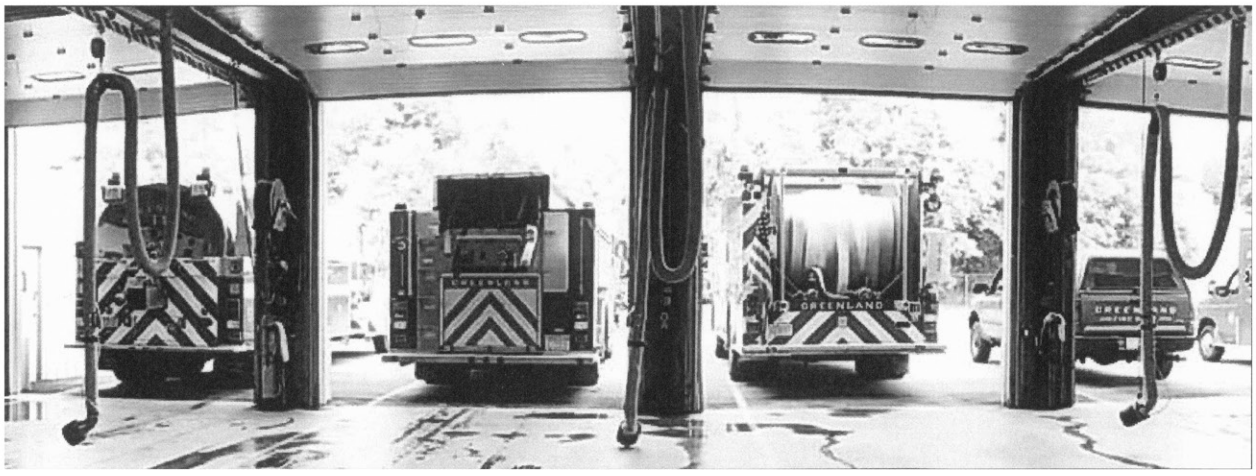
Town of Greenland

2019 Annual Report



For the year ending December 31, 2019

TOWN OF GREENLAND

Town Clerk/Tax Coll.	Office Hours	Monday	10:00 AM - 6:00 PM
431-7111 ext. 1		Tuesday - Friday	8:30 AM - 4:30 PM
Town Office	Office Hours	Monday - Friday	8:30 AM - 4:30 PM
431-7111			
430-3761 (Fax)			
Building Inspector		Monday - Friday	7:30 AM - 4:00 PM
431-3070 or 431-7111 ext. 107			
Police Department	Office Hours	Monday - Friday	9:00 AM – 4:00 PM
431-4624			
Emergency			
911			
Health Officer		799-0799	
Animal Control Officer		431-4624	
Weeks Library	Hours	Monday - Thursday	10:00 AM - 8:00 PM
436-8548		Friday	10:00 AM - 5:00 PM
Email: weekspl@comcast.net		Saturday	9:00 AM - 1:00 PM
Website: www.weekslibrary.org			
Twitter: http://twitter.com/WeeksPubLibrary			

Meetings

Board	Location	Date	Time
Selectmen	Town Office	Every other Monday	7:00PM
Planning Board	Town Office	1st & 3rd Thursdays	7:00PM
Zoning Board	Town Office	3rd Tuesday	7:00PM
Conservation Comm.	Town Office	2nd Wednesday	7:00PM
Library Trustees	Weeks Library	2nd Tues., Childs. Room	4:30PM
Fire Department	Fire Station	2nd,3rd,4th Tuesdays	6:30PM
School Board	Greenland School	3rd Monday	6:30PM
Recreation Comm.	Greenland School	1st Wednesday	7:00PM
Budget Committee	Town Office	As needed / posted	
Mosquito Control	Town Office	As needed / posted	
Trustee of Trust Fund	Town Office	As needed / posted	
Cemetery Trustees	Town Office	4th Tuesday	7:00PM

Visit the Town of Greenland's website: www.greenland-nh.com for meeting agendas, minutes, important forms and up-to-date information.

This report is available online (see above for website address).

Annual Reports

of the

Town of Greenland

New Hampshire

FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2019

AS COMPILED BY THE TOWN OFFICERS

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COVER PHOTO: Public Safety

~ DEDICATION ~

This year's Annual Report is dedicated to the memory of the following person who served in Town government positions – both elected and appointed, as well as being active in community service. An appreciative community honors his years of public service.

