



Benton's Long Pond and Mount Moosilauke in their fall splendor

Benton, NH

Annual Report 2020

To the Residents of the Town of Benton, NH:

POSTPONEMENT OF TOWN MEETING TO JUNE 8, 2021

The 2021 Annual Town and School District Meetings have been postponed from Tuesday March 9, to Tuesday June 8, 2021 at 7:00 PM at the Town Hall. The Moderator, Select Board and School Board all voted unanimously to postpone the meeting under the authority of Governor Sununu's Emergency Order #83 to postpone, reschedule, and manage annual meetings.

Responding to the COVID-19 virus in public meeting settings is difficult with masks and social distancing imposing restrictions on social interaction and spacing in a small building. Because of the virus, some residents would not feel safe or comfortable attending and participating in our annual democratic process. With vaccines becoming available for our most vulnerable citizens, more people could participate if the Town Meeting is postponed to June. As an additional benefit of postponement to June, the Board of Education staff will have more accurate estimates of end of fiscal year budget status to assist us in accurately setting the tax rate to keep it stable and predictable.

Thank you, and we look forward to seeing all of you in June.



Carol A. Vincelette

1957-2020

“Death is just another journey we all must take...” J.R.R. Tolkien

Carol's smile entered the room before the door was open and her charm, grace and personality was not far behind. Many here in Benton knew her longer than I did and I regret I didn't get to appreciate who she really was in daily life with her passion to help people feel better, walking the pond road, gardening, canning, writing poetry and being a part of our town.

I can hear the angels sing when she entered the kingdom of God.

A Smile for You by Carol Vincelette

I have a smile for you today,

It is pure and bright.

I have a smile for you today,

To dry the tears of the night.

I have a smile for you today,

It is yours and yours alone.

I have a smile for you today,

Please, pass it on....

Town of Benton, New Hampshire
Annual Report of Town Officers and Benton School District
Year Ending December 31, 2020

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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.	2023
	Regina Elliott	3 yrs.	2022
	Kimberli Carpenter	3 yrs.	2021
Moderator	Gilbert Richardson	2 yrs.	2022
Treasurer	Dwight Swauger	1 yr.	2021
Tax Collector	Michael Stiebitz	1 yr.	2021
Town Clerk	Michael Stiebitz	1 yr.	2021
Supervisor of the Checklist	Richard Paquin	3 yrs.	2022
	Stephanie Saffo	3 yrs.	2021
	Erich Saffo	3 yrs.	2023
Ballot Clerk	Frances Hadden	1 yr.	2021
Ballot Inspector	Maxine Tyler	1 yr.	2021
Surveyor of Wood and Lumber	Joseph Boutin, Jr	1 yr.	2021
Trustees of the Trust Funds	Laura Richardson	3 yrs.	2023
	Mark Elliott	3 yrs.	2021
	Martin Noble	3 yrs.	2022
Planning Board	Kenneth Kealey	3 yrs.	2022
	Martin Noble	3 yrs.	2021
	Sam Gregory	3 yrs.	2023
	William Darcy	3 yrs.	2023

Selectmen's Report

2020 was a challenging year to get things accomplished in the midst of a global viral pandemic. Still, life went on and your Select Board met throughout the year without resorting to video meetings and no significant cost increases were imposed on the Town by the pandemic. We accomplished many of our goals and others were deferred to this year.

Postponement of Town Meeting to June 8 The front inside page summarizes the reasons for postponing the Town Meeting. We wanted everyone to feel comfortable attending the Town Meeting and hopefully by June more people will be vaccinated and there will be less health risks in attending the meeting.

Cemetery Wall Rejuvenation Soon after last year's Town Meeting the cemetery stone wall began to fall apart. Fortunately, the Town had appropriated money for its repair. We did much more than repair the structure. The wall was taken apart down to the base, appropriate drainage was added, and then the wall was reconstructed with the same historic granite stones. It is now good looking, straight and structurally sound, and should last another 100 years.

Other Projects Done and Undone The Select Board added gates at both ends of Tunnel Stream Road so vehicle traffic can be restricted during the winter months when we do not maintain the roads. This should help reduce potential liabilities. The road paving work on Tunnel Stream Road was also completed, as authorized by the Town Meeting. The new area of Mountain View Cemetery was cleared and the road to the top of the cemetery was improved. A number of other projects fell victim to the viral pandemic: The Town Hall improvements, the tax maps and some of the other cemetery projects were not accomplished. We are asking in the proposed warrant articles for those projects to be reauthorized for this year.

The Broadband Project There is good news on the broadband project. Since the Town Meeting there have been major changes at the New Hampshire Electric Cooperative (NHEC) which have led them to embrace the duty to provide high speed internet to their rural members. They have created a broadband subsidiary, NH Broadband, LLC, committed substantial funds to the effort and bid on a federal broadband grant auction, which together have put Benton on their agenda for receiving fiber- to-the-home internet services. We will be using some of the broadband money appropriated last year for public information. The more people in Benton who show interest in broadband internet the more likely it will come here soon. Education, business, health services and property values will all improve when high speed internet comes here. So please go to NHBroadband.com and sign up to show your interest in getting fiber optic broadband and to receive notifications when service becomes available. It will help you and your neighbors!

Taxes, DRA and the School Board Warrant The Department of Revenue Services (DRA) wrongly interpreted the Board of Education's 2020 warrant article 7, which apportioned the School Board's end of year budget surplus funds between tax reduction and the education trust fund. As a result, \$100,000 was added to the education trust fund, of which more than \$60,000 came from taxpayers, which was not the intent of the voters. The immediate impact of that DRA decision was to require the Select Board to use \$65,000 of the Town's fund balance to prevent an increase in your 2020 property tax rate. This year we will be even more careful with the warrant article language to help DRA understand the intent of voters.

Budget The proposed general fund budget of \$129,100 is a slight reduction from last year's budget. With the estimated revenues, the net result is that the Town budget contributes almost \$40,000 to tax reduction, one of the few municipal budgets in New Hampshire that have a tax reduction impact. Our property tax rate is largely determined by the School Board budget, with the state education and county budgets contribution to the overall tax

rate being relatively stable with each costing taxpayers about \$2 per thousand dollars of property value. An expected budget surplus by the School Board this year should help keep your taxes stable.

We lost Select Board member Carol Vincelette during the year and we have dedicated this Annual Report to her memory. We miss her and appreciated all her efforts on behalf of the Town.

