

Black Mt. Fire Tower & Cabin, Benton N.H.

Benton, NH Annual Report 2018



John G. Elliott, Jr.
1926 – 2018

This 2018 Annual Report is dedicated to John Elliott. John was a vigorous citizen of the Town during his long life. He held a wide variety of responsible Town positions, including Selectman, Moderator, Planning Board, Road Agent, and Sexton. When holding no Town elected positions, he was still an active participant in Town affairs at the Town Meeting, even in the final year of his life. We will all miss him and his contributions to the Town.

Town of Benton, New Hampshire
Annual Report of Town Officers and Benton School District
Year Ending December 31, 2018

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Town of Benton, NH Website: <https://www.tobentonnh.org>

Benton Town Officers

| | | <u>Term</u> | <u>Expires</u> |
|------------------------------|------------------------|-------------|----------------|
| Board of Selectmen | William Darcy | 3 yrs. | 2020 |
| | Regina Elliott | 3 yrs. | 2019 |
| | Carol Vincelette | 3 yrs. | 2021 |
| Moderator | Gilbert Richardson | 2 yrs. | 2020 |
| Treasurer | Dwight Swauger | 1 yr. | 2019 |
| Tax Collector | Michael Stiebitz | 1 yr. | 2019 |
| Town Clerk | Michael Stiebitz | 1 yr. | 2019 |
| Supervisor of the Checklist | Marguerite Christopher | 3 yrs. | 2019 |
| Supervisors of the Checklist | Stephanie Saffo | 3 yrs. | 2021 |
| | Elena Chevalier | 3 yrs. | 2020 |
| Ballot Clerk | Lynne Toher | 1 yr. | 2019 |
| Ballot Inspector | Maxine Tyler | 1 yr. | 2019 |
| Surveyor of Wood and Lumber | Joseph Boutin, Jr | 1 yr. | 2019 |
| Trustees of the Trust Funds | Laura Richardson | 3 yrs. | 2020 |
| | Mark Elliott | 3 yrs. | 2021 |
| | Martin Noble | 3 yrs. | 2019 |
| Planning Board | Kenneth Kealey | 3 yrs. | 2019 |
| | Richard Saffo, Sr. | 3 yrs. | 2020 |
| | Martin Noble | 3 yrs. | 2021 |
| | Sam Gregory | 3 yrs. | 2020 |
| | William Darcy | 3 yrs. | 2020 |

Selectmen's Report

Budget and Taxes We are again proposing a frugal Town operating budget that is reduced from the previous year. Everyone received a tax reduction in December, and while the Select Board's budget contributed to it, the primary driver was the school administration's use of unreserved surplus funds (\$148,262) from the prior school budget year. Those surplus funds are not available for the next budget because they were not reserved in the Schools Expendable Trust Fund; as a result, that lost revenue must be made up with increased taxes this year. At the February 6 budget hearing, the school administration proposed an unprecedented budget and tax increase of 72% (\$262,530) for the 2019-2020 fiscal year! The School Board reduced the administration's budget by \$40,241 (3 contingency students), but the school's tax increase will still be over \$8.50 per thousand dollars of property value. An obvious first step to further reduce taxes would be a warrant article to take back the \$50,000 the Town voted to add to the Schools Expendable Trust Fund at the last Town meeting. Beyond that, the Select Board will do what it can to moderate those tax increases by prudent use of reserves (see below) and continuing to restrain spending.

Recovering from the 2017 Storms: FEMA The 2017 storms in July and October wreaked havoc on our roads and the Davis Brook Bridge. Using reserve funds and the authorization of the New Hampshire Department of Revenue Administration, our road contractor, Joe Boutin & Son, quickly repaired the roads so everyone could resume their normal activities and Rich Saffo's crew repaired the bridge. Fortunately, both storms were eligible for Federal Emergency Management Agency (FEMA) grants. It took more than a year and many hours dealing with federal bureaucrats, including the Army Corps of Engineers, to receive four FEMA grants totaling \$78,000. We are proposing in Warrant Article 6 to put \$30,000 of that money into a capital repair and maintenance fund. The remaining \$48,000 of that FEMA money will be utilized to moderate the large tax increase caused by the school administration's budget.

Tunnel Brook Culvert Project Last year we asked the voters for money to examine replacing the Tunnel Stream Road culvert near Davis Brook which overflowed twice in 2017 and wiped out significant portions of the road. We have hired engineers to develop plans, environmental permits and cost estimates in preparation for requesting grant money from New Hampshire Emergency Management. The preliminary cost estimates exceed \$100,000. We are not requesting any action by the voters this year, because we don't know how the environmental permitting process is going to affect costs and the amount of grant funds, if any, we can get to help with the costs.

Cemeteries All of our three cemeteries need a lot of work. We have budgeted a little more money this year for the Mountain View Cemetery operating costs because we will be contracting out the routine mowing and trimming (volunteers did it last year). But we need volunteers to help with repairing graves and plot markers at Mountain View and basic maintenance of the other two cemeteries. We will also have to make capital expenditures on the Mountain View Cemetery, most obviously to repair the stone wall which may soon fall into Route 116. We will be asking for volunteers a weekend this spring to start the work of restoring our cemeteries to their former glory.

Fire Mutual Aid We have been put on notice that the Twin State Mutual Aid Fire Association intends to eliminate Benton and Lyman from membership. Membership in the Association entitles us to free mutual aid from fire departments called for assistance by the Haverhill Fire Departments. Without Twin State membership we will have to pay those fire departments called in for assistance. Since we have been paying \$2,000 a year to the Association for this “insurance policy,” yet rarely have needed such assistance (once in the last decade), leaving the Association will probably reduce our costs.

Town Hall Floors Refinished and New Runners With the help of funds from the Beautify Benton Committee we were able to refinish the Town Hall floors and replace the rug runners. The hall now looks much better.

Respectfully submitted,

William R. Darcy, Chairman
Regina Elliott
Carol Vincelette

2019 TOWN WARRANT
Town of Benton March 12, 2019

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 12th, 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> |
|-----------------------------|-------------|----------------|------------------------|
| Selectman | 3 years | 2022 | Regina Elliott |
| Treasurer | 1 year | 2020 | Dwight Swauger |
| Town Clerk | 1 year | 2020 | Michael Stiebitz |
| Tax Collector | 1 year | 2020 | Michael Stiebitz |
| Supervisor of the Checklist | 3 years | 2022 | Marguerite Christopher |
| Ballot Clerk | 1 year | 2020 | Lynne Toher |
| Ballot Inspector | 1 year | 2020 | Maxine Tyler |
| Surveyor of Wood and Lumber | 1 year | 2020 | Joseph Boutin, Jr. |
| Planning Board Member | 3 years | 2022 | Kenneth Kealey |
| Trustee of the Trust Funds | 3 years | 2022 | Martin Noble |

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 \$126,450 for General Municipal Operations. This article does not include appropriations contained in special or individual articles addressed separately. Selectmen recommend this article.
(Majority vote required)

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$30,000 for paving 500 feet of Tunnel Stream road with the funds to come from the Capital Reserve Fund – Highways/Roads. Selectmen recommend this article. (Majority vote required)

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of \$3,000 to add to the Revaluation Capital Reserve Fund with the funds to come from the Town's unassigned fund balance. The Selectmen recommend this article. (Majority vote required)

ARTICLE 6. To see if the Town will vote to create the Capital Repair and Maintenance Expendable Trust Fund per RSA 31:19-a, for the purpose of paying for unanticipated capital repair and maintenance expenses to Town property, including roads and bridges, cemeteries and Town Hall, and to raise and appropriate \$30,000 to add to 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 7. To see if the Town will vote to discontinue the Roads and Bridges Expendable Trust Fund. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required).

ARTICLE 8. Are you in favor of the adoption of the zoning ordinance amendments stated below as proposed by the planning board? The full text of the amendments and a comparison to existing language is available from the Town Clerk during business hours and posted on the Town website. Each Amendment is to be voted on separately:

Amendment No. 1: Are you in favor of updating statutory references to current law and clarifying the meaning of language with no substantive changes in Sections 101, 102, 103, 105, 401-A, 505, 507, 801, 802, 803 and 804?

Amendment No. 2: Are you in favor of changing Section 401-C 6 to have the Planning Board rather than Board of Adjustment determine whether to permit a specific commercial or small business use?

Amendment No. 3: Are you in favor of changing Section 703 to add requirements to the building permit application and authorizing all land use boards to set fees for applications and professional assistance?