« David Gill 04/14/1957 - 04/02/2019 »

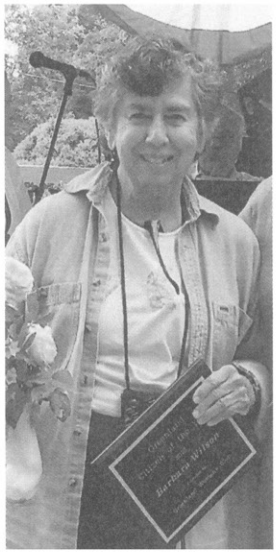
David was a very respected and dedicated member of our community. He served as a Cemetery Trustee from 2011 until 2019, being the Chairman of that Committee since 2013. David had a big heart and volunteered for many different projects around Greenland, as well as helped serve and connect to other veterans in the local area. He lived life to the fullest. David always took the opportunity to find the silver lining in any situation. His selflessness and giving nature was an inspiration to all that knew him.

David Gill, Chair of Cemetery Trustees

~ GREENLAND CITIZEN OF THE YEAR ~

Barbara Wilson	2019	Trudy Beck	1999
Walter Lang	2018	Bonnie Gardner	1998
Anne Beauchemin	2017	Carl & Mary Mueller	1997
Paul F. Hughes	2016	Richard Carlin	1996
Kathleen Rugg	2015	Robert Grodan	1995
Sheila Pratt	2014	Cynthia Smith	1994
Ralph Cresta	2013	Roy & Violet Chisholm	1993
Donna Lee Lewis	2012	Carol Sanderson	1991
Dick & Barbie Hazzard	2011	Luther Preston	1991
Robert Krasko	2010	Chip Hussey	1989
Mo & Colleen Sodini	2009	Sharon Fernald	1988
George P. Hayden	2008	Duncan Brackett	1987
Marie Hussey	2007	Lena Kohlhase	1986
Laurie Lebar	2006	Herbert Wilson	1985
Luther Preston	2005	Paul C. Hughes	1984
Jerrian Hartmann	2004	Philip Rowe	1984
Shirley G. Hoonhout	2003	Edna Weeks	1983
Ruth Barnes	2002	Frederick Bourassa	1982
Edith Lovering	2001	Frank Richards	1981
Ann Mayer	2000		

Sponsored by the Greenland Women's Club



Barbara Wilson 2019 Citizen of the Year

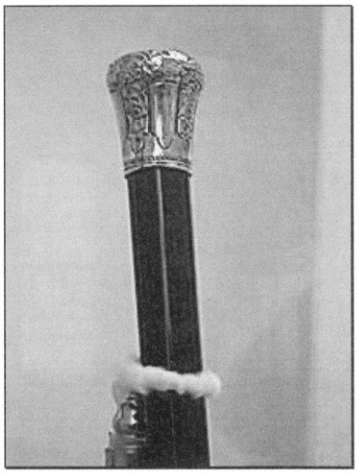
~BOSTON POST CANE RECIPIENTS~

NAME	AGE WHEN PRESENTED	DATE OF DEATH
Josiah Edgerly	94	08/11/1911
Rev. Dr. Edward Robie	89	09/20/1917
Edward A. Libby	81	11/15/1928
Mrs. Abby D. Littlefield	90	11/12/1931
George H. Berry	82	12/05/1934

Greenland's Post Cane was lost after Mr. Berry's death. Rev. Sion M. Lynam, Community Church Pastor from 1949 – 1964, bought it at a rummage sale, and took it with him to the State of New York when he retired. After the Greenland Historical Society was organized in 1967, Mr. Lynam returned the Post Cane to the Town.

Mrs. Mary J. Bouchard	94	09/10/1968
Mrs. Jennie L. Haines	95	08/14/1970
Mrs. Alice C. Reynolds	93	02/12/1975
Mrs. Florence M. Ireland	94	10/11/1980
Mrs. Bertha I. Norton	95	11/04/1982
Mrs. Emma J. Ladd	93	08/28/1984
Miss Edna G. Wilcox	91	10/25/1986
Richard B. Carlton	92	01/28/1989
Mrs. Edith M. Fisher	95	03/13/1990
Mrs. Anna F. McGrath	92	01/13/1992
Mrs. Edith G. Gardner	93	09/09/1993
Frank M. Emery, Sr.	94	03/20/1997
A. Parker Twombly	94	03/17/2002
Mrs. Rosamond Hughes	95	06/25/2003
Mrs. Dorothy A. Dowling	93	03/18/2004*
Mrs. Palmyre Sirois	97	09/01/2015
Mrs. Edith Lovering	98	07/11/2017
Elmer M. Sewall (Presented on 09/18/2017)	98	

* The Post Cane was not presented between the years 2004 and 2009.