Respectfully submitted,

William Darcy, Chairman
Regina Elliott
Kimberli Carpenter

2021 TOWN WARRANT
Town of Benton, June 8, 2021

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

You are hereby notified to meet at the Benton Community Building (Town Hall) in said Benton on the Second Tuesday of June next, the 8th, 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	2024	Kimberli Carpenter
Treasurer	1 year	2022	Dwight Swauger
Town Clerk	1 year	2022	Michael Stiebitz
Tax Collector	1 year	2022	Michael Stiebitz
Supervisor of the Checklist	3 years	2024	Stephanie Saffo
Ballot Clerk	1 year	2022	Frances Hadden
Ballot Inspector	1 year	2022	Maxine Tyler
Surveyor of Wood & Lumber	1 year	2022	Joseph Boutin, Jr.
Planning Board Member	3 years	2024	Martin Noble
Trustee of the Trust Funds	3 years	2024	Mark Elliott

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 \$129,100 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 \$3,000 to be added to the Revaluation Capital Reserve Fund, previously established, with the funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

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

ARTICLE 6. To see if the Town will vote to raise and appropriate \$15,000 for cemetery improvements, including a survey of new grave sites, gravestone repair and a sign, with the funds to come from the unassigned fund balance. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the cemetery improvements are completed or by December 31, 2022, whichever is sooner. Selectmen recommend this article. (Majority vote required)

ARTICLE 7. To see if the Town will vote to raise and appropriate \$1,000 for new tax maps with the funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

ARTICLE 8. To see if the Town will vote to raise and appropriate \$15,000 for Town Hall improvements including a fence on the side yard, a roof over the side door and lighted sign and notice board, with the funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

ARTICLE 9. (By Petition) To see if the town will vote to urge that the New Hampshire General Court, which is obligated to redraw the maps of political districts within the state following the federal census, will ensure fair and effective representation of New Hampshire voters without gerrymandering. Additionally, these voters ask the town of Benton to urge the NH General Court to carry out the redistricting in a fair and transparent way through public meetings, not to favor a particular political party, to include communities of interest, and to minimize multi-seat districts. The record of the vote approving this article shall be transmitted by written notice from town officials to Benton's state legislators, informing them of the demands from their constituents within 30 days of the vote. (Majority vote required) (Selectmen oppose this Article)

Signed and Attested: February 22, 2021

Board of Selectmen

/s/ William Darcy, Chairman

/s/ Regina Elliott

/s/ Kimberli Carpenter

2021 PROPOSED APPROPRIATIONS

Account	Charge Point	Budget	Spent	Balance	Proposed 2021
4130	Executive	9,000	7,305.98	1,694.02	8,000
4140	Election & Town Clerk	4,750	4,524.16	225.84	4,750
4150	Financial Administration	10,400	9,224.84	1,175.16	10,000
4152	Property Revaluation	5,500	4,992.00	508.00	6,500
4153	Legal Expenses	250	0.00	250.00	250
4155	Personnel Admin	2,000	1,331.10	668.90	2,000
4193	Planning & Zoning	250	110.60	139.40	250
4194	Gov't Buildings	5,000	3,894.05	1,105.95	5,000
4195	Cemeteries	4,000	3,755.93	244.07	4,000
4196	Insurance	1,350	1,305.12	44.88	1,400
4197	Ads & Regional Assoc.	2,500	1,821.63	678.37	2,000
4199	Avitar (SW Supp/Maint)	2,550	2,538.40	11.60	2,600
4210	Police	1,500	1,500.00	0.00	1,500
4215	Ambulance	6,200	6,157.00	43.00	7,600
4220	Fire	10,000	10,000.00	0.00	10,000
4240	Building Inspection	200	0.00	200.00	200
4299	Other Public Safety	0	0.00	0.00	0
4312	Highways & Streets	63,000	35,953.18	27,046.82	60,000
4313	Bridges	250	0.00	250.00	250
4316	Street Lighting	300	272.96	27.04	300
4319	Other Streets	0	0.00	0.00	0
4414	Pest Control	250	173.86	76.14	250
4442	Direct Assistance Welfare	250	0.00	250.00	250
4444	Intergovernmental Welfare	2,000	1,500.00	500.00	2,000
4445	Vendor Payments	0	0.00	0.00	0
	TOTALS	131,500	96,360.81	35,139.19	129,100

2021 Estimated Revenues

Source	Estimated 2020	Received 2020	Estimated 2021
Property Taxes (3110)	444,000.00	439,203.00	440,000.00
Timber Taxes (3185)	3,000.00	10,392.00	3,000.00
Payment in Lieu of Taxes (3186)	65,500.00	67,057.00	67,000.00
Excavation Tax (3187)	0.00	0.00	0.00
Other Taxes and Fees (3189)	50.00	360.00	50.00
Int./ Penalties/ Taxes (3190)	4,000.00	3,478.00	3,500.00
Tax Lien Dep from Collector (3191)	0.00	18,871.00	0.00
Motor Vehicle Permit Fees (3220)	58,000.00	65,767.00	60,000.00
Building Permits (3230)	400.00	715.00	500.00
Pistol Permits (3290)	0.00	50.00	0.00
Dog Licenses (3291)	350.00	348.50	325.00
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)	19,000.00	19,077.00	19,000.00
Highway Block Grant (3353)	15,300.00	15,436.00	15,300.00
Other State Grants (3359)	0.00	3,981.00	0.00
Sale of Municipal Property (3501)	0.00	0.00	0.00
Interest on Investment (3502)	120.00	95.00	100.00
Ins Dividends & Reimb. (3506)	1,500.00	0.00	0.00
Contributions & Donations (3508)	0.00	3,800.00	0.00
Totals	611,320.00	648,731.00	608,875.00

Treasurer's Report 2020: Received from Town Clerk	
Motor Vehicle Permits/Transfers/Titles/Fees	\$65,777.00
Vital Statistics - State of NH	\$60.00
Marriage Licenses Issued	\$150.00
Dog Licenses Issued	\$348.50
Returned check (plus \$ 10 fee)	-\$296.00
Reimbursed check (plus fee and penalty)	\$311.00
Total Received from Town Clerk	\$66,350.50
Received from Tax Collector:	
Property Taxes+ (Liens, Interest & Penalties)	\$461,551.63
Timber Taxes-Timber Bonds	\$10,391.55
Timber Bond Refund	\$0.00
Returned check (plus \$10 fee)	\$0.00
Reimbursed check (plus fee and penalty)	\$0.00
Excavation Tax	\$0.00
Total Received from Tax Collector	\$471,943.18
Received from Selectmen:	
Building Permits	\$715.00
Pistol Permits	\$50.00
Town Hall Rental	\$100.00
Lot Line Adjustment (Boutin-Bullard)	\$125.00
Total Received from Selectmen	\$990.00
Received from State and Federal Sources:	
State of NH - Highway Block Grant	\$15,436.23
State of NH Rooms and Meals Tax	\$19,077.22
U.S. Dept. of Interior (Payment in Lieu of Taxes)	\$67,057.00
State of NH-Checklist Reimbursement	\$275.00
State of NH-UCC Share	\$105.00
State of NH-Municipal Aid Grant	\$3,600.72
Total from State and Federal Sources	\$105,551.17
Miscellaneous:	
Interest on Investments	\$102.12
Contributions & Donations	\$3,800.00
Trust Fund Transfers	\$29,411.47
Transfer from General Fund	\$150,000.00
Total	\$183,313.59
Grand Total for 2020	\$828,148.44

