6.2313.610.1.00000	EL TREASURER SUPPLIES	4	5	1
10.6.2313.610.2.00000	MS TREASURER SUPPLIES	9	9	0
10.6.2313.610.3.00000	HS TREASURER SUPPLIES	7	6	(1)
<b>TREASURER</b>		<b>\$359</b>	<b>\$359</b>	<b>\$0</b>
10.6.2314.111.1.00000	EL DISTRICT MEETING SERVICES	13	18	5
10.6.2314.111.2.00000	MS DISTRICT MEETING SERVICES	27	27	0
10.6.2314.111.3.00000	HS DISTRICT MEETING SERVICES	21	17	(4)
10.6.2314.220.1.00000	EL DISTRICT MEETING FICA	1	1	(0)
10.6.2314.220.2.00000	MS DISTRICT MEETING FICA	2	2	0
10.6.2314.220.3.00000	HS DISTRICT MEETING FICA	2	1	(1)
10.6.2314.260.1.00000	EL DIST MEETING WORKERS' COMP	6	8	2
10.6.2314.260.2.00000	MS DIST MEETING WORKERS' COMP	12	12	0

10.6.2314.260.3.00000	HS DIST MEETING WORKERS' COMP	10	8	(2)
	<b>DISTRICT MEETING</b>	<b>\$94</b>	<b>\$94</b>	<b>(\$0)</b>
10.6.2317.330.1.00000	EL AUDIT SERVICES	168	168	0
10.6.2317.330.2.00000	MS AUDIT SERVICES	352	352	0
10.6.2317.330.3.00000	HS AUDITSERVICES	280	280	0
	<b>AUDIT SERVICES</b>	<b>\$800</b>	<b>\$800</b>	<b>\$0</b>
10.6.2318.330.1.00000	EL LEGAL SERVICES	53	218	165
10.6.2318.330.2.00000	MS LEGAL SERVICES	110	322	212
10.6.2318.330.3.00000	HS LEGAL SERVICES	88	210	122
	<b>LEGAL SERVICES</b>	<b>\$251</b>	<b>\$750</b>	<b>\$499</b>
10.6.2321.310.1.00000	EL SAU MGT SERVICES	4,677	8,256	3,579
10.6.2321.310.2.00000	MS SAU MGT SERVICES	9,799	12,241	2,442
10.6.2321.310.3.00000	HS SAU MGT SERVICES	7,794	7,971	177
	<b>OFFICE OF SUPERINTENDENT</b>	<b>\$22,270</b>	<b>\$28,468</b>	<b>\$6,198</b>
10.6.2721.510.1.00000	EL PUPIL TRANSPORTATION	7,657	8,808	1,151
10.6.2721.510.2.00000	MS PUPIL TRANSPORTATION	16,044	13,060	(2,984)
10.6.2721.510.3.00000	HS PUPIL TRANSPORTATION	12,762	8,504	(4,258)
	<b>REGULAR TRANSPORTATION</b>	<b>\$36,463</b>	<b>\$30,372</b>	<b>(\$6,091)</b>
10.6.2722.510.1.00000	EL SPECIAL TRANSPORTATION	7,600	11,500	3,900
10.6.2722.510.2.00000	MS SPECIAL TRANSPORTATION	6,028	10,326	4,298
	<b>SPECIAL TRANSPORTATION</b>	<b>\$13,628</b>	<b>\$21,826</b>	<b>\$8,198</b>
10.6.2723.510.3.00000	VOCATIONAL TRANSPORTATION	\$1,400	\$0	(\$1,400)
10.6.5252.930.0.00000	TRANSFER TO EXPEND TRUST FUND	\$0	\$0	\$0
	<b>TOTAL EXPENDITURES-GENERAL FUND</b>	<b>\$683,154</b>	<b>\$640,732</b>	<b>(\$42,422)</b>

## BENTON TAX RATE CALCULATIONS

CALENDAR/TAX YEAR	2015	2016	2017	2018	2017	
	<b>FY2016 ACTUAL</b>	<b>FY2017 ACTUAL</b>	<b>FY2018 ACTUAL</b>	<b>FY2019 PROJECTED</b>	<b>CURRENT VALUATION</b>	
Local Property Tax Rate	13.44	17.94	15.40	17.55	25,168,662.00	Per \$1,000
State Property Tax Rate	2.29	2.33	2.36	2.51	24,202,862.00	Per \$1,000
<b>Total School Tax Rate</b>	<b>\$15.73</b>	<b>\$20.27</b>	<b>\$17.76</b>	<b>\$20.06</b>		
INCREASE (DECREASE) FROM PY YEAR \$\$		\$4.54	-\$2.51	\$2.30		
INCREASE (DECREASE) FROM PY YEAR %		28.86%	-12.38%	12.93%		