Boston Post Cane

~ ELECTED AND APPOINTED OFFICIALS ~

MODERATOR

Dean Bouffard	Term Ends	2020

TOWN CLERK-TAX COLLECTOR

Marguerite "Marge" Morgan	Term Ends	2022
Amy Bauer, Deputy		

BOARD OF SELECTMEN

Robert "Chip" Hussey, Chair	Term Ends	2020
Chester Deorocki, Vice Chair	Term Ends	2020
James Rolston	Term Ends	2021
Richard Hussey	Term Ends	2022
Steve Smith	Term Ends	2022

SUPERVISORS OF THE CHECKLIST

Coleen Penacho (Resigned July 2019)	Term Ends	2024
Joseph Philbrick	Term Ends	2020
Winston "Gus" Gouzoules	Term Ends	2022

NH STATE SENATE (District 24)

Senator Dan Innis	(603) 271-3077 dan.innis@leg.state.nh.us

NH STATE REPRESENTATIVES

Dennis Malloy (District 23)	Greenland Office (603) 970-1827 dennis.mallloy@leg.state.nh.us
Tamara Le (District 31)	N. Hampton Office(603) 964-6403 tamara.le@leg.state.nh.us

U.S. REPRESENTATIVE

Chris Pappas	(202) 225-5456
Anne Custer	(202) 225-5206

U.S. SENATOR

Maggie Hassan (D-NH)	(202) 224-3324
Jeanne Shaheen (D-NH)	(202) 224-2841

BOARD OF ADJUSTMENT

Ronald Gross, Chair	Term Ends	2021
Stephen Gerrato, Vice Chair	Term Ends	2021
Lizbeth Cummings	Term Ends	2020
Lindsey Franck	Term Ends	2022
Leonard Schwab	Term Ends	2022

TRUSTEES OF THE TRUST FUNDS

Coleen Penacho (Resigned July 2019)	Term Ends	2021
Dennis Malloy	Term Ends	2022
Richard Rugg	Term Ends	2020
Pamela Diamantis (Appointed October 2019)	Term Ends	2020

CEMETERY TRUSTEES

David Gill, Chair (Deceased April 2019)	Term Ends	2021
Michele Kaulback	Term Ends	2020
Robert Ellwood	Term Ends	2021
Donna Waldron (Appointed July 2019 to fill D. Gill's seat)	Term Ends	2020
Paul Hayden, Sexton		

PLANNING BOARD

Rich Winsor, Chair	Term Ends	2021
John McDevitt, Vice Chair	Term Ends	2021
Dave Moore	Term Ends	2022
Frank Catapano	Term Ends	2021
Stu Gerome	Term Ends	2020
Stephan Gerrato	Term Ends	2022
Steve Smith, Selectmen's Representative	Term Ends	2020
Stephan Gerrato, Rockingham Planning Commissioner		

LIBRARY TRUSTEES

Marcia McLaughlin, Chair	Term Ends	2022
Jonathan Dowling (Resigned March 2019)	Term Ends	2020
Eileen Bischoff (Appointed April 2019 to fill J. Dowling's seat)	Term Ends	2020
Christine Peters	Term Ends	2021
Dale Rockefeller	Term Ends	2022
Stephanie Jaggars (Resigned September 2019)	Term Ends	2021
Libby Ellwood (Appointed September 2019 to fill S. Jaggars' seat)	Term Ends	2020
Jane Mann, Alternate (Appointed September 2019)	Term Ends	2020

CONSERVATION COMMISSION

Laura Byergo, Chair	Appointment Ends	2022
Bill Bilodeau, Vice Chair	Appointment Ends	2021
Robert "Chip" Hussey	Appointment Ends	2020
Sarah Rowe (Resigned June 2019)	Appointment Ends	2020
Joseph Fedora	Appointment Ends	2020
Rich Collins (Appointed March 2019)	Appointment Ends	2022
Joseph Russell (Appointed April 2019)	Appointment Ends	2022

BUDGET COMMITTEE

Robert Krasko, Chair	Term Ends	2021
James Connelly, Vice Chair	Term Ends	2021
John Penacho (Resigned July 2019)	Term Ends	2021
Paul Sanderson (Appointed October 2019 to fill J. Penacho's seat)	Term Ends	2020
Zach Pike	Term Ends	2022
Frank Hansler	Term Ends	2020
Stephen McKenzie	Term Ends	2020
Don Miller	Term Ends	2020
Mark Connelly	Term Ends	2022
Sharon Hussey-McLaughlin	Term Ends	2022
Richard Hussey	Selectmen's Rep.	
Randy Bunnell	School Board Rep.	