(Majority Vote required on each Amendment)

A True Copy, Attest

The Benton Select Board

William R. Darcy, Chairman
Regina Elliott
Carol Vincelette

2019 Proposed Appropriations

| Account | Charge Point | Budget | From 2018 Warrant Articles | Spent | Balance | Proposed 2019 |
|----------------------------------|--------------------------------|--------------|----------------------------------|--------------|-------------|------------------|
| 4130 | Executive - Staff Salaries | \$10,000.00 | | \$8,976.29 | \$1,023.71 | \$10,000.00 |
| 4140 | Election Expenses | \$2,000.00 | | \$1,823.00 | \$177.00 | \$250.00 |
| 4150 | Financial Administration | \$8,000.00 | | \$7,790.00 | \$210.00 | \$8,000.00 |
| 4152 | Property Reval (W-8) | \$10,500.00 | \$3,000.00 | \$13,462.28 | \$37.72 | \$6,300.00 |
| 4153 | Legal Expenses | \$0.00 | | \$0.00 | \$0.00 | \$250.00 |
| 4155 | Personnel Admin | \$1,600.00 | | \$1,530.00 | \$70.00 | \$1,600.00 |
| 4193 | Planning & Zoning | \$250.00 | | \$0.00 | \$250.00 | \$250.00 |
| 4194 | Gov't Buildings | \$6,400.00 | | \$6,519.12 | -\$119.12 | \$6,000.00 |
| 4195 | Cemeteries | \$1,500.00 | | \$73.87 | \$1,426.13 | \$4,000.00 |
| 4196 | Insurance | \$1,300.00 | | \$1,300.00 | \$0.00 | \$1,100.00 |
| 4197 | Ads & Regional Assoc. | \$2,700.00 | | \$1,934.88 | \$765.12 | \$2,500.00 |
| 4199 | Avitar (SW Supp/Maint) | \$2,200.00 | | \$2,067.00 | \$133.00 | \$2,400.00 |
| 4210 | Police | \$2,300.00 | | \$1,500.00 | \$800.00 | \$1,500.00 |
| 4215 | Ambulance | \$5,500.00 | | \$5,011.00 | \$489.00 | \$5,200.00 |
| 4220 | Fire (W-7) | \$6,000.00 | \$4,000.00 | \$10,000.00 | \$0.00 | \$10,000.00 |
| 4299 | Other Public Safety | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| 4312 | Highways & Streets | \$63,000.00 | | \$46,264.17 | \$16,735.83 | \$63,000.00 |
| 4313 | Bridges | \$0.00 | | \$0.00 | \$0.00 | \$250.00 |
| 4316 | Street Lighting | \$300.00 | | \$273.82 | \$26.18 | \$300.00 |
| 4319 | Other Streets | \$250.00 | | \$0.00 | \$250.00 | \$0.00 |
| 4414 | Animal Control | \$250.00 | | \$0.00 | \$250.00 | \$250.00 |
| 4441 | Admin. & Dir. Assist. (W-9) | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$2,000.00 |
| 4442 | Direct Assistance | \$500.00 | | \$0.00 | \$500.00 | \$0.00 |
| 4445 | Vendor Payments & other | \$1,300.00 | | \$1,286.82 | \$13.18 | \$1,300.00 |
| Transfer to Warrant Article 4 | | \$1,700.00 | | | | \$0.00 |
| | TOTALS | \$127,550.00 | \$8,500.00 | \$111,312.25 | \$23,037.75 | \$126,450.00 |
| Warrant Article 4 | Tunnel Stream Rd | \$18,200.00 | \$0.00 | \$17,689.65 | \$510.35 | \$0.00 |

2019 Estimated Revenues

| Source | Estimated 2018 | Received 2018 | Estimated 2019 |
|------------------------------------|----------------|---------------|----------------|
| Property Taxes (3110) | \$444,000.00 | \$414,999.97 | \$444,000.00 |
| Timber Taxes (3185) | \$5,000.00 | \$17,137.88 | \$5,000.00 |
| Payment in Lieu of Taxes (3186) | \$62,897.00 | \$64,210.00 | \$64,210.00 |
| Excavation Tax (3187) | \$0.00 | \$27.86 | \$0.00 |
| Other Taxes and Fees (3189) | \$0.00 | \$50.00 | \$0.00 |
| Vital Records Searches (3189) | \$0.00 | \$0.00 | \$0.00 |
| Int./ Penalties/ Taxes (3190) | \$2,000.00 | \$6,024.43 | \$3,000.00 |
| Tax Lien Dep from Collector (3191) | \$0.00 | \$13,378.03 | \$0.00 |
| Motor Vehicle Permit Fees (3220) | \$50,000.00 | \$64,530.50 | \$55,000.00 |
| Building Permits (3230) | \$330.00 | \$440.00 | \$330.00 |
| Pistol Permits (3290) | \$100.00 | \$10.00 | \$20.00 |
| Dog Licenses (3291) | \$400.00 | \$379.50 | \$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) | \$19,278.00 | \$19,266.31 | \$19,266.31 |
| Highway Block Grant (3353) | \$12,900.00 | \$15,306.54 | \$15,306.54 |
| Other State Grants (3359) | \$0.00 | \$395.00 | \$0.00 |
| Sale of Municipal Property (3501) | \$0.00 | \$0.00 | \$0.00 |
| Interest on Investment (3502) | \$190.00 | \$48.55 | \$50.00 |
| Ins Dividends & Reimb. (3506) | \$0.00 | \$78,724.47 | \$0.00 |
| Totals | \$597,195.00 | \$695,029.04 | \$606,682.85 |

Treasurer's Report-Revenues Received

| | | |
|---|--|---------------------|
| Received from Town Clerk: | | |
| Motor Vehicle Permits/Transfers/Titles/Fees | | \$64,478.00 |
| Vital Statistics – State of NH | | \$0.00 |
| Marriage Licenses Issued | | \$50.00 |
| Dog Licenses Issued | | \$432.00 |
| Returned check (plus \$10 fee) | | 0.00 |
| Reimbursed check (plus fee and penalty) | | 0.00 |
| Total Received from Town Clerk | | \$64,960.00 |
| | | |
| Received from Tax Collector: | | |
| Property Taxes (incl, Liens, Int & Penalties) | | \$434,402.43 |
| Timber Taxes-Timber Bonds | | \$17,137.88 |
| Timber Bond Refund | | -\$5,826.85 |
| Returned check (plus \$10 fee) | | -\$2,458.97 |
| Reimbursed check (plus fee and penalty) | | \$2,458.97 |
| Excavation Tax | | \$27.86 |
| Total Received from Tax Collector | | \$445,741.32 |
| | | |
| Received from Selectmen: | | |
| Pistol Permits | | \$10.00 |
| Town Hall Rental | | \$100.00 |
| Building Permits | | \$440.00 |
| Total Received from Selectmen | | \$550.00 |
| | | |
| Received from State and Federal Sources: | | |
| State of NH – Highway Block Grant | | \$15,306.54 |
| State of NH Rooms and Meals Tax | | \$19,266.31 |
| U.S. Dept. of Interior (Payment in Lieu of Taxes) | | \$64,210.00 |
| State of NH-Checklist Reimbursement | | \$200.00 |
| State of NH-UCC Share | | \$195.00 |
| Total from State and Federal Sources | | \$99,177.85 |
| | | |
| Miscellaneous: | | |
| Land Use Change | | \$207.50 |
| Interest on Investments | | \$53.25 |
| FEMA Reimbursements | | \$78,724.47 |
| Trust Fund Transfers (Warrant Articles) | | \$7,000.00 |
| Transfer from General Fund | | \$180,000.00 |
| Total | | \$265,985.22 |
| | | |
| Grand Total for 2018 | | \$876,414.39 |

Payments by the Select Board

| | |
|---|--------------------|
| Executive Expenses and Salaries | \$8,976.29 |
| Election Expenses, Census, Vital Statistics | \$1,823.00 |
| Financial Administration | \$7,790.00 |
| Revaluation of Property | \$13,462.28 |
| Personnel Administration | \$1,530.00 |
| Government Buildings | \$6,519.12 |
| Cemeteries | \$73.87 |
| Insurance | \$1,300.00 |
| Ads & Regional Associations | \$1,934.88 |
| Avitar Software & Annual Support | \$2,067.00 |
| Police | \$1,500.00 |
| Ambulance | \$5,011.50 |
| Fire | \$10,000.00 |
| Highways & Streets | \$46,264.17 |
| Highways & Streets Materials | \$805.65 |
| Street Lighting | \$273.82 |
| Vendor Payments & Other | \$1,286.82 |
| Purchase of Tax Liens | \$20,698.55 |
| Grafton County Taxes | \$50,937.00 |
| Local School Taxes | \$444,746.00 |
| Article 4 (Tunnel Stream Rd. Project) | \$17,689.65 |
| Article 9 (Welfare Contributions) | \$1,500.00 |
| <u>Article 10 (Expendable Road Trust)</u> | <u>\$15,000.00</u> |
| Total | \$661,189.60 |

Account Balances

Operating Account: 2018

| | |
|---------------------------|----------------------|
| Balance forward from 2017 | \$111,843.42 |
| Deposits | \$876,414.39 |
| <u>Checks Written</u> | <u>-\$661,189.60</u> |
| Balance forward to 2019 | \$327,068.21 |

ICS-General Fund: 2018

| | |
|--------------------------------|-----------------|
| Balance forward from 2017 | \$400,130.54 |
| Transfers to Operating Account | -\$180,000.00 |
| <u>Interest</u> | <u>\$277.65</u> |
| Balance forward to 2019 | \$220,408.19 |