## SCHOOL ADMINISTRATIVE UNIT #23 REVENUES

	<b>2017-2018 BUDGET</b>	<b>2018-2019 BUDGET</b>	<b>INCREASE/ (DECREASE)</b>
<b>LOCAL REVENUE OTHER THAN ASSESSMENT:</b>			
FRENCH POND SCHOOL TUITION	200,503.00	169,946.00	(30,557.00)
KING STREET SCHOOL TUITION	370,449.00	351,069.00	(19,380.00)
SUMMER TRIP TUITION	13,243.00	13,382.00	139.00
SUMMER SCHOOL TUITION	0.00	0.00	0.00
TRANSPORTATION FEES	0.00	0.00	0.00
INTEREST ON INVESTMENTS	100.00	35.00	(65.00)
SALE OF FIXED ASSETS	0.00	0.00	0.00
SERVICES TO LEA'S	348,541.00	366,990.00	18,449.00
SPEECH SERVICES	321,378.00	322,538.00	1,160.00
PHYSICAL THERAPY REVENUE	34,600.00	44,622.00	10,022.00
OCCUPATIONAL THERAPY REVENUE	113,155.00	113,155.00	0.00
REFUND FROM PRIOR YEAR	0.00	0.00	0.00
OTHER LOCAL REVENUE	5,500.00	6,500.00	1,000.00
USE OF FUND BALANCE	0.00	0.00	0.00
<b>TOTAL LOCAL REVENUE</b>	<b>\$1,407,469.00</b>	<b>\$1,388,237.00</b>	<b>(\$19,232.00)</b>



DISTRICT ASSESSMENTS	\$1,119,076.88	\$1,256,699.00	\$137,622.12
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$2,526,545.88</b>	<b>\$2,644,936.00</b>	<b>\$118,390.12</b>
TOTAL GRANT FUND REVENUES	\$250,000.00	\$250,000.00	\$0.00
<b>TOTAL BUDGET</b>	<b>\$2,776,545.88</b>	<b>\$2,894,936.00</b>	<b>\$118,390.12</b>

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

	2017-2018	2018-2019	INCREASE/
DISTRICT	BUDGET 2017-2018	BUDGET 2018-2019	(DECREASE) INCREASE/
<b>DISTRICT</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>(DECREASE)</b>
BATH	147,606	168,598	20,992
BENTONBATH	22,270 147,606	28,468 168,598	6,198 20,992
HAVERHILL BENTON	718,447 22,270	804,921 28,468	86,474 6,198
PIERMONT HAVERHILL	119,070 718,447	137,247 804,921	18,177 86,474
WARREN PIERMONT	111,684 119,070	117,465 137,247	5,781 18,177
WARREN	111,684	117,465	5,781
<b>TOTAL DISTRICT ASSESSMENTS</b>	<b>\$1,119,077</b>	<b>\$1,256,699</b>	<b>\$137,622</b>
<b>TOTAL DISTRICT ASSESSMENTS</b>	<b>\$1,119,077</b>	<b>\$1,256,699</b>	<b>\$137,622</b>

**SCHOOL ADMINISTRATIVE UNIT #23 APPROVED BUDGET SUMMARY**

	2017- 2018	2018- 2019	INCREASE/
FUNCTION & DESCRIPTION	BUDGET	BUDGET	(DECREASE)
1100 ITINERANT TEACHERS	218,369.00	230,781.00	12,412.00
1230 FRENCH POND PROGRAM	264,980.00	269,439.00	4,459.00

1231 KING STREET PROGRAM	286,524.00	299,482.00	12,958.00
1430 SUMMER SCHOOL	11,707.00	11,831.00	124.00
1431 SUMMER TUTORING PROGRAM	1,536.00	1,551.00	15.00
2120 GUIDANCE	69,084.00	71,533.00	2,449.00
2125 DATA MANAGEMENT	53,312.00	53,273.00	(39.00)
2150 SPEECH & LANGUAGE SERVICES	305,782.00	313,627.00	7,845.00
2159 SPEECH SUMMER SERVICES	15,596.00	8,911.00	(6,685.00)
2162 PHYSICAL THERAPY	34,600.00	44,622.00	10,022.00
2163 OCCUPATIONAL THERAPY	113,155.00	113,155.00	0.00
2213 STAFF DEVELOPMENT	4,000.00	4,000.00	0.00
2220 TECHNOLOGY SUPERVISION	152,957.00	170,493.00	17,536.00
2311 SCHOOL BOARD	7,475.00	7,124.00	(351.00)
2312 SCHOOL BOARD CLERK	1,176.00	1,154.00	(22.00)
2313 DISTRICT TREASURER	2,915.00	2,905.00	(10.00)
2317 AUDIT	7,800.00	7,800.00	0.00
2318 LEGAL COUNSEL	800.00	800.00	0.00
2321 OFFICE OF THE SUPERINTENDENT	570,261.00	593,569.00	23,308.00
2330 SPECIAL PROGRAMS ADMIN.	221,280.00	266,728.00	45,448.00
2334 OTHER ADMINISTRATIVE PROGRAMS	5,671.00	5,848.00	177.00
2540 SAU-WIDE PUBLIC RELATIONS	1,000.00	1,000.00	0.00
2620 BUILDING & RENT	123,503.00	127,046.00	3,543.00
2640 EQUIPMENT MAINTENANCE	5,400.00	4,570.00	(830.00)
2710 TRANSPORTATION MANAGEMENT	0.00	0.00	0.00
2810 RESEARCH, PLANNING, DEVELOPMENT	6,500.00	4,800.00	(1,700.00)
2820 COMPUTER NETWORK	40,363.00	26,396.00	(13,967.00)
2832 RECRUITMENT ADVERTISING	800.00	800.00	0.00
2835 STAFF PHYSICALS	0.00	1,698.00	1,698.00
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$2,526,546</b>	<b>\$2,644,936</b>	<b>\$118,390</b>
<b>TOTAL GRANT FUND EXPENDITURES</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>
<b>TOTAL BUDGET</b>	<b>\$2,776,546</b>	<b>\$2,894,936</b>	<b>\$118,390</b>