RECREATION COMMITTEE

Sharon Hussey-McLaughlin, Chair	Appointment Ends	2022
D.J. Haskins	Appointment Ends	2021
Kenneth Avery	Appointment Ends	2021
Christopher Keenan (Appointed October 2019)	Appointment Ends	2022
Erika Coombs	Appointment Ends	2022
Adam Bottrill	Appointment Ends	2020
Jeff McNally	Appointment Ends	2022

TOWN ADMINISTRATOR	Matthew Scruton
CHIEF OF POLICE	Tara Laurent
CHIEF OF FIRE DEPARTMENT	Ralph Cresta
BUILDING INSPECTOR/CODE ENFORCEMENT	James Marchese
EMERGENCY MANAGEMENT DIRECTOR	Dennis Cote
TOWN COUNSEL	Peter Loughlin, Esquire
HEALTH OFFICER	Martha Wassell Jeffrey Canfield, Deputy
HIGHWAY SAFETY COMMITTEE	Police Chief Tara Laurent Amy Bauer Marguerite Morgan James Marchese

~ TOWN OF GREENLAND, NH ~
2019
MINUTES OF DELIBERATIVE SESSION

Dean Bouffard, Town Moderator, opened the Deliberative Session for the Town of Greenland, on February 2, 2019 at 9:05 A.M. and led the attendees in the Pledge of Allegiance.

Before the deliberation of the Articles, Mr. Bouffard introduced the Selectmen, Vaughan Morgan, Chairman, Paul Sanderson, Jim Rolston, Chip Hussey and Chester Deorocki, Town Clerk, Marge Morgan and Karen Anderson, part time Town Administrator. The purpose of the meeting and rules of procedure were explained. Mr. Bouffard further explained that the articles will be read as posted in the Warrant, and may differ slightly from the presentation in the Voter's Guide. The Warrant has been posted and can be found in the Voter's Guide. The town adopted provisions of RSA 40:13, SB2 back in 2015, therefore, this town meeting is the Deliberative Session, which allows for the discussion, debate or amendment of the Warrant articles. The final vote will be taken on March 12, 2019. All articles will appear as they are in the warrant or as amended at this session.

Article 1: Election of Town Officers

To choose all necessary Town officers for the year ensuing.

Town Clerk/Tax Collector – 1 position– 3 year term
Selectmen – 2 positions - 3 year term
Budget Committee – 3 positions – 3 year term
Budget Committee – 1 position – 1 year term
Planning Board – 2 positions – 3 year term
Trustee of the Trust Funds – 1 position – 3 year term
Library Trustee – 2 positions – 3 year term
Zoning Board of Adjustment – 2 positions - 3 year term

Article 2: Fire Station Bond

To see if the Town of Greenland will vote to raise and appropriate the sum of $2,900,000 for the construction of a Fire Station on town land and all related activities necessary for said construction; to authorize the issuance of not more than $2,900,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; to authorize the Board of Selectmen to accept and expend on behalf of the Town any federal, state or private funds that may become available for any part of the project described above; to take such other actions as may be necessary to effect the issuance, negotiations, sale and delivery of such bonds or notes as shall be in the best interest of the Town of Greenland; and to further raise and appropriate the sum of $55, 000 for the first years interest payment on the bond. (3/5 ballot vote required)

Recommended by the Board of Selectmen
***Not Recommended by the Budget Committee**