Payments by the Select Board-2020

Executive Expenses and Salaries	\$7,305.98
Election Expenses, Census, Vital Statistics	\$4,524.16
Financial Administration	\$9,224.84
Revaluation of Property	\$4,992.00
Personnel Administration	\$1,331.10
Planning & Zoning	\$110.60
Government Buildings	\$3,894.05
Cemeteries	\$3,755.93
Insurance	\$1,305.12
Ads & Regional Associations	\$1,821.63
Avitar Software & Annual Support	\$2,538.40
Police	\$1,500.00
Ambulance	\$6,157.00
Fire	\$10,000.00
Highways & Streets	\$30,248.79
Highways & Streets Materials	\$5,704.39
Street Lighting	\$272.96
Inter-Government Welfare	\$1,500.00
Pest Control	\$173.86
To Capital Reserve Fund	\$33,000.00
Purchase of Tax Liens	\$12,250.58
Grafton County Taxes	\$45,935.00
Local School Taxes	\$443,240.00
Article 5 (Tunnel Stream Rd. Paving)	\$30,678.30
Article 8 (Cemetery Wall Repair)	\$24,972.13
Total	\$686,436.82
Account Balances-2020 Operating Account	
Balance forward from 2019	\$283,235.58
Deposits	\$828,046.32
Checks Written	-\$686,436.82
Transfer to ICS-General Fund	\$0.00
Interest	\$102.12
Balance forward to 2021	\$424,947.20
	ICS-General Fund
Balance forward from 2019	\$383,108.30
Transfer to Operating Account	-\$150,000.00
Interest	\$348.76
Balance forward to 2021	\$233,457.06

Respectfully submitted,
Dwight A. Swauger, Treasurer

Tax Collector Overview

2021	Credit	Debit
Unassigned Credits at beginning of 2021	\$35,287.09	
Interest/penalties on 2020 Tax payment	\$0.00	\$0.00
Overpayments/Refunds	\$0.00	\$0.00
2020	Credit	Debit
Taxes Committed This Year:		\$456,421.92
Yield Taxes & Gravel Tax Committed This Year		\$13,440.52
Total Unassigned Credits at beginning of 2020	(\$39,079.01)	
Credits Received in 2020	(\$10,754.94)	
Taxes Collected & Sent to Treasurer:		
Property Taxes Collected in 2020	\$409,813.48	
Prior yr credits assigned	\$8,229.50	
FY2020 Credits assigned	\$6,312.38	
Yield Taxes & Gravel Tax Collected in 2020	\$479.76	
Subtotal	\$424,835.12	
Property & Yield Taxes Uncollected at year's end	\$45,027.32	
Refunds issued	\$0.00	
2020 Tax Year Totals	\$469,862.44	\$469,862.44
2019	Credit	Debit
Taxes Uncollected at Beginning of 2020		\$39,874.17
Interest on Delinquent Taxes & Fees		\$1,748.70
Property & Yield Taxes Collected In 2020	\$28,550.21	
Interest on Delinquent Taxes & Fees/Penalties	\$1,748.70	
Conversion to Lien (principle only)	\$11,323.96	
Refund Abatements	\$0.00	
Abatements Granted	\$0.00	
2019 Tax Year Totals	\$41,622.87	\$41,622.87
2019 Liens	Credit	Debit
Liens Executed During 2020		\$12,250.58
Interest on Delinquent Taxes & Fees		\$10.69
Redemptions	\$1,789.05	
Interest & Fees	\$10.69	
Liens Deeded to Town	\$0.00	
Unredeemed Lien Bal. at end of 2020	\$10,461.53	
2019 Liens Totals	\$12,261.27	\$12,261.27
2018 Liens	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2020		\$7,624.83
Interest on Delinquent Taxes & Fees		\$1,283.27
Redemptions	\$4,621.53	
Interest & Fees	\$1,283.27	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2020	\$3,003.30	
2018 Liens Totals	\$8,908.10	\$8,908.10
2017 Liens	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2020		\$1,136.54
Interest on Delinquent Taxes & Fees		\$435.03
Redemptions	\$1,136.54	
Interest & Fees	\$435.03	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2020	\$0.00	
2017 Lien Totals	\$1,571.57	\$1,571.57
Net funds delivered to Treasurer in 2020	\$467,504.60	
Plus 2020 Unassigned Cred. & Cred. Assigned to Int.	\$4,437.58	
Gross funds delivered to Treasurer in 2020	\$471,942.18	

Notes from the Town Clerk's Office

2020 started off like most years here in Benton. A Presidential Primary Election was scheduled for early February, Town Meeting would follow shortly afterwards in March.

Those were the last normal things that happened last year. So many new words became part of our lexicon: COVID-19, Social Distancing, Quarantining, ZOOM, and many more. I closed my office soon after Town Meeting and began the learning process of conducting Town Clerk and Tax Collector business remotely.

A year later, I think I can say that for the most part, it has gone well. Between email, texting, and phone calls, folks have been able to get their vehicles and dogs registered, vital records searched, marriage licenses issued and taxes paid. I installed a secure locked box for payment and document drop off at the Town Building, and use the existing Town Clerk and Tax Collector mailboxes for paperwork returns. The hardest part of this process has been the lack of face-to-face interactions I have become accustomed to after 17 years. Here's hoping things get back to some semblance of normal sometime this year.

I'd like to thank the Elections staff, Moderator Gil Richardson, Supervisors of the Checklist Dick Paquin, Stef Saffo, and Erich Saffo, Ballot Clerk Fran Hadden, Alternative Voting Option Supervisor Laura Richardson and also the Selectmen who helped make our "Socially Distanced" Elections in September and November possible. In my opinion, they went off without a hitch.

I'd also like to give a shout-out to Bill Darcy, our Select Board chair who also serves as one of the Board of Directors for the NHEC, our local electricity supplier. In addition to his duties as Selectman, he has been instrumental in getting the NHEC to agree to set up a subsidiary company to facilitate Broadband infrastructure development in underserved communities such as Benton. Through his hard work and dedication, Benton now has a realistic chance of getting Broadband Internet in our lifetime... I say that with tongue in cheek, as the current estimate seems to be considerably closer, due in no small part to Bill's hard work. Thank you, Bill!