Respectfully submitted,
Dwight A. Swauger, Treasurer

Town of Benton
2018 Tax Collector's Report

| 2019 | Credit | Debit |
|--|---------------|---------------|
| Unassigned Credits at beginning of 2019 | \$20,755.12 | |
| Interest on 2018 Tax payment | \$2.03 | \$2.03 |
| Overpayments/Refunds | \$0.00 | \$0.00 |
| 2018 | Credit | Debit |
| Taxes Committed This Year: | | \$400,408.15 |
| Yield Taxes & Gravel Tax Committed This Year | | \$10,941.22 |
| Total Unassigned Credits at beginning of yr | (\$20,629.79) | (\$20,629.79) |
| Taxes Collected & Sent to Treasurer: | | |
| Property Taxes Collected in 2018 | \$351,634.23 | |
| Prior yr credits assigned | \$272.34 | \$0.00 |
| Yield Taxes & Gravel Tax Collected in 2018 | \$10,941.22 | |
| Subtotal | \$342,218.00 | |
| Property & Yield Taxes Uncollected at year's end | \$48,501.58 | |
| Refunds issued | \$5,826.85 | \$5,826.85 |
| 2018 Tax Year Totals | \$396,548.46 | \$396,548.46 |
| 2017 | Credit | Debit |
| Taxes Uncollected at Beginning of 2018 | | \$65,211.32 |
| Interest on Delinquent Taxes & Fees | | \$3,304.42 |
| Property & Yield Taxes Collected In 2018 | \$44,512.77 | |
| Interest on Delinquent Taxes & Fees/Penalties | \$3,304.42 | |
| Conversion to Lien (principle only) | \$20,698.55 | |
| Refund Abatements | \$0.00 | |
| Abatements Granted | \$0.00 | |
| 2017 Tax Year Totals | \$68,515.74 | \$68,515.74 |
| 2017 Liens | Credit | Debit |
| Liens Executed During 2018 | | \$20,698.55 |
| Interest on Delinquent Taxes & Fees | | \$12.66 |
| Redemptions | \$1,987.34 | |
| Interest & Fees | \$12.66 | |
| Liens Deeded to Town | \$0.00 | |
| Unredeemed Lien Bal. at end of 2018 | \$18,711.21 | |
| 2017 Liens Totals | \$20,711.21 | \$20,711.21 |
| 2016 Liens | Credit | Debit |
| Unredeemed Liens Bal. at Beginning of 2018 | | \$16,447.44 |
| Interest on Delinquent Taxes & Fees | | \$1,147.47 |
| Redemptions | \$5,951.42 | |
| Interest & Fees | \$1,147.47 | |
| Liens Deeded to Town | | |
| Unredeemed Lien Bal. at end of 2018 | \$10,496.02 | |
| 2016 Liens Totals | \$17,594.91 | \$17,594.91 |
| 2015 Liens | Credit | Debit |
| Unredeemed Liens Bal. at Beginning of 2018 | | \$5,439.27 |
| Interest on Delinquent Taxes & Fees | | \$1,558.75 |
| Redemptions | \$5,439.27 | |
| Interest & Fees | \$1,558.75 | |
| Liens Deeded to Town | | |
| Unredeemed Lien Bal. at end of 2018 | \$0.00 | |
| 2015 Lien Totals | \$6,998.02 | \$6,998.02 |
| Net funds delivered to Treasurer in 2018 | \$447,587.80 | |
| Refunded credit | \$5,826.85 | |
| Gross funds delivered to Treasurer in 2018 | \$453,414.65 | |

Respectfully submitted,
Michael P. Stiebitz – Benton Tax Collector

Notes from the Town Clerk's Office

2018 was an election year and I would like to thank all our poll workers for the long hours and hard work they put in during the Primary in September and then again for the General Election in November. Both were two very long days for these folks and I appreciate all their efforts which culminated in accurate tallies.

I'd also like to thank the Beautify Benton ladies who keep our Town Building clean and presentable. Their hard work shows and is certainly appreciated!

As was mentioned earlier in this Town Report, we lost John G. Elliott Jr. last year. Over the years at various times he served Benton as a Selectman, Moderator, Sexton, and also a Planning Board member. In between his official stints in office, for many years he took care of our roads. He was a font of knowledge on all things Benton, and many Selectmen over the years sought his counsel on road maintenance and repair when they had to draft warrant articles. He also was a skilled hunter and I can personally attest to his turkey hunting prowess, having been the recipient of some of his bounty. I will miss his history lessons.

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

Respectfully submitted,

Michael P. Stiebitz, - Benton Town Clerk

Report of Clerk to Treasurer - Benton, New Hampshire Year End Totals for 2018

| | |
|---|-------------|
| Motor Vehicle Permits Issued (446): | \$64,478.00 |
| Dog Licenses Issued and Fines Collected (66/0): | \$432.00 |
| Marriage Licenses Issued (1): | \$50.00 |
| Vital Record Searches (0): | \$0.00 |
| Reimbursement from State for Checklist: | \$0.00 |
| Returned Check (incl \$10 fee+\$15 penalty) | \$0.00 |

| | |
|---|--------------------|
| Total Collected by Town Clerk for 2018 | \$64,960.00 |
|---|--------------------|

| | |
|---|-------------|
| Motor Vehicle Permits Issued (446): | \$64,478.00 |
| Dog Licenses Issued and Fines Collected (66/0): | \$432.00 |
| Marriage Licenses Issued (1): | \$50.00 |
| Vital Record Searches (0): | \$0.00 |
| Reimbursement from State for Checklist: | \$0.00 |
| Returned Check (incl \$10 fee+\$15 penalty) | \$0.00 |

| | |
|---|--------------------|
| Total Submitted to Treasurer by Town Clerk | \$64,960.00 |
|---|--------------------|

| | |
|---|------------|
| Motor Vehicles: | \$1,212.50 |
| Dog Licenses Issued and Fines Collected (66/0): | \$33.00 |
| Marriage Licenses Issued (1): | \$7.00 |
| Vital Record Searches (1 from 2017): | \$4.00 |

| | |
|--|-------------------|
| Total Billed to Town by Town Clerk for 2018 (12/17-11/18) | \$1,256.50 |
|--|-------------------|

Michael P. Stiebitz

Town Clerk - 01/07/2019

Road Maintenance Report

The winter months of 2018 had significant snow fall and several rain and ice storms resulting in slightly higher winter maintenance costs.

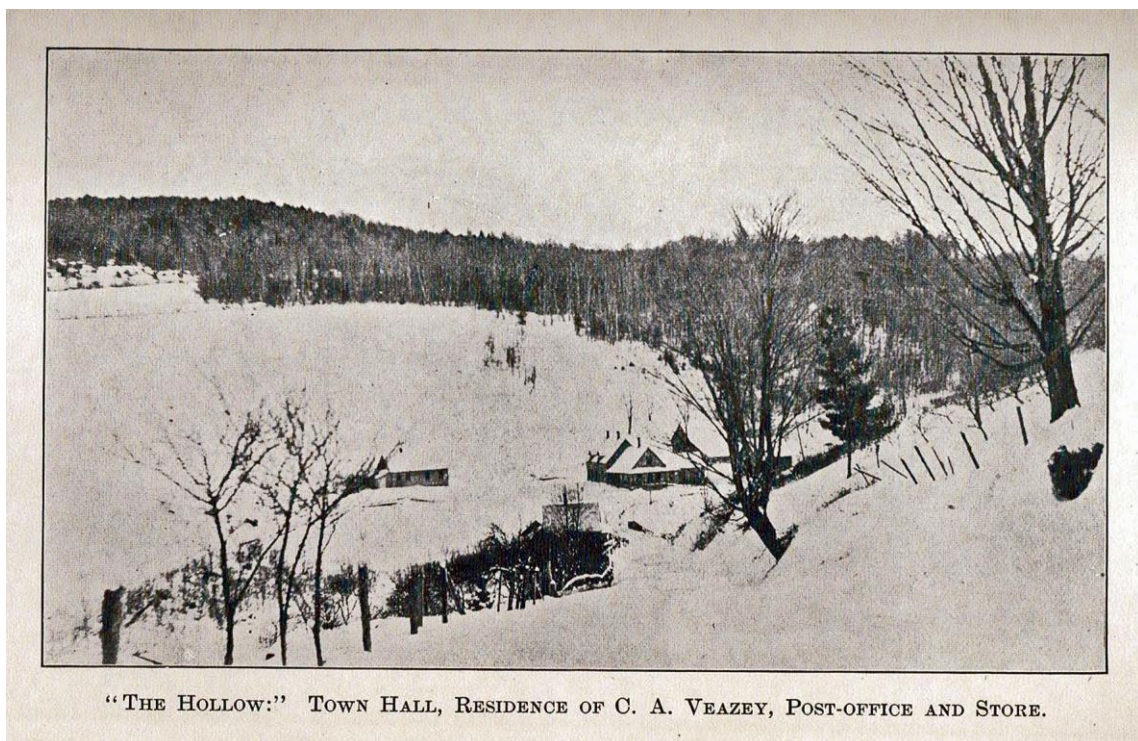
In the spring and summer months we were able to accomplish several maintenance projects. We started by adding gravel and shaping portions of Howe Hill, Bowles Road and Tunnel Stream Road. On Long Pond Road we cut trees on the west side to widen the road to improve drainage and added gravel and shaped the road surface. Flat Iron Road had a section that was very narrow making snow removal difficult, so we cut trees and dug the banks back creating ditches and room for snow removal. Another section was raised and ditched with a culvert installed to provide drainage.

The small pavement project on Tunnel Stream Road unearthed a lot of rocks and ledge which was removed and replaced with gravel and paved. We were also able to accomplish some other erosion projects that will hopefully protect our roads in future large rain events.

In the fall we cleaned some of the ditches and added gravel to 2,400' of Tunnel Stream Road. The Page Road also had ditching, shaping and gravel added and replaced an old culvert. We also put up the winter sand and the snow came early in November stopping any further work.

Respectfully submitted,

Joe Boutin Jr & Son



Beautify Benton Committee Report

This Spring the Committee helped to improve our Town Hall by paying half of the cost to have the floor sanded and refinished. Then later the Committee purchased two rug runners for the floor. We now have a beautiful floor.

A Bake Sale was held on Election Day, November 6th. On December 19th the Committee held the Memory Tree Dedication. Sure was nice to see so many friends and neighbors to enjoy an evening singing Christmas Carols, light refreshments and visiting.

These events were very successful, the bake sale raised \$417 and the Memory Tree \$1,145. The Committee's end of year balance is \$5,805.30.

Many thanks to everyone for all you did on these events, otherwise they would not have been so successful this year.

Special thanks to Stephanie and Fran for all their hard work in taking care of the hall having it ready for the activities throughout the year.