Mr. Paul Sanderson gave a brief history of the necessity for a new fire station. He asked that this go to the ballot as presented. This is the end of a multi- year process. Several years ago the Fire Chief identified for us large trends that are occurring in the fire service. It is the end of a time when a town our size can field a volunteer fire department. It's not a lack of volunteer spirit on behalf of our citizens. It is two different things. First of all being a firefighter today is a very difficult proposition, as you have to be significantly trained not only in the fire service, but also in emergency medical services. It is a substantial commitment for someone to come forward and serve on a fire department and also field an ambulance. The second part is a greater social norm. In our town a vast amount of our citizens work out of town during the day and we are dealing with families where both people work. Therefore, to make that level of commitment, is difficult and the commitment is reduced. That being the case, the likelihood of going forward with a volunteer fire department is questionable. The likelihood is that it will have to go forward with professional firefighters who have committed to this as their public safety career. The Town of Newington was approached to regionalize with our department and were told no thank you. The Town of Stratham, who has a volunteer fire department, was approached with the same result. They are larger than we are and they have the Stratham Fair which funds their department. They have different issues that they are dealing with as well. There were no direct discussions with Rye, North Hampton or Portsmouth. However, through the Seacoast Chiefs Association our Chief inquired of them and was told, as recently as this week, there remains no interest in those towns providing fire services to us. Therefore, the chance of combining with our neighbors is very small. The question becomes why we have a fire department at all. By RSA 154:1-da, we do not have to have a fire department or ambulance service. However, if we do not have a fire department or need ambulance service, and you call for service, no one is coming. No other municipality has an obligation to respond to our town. If we close down completely, mutual aid from the surrounding communities will not respond. Board felt that public safety was at risk. Municipal Resources, Inc. was hired to do a study to determine our needs. MRI found that our fire station was deficient in many, many ways. They told us we needed a new fire station because it was deficient for a fire service. We have a site near the town hall, next to the Police Department in an old decrepit building that serves as our Public Works location, which was purchased by the Board of Selectmen with the idea that there would be a future need for public safety. This building would be removed. Then the question arose as to the viability of that site to be used for a new fire station. A committee was formed that consists of our building inspector, two selectmen, and several citizens of the town. They investigated that site and found it is adequate in size and the ground water issues can be resolved. Therefore, we moved ahead. Mr. Sanderson went on to explain that Mr. John Ricci stated that if we do not move forward and delay our decision, there will be a substantial increase in the cost of materials and labor, increasing our cost for this same building by 20% each year going forward. Each year the rate will increase. As we have had a bond obtained recently by the library, we have experience with this and hopefully our interest rate will be the same at 3.14%. The cost to the town for the first year of principal and interest would be $236,060, based on the current evaluation of the town, which would put 26.5 cents on the tax rate. This is not an insignificant decision, and we recognize this fully and that is why we are bringing this forward to the town to consider it. If we wait the impact will be 34.5 cents and the year after that it will be 42.5 cents and the year after that is 50 cents. For all of these reasons, please give your attention to the Fire Chief and Mr. John Ricci, Ricci Construction, a design/build contractor, who was selected by the Committee. He has given us a plan to look at and will answer any questions about this proposed facility.

Ralph Cresta, Fire Chief, explained the need for the proposed fire station due to lack of space and storage. Two bunk rooms were recently put in and took up most of the space for the day room/kitchen. The space is very inadequate and tight. They are currently going through the process of obtaining a second set of gear so that when there is a fire, one set will be cleaned and one set will be available in the event of another fire. The change of gear will help prevent cancer among fire fighters according to the state of NH. There is no place to put all of this gear. Chief introduced Mr. John Ricci, who designed the proposed building and asked him to explain the construction detail.

Mr. Ricci explained that he designed a 3 bay wood framed building, with wood siding, asphalt roof, (easy to maintain) to house 6 vehicles, with room for expansion to provide for growth. This facility is designed with office space, EOC center, meeting rooms, changing room, locker room and bathrooms with gender separation, a day room and a small kitchenette, etc. This was presented in a power point presentation. Boring and soil tests have been done on the proposed site and found to be safe. The building will be a drive through with access to the town hall parking lot. Price includes a 7% contingency, $100,000 for fire equipment and furnishings and $2,600,000 for construction.

A resident requested an explanation of the reasoning behind the recommendations of the both the Board of Selectmen and the Budget Committee. Chip Hussey responded that due to the number of bonds the town currently has, two board members voted no to keep the tax rate down. Jim Rolston spoke and stated that he voted no as he wanted to wait until one of the bonds was retired.

Steve McKenzie, a member of the Budget Committee, stated that he had voted no originally. After further investigation and a tour of the Fire Department, he now fully supports the project. He feels the project is needed. He thanked the Board for their efforts.

Tim Collins spoke against the project and expressed concern over the increase in taxes. He gave our Moderator, Mr. Bouffard a copy of an amendment for this Article.

Bob Krasko explained that some Budget Committee members did not have enough information to vote yes. After hearing this, he suggested they speak with the Planning Board and view the fire station. After doing so, some members changed their votes from no to yes to recommend the project. There will be a Budget meeting after this meeting to amend the recommendation of the Budget Committee on Article 2.

Chief Cresta has heard rumor/comments that the fire department was going to repurpose the Library funds to the Fire Department. He wanted to be perfectly clear that this was not the case and this article has nothing to do with repurposing any funds of the Library. This project stands alone.