Edward T. Perry, CPA

James A. Sojka, CPA\*

Sheryl A. Pratt, CPA

Michael J. Campo, CPA, MACCY

February 9, 2018

Douglas M. LaClair, CPA\*\*

Ashley J. Miller, CPA, MSA

Tyler A. Paine, CPA

Kyle G. Gingras, CPA

Scott T. Eagen, CFE

Members of the Board of Selectmen  
Town of Benton  
221 Coventry Road  
Benton, NH 03780

To the Members of the Board of Selectmen:

This is to advise you that as of February 9, 2018 the audit of the Town of Benton's financial statements for the year ending December 31, 2017 has been substantially completed and we are in the process of finalizing the audit. A completed audit report should be sent to you by the end of March 2018.

Sincerely,

Sheryl A. Pratt, CPA  
Director

*Attachments*

\* Also licensed in Maine

\*\* Also licensed in Massachusetts

**PLODZIK & SANDERSON**  
*Professional Association / Accountants & Auditors*

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**TOWN OF BENTON, NEW HAMPSHIRE**  
**Governmental Funds**  
**Balance Sheet**  
**December 31, 2017**

	General	Permanent Fund	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 511,974	\$ 15,999	\$ 527,973
Taxes	87,098	-	87,098
Due from other governments	-	20	20
Interfund receivable	-	60	60
Restricted assets:			
Cash and cash equivalents	76,769	-	76,769
Total assets	<u>\$ 675,841</u>	<u>\$ 16,079</u>	<u>\$ 691,920</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 3,185	\$ -	\$ 3,185
Due to other governments	241,276	-	241,276
Interfund payable	60	-	60
Escrow and performance deposits	20,357	-	20,357
Total liabilities	<u>264,878</u>	<u>-</u>	<u>264,878</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - Property taxes	<u>272</u>	<u>-</u>	<u>272</u>
<b>FUND BALANCES</b>			
Nonspendable	-	14,533	14,533
Restricted	-	1,546	1,546
Committed	76,709	-	76,709
Unassigned	333,982	-	333,982
Total fund balances	<u>410,691</u>	<u>16,079</u>	<u>426,770</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 675,841</u>	<u>\$ 16,079</u>	<u>\$ 691,920</u>

**TOWN OF BENTON, NEW HAMPSHIRE**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended December 31, 2017**

	General	Permanent Fund	Total Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 20,225	\$ -	\$ 20,225
Licenses and permits	60,916	-	60,916
Intergovernmental	47,202	-	47,202
Miscellaneous	4,608	16	4,624
Total revenues	<u>132,951</u>	<u>16</u>	<u>132,967</u>
<b>EXPENDITURES</b>			
Current:			
General government	33,656	30	33,686
Public safety	15,671	-	15,671
Highways and streets	135,766	-	135,766
Health	175	-	175
Welfare	2,434	-	2,434
Total expenditures	<u>187,702</u>	<u>30</u>	<u>187,732</u>
Net change in fund balances	(54,751)	(14)	(54,765)
Fund balances, beginning	465,442	16,093	481,535
Fund balances, ending	<u>\$ 410,691</u>	<u>\$ 16,079</u>	<u>\$ 426,770</u>

**TOWN OF BENTON, NEW HAMPSHIRE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Fiscal Year Ended December 31, 2017**