Respectfully submitted,

Michael P. Stiebitz - Benton Town Clerk

Report of Clerk to Treasurer - Benton, New Hampshire Year End Totals for 2020

Motor Vehicle Permits Issued (465):	\$65,777.00
Dog Licenses Issued and Fines Collected (57/0):	\$348.50
Marriage Licenses Issued (3):	\$150.00
Vital Record Searches (4):	\$60.00
Returned Check (incl \$10 fee+\$15 penalty)	\$311.00
UCC Payment from State of NH	\$90.00
<u>Total Collected by Town Clerk for 2020</u>	<u>\$66,736.50</u>

Motor Vehicle Permits Issued (465):	\$65, 777.00
Dog Licenses Issued and Fines Collected (57/0):	\$348.50
Marriage Licenses Issued (3):	\$150.00
Vital Record Searches (4):	\$60.00
Returned Check (incl \$10 fee+\$15 penalty)	\$311.00
UCC Payment from State of NH	\$90.00
<u>Total Submitted to Treasurer by Town Clerk for 2020</u>	<u>\$66,736.50</u>

Motor Vehicles:	\$1,278.50
Dog Licenses Issued and Fines Collected (57/0):	\$29.00
Marriage Licenses Issued (3):	\$21.00
Vital Record Searches (5):	\$20.00
<u>Total Billed to Town by Town Clerk for 2020 (12/19-11/20)</u>	<u>\$1,348.50</u>

Michael P. Stiebitz, Town Clerk - 12/31/2020

Road Contractor's Report

The winter of 2020 was normal by most standards with good snow coverage. This helped in keeping our ditches and culverts flowing instead of freezing and by the end of the winter we were able to cut the wood to expand the Mountain View cemetery.

Spring came and went without any problems. During this time, we inventoried the culverts on the town roads along with their gps location.

In late spring-early summer we graded and added gravel where necessary on our dirt roads. In July we began rebuilding another 500-foot section of Tunnel Stream Road that was paved in August and three culverts were also replaced along with roadside mowing and brush cutting.

Winter sand was put up in September. The new section of the Mountain View cemetery was stumped and the brush was picked up and was trucked off site. We also built a new road into the cemetery and later in the fall we put a topcoat of gravel on the parking lot.

Snow didn't arrive quite as early which allowed us to install new gates on Tunnel Stream Road. These will be easier to use and maintain.

Thank you to everyone for your kind words and appreciation for the work we have done. We enjoy working for the town and doing what we can to make it a nice place to live.

Respectfully Submitted,

Joe Boutin Jr. & Son

2020 TOWN WARRANT

Town of Benton March 10, 2020

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 7:16PM, 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>	
Moderator	2 years	2022	Gilbert Richardson
Selectman	3 years	2023	William Darcy
Treasurer	1 year	2021	Dwight Swauger
Town Clerk	1 year	2021	Michael Stiebitz
Tax Collector	1 year	2021	Michael Stiebitz
Supervisor of the Checklist	3 years	2023	Erich Saffo
Ballot Clerk	1 year	2021	Frances Hadden
Ballot Inspector	1 year	2021	Maxine Tyler
Surveyor of Wood and Lumber	1 year	2021	Joseph Boutin, Jr.
Planning Board Member	3 years	2023	Sam Gregory
Planning Board Member	3 years	2023	Kim Carpenter
s Trustee of the Trust Funds	3 years	2023	Laura Richardson

ARTICLE 2. To see if the Town will vote to accept the reports of the officers and agents as printed. Selectmen recommend this article. (Majority vote required)

Motion was made to accept article as written, motion was made to amend due to an error in the report. Motion made to amend accepted. The total amount shown on page 13 is \$414,999.00 and it should be \$448,014, as shown correctly on page 14.

Motion was seconded to accept article as amended. The article as amended passed by unanimous voice vote.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$131,500 for General Municipal Operations. This article does not include appropriations contained in special or individual articles addressed separately. Selectmen recommend this article. (Majority vote required)

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

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

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

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

Motion was made and seconded to accept article as written. It was clarified that this project will take up where last year's paving ended.

The article was then passed by unanimous voice vote.

ARTICLE 6. To see if the Town will vote to raise and appropriate \$131,000 for the Tunnel Stream Road culvert project near Davis Brook, with \$98,250 to come from federal/state grants and \$32,750 to come from the unassigned fund balance. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the Tunnel Stream culvert project is completed or by December 31, 2024, whichever is sooner. Selectmen recommend this article. (Majority vote required)

Motion was made and seconded to accept article as written.

Chairman Darcy explained that the appropriation will be non-lapsing, it can be used any time before December 2024. It is unlikely to be used this year. We have

environmental permits already and we have an estimated total cost of \$131,000.00 for the project. If we manage to secure a Federal grant for the project, we'll go ahead with the project. This type of grant is "competitive", so that securing one isn't necessarily based on need. However, to even qualify to be in the competition, we have to put up our share of the project cost. Since we have evidence that the culvert has destructively overflowed 3 times in modern history, we can expect that it will happen again in the future.

The article was then passed by unanimous voice vote.

ARTICLE 7. To see if the Town will vote to raise and appropriate \$30,000 to be added to the Capital Reserve Fund-Highways/Roads, previously established, with the funds to come from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

Motion was made and seconded to accept article as written.

Chairman Darcy explained that we transferred \$30,000.00 from the fund last year to pay for the paving project. This article replenishes the fund.

The article was passed by unanimous voice vote.

ARTICLE 8. To see if the Town will vote to raise and appropriate \$25,000 for cemetery improvements, including repair of the retaining wall and gravestones, tree clearing, stump removal, a survey of new grave sites, and a sign, with the funds to come from the unassigned fund balance. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the cemetery improvements are completed or by December 31, 2021, whichever is sooner. Selectmen recommend this article. (Majority vote required)

Motion was made and seconded to accept article as written.

Chairman Darcy stated that "even to the casual observer" the Mt. View Cemetery is in need of much work. He reported that the Selectboard have been in touch with folks from the NH Graves Association. A meeting will be scheduled to review the current state of the cemetery and to hopefully develop a set of guidelines for going forward with the repairs. He pointed out that we will spend only the amount appropriated during the next two years.

Bill Darcy pointed out that clearing of the upper reaches had begun.

Laurie Elliott stated work on the damaged stones should be a priority.

Stef Saffo asked about the cemetery wall. Bill pointed out that this fund is mainly to fund repairs to the collapsing wall between the cemetery and Coventry Rd. If the wall has a major collapse, the Town could incur serious debt. It does not seem like a simple repair,

as there are graves very close to the wall. A comment was also made that the original stones should be reused, as they help define the character of the Mt. View Cemetery.

Gina Elliott mentioned the plan to construct a “Mt. View Cemetery” sign, and remove the current “Benton” sign.

Gil Richardson asked for and received confirmation that this fund is only for the Mt. View Cemetery.

The article was then passed by unanimous voice vote.

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

Motion was made and seconded to accept article as written.

After a brief discussion, the article was then passed by unanimous voice vote.

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

Motion was made and seconded to accept article as written.