Mr. Paul Sanderson explained on behalf of the board a time when we would have a revenue neutral type of proposal. He went on to describe the debt load as to how this would work over the next few years. The town right now has 3 existing borrowings. The first one is for a road improvement that occurred on Caswell Drive and Great Bay Road. The second is for the Library and the third is for the school. Right now the total tax impact of that load is 86 cents. If we move forward until there is a significant change in our borrowings, by the end of 2022, the road balance will be $240,000 owed that will still have approximately a 10 cent impact on your tax rate. The Library by that time will still have a significant balance of $2,450,000 and will have a 25.9 cent impact on your tax rate. By this time the bond on the school will be down to $640,000 at the end of that year. It will go down to "0" and will free up approximately 40 cents on your tax rate. Based upon the information we received from the Ricci, by that particular time, this fire station project might cost as much as $5,283,000, which would have a 50 cent impact on your tax rate. Therefore, there is no way we can wait into the future when we will have a revenue neutral situation. In addition, during that period of time, we know that we are going to have additional challenges with regard to our roads. We are going to have additional challenges that have not even come before us yet. Therefore, the idea that the problem will solve itself if we wait long enough is not so. Mr. Sanderson disagreed and that is the reason why he is giving us these particular numbers for consideration and again asked that this Article go forward to the ballot in its present form.

There followed questions and statements from residents regarding the number of planned fire firefighters, praised the response time and how our well trained our firefighters are in emergency situations; concern about the design of space above apparatus bay. Mr. Ricci addressed all concerns.

Mr. Bouffard, read Mr. Collin's amendment to this Article as follows:

"To see if the Town will vote to raise and appropriate the sum of $50,000 to be placed in the capital reserve fund for the future construction of a new fire station."

As Mr. Bouffard explained at the beginning of the meeting, the rules are governed by the provisions of state law. In this instance he believes the amendment is governed by the provisions of RSA 40:13 IV, which relates to the ability to amend warrant articles at this session. In particular subsection C says that "no warrant shall be amended to eliminate the subject matter of the article". The article as presented is a for a bond issue in the amount of $2,900,000 to construct the fire station. The amendment as proposed is for the creation and funding of a capital reserve fund, not for the construction of a new fire station. In Mr. Bouffard's opinion that changes the subject matter of the article and is therefore not in order.

Discussion – Mr. Collins asked if there was anything anyone could change in these meetings. Mr. Bouffard stated that they can change things at these meetings, but cannot change the subject matter of the Article. Mr. Collins asked how he could change it so that he didn't have to spend $2.9 million and open a capital reserve fund. Mr. Bouffard responded that this will occur at the second session. If you and a required number of voters vote against it, it will not pass. Since it is a bond issue by state law it will require a 3/5 vote to pass.

Mr. Collins requested a change in the amendment to read as follows:

"To see if the Town of Greenland will vote to reduce the amount in the warrant article from $2,900,000 to $50,000."

Seconded by Barbara Wilson. There being no further discussion, a vote on the amendment was taken:

Yes 24 No 64.

The amendment did not pass. There being no further discussion, Article 2 will appear on the ballot for the Town Election as it appears in the Warrant.

Chief Cresta made a motion to restrict reconsideration of this Article. Seconded by Paul Sanderson. Vote taken. Motion passed, voting is restricted on Article 2.

Article: 3 – Operating Budget

Shall the Town of Greenland vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session for the purposes set forth therein, totaling $4,782,273? Should this amount be defeated the default budget shall be $4,720,118, which is the same as last year, with certain adjustments required by previous action of the Town of Greenland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only (majority vote required). (NOTE: This warrant article [operating budget] does not include appropriations in any other warrant article.)

Recommended by the Budget Committee

Mr. Chip Hussey explained that the Operating Budget is basically flat with the exception of the increase in salaries.

Talley Westerberg wanted to know if we received any revenue from the insurance on the fire at 324 Portsmouth Avenue. Chief Cresta replied that we have not. The claim was put into the owner of the company and it was denied. We put it through our own insurance company and we have heard nothing. Talley asked how that money would be handled in the Budget when received. Karen Anderson explained that all we would receive is $10,000 maximum and the money would be considered unanticipated revenue and would go into the fund balance. There being no further discussion,

Article 3 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 4: School Resource Officer

Shall the Town of Greenland vote to raise and appropriate the sum of $77,500 for nine months of salary and benefits for a School Resource Officer for the Greenland Central School. The cost for the position for a full year is $103,244. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Vaughan Morgan requested our Police Chief, Tara Laurent, to speak to this Article.