Beautify Benton Committee

Maxine Tyler, Treasurer

2018 TOWN WARRANT

Town of Benton March 13, 2018

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 7:04PM 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 7:19PM, 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:

| <u>Position</u> | <u>Term</u> | <u>Expires</u> | |
|-----------------------------|-------------|----------------|--------------------|
| Selectman | 3 years | 2021 | Carol Vincelette |
| Treasurer | 1 year | 2019 | Dwight Swauger |
| Town Clerk | 1 year | 2019 | Michael Stiebitz |
| Tax Collector | 1 year | 2019 | Michael Stiebitz |
| Supervisor of the Checklist | 3 years | 2021 | Stephanie Saffo |
| Ballot Clerk | 1 year | 2019 | Lynne Toher |
| Ballot Inspector | 1 year | 2019 | Maxine Tyler |
| Surveyor of Wood and Lumber | 1 year | 2019 | Joseph Boutin, Jr. |
| Planning Board Member | 3 years | 2021 | Martin Noble |
| Planning Board Member | 2 years | 2020 | Samuel Gregory |
| Trustee of the Trust Funds | 3 years | 2021 | Mark Elliott |

Selectmen Darcy moved to amend this article to include the election of a Moderator for a term of 2 years, as this position was inadvertently omitted from the official warrant. The motion was seconded and Gilbert Richardson was elected for a two year term.

Motion was made to defer the following position pending further discussion, seconded and passed on a voice vote.

| | | |
|------------------|---------|------|
| 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)

Motion was made and seconded to accept article as written. No discussion was forthcoming and article passed by unanimous voice vote.

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)

Motion was made and seconded to accept article as written. No discussion was forthcoming and article passed by unanimous voice vote.

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)

Motion was made and seconded to accept article as written. Selectman Darcy discussed the work that was ongoing to get permits so that we will be eligible for FEMA grants to help fund the replacement/enlargement of the culvert just south of the Davis Brook bridge on Tunnel Stream Rd.

The article then was passed by unanimous voice vote.

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)

Motion was made and seconded to accept article as written.

Selectman Darcy explained that NH law specifies that the Town have oversight of the cemeteries either with a group of Cemetery Trustees or directly by the Select Board. He explained that the board had decided to manage the cemetery affairs directly as there are several projects that need to be addressed this year and they would like to get them moving. These include tree removal to facilitate expansion of the new section of the Mountain View Cemetery, as well as repair work to the fences of the old section.

The article was then passed by unanimous voice vote.

A motion was made and seconded to amend Article 1 to eliminate the Cemetery Trustee position. The article was so amended by unanimous voice vote.

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)

Motion was made and seconded to accept article as written.

Discussion began with a question regarding the apparent steep rise in the rate that we are being charged by Haverhill. Selectman Darcy explained that we bargained with Haverhill to get that deal which is \$6K for the first year, \$8K for the second year and then \$10K per year for the next three years. They had wanted \$12,000 per year in the contract rejected last year. We got annual reductions from that amount

plus we got 75% of Benton's land area excluded from our liability as that is the amount of National and State Forest area that we are not responsible for. Selectman Darcy stated that the amount we are paying contributes to the capital cost of their fire equipment as well as the out of pocket costs of fire coverage.

The article was then passed by unanimous voice vote.

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)

Motion was made and seconded to accept article as written.

As there was no discussion, the article was passed by unanimous voice vote.

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)

Motion was made and seconded to accept article as written.

Selectman Darcy explained that the State requires the Town to have a complete revaluation every five years. Instead of causing a big tax increase in the year of the revaluation, this trust fund lets us spread it out over the whole five years, cushioning the blow.

The article was passed by unanimous voice vote.

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 Shepherd Ecumenical Food Pantry | \$250 |
| Ammonoosuc Health Services | \$250 |
| Grafton County Senior Citizens Council | \$200 |

Selectmen recommend this article. (Majority vote required).

Motion was made and seconded to accept article as written.

Selectman Darcy explained that Benton has always contributed to local charitable organizations, but that the amounts were buried in the budget. The board decided to break it out this year to make it clear what our contributions are and to whom they are made.

The article was passed by unanimous voice vote.

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)

Motion was made and seconded to accept article as written.

Selectman Darcy explained that we have long contributed monies to the Capital Reserve Fund (CRF) for Roads. After the devastating damage done last year by the July and October storms, the Town required extra funds to cover some of the repair work. Disbursements from the CRF require a warrant article or a special meeting. By designating this as an Expendable Trust Fund, the board can utilize the funds when necessary.

The article was passed by unanimous voice vote.

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)

Motion was made and seconded to accept article as written.

Although Benton has had such a board as recently as 1983, it has been vacant ever since. The Zoning Board of Adjustment hears appeals from any order, requirement, decision or determination made by an administrative official and administers special provisions in the Zoning Ordinance dealing with variances and special exceptions.

The absence of this board could complicate or hold up the issuance of building permits. Laura Richardson suggested that having elected officials would prevent potential conflicts of interest in the permitting process.

The article was passed by unanimous voice vote.

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)

Motion was made and seconded to accept article as written.

Discussion ensued with John Elliott strongly protesting that this proposal will doom the Town to maintaining other non-Town roads in the future, and may even be illegal. He stated that during his tenure as Selectman, a situation came up involving Miles Rd. which pitted the landowner against the

Town. A judge ruled that Miles Road was not a Town road and as such could not be maintained by the Town. He went on to say that Long Pond Rd. was earlier know as High St. and had many residences along it. In the early 1900s people moved out and sold their land to the National Forest. He stated that in the 1930-1934 timeframe the road was discontinued. Ingerson Rd. and Rollins Rd. were discontinued at the same time. John's main thrust was that in order for the Town to take over the road, the abutters must bring it up to Town Road standards, primarily a two lane road with an 18' width.

Selectman Darcy weighed in that his research reveals that there are three ways a road can become a Town road:

- 1) Layout by the Planning Board
- 2) Approval by the Town Meeting or
- 3) Town maintenance of the road for 5 years and it automatically becomes a Town Road.

It was noted that the road serves many more vehicles than just those of the residents who abut it. The Long Pond Recreation Area generates fees, some of which get returned to the local school district. In addition, the Town receives Timber Tax money from logging which takes place in the National Forest.

Selectman Darcy stated that there are ongoing discussions with the White Mountain National Forest administration regarding the division of labor on the road, and their part in maintaining the upper stretches (after their section is repaired from the October storm damage.)

Laurie Elliott asked how we can get the government to pay for damage to our section of the road if their section causes damage to our section, as occurred several years ago.

Selectman Darcy stated that it is a really good thing for us to have a mutually beneficial relationship with the Forest Service. There exists the desire on both parties to work out a satisfactory agreement on the ownership and maintenance of Long Pond Rd.

Kris Harris asked if we receive enough money from the government to pay for maintenance of our portion. Selectman Darcy stated that we received over \$60K last year from them as PILOT – Payment in Lieu of Taxes.

Dan Elliott asked if they truly plan to fix the washed out section above the gate to protect our section down below. Someone else suggested we put a couple of trenches across the road just below the gate to interdict any potential flood from their wash out.

Joe Boutin III stated that his contact in the Forest Service indicated that it might be two more years until they get their section fixed.

Tim Hickey asked if legally an abutter could demand that the Town upgrade the road, if the Town votes to take over the maintenance. Selectman Darcy stated that in his opinion that could not happen. Tim then suggested amending the article to state that the road would be taken over by the Town in "as is" condition.

Laura Richardson suggested that since for most of its length it is a one lane road, she did not see why this lower section would need to be upgraded to two lanes. She also stated that the residents from south Benton would really appreciate having the entire road reopened.

Finally, it was noted that some effort would need to be expended by the Town in order to provide a turnaround for the plow truck.

The article was then put to a vote. There was at least one Nay vote, but the vast majority of those present voted Yay. The article passed.

Before the meeting was adjourned, Selectman Darcy pointed out copies of the Benton Emergency Management Plan on the tables and posted on the Town's website. He asked for folks to read them and offer any comments to him as the plan needs to be approved.

The Moderator asked for and received a motion and a second to adjourn the meeting. The meeting was adjourned by unanimous voice vote at 8:12PM.

Selectman Darcy administered the oath of office to all the newly elected present.

A true copy, Attest

Michael P. Stiebitz – Town Clerk of Benton

Report of the Trustees of the Trust Funds
For the Year Ending December 31, 2018

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 **\$ 1,216.07**

Cemetery/Common Trust Fund

Woodsville Guaranty Savings # 662141 **\$14,598.74**

Capital Reserve Fund - Highways/Roads

Woodsville Guaranty Savings # 655898 **\$58,930.28**

Capital Reserve Fund – Fires

Woodsville Guaranty Savings # 617456 **\$ 10,874.46**

Revaluation Trust Fund

Woodsville Guaranty Savings #655901 **\$ 227.05**

Expendable Trust – Schools

Woodsville Guaranty Savings #659291 **\$88,139.83**

Expendable Trust – Roads and Bridges

Woodsville Guaranty Savings #682180 **\$15,010.25**

TOTAL HELD IN TRUST
BY THE TRUSTEES OF THE TRUST FUND = \$188,996.68

Respectfully submitted,

Trustees of the Trust Fund

Laura Richardson, Chair

Martin Noble

Mark Elliott

**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 12th day of March 2019, 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 2022.
- ARTICLE 4: To choose a Treasurer for the ensuing year.
- ARTICLE 5: To hear reports of Agents, Committees, or Officers chosen and pass any vote related thereto.
- ARTICLE 6: To see if the school district will vote to raise and appropriate Seven Hundred Thirty-Four Thousand, Eight Hundred Twenty-Five Dollars (\$734,825.00) 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 7: To see if the district will raise and appropriate up to One Hundred Thousand dollars (\$100,000.00) 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, 2019. (The school board does not recommend this article).