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 17,629	\$ 17,629	\$ 20,225	\$ 2,596
Licenses and permits	50,830	50,830	60,916	10,086
Intergovernmental	34,351	34,351	47,202	12,851
Miscellaneous	3,190	3,190	4,535	1,345
Total revenues	<u>106,000</u>	<u>106,000</u>	<u>132,878</u>	<u>26,878</u>
<b>EXPENDITURES</b>				
Current:				
General government	48,800	48,800	33,626	15,174
Public safety	16,000	16,000	15,671	329
Highways and streets	95,500	140,500	135,766	4,734
Health	1,000	1,000	175	825
Welfare	3,700	3,700	2,434	1,266
Debt service:				
Interest	500	500	-	500
Total expenditures	<u>165,500</u>	<u>210,500</u>	<u>187,672</u>	<u>22,828</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(59,500)</u>	<u>(104,500)</u>	<u>(54,794)</u>	<u>49,706</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ (69,500)</u>	<u>\$ (114,500)</u>	<u>(64,794)</u>	<u>\$ 49,706</u>
Unassigned fund balance, beginning			398,776	
Unassigned fund balance, ending			<u>\$ 333,982</u>	

**TOWN OF BENTON, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2017*

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ (52,268)	\$ (53,501)	\$ (1,233)
Timber	5,000	4,943	(57)
Payment in lieu of taxes	62,897	62,897	-
Interest and penalties on taxes	2,000	5,886	3,886
Total from taxes	17,629	20,225	2,596
Licenses, permits, and fees:			
Motor vehicle permit fees	50,000	60,110	10,110
Building permits	330	385	55
Other	500	421	(79)
Total from licenses, permits, and fees	50,830	60,916	10,086
Intergovernmental:			
State:			
Meals and rooms distribution	19,279	19,279	-
Highway block grant	15,072	27,923	12,851
Total from intergovernmental	34,351	47,202	12,851
Miscellaneous:			
Sale of municipal property	3,000	3,357	357
Interest on investments	190	361	171
Rent of property	-	100	100
Insurance dividends and reimbursements	-	617	617
Contributions and donations	-	100	100
Total from miscellaneous	3,190	4,535	1,345
Total revenues and other financing sources	106,000	\$ 132,878	\$ 26,878
Unassigned fund balance used to reduce tax rate	24,500		
Amounts voted from fund balance	90,000		
Total revenues, other financing sources, and use of fund balance	\$ 220,500		

*TOWN OF BETON, NEW HAMPSHIRE*  
*Major General Fund*  
*Schedule of Appropriations and Expenditure ( on-GMP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2017*

	Appropriation	Expenditures	Variance Positive (Negative)
Current:			
General government:			
Executive	\$ 11,000	10,663	\$ 837
Election and registration	2,000	15	<b>1,925</b>
Financial administration	7,500	1,501	5,996
Revaluation of property	<b>5,800</b>	5,313	<b>487</b>
Legal	2,000	250	1,750
Personnel administration	1,600	3,060	(1,460)
Planning and zoning	200		200
General government buildings	10,000	6,815	<b>3,185</b>
Cemetery	1,300		1,300
Insurance, not otherwise allocated	2,000	3,343	(1,343)
Advertising and regional association	2,700	2,557	143
Other	2,200	46	<b>2,154</b>
Total general government	<b>48,800</b>	<b>33,626</b>	<b>15,174</b>
Public safety:			
Police	3,200	1,500	1,700
Ambulance	5,500	6,171	(671)
Fire	<b>5,000</b>	8,000	(3,000)
Other	2,300		2,300
Total public safety	<b>16,000</b>	<b>15,671</b>	<b>329</b>
Highway and streets:			
Highways and streets	93,000	<b>90,988</b>	2,012
Bridge	45,000	44,512	488
Street lighting	500	266	234
Other	2,000		2,000
Total highway and streets	<b>140,500</b>	<b>135,766</b>	<b>4,734</b>
Health:			
Pest control	1,000	175	<b>825</b>
Welfare:			
Administration	2,000	<b>1,300</b>	700
Direct assistance	500		500
Vendor payments	1,200	1,134	66
Total welfare	<b>3,700</b>	<b>2,434</b>	<b>1,266</b>
Debt service:			
Interest on tax anticipation note	500		500
Other financing uses:			
Transfers out	10,000	10,000	
Total appropriations, expenditures and other financing uses	<b>220,500</b>	<b>197,672</b>	<b>22,828</b>



**TOWN OF BENTON, NEW HAMPSHIRE**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance*  
*For the Fiscal Year Ended December 31, 2017*

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 398,776
Changes:		
Unassigned fund balance used to reduce 2017 tax rate		(24,500)
Amounts voted from fund balance		(90,000)
2017 Budget summary:		
Revenue surplus (Schedule 1)	\$ 26,878	
Unexpended balance of appropriations (Schedule 2)	22,828	
2017 Budget surplus		49,706
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		<u>\$ 333,982</u>