Chief Laurent explained that this has been discussed with the School Board for the past 2 years. The number one thing is to put someone between the student and someone who is trying to do harm to the children or staff. Due to the current school shootings, we have to be prepared for anything that happens. She cited incidents in Florida and Connecticut. She has explained that they have increased the protection at the school by changing locks, changed the drop off and pickup process, new door locking system, etc. This, however, does not change the difference on having an officer on site. The question has arisen as to what this individual's duties would be. He/she would serve as an instructor for DARE, as well as civics, physical education, health, making connections with the students, a resource for kids, parents, staff, counselors or the nurse and would be full time. The person would be in uniform and would be ready to do whatever is needed to help the staff or for example support for students whose parents are involved in a contentious divorce or someone mentally ill or anything that would be happening at the school. This person would become a member of the school staff. The state has come out with a list of procedures that schools can do to protect their students and staff. Greenland is complying with the list. One of the items is a school resource officer. The Chief explained that the cost was high due to insurance. She has struggled with this, but also felt she had to be fiscally responsible. The officer will be armed and in full uniform, with a parked cruiser in front of the school.

Mr. Walsh, School Board, was originally against this article, but went on to explain the reasons why he had changed his mind and was in favor of this Article. There being no further discussion,

Article 4 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 5: Repairs to Existing Fire Station

To see if the Town will vote to raise and appropriate the sum of $74,000 for the purpose of replacing the siding and windows and adding an enclosed entry to the existing fire station. This sum is to come from December 31, 2018 fund balance and no amount from 2019 taxation. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Chip Hussey explained the need for the repairs to the fire station and the condition of the siding and windows. He further explained that this building will be used by the maintenance department in the future, once the new fire station is built and therefore needs to be maintained. There being no further discussion,

Article 5 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 6: Fire Fighter Safety Gear

To see if the town will vote to raise and appropriate the sum of $60,000 for the purpose of purchasing safety gear for the fire department. The intent is to have a second set of gear for firefighters to use while decontaminating their primary gear after exposure to carcinogens. Further to authorize the withdrawal from the ambulance special revenue fund an amount not to exceed $60,000 for this purpose. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Vaughan Morgan asked Fire Chief Cresta to comment on this Article.

Chief Cresta explained that this article would enable the purchase of a second set of gear for the firefighters. This article would insure that contaminated gear would not be worn again until properly cleaned, which reduces the risk of contracting various forms of cancer. This article does not impact the tax rate. There being no further discussion,

Article 6 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 7: New Position: Grounds Maintenance Laborer

Shall the Town of Greenland vote to raise and appropriate the sum of $51,814 for nine months of salary and benefits to replace the budgeted, part-time seasonal laborer. The cost for the position for a full year is $79,885. (Majority vote required)

***Recommended by the Board of Selectmen**
Not Recommended by the Budget Committee

Mr. Paul Sanderson addressed the article and explained that this is a matter of some contention. Mr. Sanderson explained all of the duties and responsibilities of our Property Maintenance Supervisor, Paul Hayden, includes the general supervision of the transfer station and its employees, maintenance all of cemetery areas, (including all private cemeteries in town), maintenance of all the recreation areas, and the general maintenance of all of our open space in town. There is a tremendous amount of work for one person. In addition, the level of work also becomes a question of safety, such as fallen trees. The use of heavy equipment without a second person present, may not be safe or efficient. The question becomes do you want to have a property maintenance supervisor doing this work in the field or do you want to have the property maintenance supervisor managing someone else doing this work in the field. It needs to be resolved by the voters. Mr. Sanderson requested Mr. Hayden to speak about this situation.

Paul Hayden explained that he had approached the Selectmen and explained that the part time help hours have increased since he started. His work load has also increased due to requests by the Recreation Department, mowing 5 cemeteries. He can't keep up with trees hanging in the road. Folks are complaining about this situation. This is the reason he is trying to get some additional help.

Mark Fleming asked the reason the Budget Committee opposed this article. Mr. Chip Hussey responded that there is no problem with the summer, but wanted to know what this person would do during the winter. Mr. Hayden explained that in the winter the helper would be working 18 hours a week at transfer station.

Laura Byergo, Conservation chair person, spoke in favor of this article as she understood the work being done. As our town grows, appearances matter. In studies she has read, towns that have good tree cover, good landscaping, etc. are more peaceful, have increased property values and are happier towns.

Mark Fleming complimented Paul and suggested support of this article. Alyson Baryiames questioned as to why we do not have a part time person year round.