Given under our hands at said Benton this _____ day of _____, 2019

A True Copy of Warrant - Attest:


Joseph Boutin III, Chairman


Kristina Harris

Timothy Hickey

BENTON SCHOOL BOARD

School Warrant - Minutes
State of New Hampshire
March 13, 2018

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 2021.

Kris Harris was elected by voice vote.

Motion to amend article. Wayne Chevalier resigned his position and nominated Tim Hickey to fill out his term. Motion to amend accepted. Tim Hickey was elected by voice vote to fill out Wayne's term.

Article 4

To choose a Treasurer for the ensuing year.

Penny Chicoine was elected by voice vote.

Article 5

To choose an Auditor for the ensuing year.

Note: This article did not appear on the official Benton School District Warrant and as such was ignored and the remaining articles renumbered per the official warrant.

Article 5

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

Motion made to accept article as written, seconded. No discussion ensued and article passed on voice vote.

Article 6

To see if the school district will vote to raise and appropriate Six Hundred Forty Thousand, Seven Hundred and Thirty-two Dollars (\$640,732) 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. No discussion ensued and the article passed on a voice vote.

Article 7

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).

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

Wayne Chevalier stated that the district is anticipating a \$100,000.00 surplus as of now. Therefore we should be able to put \$50,000.00 into the ETF.

Laura Richardson, Chairman of the Trustees of Trust Funds, stated that there is presently \$38,000.00 in the fund, which makes her nervous, considering the potential exposure we face if a special needs child moves into town during the school year. She highly recommends bolstering the fund balance via this article.

The article then was passed unanimously by voice vote.

Motion was made to close the meeting and the meeting adjourned at 7:16PM. 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

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

One-half of the School Administrative Unit expenses are prorated among the school districts on the basis of equalized valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30th. Below is a breakout of each district's cost share for the Superintendent at a salary of \$117,300 and the Business Administrator at a salary of \$96,900 for fiscal year 2018.

| Superintendent Salary | | |
|------------------------------|------------------|-------------|
| Bath | 15,472 | 13.19 |
| Benton | 2,334 | 1.99 |
| Haverhill Cooperative | 75,307 | 64.20 |
| Piermont | 12,481 | 10.64 |
| Warren | 11,706 | 9.98 |
| TOTAL | \$117,300 | 100% |

| Business Administrator Salary | | |
|--------------------------------------|-----------------|-------------|
| Bath | 12,781 | 13.19 |
| Benton | 1,928 | 1.99 |
| Haverhill Cooperative | 62,210 | 64.20 |
| Piermont | 10,310 | 10.64 |
| Warren | 9,671 | 9.98 |
| TOTAL | \$96,900 | 100% |

**BENTON SCHOOL DISTRICT
SUPERINTENDENT'S REPORT**

As I begin my third year as Superintendent of Schools in SAU #23, I'm pleased to report we have accomplished a great deal and are in a cycle of continuous improvement. Each year, the SAU Administrative Team assesses our progress and sets new goals for ourselves and our schools. Teachers align their annual goals to the school and district goals so we support each other and our students and have the greatest opportunity to focus on academic excellence, innovation, personalization, student success and wellbeing. My goals for the SAU 2018-2019 school year are on the SAU website, at www.sau23.org and I invite you to review them. I will make myself available to any community member wishing to discuss our progress and our work.

Accountability for school quality and student learning are very important to me and I hold myself and all employees to a high standard. We are improving our education, facilities and state test scores. Over the last 28 years, I have seen many changes in education and believe the full measure of schools and student learning require more than a single test score. To this end, we are designing meaningful and relative performance assessments and developing multiple measures of school quality to improve student learning and school culture for all students. Too often, students in this country graduate from high school and need remediation to be successful in college or are unprepared for the workplace or technical center. Students in traditional school programs have been able to memorize or "cram" for a test, only to forget much of the material in a few months. We are striving for deeper,

more personalized approaches to learning and believe the performance assessments we are designing are engaging students in ways standardized tests do not, and allows students more opportunities to demonstrate and apply what they know to new and different situations.

In addition to providing the best educational opportunities we can for our students, we are addressing a wide variety of social and emotional issues in our schools. This year, we have been learning about the Adverse Childhood Experience Study (ACES) and the impact of trauma on children. I encourage every citizen to google ACES to learn about the long term effects on children and adults who have experienced four or more adverse experiences. We've also viewed the film, *Resilience*, to learn new strategies for helping our students and families who either have experienced trauma in the past or continue to experience trauma on a daily basis. The research is alarming and points to the importance of our children having access to informed, responsible adults to help them regulate their feelings and behaviors.

We have worked hard at the SAU office to be fiscally responsible. The SAU Board and Finance Office has looked through every line in the budget for efficiencies and savings. The approved budget for next year is an overall decrease of \$40,000, representing a 1.5% decrease from the current budget. I continue to advocate for state reform of the school funding formula, which funds less and less each year, downshifting responsibility to the local taxpayer. Currently legislation has been filed and is being heard in Concord to freeze our current funding for communities with higher poverty levels and lower property values, also known as stabilization funds. This is only a stopgap measure to give our representatives in Concord a little more time to fix the broken education funding formula. I am grateful for the support of our local representatives and senators, for supporting this effort to not only freeze our current level but to make funding more equitable across the state, as the Supreme Court ordered the state to do as a result of the Claremont case twenty years ago.

I am deeply grateful to the Benton community for their continued support for education. We are working diligently to be fiscally responsible with the resources we have, while trying to get the best value for our buck and best education for our students. This is an unusual year for the school budget in Benton, with the tax rate skyrocketing because of a number of reasons. The overall budget increase is \$134,000. The regular, vocational and special education tuition lines are up because of having more students and increased special education services. In addition, this current school year is the last of the five year extra tuition discount agreement for 7th and 8th grade students at Haverhill Cooperative Middle School. That extra discount has been a significant savings for Benton taxpayers over the last five years. Benton will continue to receive the 10% discount plus 2% for sending all students. The third major impact to the Benton budget this year is not having the \$148,000 budget surplus returned to the taxpayer to reduce taxes like we did last year. Taxes have gone down two of the last three years because of the budget surplus being applied. FY 17 School tax was \$20.27, FY18 was \$17.60, FY 19 was \$14.05 and FY 20 is projected at \$24.16.

The SAU finance office works diligently to keep an eye on expenses, develop a clear and understandable budget and anticipate any budget surplus as early as possible so the community can decide to put surplus funds in the expendable trust fund. This will help keep the fluctuation in the tax rate to a minimum but isn't a perfect science as unanticipated expenses can arise between February/March and June 30.

You may contact me at the office at 787-2113 extension 118, or by email at lmelanson@sau23.org.

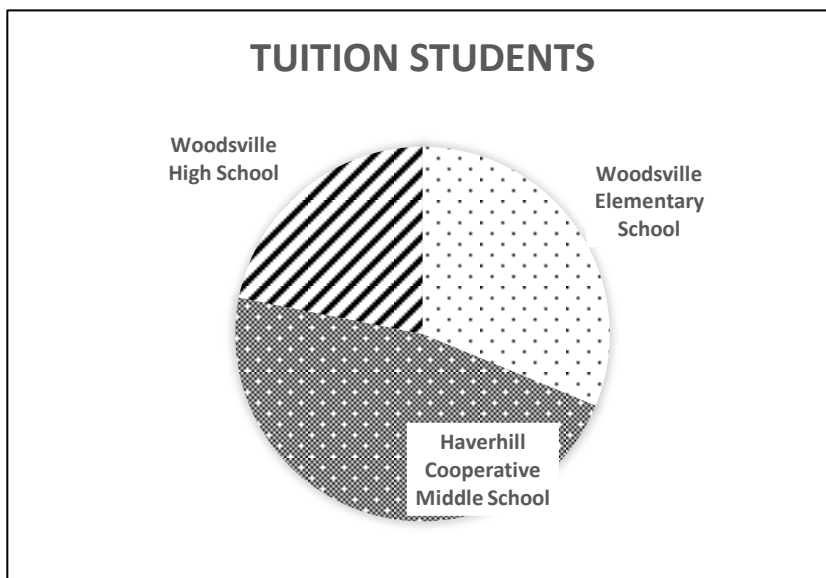
Respectfully,

Laurie Melanson
Superintendent

**BENTON SCHOOL DISTRICT
TUITION STUDENTS
2017-2018**

| | <u>Total Students</u> | <u>Total Tuition Costs Per School</u> |
|-------------------------------------|---------------------------|---|
| Woodsville Elementary School | 9 | \$89,973.69 |
| Haverhill Cooperative Middle School | 15 | \$87,085.26 |
| Woodsville High School | 5.5 | \$69,720.66 |
| River Bend Tech | 0.5* | \$8,880.00 |
| TOTAL | 29 | \$255,659.61 |

* One WHS student attends River Bend half time



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

| | | 2016-2017 | 2017-2018 |
|-----------------------------------|--------------------------------|----------------|----------------|
| <u>Special Education Expenses</u> | | | |
| 1200 | INSTRUCTION | 108,172 | 100,864 |
| 1230 | FRENCH POND SCHOOL | 0 | 0 |
| 1231 | KING STREET SCHOOL | 0 | 0 |
| 1430 | SUMMER SCHOOL | 1,865 | 2,605 |
| 2150 | SPEECH/LANGUAGE | 0 | 16,448 |
| 2159 | SUMMER SCHOOL SPEECH/LANG | 0 | 44 |
| 2162 | PHYSICAL THERAPY | 5,484 | 5,633 |
| 2163 | OCCUPATIONAL THERAPY | 15,557 | 12,878 |
| 2722 | TRANSPORTATION | 13,151 | 10,007 |
| | Total District Expenses | 144,229 | 148,479 |