Chairman Darcy stated that this article will fund a fence on the side yard to block the view of the generator and propane tank. It also will serve to prevent vehicles from driving on the side yard potentially damaging the leach field and/or septic tank.

We will also construct an illuminated sign board with a roof over it so that important official announcements can be posted. It is envisioned that there will also be space for the “Benton” town name to be displayed.

In addition, a dormer above the side entrance will be constructed, ensuring access and egress even when there is ice and snow on the main roof.

The article was then passed unanimously by voice vote.

ARTICLE 11. To see if the Town will vote to raise and appropriate \$25,000 for the purpose of bringing higher speed internet service to Benton, with the funds to come from the unassigned fund balance. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the internet service project is completed or by December 31, 2022, whichever is sooner. Selectmen recommend this article. (Majority vote required)

Motion was made and seconded to accept article as written.

Chairman Darcy described most of Benton as being in a “digital desert”, especially Mt. Moosilauke Hwy, Tunnel Stream Rd. and High St. He has corresponded with the Sandwich, NH Broadband Committee to see what ideas and strategies that town is pursuing to improve broadband access.

There are two main approaches 1) improving the current DSL infrastructure by extending the fiber cables to new access equipment closer to the underserved customers, and 2) creating a “fiber to the home” approach which would involve running fiber lines to every customer and installing fiber terminals in each home or business. Option #1 would most likely be the least expensive, and would result in most customers being able to get 25 Mb/s download speeds.

The second option could potentially provide customers with up to 150Mb/s download and up to 75Mb/s upload speeds. The fiber proposal is being implemented in Chesterfield, NH where the town partnered with Consolidated Communications. Chesterfield issued a bond to fund the installation of the fiber network and Consolidated agreed to pay off the bond over time. Sandwich is also trying to convince New Hampshire Electric Coop which owns most of the utility poles in their town (similar to Benton’s situation) to “facilitate” installation of fiber cables on their poles to help with “Broadband Expansion”.

Bill stated that having true “Broadband” in Benton should be a plus for property values in today’s work from home environment. He envisions this being a 3-year project.

Laura Richardson made a point that this current fund is for planning/grant study only – it will not be expended on any hardware.

Lara Saffo explained that she is working on a similar project for Haverhill and is very familiar with the grants that are available and the processes involved in applying for them. She is very willing to work with our Selectboard on this project. She asked if Benton had passed a warrant article allowing us to accept grants. Bill stated that such a warrant article has been passed previously.

Dick Paquin asked if this would help with the “dead zones” prevalent with our cellphone service. Bill replied that it would not, but that T-Mobile intends to increase the height of the tower in Easton and a new wireless tower has been approved for Woodsville above the Cottage Hospital.

The article was then passed unanimously by voice vote.

ARTICLE 12. To see if the Town will vote to set the annual compensation of the Tax Collector at \$2,000 plus statutory fees, with the net increase of \$500 to be funded this year from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

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

ARTICLE 13. To see if the Town will vote to set the annual compensation for Town Clerk at \$2,000 plus statutory fees, with the net increase of \$500 to be funded this year from the unassigned fund balance. Selectmen recommend this article. (Majority vote required)

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

ARTICLE 14. To see if the Town will vote to modify the provisions of RSA 72:39-a for elderly exemption from property tax, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$10,000; for a person 75 years of age up to 80 years, \$15,000, for a person 80 years of age or older \$20,000. To qualify, the person must have been a New Hampshire resident for at least 3 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income of not more than \$20,000 or, if married, a combined net income of less than \$30,000; and own net assets not in excess of \$50,000, excluding the value of the person's residence. Selectmen recommend this article. (Majority vote required)

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

Chairman Darcy stated that there are statutory minimums for these exemptions defined in the RSA. We are moving them up \$5,000.00 on the assessment which, if the Tax Rate was \$18.00, would result in an extra \$90.00 off the tax due.

Dick Paquin asked what oversight exists to assure compliance with the income limits. Bill explained that the Selectboard and Tax Collector will review the applications and the applicant must sign his application under the penalty of perjury.

The article was then passed unanimously by voice vote.

The Moderator asked for and received a motion and a second to adjourn the meeting. The meeting was adjourned by unanimous voice vote at 8:26 PM.

Selectwoman Gina Elliott 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, 2020

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	\$ 1,499.01
Cemetery/Common Trust Fund	
Woodsville Guaranty Savings # 662141	\$14,607.98
Capital Reserve Fund - Highways/Roads	
Woodsville Guaranty Savings # 655898	\$59,605.44
Capital Reserve Fund – Fires	
Woodsville Guaranty Savings # 617456	\$10,876.15
Revaluation Trust Fund	
Woodsville Guaranty Savings #655901	\$6,034.00
Expendable Trust – Schools	
Woodsville Guaranty Savings #659291	\$126,431.68
Expendable Trust – Town Maintenance	
Woodsville Guaranty Savings #682180	\$30,053.41

TOTAL HELD IN TRUST
BY THE TRUSTEES OF THE TRUST FUND = \$249,107.67

Respectfully submitted,

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

ANNUAL REPORT
of the
BENTON SCHOOL DISTRICT
July 1, 2019- June 30, 2020

DISTRICT OFFICERS

SCHOOL BOARD

Joseph Boutin III, CHAIR
Kristina Harris
Timothy Hickey

Term Expires 2020
Term Expires 2021
Term Expires 2022

OTHER DISTRICT OFFICERS

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

SUPERINTENDENT OF SCHOOLS

Laurie Melanson

**BENTON SCHOOL DISTRICT
STATE OF NEW HAMPSHIRE
2021 SCHOOL WARRANT**

To the inhabitants of the School District of Benton in the County of Grafton, State of New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 8th day of June 2021, 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 2024.

ARTICLE 4: To choose a Treasurer for the ensuing year.

ARTICLE 5: To hear reports of Agents, Committees, or Officers chosen and pass any vote related thereto.

ARTICLE 6: To see if the school district will vote to raise and appropriate Six Hundred Eighty Thousand, and Ninety-Eight Dollars (\$680,098.00) 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 school district will vote to raise and appropriate up to the sum of Fifty Thousand dollars (\$50,000) to be added to the previously established Benton School District Tuition and Education Expendable Trust Fund. This sum to come from the June 30, 2021 fund balance available for transfer on July 1 in excess of \$55,000. (The first \$55,000 of the June 30, 2021 unassigned fund balance will be used to reduce the school tax rate in 2021). No amount to be raised from taxation.

ARTICLE 8: To see if the school district will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, five percent (5%) of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. (Majority vote required)

ARTICLE 9: Shall the Benton School District accept the provisions of RSA 198:20-b providing that any school district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the school board to apply for, accept and expend, without further action by the school district, unanticipated money from a state, federal or other governmental unit or a private source which becomes available during the fiscal year? (Majority vote required)

Given under our hands at said Benton this ____ day of _____, 2021

A True Copy of Warrant – Attest:

Joseph Boutin III, Chairman

Kristina Harris

Timothy Hickey

**Town of Benton
State of New Hampshire
School Warrant Minutes
March 10, 2020**

The meeting opened at 7:04 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 2023.