Special Education Revenues

| | | | |
|------|-----------------------------------|--------|---------------|
| 3110 | SPED Portion State Adequacy Funds | 17,837 | 12,773 |
| 3230 | Catastrophic Aid | 0 | 0 |
| 4580 | Medicaid | 24,710 | 32,213 |
| | Total District Revenues | 42,547 | 44,986 |

**REPORT OF THE BENTON SCHOOL
DISTRICT TREASURER
FISCAL YEAR JULY 1, 2017 TO JUNE 30, 2018**

| | |
|--------------------------------|----------------|
| Cash on Hand, July 1, 2017 | \$105,553.16 |
| Total Revenues Received | \$740,925.52 |
| Total School Board Orders Paid | \$(639,707.76) |
| Cash on Hand June 30, 2018 | \$206,770.92 |

Dianne Norton
SAU Accounts Receivable Clerk

AUDIT REPORT

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

**BENTON SCHOOL DISTRICT
BALANCE SHEET**

| <u>ASSETS</u> | | <u>GENERAL FUND</u> | <u>TRUST/AGENCY FUND</u> |
|-----------------------------|-----|---------------------|--------------------------|
| Current Assets | | | |
| CASH | 100 | 206,771 | 0 |
| INVESTMENTS | 110 | 0 | 38,118 |
| INTERFUND RECEIVABLE | 130 | 0 | 0 |
| INTERGOV'T REC | 140 | 7,198 | 0 |
| OTHER RECEIVABLES | 150 | 0 | 0 |
| PREPAID EXPENSES | 180 | 0 | 0 |
| OTHER CURRENT ASSETS | 190 | 0 | 0 |
| Total Current Assets | | 213,969 | 38,118 |

LIABILITIES & FUND EQUITY

| | | | |
|--|-----|----------------|---------------|
| Current Liabilities | | | |
| INTERFUND PAYABLES | 400 | 0 | 0 |
| INTERGOV'T PAYABLES | 410 | 0 | 0 |
| OTHER PAYABLES | 420 | 4,589 | 0 |
| ACCRUED EXPENSES | 460 | 0 | 0 |
| DEFERRED REVENUES | 480 | 0 | 0 |
| OTHER CURRENT LIAB | 490 | 0 | 0 |
| Total Current Liabilities | | 4,589 | 0 |
| Fund Equity | | | |
| Non-spendable: | | | |
| RESERVE FOR PREPAID EXPENSES | 752 | 0 | 0 |
| Restricted: | | | |
| Committed: | | | |
| RESERVE FOR CONTINUING APPROPRIATIONS | 754 | 0 | 0 |
| RESERVE FOR AMTS VOTED | 755 | 50,000 | 0 |
| RESERVE FOR ENCUMBRANCES (non-lapsing) | 753 | 0 | 0 |
| UNASSIGNED FUND BALANCE RETAINED | | 11,118 | 0 |
| Assigned: | | | |
| RESERVED FOR SPECIAL PURPOSES | 760 | 0 | 38,118 |
| RESERVE FOR ENCUMBRANCES | 753 | 0 | 0 |
| UNASSIGNED FUND BALANCE | 770 | 148,262 | 0 |
| Total Fund Equity | | 209,380 | 38,118 |
| TOTAL LIABILITIES & FUND EQUITY | | 213,969 | 38,118 |

BENTON SCHOOL DISTRICT REVENUES AND PROPOSED BUDGET 2019-2020

| Account | Description | PROPOSED | | |
|-----------------------|--------------------------------|-------------------|-------------------|-------------------------|
| | | FY2019 BUDGET | FY2020 BUDGET | INCREASE/ (DECREASE) |
| 10.5.1111.000.0.00000 | CURRENT APPROPRIATION | 295,462.00 | 557,992.00 | 262,530.00 |
| 10.5.1510.000.0.00000 | INTEREST ON INVESTMENT | 12.00 | 20.00 | 8.00 |
| 10.5.3111.000.0.00000 | ADEQUACY AID (GRANT) | 107,036.00 | 118,907.00 | 11,871.00 |
| 10.5.3112.000.0.00000 | ADEQUACY AID (STATE TAX) | 60,655.00 | 56,310.00 | (4,345.00) |
| 10.5.3220.000.0.00000 | KINDERGARTEN AID | 0.00 | 2,200.00 | 2,200.00 |
| 10.5.3241.000.0.00000 | VOCATIONAL ED TUITION | 3,330.00 | 0.00 | (3,330.00) |
| 10.5.3242.000.0.00000 | VOC ED TRANSPORTATION | 300.00 | 0.00 | (300.00) |
| 10.5.4580.000.0.00000 | MEDICAID REIMBURSEMENT | 14,500.00 | 28,462.00 | 13,962.00 |
| 10.5.4810.000.0.00000 | NATIONAL FOREST RESERVE | 11,175.00 | 11,175.00 | 0.00 |
| 10.5.5252.000.0.00000 | TRANSFER FROM EXPENDABLE TRUST | 0.00 | 0.00 | 0.00 |
| 10.5.5700.000.0.00000 | USE OF FUND BALANCE | 148,262.00 | 0.00 | (148,262.00) |
| TOTAL REVENUES | | 640,732.00 | 775,066.00 | 134,334.00 |
| 10.6.1100.561.1.00000 | EL REGULAR TUITION | 71,225.10 | 92,355.00 | 21,129.90 |
| 10.6.1100.561.2.00000 | MS REGULAR TUITION | 166,812.20 | 155,151.00 | (11,661.20) |

| | | | | |
|------------------------------|-------------------------------------|-------------------|-------------------|-------------------|
| 10.6.1100.561.3.00000 | HS REGULAR TUITION | 125,773.40 | 179,924.00 | 54,150.60 |
| 10.6.1100.562.3.00000 | HS REGULAR TUITION-OUT OF STATE | | | 0.00 |
| | REGULAR EDUCATION | 363,810.70 | 427,430.00 | 63,619.30 |
| 10.6.1200.320.2.00000 | MS PROFESSIONAL SERVICES | 23,040.00 | 0.00 | (23,040.00) |
| 10.6.1200.320.3.00000 | HS PROFESSIONAL SERVICES | 0.00 | 48,360.00 | 48,360.00 |
| 10.6.1200.330.1.00000 | EL PROFESSIONAL SERVICES | 6,560.00 | 8,450.00 | 1,890.00 |
| 10.6.1200.330.2.00000 | MS PROFESSIONAL SERVICES | 1,300.00 | 0.00 | (1,300.00) |
| 10.6.1200.561.1.00000 | EL SPECIAL ED TUITION | 39,730.00 | 76,303.00 | 36,573.00 |
| 10.6.1200.561.2.00000 | MS SPECIAL ED TUITION | 12,500.00 | 24,000.00 | 11,500.00 |
| 10.6.1200.561.3.00000 | HS SPECIAL ED TUITION | 0.00 | 0.00 | 0.00 |
| 10.6.1200.562.3.00000 | HS SPECIAL ED TUITION- OUT OF STATE | 0.00 | 0.00 | 0.00 |
| 10.6.1200.564.2.00000 | MS SPED TUITION - PRIVATE | 50,529.00 | 0.00 | (50,529.00) |
| 10.6.1200.564.3.00000 | HS SPED TUITION - PRIVATE | 0.00 | 51,000.00 | 51,000.00 |
| 10.6.1200.610.1.00000 | EL SPED SUPPLIES | 1,000.00 | 1,000.00 | 0.00 |
| 10.6.1200.610.2.00000 | MS SPED SUPPLIES | 150.00 | 0.00 | (150.00) |
| 10.6.1200.610.3.00000 | HS SPED SUPPLIES | 0.00 | 150.00 | 150.00 |
| 10.6.1200.640.1.00000 | EL SPED BOOKS | 0.00 | 500.00 | 500.00 |
| 10.6.1200.734.1.00000 | EL SPED EQUIPMENT | 3,000.00 | 5,000.00 | 2,000.00 |
| 10.6.1200.734.2.00000 | MD SPED EQUIPMENT | 1,000.00 | 0.00 | (1,000.00) |
| 10.6.1200.810.1.00000 | EL SPECIAL ED FEES | 0.00 | 0.00 | 0.00 |
| | SPECIAL EDUCATION | 138,809.00 | 214,763.00 | 75,954.00 |
| 10.6.1230.564.2.00000 | FRENCH POND TUITION | 0.00 | 0.00 | 0.00 |
| 10.6.1231.564.3.00000 | KING STREET TUITION | 0.00 | 0.00 | 0.00 |
| 10.6.1300.562.3.00000 | VOC ED TUITION | 0.00 | 0.00 | 0.00 |
| 10.6.1430.561.1.00000 | EL SUMMER TUITION | 1,100.00 | 1,000.00 | (100.00) |
| 10.6.1430.561.2.00000 | MS SUMMER TUITION | 2,770.00 | 800.00 | (1,970.00) |
| 10.6.1430.561.3.00000 | HS SUMMER TUITION | 0.00 | 3,000.00 | 3,000.00 |
| 10.6.1430.564.2.00000 | MS SUMMER TUITION - PRIVATE | | | 0.00 |
| | SUMMER SCHOOL | 3,870.00 | 4,800.00 | 930.00 |
| 10.6.2150.330.1.00000 | EL SPEECH SERVICES | 16,500.00 | 14,520.00 | (1,980.00) |
| 10.6.2150.330.2.00000 | MS SPEECH SERVICES | 3,960.00 | 0.00 | (3,960.00) |
| 10.6.2150.330.3.00000 | HS SPEECH SERVICES | 3,960.00 | 7,920.00 | 3,960.00 |
| | SPEECH/LANGUAGE SERVICES | 24,420.00 | 22,440.00 | (1,980.00) |
| 10.6.2159.330.1.00000 | EL SUMMER SPEECH | 1,100.00 | 825.00 | (275.00) |
| 10.6.2159.330.2.00000 | MS SUMMER SPEECH | 275.00 | 0.00 | (275.00) |
| 10.6.2159.330.3.00000 | HS SUMMER SPEECH | 275.00 | 550.00 | 275.00 |
| | SUMMER SPEECH SERVICES | 1,650.00 | 1,375.00 | (275.00) |
| 10.6.2162.330.1.00000 | EL PT | 6,649.00 | 9,638.00 | 2,989.00 |
| 10.6.2162.330.2.00000 | MS PT | 300.00 | 0.00 | (300.00) |
| | PHYSICAL THERAPY SERVICES | 6,949.00 | 9,638.00 | 2,689.00 |
| 10.6.2163.330.1.00000 | EL OT | 8,442.00 | 6,720.00 | (1,722.00) |