Joe Boutin III was elected by voice vote.

Article 4

To choose a Treasurer for the ensuing year.

Penny Chicoine was elected by voice vote.

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. The article then passed unanimously on voice vote.

Article 6

To see if the school district will vote to raise and appropriate Six Hundred Eighty-Six Thousand, Four Hundred Twenty-Eight Dollars (\$686,428.00) 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.)

Motion to accept article as written; seconded. With no discussion, article passed unanimously.

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 recommends this article).

Motion to accept article as written, motion made to amend, motion to amend was accepted and the following amended article was proposed by Joe Boutin:

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 amount in excess of Sixty Thousand Dollars (\$60,000.00), if any, in the year-end unassigned fund balance available on June 30, 2020.

Amended article was seconded and discussion ensued.

Bill Darcy explained that the proposed school budget would result in an increase in the Local school tax from \$15.18 to \$17.17, which would trigger an increase in the Town tax rate from \$17.48 to \$19.25. (Page 33 of the Town Report). By directing the first \$60,000.00 of any school surplus available after June 30, 2020 to reduce the amount needed to be raised for the proposed budget, the Town tax rate can potentially be held to \$17.75. If the surplus is indeed \$70,000.00, then the balance, \$10,000.00, will bring the Trust Fund up to \$98,000.00.

Laura Richardson, Chair of the Trustees of the Trust Funds, expressed her belief that Increasing the amount in the fund is a worthwhile goal, considering the severe impact that unforeseen school expenditures can have on the Town's budget. She indicated that the current balance is \$88,000.00.

The article then was passed unanimously by voice vote.

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

A true copy

Attest: Michael P. 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 breakdown of each district's cost share for the Superintendent's salary of \$123,235 and the Business Administrator's salary of \$100,815 for fiscal year 2020.

SUPERINTENDENT SALARY		
BATH	16,661	13.52%
BENTON	2,613	2.12%
HAVERHILL COOPERATIVE	78,193	63.45%
PIERMONT	13,975	11.34%
WARREN	11,794	9.57%
TOTAL	\$ 123,235	100.00%

BUSINESS ADMINISTRATOR SALARY		
BATH	13,630	13.52%
BENTON	2,137	2.12%
HAVERHILL COOPERATIVE	63,967	63.45%
PIERMONT	11,432	11.34%
WARREN	9,648	9.57%
TOTAL	\$ 100,815	100.00%

**BENTON SCHOOL DISTRICT
SUPERINTENDENT'S REPORT**

2020: A Year Unlike Most...

Construction and renovation at Woodsville High School was completed. We worked on a punch list and finishing touches. The Finance Office worked diligently with the state to provide all necessary documentation for final payment on School Building Aid for this project.

We received additional funding from the state and completed Infrastructure Safety projects at WHS, HCMS and WES. Projects included additional security in the foyer of each school as well as the purchase of additional security cameras and radios to improve communication.

Under the leadership of Special Education Director Jessica Piccone-Robie, WES Principal and staff, a new Fresh Start program was developed and implemented at Woodsville Elementary School for students needing more services and support than can be provided in an inclusive classroom. While we currently have prioritized WES students this first year, we could expand in the future to local districts in need of a program for a student. Tuition would be assessed to the sending district as we do for our French Pond School and King Street School programs.

Our 19-20 school year was interrupted by the global COVID-19 pandemic on March 13, 2020. We had

one week to prepare all our schools for remote learning. This was not an easy feat. Due to the incredible work of our families, teachers, staff and administrators, two months of remote instruction was provided for our students. While students were not in the building, a number of maintenance projects were completed. HVAC systems were professionally cleaned in all three schools. Halls, classrooms and restrooms were painted, as well as the gym at WHS and HCMS. Flooring, carpentry, plumbing and electrical projects were completed by Mr. Vines and the custodial crews.

The SAU Leadership Team generated a school reopening plan based on local input, DHHS and CDC guidelines. We prepared for in person, remote and hybrid models of instruction to reopen our schools. As each school has unique facilities, developmental levels of students, space and enrollment, WES, HCMS and WHS created complex reopening plans with input from families and staff. While we watched local and national trends, personal protective equipment was ordered, and surveys went out to families and staff. In August, the school board approved a hybrid model for our schools with a combination of in person and remote learning. Schools had additional time for professional learning and planning for this unique school year and made excellent use of the time learning new technologies to improve remote instruction and learning.

Kindergarten through Grade 5 families had options for four days in person with one day remote or all remote with a Haverhill teacher. This was possible because we have three teachers per grade: two taught in person students and one was the remote teacher. Students in grades 6-12 had larger class sizes and began the year with two cohorts each attending two days with one-day remote with the teacher and two days access to lessons and assignments in the teacher's Google Classroom. 6th Grade was able to transition to four days in person learning and one-day remote because of enrollment. Some families were able to enroll their child in the Virtual Learning Academy (VLACS). Many were waitlisted for VLACS due to the extraordinary amount of applications they received this summer. Some families elected to homeschool this year or use the free online Khan Academy.

We received two rounds of CARES Act funding for Haverhill. We were able to purchase the necessary PPE for our schools, additional cleaning and disinfecting supplies and equipment, equip our restrooms with hand free faucets, soap and paper towel dispensers. In addition, we were able to purchase teacher computers, interactive view boards for instruction and student Chromebooks. We were also able to fund an additional staff person for custodial and maintenance duties.

Our families have been extremely helpful and flexible working with the schools' health and safety protocols. Since many cold and flu symptoms are similar to COVID-19 symptoms, students have had to stay at home and be tested before returning to school. At the time of writing this report (January 8, 2021) we do not have any positive student cases of COVID-19 and have had two positive staff cases.

Benton received \$6,000 federal funds for use of COVID related expenses. The Benton Board was able to earmark these funds for a new Chromebook computer for Benton students. These funds had to be spent by 12/31/20.

I am so grateful to our staff, families and local citizens for their support and diligence with community health and commitment to providing the best education we can for our students.