| | | | | |
|-----------------------|--------------------------------------|------------------|------------------|-------------------|
| 10.6.2163.330.2.00000 | MS OT | 3,444.00 | 1,722.00 | (1,722.00) |
| 10.6.2163.330.3.00000 | HS OT | 1,722.00 | 2,142.00 | 420.00 |
| | OCCUPATIONAL THERAPY SERVICES | 13,608.00 | 10,584.00 | (3,024.00) |
| 10.6.2311.111.1.00000 | EL SCHOOL BOARD SALARIES | 174.00 | 174.00 | 0.00 |
| 10.6.2311.111.2.00000 | MS SCHOOL BOARD SALARIES | 258.00 | 300.00 | 42.00 |
| 10.6.2311.111.3.00000 | HS SCHOOL BOARD SALARIES | 168.00 | 126.00 | (42.00) |
| 10.6.2311.220.1.00000 | EL SCHOOL BOARD FICA | 13.00 | 13.00 | 0.00 |
| 10.6.2311.220.2.00000 | MS SCHOOL BOARD FICA | 20.00 | 23.21 | 3.21 |
| 10.6.2311.220.3.00000 | HS SCHOOL BOARD FICA | 13.00 | 9.79 | (3.21) |
| 10.6.2311.260.1.00000 | EL SCHOOL BOARD WORKERS' COMP | 81.00 | 81.00 | 0.00 |
| 10.6.2311.260.2.00000 | MS SCHOOL BOARD WORKERS' COMP | 120.00 | 140.00 | 20.00 |
| 10.6.2311.260.3.00000 | HS SCHOOL BOARD WORKERS' COMP | 78.00 | 59.00 | (19.00) |
| 10.6.2311.520.1.00000 | EL SCHOOL BOARD LIABILITY INS | 870.00 | 870.00 | 0.00 |
| 10.6.2311.520.2.00000 | MS SCHOOL BOARD LIABILITY INS | 1,290.00 | 1,500.00 | 210.00 |
| 10.6.2311.520.3.00000 | HS SCHOOL BOARD LIABILITY INS | 840.00 | 630.00 | (210.00) |
| 10.6.2311.540.1.00000 | EL SCHOOL BOARD ADVERTISING | 29.00 | 29.00 | 0.00 |
| 10.6.2311.540.2.00000 | MS SCHOOL BOARD ADVERTISING | 43.00 | 50.00 | 7.00 |
| 10.6.2311.540.3.00000 | HS SCHOOL BOARD ADVERTISING | 28.00 | 21.00 | (7.00) |
| 10.6.2311.640.1.00000 | EL SCHOOL BOARD BOOKS | 6.00 | 6.00 | 0.00 |
| 10.6.2311.640.2.00000 | MS SCHOOL BOARD BOOKS | 9.00 | 10.00 | 1.00 |
| 10.6.2311.640.3.00000 | HS SCHOOL BOARD BOOKS | 6.00 | 4.00 | (2.00) |
| 10.6.2311.810.1.00000 | EL SCHOOL BOARD DUES & FEES | 261.00 | 261.00 | 0.00 |
| 10.6.2311.810.2.00000 | MS SCHOOL BOARD DUES & FEES | 387.00 | 450.00 | 63.00 |
| 10.6.2311.810.3.00000 | HS SCHOOL BOARD DUES & FEES | 252.00 | 189.00 | (63.00) |
| | SCHOOL BOARD | 4,946.00 | 4,946.00 | (0.01) |
| 10.6.2313.111.1.00000 | EL TREASURER SALARIES | 58.00 | 58.00 | 0.00 |
| 10.6.2313.111.2.00000 | MS TREASURER SALARIES | 86.00 | 100.00 | 14.00 |
| 10.6.2313.111.3.00000 | HS TREASURER SALARIES | 56.00 | 42.00 | (14.00) |
| 10.6.2313.220.1.00000 | EL TREASURER FICA | 4.00 | 4.00 | 0.00 |
| 10.6.2313.220.2.00000 | MS TREASURER FICA | 7.00 | 8.00 | 1.00 |
| 10.6.2313.220.3.00000 | HS TREASURER FICA | 4.00 | 3.00 | (1.00) |
| 10.6.2313.260.1.00000 | EL TREASURER WORKERS' COMP | 27.00 | 27.00 | 0.00 |
| 10.6.2313.260.2.00000 | MS TREASURER WORKERS' COMP | 40.00 | 46.00 | 6.00 |
| 10.6.2313.260.3.00000 | HS TREASURER WORKERS' COMP | 26.00 | 19.00 | (7.00) |
| 10.6.2313.534.1.00000 | EL TREASURER POSTAGE | 9.00 | 9.00 | 0.00 |
| 10.6.2313.534.2.00000 | MS TREASURER POSTAGE | 13.00 | 16.00 | 3.00 |
| 10.6.2313.534.3.00000 | HS TREASURER POSTAGE | 9.00 | 7.00 | (2.00) |
| 10.6.2313.610.1.00000 | EL TREASURER SUPPLIES | 5.00 | 5.00 | 0.00 |
| 10.6.2313.610.2.00000 | MS TREASURER SUPPLIES | 9.00 | 11.00 | 2.00 |
| 10.6.2313.610.3.00000 | HS TREASURER SUPPLIES | 6.00 | 4.00 | (2.00) |
| | TREASURER | 359.00 | 359.00 | (0.00) |
| 10.6.2314.111.1.00000 | EL DISTRICT MEETING SERVICES | 18.00 | 18.00 | 0.00 |
| 10.6.2314.111.2.00000 | MS DISTRICT MEETING SERVICES | 27.00 | 27.00 | 0.00 |

| | | | | |
|-----------------------|--|-------------------|-------------------|-------------------|
| 10.6.2314.111.3.00000 | HS DISTRICT MEETING SERVICES | 17.00 | 17.00 | 0.00 |
| 10.6.2314.220.1.00000 | EL DISTRICT MEETING FICA | 1.00 | 1.00 | 0.00 |
| 10.6.2314.220.2.00000 | MS DISTRICT MEETING FICA | 2.00 | 2.00 | 0.00 |
| 10.6.2314.220.3.00000 | HS DISTRICT MEETING FICA | 1.00 | 1.00 | 0.00 |
| 10.6.2314.260.1.00000 | EL DIST MEETING WORKERS' COMP | 8.00 | 8.00 | 0.00 |
| 10.6.2314.260.2.00000 | MS DIST MEETING WORKERS' COMP | 12.00 | 12.00 | 0.00 |
| 10.6.2314.260.3.00000 | HS DIST MEETING WORKERS' COMP | 8.00 | 8.00 | 0.00 |
| | DISTRICT MEETING | 94.00 | 94.00 | 0.00 |
| 10.6.2317.330.1.00000 | EL AUDIT SERVICES | 168.00 | 232.00 | 64.00 |
| 10.6.2317.330.2.00000 | MS AUDIT SERVICES | 352.00 | 400.00 | 48.00 |
| 10.6.2317.330.3.00000 | HS AUDIT SERVICES | 280.00 | 168.00 | (112.00) |
| | AUDIT SERVICES | 800.00 | 800.00 | 0.00 |
| 10.6.2318.330.1.00000 | EL LEGAL SERVICES | 218.00 | 217.50 | (0.50) |
| 10.6.2318.330.2.00000 | MS LEGAL SERVICES | 322.00 | 375.00 | 53.00 |
| 10.6.2318.330.3.00000 | HS LEGAL SERVICES | 210.00 | 158.00 | (52.00) |
| | LEGAL SERVICES | 750.00 | 750.50 | 0.50 |
| 10.6.2321.310.1.00000 | EL SAU MGT SERVICES | 8,255.72 | 7,743.00 | (512.72) |
| 10.6.2321.310.2.00000 | MS SAU MGT SERVICES | 12,241.24 | 13,351.00 | 1,109.76 |
| 10.6.2321.310.3.00000 | HS SAU MGT SERVICES | 7,971.04 | 5,607.00 | (2,364.04) |
| | OFFICE OF SUPERINTENDENT | 28,468.00 | 26,701.00 | (1,767.00) |
| 10.6.2721.510.1.00000 | EL PUPIL TRANSPORTATION | 8,808.00 | 9,160.00 | 352.00 |
| 10.6.2721.510.2.00000 | MS PUPIL TRANSPORTATION | 13,060.00 | 15,793.00 | 2,733.00 |
| 10.6.2721.510.3.00000 | HS PUPIL TRANSPORTATION | 8,504.00 | 6,633.00 | (1,871.00) |
| | REGULAR TRANSPORTATION | 30,372.00 | 31,586.00 | 1,214.00 |
| 10.6.2722.510.1.00000 | EL SPECIAL TRANSPORTATION | 11,500.00 | 12,300.00 | 800.00 |
| 10.6.2722.510.2.00000 | MS SPECIAL TRANSPORTATION | 10,326.00 | 0.00 | (10,326.00) |
| 10.6.2722.510.3.00000 | HS SPECIAL TRANSPORTATION | 0.00 | 6,500.00 | 6,500.00 |
| | SPECIAL TRANSPORTATION | 21,826.00 | 18,800.00 | (3,026.00) |
| 10.6.2723.510.3.00000 | VOCATIONAL TRANSPORTATION | 0.00 | 0.00 | 0.00 |
| 10.6.5252.930.0.00000 | TRANSFER TO EXPEND TRUST FUND | 0.00 | 0.00 | 0.00 |
| | TOTAL EXPENDITURES-GENERAL FUND | 640,731.70 | 775,065.50 | 134,333.79 |

BENTON TAX RATE CALCULATIONS

| CALENDAR/TAX YEAR | 2016 FY2017 ACTUAL | 2017 FY2018 ACTUAL | 2018 FY2019 ACTUAL | 2019 FY2020 PROJECTED | 2018 CURRENT VALUATION | |
|--|--------------------------|--------------------------|--------------------------|-----------------------------|------------------------------|-------------|
| Local Property Tax Rate | 17.94 | 15.26 | 11.57 | 21.85 | 25,533,130.00 | Per \$1,000 |
| State Property Tax Rate | 2.33 | 2.34 | 2.48 | 2.30 | 24,439,230.00 | Per \$1,000 |
| Total School Tax Rate | 20.27 | 17.60 | 14.05 | 24.16 | | |
| INCREASE (DECREASE) FROM PY YEAR \$\$ | 4.54 | (2.67) | (3.55) | 10.11 | | |
| INCREASE (DECREASE) FROM PY YEAR % | 0.29 | (0.13) | (0.20) | 0.72 | | |

SCHOOL ADMINISTRATIVE UNIT #23 REVENUES

| DEPARTMENT NUMBER / DESCRIPTION | 2018-2019 APPROVED BUDGET | 2019-2020 APPROVED BUDGET | INCREASE/ (DECREASE) |
|------------------------------------|---------------------------------|---------------------------------|-------------------------|
| ASSESSMENT | 1,256,699.00 | 1,256,765.00 | 66.00 |
| FPS TUITION | 169,946.00 | 210,500.00 | 40,554.00 |
| KING STREET SCHOOL TUITION | 351,069.00 | 354,339.00 | 3,270.00 |
| SUMMER TRIP TUITION | 13,382.00 | 12,706.00 | (676.00) |
| INTEREST ON INVESTMENTS | 35.00 | 35.00 | 0.00 |
| SERVICES TO LEA'S | 366,990.00 | 326,334.00 | (40,656.00) |
| SPEECH SERVICES | 322,538.00 | 324,500.00 | 1,962.00 |
| PHYSICAL THERAPY REVENUE | 44,622.00 | 0.00 | (44,622.00) |
| OCCUPATIONAL THERAPY REVENUE | 113,155.00 | 113,155.00 | 0.00 |
| OTHER LOCAL REVENUE | 6,500.00 | 6,500.00 | 0.00 |
| USE OF FUND BALANCE | 0.00 | 0.00 | 0.00 |
| TOTAL GENERAL FUND REVENUES | 2,644,936.00 | 2,604,834.00 | (40,102.00) |

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

| DISTRICT | 2018-2019 BUDGET | 2019-2020 BUDGET | INCREASE/ (DECREASE) |
|-----------------------------------|---------------------|---------------------|-------------------------|
| BATH | 168,598 | 169,967 | 1,369 |
| BENTON | 28,468 | 26,701 | (1,767) |
| HAVERHILL | 804,921 | 797,359 | (7,562) |
| PIERMONT | 137,247 | 142,502 | 5,255 |
| WARREN | 117,465 | 120,235 | 2,770 |
| TOTAL DISTRICT ASSESSMENTS | \$1,256,699 | \$1,256,764 | \$65 |

SCHOOL ADMINISTRATIVE UNIT #23 APPROVED BUDGET SUMMARY

| DEPARTMENT NUMBER / DESCRIPTION | 2018-2019 | 2019-2020 | INCREASE/ (DECREASE) |
|---|---------------------|---------------------|-------------------------|
| | APPROVED BUDGET | APPROVED BUDGET | |
| 1100 ITINERANT TEACHERS | 230,781.00 | 186,642.00 | (44,139.00) |
| 1230 FRENCH POND PROGRAM | 269,439.00 | 276,137.00 | 6,698.00 |
| 1231 KING STREET PROGRAM | 299,482.00 | 331,377.00 | 31,895.00 |
| 1430 SUMMER SCHOOL | 11,831.00 | 11,037.00 | (794.00) |
| 1431 SUMMER TUTORING PROGRAM | 1,551.00 | 1,669.00 | 118.00 |
| 2120 GUIDANCE | 71,533.00 | 73,117.00 | 1,584.00 |
| 2125 DATA MANAGEMENT | 53,273.00 | 54,125.00 | 852.00 |
| 2140 PSYCHOLOGY SERVICES | 0.00 | 8,300.00 | 8,300.00 |
| 2150 SPEECH & LANGUAGE SERVICES | 313,627.00 | 314,587.00 | 960.00 |
| 2159 SPEECH SUMMER SERVICES | 8,911.00 | 7,408.00 | (1,503.00) |
| 2162 PHYSICAL THERAPY | 44,622.00 | 0.00 | (44,622.00) |
| 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 | 170,493.00 | 168,366.00 | (2,127.00) |
| 2311 SCHOOL BOARD | 7,124.00 | 6,778.00 | (346.00) |
| 2312 SCHOOL BOARD CLERK | 1,154.00 | 903.00 | (251.00) |
| 2313 DISTRICT TREASURER | 2,905.00 | 2,905.00 | 0.00 |
| 2317 AUDIT | 7,800.00 | 7,800.00 | 0.00 |
| 2318 LEGAL COUNSEL | 800.00 | 800.00 | 0.00 |
| 2321 OFFICE OF THE SUPERINTENDENT | 593,569.00 | 603,451.00 | 9,882.00 |
| 2330 SPECIAL PROGRAMS ADMIN. | 266,728.00 | 259,314.00 | (7,414.00) |
| 2334 OTHER ADMINISTRATIVE PROGRAMS | 5,848.00 | 5,765.00 | (83.00) |
| 2540 SAU-WIDE PUBLIC RELATIONS | 1,000.00 | 1,000.00 | 0.00 |
| 2620 BUILDING & RENT | 127,046.00 | 129,500.00 | 2,454.00 |
| 2640 EQUIPMENT MAINTENANCE | 4,570.00 | 4,702.00 | 132.00 |
| 2810 RESEARCH, PLANNING, DEVELPMT | 4,800.00 | 4,800.00 | 0.00 |
| 2820 COMPUTER NETWORK | 26,396.00 | 26,396.00 | 0.00 |
| 2832 RECRUITMENT ADVERTISING | 800.00 | 800.00 | 0.00 |
| 9992 DEFICIT APPROPRIATION | 1,698.00 | 0.00 | (1,698.00) |
| TOTAL GENERAL FUND EXPENDITURES | 2,644,936.00 | 2,604,834.00 | (40,102.00) |
| IDEA GRANTS | 250,000.00 | 250,000.00 | 0.00 |
| TOTAL BUDGET | 2,894,936.00 | 2,854,834.00 | (40,102.00) |
| INCREASE(DECREASE) FROM PRIOR YEAR - GENERAL FUND | | -0.02 | (40,102.00) |

Vital Statistics for 2018

Benton, NH

Deaths

Died

| | | |
|-----------------------------|------------------|------------|
| Norman Simmons | Woodsville | 01/09/2018 |
| Iris Lord | (Glencliff Home) | 02/22/2018 |
| Carlton Thomas Day | Woodsville | 03/14/2018 |
| Kenneth Agrusso | (Glencliff Home) | 04/07/2018 |
| John Nutter | (Glencliff Home) | 04/10/2018 |
| Richard Newby | Benton | 04/13/2018 |
| Barbara Pudlow | (Glencliff Home) | 05/05/2018 |
| Rosemary Lopez | (Glencliff Home) | 05/11/2018 |
| Miguel Sanchez | (Glencliff Home) | 06/12/2018 |
| Sandra Cogdon | (Glencliff Home) | 06/23/2018 |
| Jimmy Angelo | (Glencliff Home) | 07/03/2018 |
| Arianthy Katsiaficas | (Glencliff Home) | 07/12/2018 |
| John G. Elliott, Jr. | Lebanon | 07/17/2018 |
| Deborah Morin | (Glencliff Home) | 08/25/2018 |
| Brian Thomas Keaveney | (Glencliff Home) | 09/18/2018 |
| John David French | (Glencliff Home) | 09/19/2018 |
| Rebecca C. Self | (Glencliff Home) | 12/02/2018 |
| Alfred H. Boucher | (Glencliff Home) | 12/09/2018 |
| Lorraine Theresa Lamontagne | Woodsville | 12/22/2018 |
| Pauline L'Heureux | (Glencliff Home) | 12/30/2018 |

Marriages

September 15, 2018 Andrew M. Elliott and Abigail J. Comstock in Woodsville

Births