Respectfully,
Laurie Melanson
Superintendent of Schools, SAU #23

**BENTON SCHOOL DISTRICT
TUITION STUDENTS
2019-2020**

	<u>FTE Total Students</u>	<u>Total Tuition Costs Per School</u>
Haverhill Cooperative School District	22.99	\$310,505.49
French Pond School	1.3	\$30,479.92
River Bend Tech	0.05	\$9,400.00
St. Johnsbury Academy	1	\$13,659.60
North Country Charter School	0.06	\$7,200.00
Total Cost		\$371,245.01
Average Tuition Cost Per Student	25.4	\$14,041.04

<u>ASSETS</u>		<u>GENERAL FUND</u>	<u>TRUST/AGENCY FUND</u>
Current Assets			
CASH	100	190,159	0
INVESTMENTS	110	0	88,252
INTERFUND RECEIVABLE	130	0	0
INTERGOV'T REC	140	0	0
OTHER RECEIVABLES	150	1,008	0
PREPAID EXPENSES	180	0	0
OTHER CURRENT ASSETS	190	0	0
Total Current Assets		\$191,167	\$88,252
<u>LIABILITIES & FUND EQUITY</u>			
Current Liabilities			
INTERFUND PAYABLES	400	0	0
INTERGOV'T PAYABLES	410	0	0
OTHER PAYABLES	420	93,036	0
ACCRUED EXPENSES	460	0	0
DEFERRED REVENUES	480	0	0
OTHER CURRENT LIAB	490	0	0
Total Current Liabilities		\$93,036	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	38,131	0
RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0	0
UNASSIGNED FUND BALANCE RETAINED		11,081	0
Assigned:			
RESERVED FOR SPECIAL PURPOSES	760	0	88,252
RESERVE FOR ENCUMBRANCES	753	0	0
UNASSIGNED FUND BALANCE	770	48,919	0
Total Fund Equity		\$98,131	\$88,252
TOTAL LIABILITIES & FUND EQUITY		\$191,167	\$88,252

**REPORT OF THE BENTON SCHOOL
DISTRICT TREASURER
FISCAL YEAR JULY 1, 2019 TO JUNE 30, 2020**

Cash on Hand, July 1, 2019	\$	83,944.18
Total Revenues Received	\$	798,817.14
Total School Board Orders Paid	\$	(692,601.38)
Cash on Hand June 30, 2020	\$	190,159.94

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	190,159	0
INVESTMENTS	110	0	88,252
INTERFUND RECEIVABLE	130	0	0
INTERGOV'T REC	140	0	0
OTHER RECEIVABLES	150	1,008	0
PREPAID EXPENSES	180	0	0
OTHER CURRENT ASSETS	190	0	0
Total Current Assets		\$191,167	\$88,252
<u>LIABILITIES & FUND EQUITY</u>			
Current Liabilities			
INTERFUND PAYABLES	400	0	0
INTERGOV'T PAYABLES	410	0	0
OTHER PAYABLES	420	93,036	0
ACCRUED EXPENSES	460	0	0
DEFERRED REVENUES	480	0	0
OTHER CURRENT LIAB	490	0	0
Total Current Liabilities		\$93,036	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	38,131	0
RESERVE FOR ENCUMBRANCES (non-lapsing)	753	0	0
UNASSIGNED FUND BALANCE RETAINED		11,081	0

Assigned:			
RESERVED FOR SPECIAL PURPOSES	760	0	88,252
RESERVE FOR ENCUMBRANCES	753	0	0
UNASSIGNED FUND BALANCE	770	48,919	0
Total Fund Equity		\$98,131	\$88,252
TOTAL LIABILITIES & FUND EQUITY		\$191,167	\$88,252

BENTON SCHOOL DISTRICT REVENUES AND PROPOSED BUDGET 2021-2022

DESCRIPTION	FY2021 BUDGET	PROPOSED FY2022 BUDGET	INCREASE / (DECREASE)
CURRENT APPROPRIATION	460,879	457,448	(3,431)
INTEREST ON INVESTMENT	25	20	(5)
PRIOR YEAR REFUND	0	0	0
ADEQUACY AID (GRANT)	150,980	137,138	(13,842)
ADEQUACY AID (STATE TAX)	50,784	48,787	(1,997)
VOCATIONAL ED TUITION	3,878	4,112	235
VOC ED TRANSPORTATION	239	0	(239)
MEDICAID REIMBURSEMENT	21,000	21,000	0
NATIONAL FOREST RESERVE	11,593	11,593	0
TRANSFER FROM EXPENDABLE TRUST	0	0	0
USE OF FUND BALANCE	48,919	0	(48,919)
TOTAL REVENUES	\$ 748,297	\$ 680,098	\$ (68,199)
REGULAR EDUCATION	350,095	350,591	496
SPECIAL EDUCATION	175,650	167,850	(7,800)
FRENCH POND TUITION	23,106	46,212	23,106
KING STREET TUITION	0	0	0
VOC ED TUITION	9,682	0	(9,682)
SUMMER SCHOOL	5,300	7,600	2,300
SPEECH/LANGUAGE SERVICES	20,406	14,880	(5,526)
SUMMER SPEECH SERVICES	1,140	2,160	1,020
PHYSICAL THERAPY SERVICES	6,458	7,011	553
OCCUPATIONAL THERAPY SERVICES	7,224	9,288	2,064
SCHOOL BOARD	4,946	5,046	100
TREASURER	359	359	0
DISTRICT MEETING	94	94	0
AUDIT SERVICES	800	800	0
LEGAL SERVICES	750	750	0
OFFICE OF SUPERINTENDENT	25,638	23,144	(2,494)
REGULAR TRANSPORTATION	32,850	34,163	1,313
SPECIAL TRANSPORTATION	9,150	10,150	1,000
VOCATIONAL TRANSPORTATION	550	0	(550)
TRANSFER TO EXPEND TRUST FUND	61,869	0	(61,869)
TUITION TO CHARTER SCHOOLS	12,230	0	(12,230)
TOTAL EXPENDITURES	\$ 748,297	\$ 680,098	\$ (68,199)

**BENTON SCHOOL DISTRICT
BUDGET SUMMARY**

The FY2022 budget is \$680,098 which is an overall decrease in the budget of \$68,199.
This represents a 9.11% decrease from the FY2021 budget.

EXPENDITURES:

- Regular education tuition (including vocational and charter schools) is **\$1,690** more than the current budget.
 - Haverhill set the tuition rate at a 3% increase for next year.
 - There are no contingency spots for additional students.
 - FY2022 budget includes 27 students (FY2021 budget is 29 and actual is 26 at this moment in time).
- Special education costs, including instruction, tuition, transportation, speech services, summer school, etc.
- have decreased approx. **\$6,400**.
- Article #7 from last year: Per the Department of Revenue, the entire \$100,000 was to be transferred to the Trust Fund. \$38,131 was from surplus funds and the balance of \$61,869 was raised in taxes. The expense of **\$61,869** has been reduced for this proposed budget.

REVENUE:

- As a result of a surplus in FY2020, we were able to use \$48,919 to offset taxes for the current year.
- Adequacy Aid (estimated) decreased \$15,800 for FY2022. Included one-time funds from the State of \$4,450 in the prior year.

TAX RATE:

- This budget will result in a tax rate decrease from \$20.03 to \$19.82.
- Furthermore, the Board anticipates a surplus for the current year in the amount of approx. \$60,000. If we use \$55,000 of that fund balance to reduce taxes, the tax rate will be \$17.67. For comparison, had the current budget not included the additional \$61,869, the tax rate would have been \$17.62 (not \$20.03). Please see Warrant Article #7 for this year.

TRUST FUND:

Balance is approximately \$188,252

BENTON TAX RATE CALCULATIONS

CALENDAR/TAX YEAR	2018 FY2019 ACTUAL	2019 FY2020 ACTUAL	2020 FY2021 ACTUAL	2021 FY2022 PROJECTED	2020 CURRENT VALUATION	
Local Property Tax Rate	\$11.57	\$15.18	\$17.97	\$17.84	\$25,642,989	Per \$1,000
State Property Tax Rate	\$2.48	\$2.30	\$2.06	\$1.98	\$24,682,989	Per \$1,000
Total School Tax Rate	\$14.05	\$17.48	\$20.03	\$19.82		
INCREASE (DECREASE) FROM PY YEAR \$\$	(\$3.71)	\$3.43	\$2.55	(\$0.21)		
INCREASE (DECREASE) FROM PY YEAR %	-20.89%	24.41%	14.59%	-1.07%		

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

		2018-2019	2019-2020
<u>Special Education Expenses</u>			
1200	INSTRUCTION	129,721	127,955
1230	FRENCH POND SCHOOL	0	30,423
1231	KING STREET SCHOOL	0	0
1430	SUMMER SCHOOL	0	0
2150	SPEECH/LANGUAGE	22,589	20,789
2159	SUMMER SCHOOL SPEECH/LANG	239	90
2162	PHYSICAL THERAPY	9,522	7,950
2163	OCCUPATIONAL THERAPY	13,040	12,049
2722	TRANSPORTATION	12,800	2,679
Total District Expenses		\$187,911	\$201,935

<u>Special Education Revenues</u>			
3110	SPED Portion State Adequacy Funds	13,660	17,941
3230	Catastrophic Aid	0	0
4580	Medicaid	45,384	26,141
Total District Revenues		\$59,044	\$44,082

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

DISTRICT	2019-2020 BUDGET	2020-2021 BUDGET	INCREASE/ (DECREASE)
BATH	169,967	159,648	(10,319)
BENTON	26,701	25,638	(1,063)
HAVERHILL	797,360	791,526	(5,834)
PIERMONT	142,502	136,990	(5,512)
WARREN	120,235	125,061	4,826
TOTAL DISTRICT ASSESSMENTS	\$1,256,765	\$1,238,863	(\$17,902)

SAU #23 APPROVED BUDGET SUMMARY

DEPARTMENT NUMBER / DESCRIPTION	2019-2020 APPROVED BUDGET	2020-2021 APPROVED BUDGET	INCREASE/ (DECREASE)
ASSESSMENT	1,256,765	1,238,863	-17,902
FPS TUITION	210,500	196,930	-13,570
KING STREET SCHOOL TUITION	354,339	437,316	82,977
SUMMER TRIP TUITION	12,706	11,040	-1,666
SUMMER SCHOOL TUITION	0	1,670	1,670
INTEREST ON INVESTMENTS	35	60	25
SERVICES TO LEA'S	326,334	353,857	27,523
SPEECH SERVICES	324,500	322,183	-2,317
OCCUPATIONAL THERAPY REVENUE	113,155	107,000	-6,155
OTHER LOCAL REVENUE	6,500	6,132	-368
USE OF FUND BALANCE	0	48,000	48,000
TOTAL GENERAL FUND REVENUES	\$2,604,834	\$2,723,051	\$118,217
1100 ITINERANT TEACHERS	186,642	208,919	22,277
1230 FRENCH POND PROGRAM	276,137	238,883	-37,254
1231 KING STREET PROGRAM	331,377	383,134	51,757
1430 SUMMER SCHOOL	11,037	11,040	3
1431 SUMMER TUTORING PROGRAM	1,669	1,670	1
2120 GUIDANCE	73,117	77,525	4,408
2125 DATA MANAGEMENT	54,125	55,701	1,576
2140 PSYCHOLOGICAL SERVICES	8,300	8,300	0
2150 SPEECH & LANGUAGE SERVICES	314,587	318,290	3,703
2159 SPEECH SUMMER SERVICES	7,408	7,893	485
2163 OCCUPATIONAL THERAPY	113,155	107,000	-6,155
2213 STAFF DEVELOPMENT	4,000	4,000	0
2220 TECHNOLOGY SUPERVISION	168,366	235,787	67,421
2311 SCHOOL BOARD	6,778	7,235	457
2312 SCHOOL BOARD CLERK	903	721	-182
2313 DISTRICT TREASURER	2,905	2,796	-109
2317 AUDIT	7,800	7,100	-700
2318 LEGAL COUNSEL	800	800	0
2321 OFFICE OF THE SUPERINTENDENT	603,451	604,956	1,505
2330 SPECIAL PROGRAMS ADMIN.	259,314	266,521	7,207
2334 OTHER ADMINISTRATIVE PROGRAMS	5,765	5,767	2
2540 SAU-WIDE PUBLIC RELATIONS	1,000	1,000	0
2620 BUILDING & RENT	129,500	132,506	3,006
2640 EQUIPMENT MAINTENANCE	4,702	4,707	5
2810 RESEARCH, PLANNING, DEVELPMT	4,800	4,800	0
2820 COMPUTER NETWORK	26,396	25,200	-1,196
2832 RECRUITMENT ADVERTISING	800	800	0
TOTAL GENERAL FUND EXPENDITURES	2,604,834	2,723,051	118,217
IDEA GRANTS	250,000	250,000	0
TOTAL BUDGET	\$2,854,834	\$2,973,051	\$118,217

INCREASE FROM PRIOR YEAR (GENERAL FUND) 0 \$118,217

Vital Statistics for 2020

Benton, NH

Deaths

Died

Kristine Paula Patronick	(Glenclyff Home)	04/02/2020
John Maynard Demarest	Lebanon	04/25/2020
Mary Louise Coleman	Woodsville	05/09/2020
Martin P. Nogues	(Glenclyff Home)	05/12/2020
Gerard S. Zdziarski	Franconia	05/16/2020
Joseph Martin Shull	Woodsville	06/15/2020
Carol Ann Vincelette	Warren	08/07/2020
Mujesira Bucu	(Glenclyff Home)	09/28/2020
Brian W. Towle	(Glenclyff Home)	11/11/2020
Roderick Joseph Munstis	(Glenclyff Home)	11/20/2020
Mildred Teresa O'Leary	Woodsville	11/25/2020

Marriages

June 27, 2020 Aaron B. Goodwin and Frances E. Lufkin in Benton

July 21, 2020 Timothy J. Delafontaine and Amanda J. Chamberlin in Benton

Births