Paul Sanderson explained that it would certainly be a possibility. However, when the Board went through the budget, they elected not to do that for the following reasons: (a) We have been working on a part time basis now and this should be an issue resolved by our citizens and (b) The Board of Selectmen at that time will have the ability to contract for outside services either part time or full time if they wish. The real decision is whether you want to have a full time employee to perform these functions or continue on with the part time model or move to a contracted model. Regarding the last two options, if the citizens of the town do not vote for the full time position, this gives the Board of Selectmen full freedom to develop which of these two models they want to perform the service.

Bob Krasko explained that the budget did not recommend this article due to the number of money articles on the warrant. There being no further discussion,

Article 7 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 8: LED Lighting Conversion

To see if the Town will vote to raise and appropriate the sum of $24,311 to fund the conversion lighting in the town office and police station to LED lighting. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Jim Rolston commented that we had recently converted our street lights to LED and the savings have been quite substantial. The payback time was faster than the utility companies said it would be. It is anticipated to receive a payback from Eversource of $7430 within three years. Infinity Lighting did a survey and determined our needs and the cost payback. There being no further discussion,

Article 8 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 9: Conservation Commission Funds

To see if the town will vote to raise and appropriate the sum of $10,000 to use for the maintenance of town conservation lands, maintenance of town controlled trails, conducting natural and water resource research and public education or matching potential funding opportunities. The Conservation Commission and the Board of Selectmen would have to approve expenditures. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse for three years. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Chip Hussey stated that these are the funds that will be used for maintenance mowing on the Greenway Trail on Liberty Hill Lane. This article re-appropriates the $10,000 to continue the work of the Commission on the trail. In addition the Town's Open Space at the end of Van Etten Drive has to be maintained as a natural meadow habitat, which requires annual mowing and new native plantings. There being no further discussion,

Article 9 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 10: Police Station Capital Reserve Fund

To see if the Town will vote to establish a Capital Reserve Fund to be known as the Police Station Maintenance Capital Reserve Fund and to raise and appropriate the sum of Five Thousand Dollars ($5,000) to be deposited into it for the purpose of saving for the replacement of the Police Station roof, heating system, generator, septic or other structural need. Further, to name the Board of Selectmen as agents to expend from said fund. This amount to come from the December 31, 2018 fund balance and no amount from taxation. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Chester Deorocki stated that this is a savings account to prepare for major repairs to the Police Station as the building ages. It is anticipated that the roof will need to be replaced within 5 years. This is not intended for routine maintenance.

Mrs. Coleen Penacho explained the definition of our trust funds. They are savings accounts for these funds, earning interest. There being no further discussion,

Article 10 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 11: Ambulance Billing Expense

To see if the Town will vote to raise and appropriate Four Thousand Five Hundred Dollars ($4,500) for ambulance billing expenses and authorize the withdrawal of $4500 from the Fire and Ambulance Special Revenue Fund created for the purpose. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Deorocki explained that the Town hired a company to handle the ambulance billing for a percentage of the revenue. The ambulance revenue is deposited into a special revenue fund and the expense of the billing comes from that fund. This article is required to accomplish the financial transfer. There is no impact on the tax rate.

Mrs. Coleen Penacho, Trustee of the Trust Funds, explained that the money appropriated for these funds can only be used for the purpose for which the fund was established and cannot be used for anything else. They are savings accounts for these funds, and are earning interest. There being no further discussion,

Article 11 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 12: Police Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars ($2,000) to be added to the Police Equipment Capital Reserve Fund established in 2013. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Chester Deorocki explained that this is a savings account for police officer's ballistic vests, which need to be replaced approximately every 5 years. There being no further discussion,

Article 12 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 13: Road Improvement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of $50,000 to be added to the Road Improvement Capital Reserve Fund previously established. This sum is to come from the December 31, 2018 fund balance. No amount to be raised from 2019 taxation. (Majority vote required)

Recommended by the Board of Selectmen
Recommended by the Budget Committee

Mr. Chester Deorocki stated that the balance in the Road Improvement Capital Reserve Fund as of 12/31/18 is $296,634 for future road improvements. Some of that fund will be used for Water Edge (formerly Great Bay Drive West) and funds will continue to be put aside in preparation of the large expense associated with Bayside Road.

Mr. Rich Winsor commended the departments for taking advantage of the CIP process and putting funds aside for future development and improvements in the Town. He stated that it is a much better way of budgeting than warrant articles, which seems to be the way we run this town often times. He would like to understand from the Selectmen the following: the anticipated expenditures on the roads next year; how will this money be spent; why is it enough or not enough to try to put a scale around , where are we as a town; what our needs are on a go forward basis.

Mr. Deorocki stated that we have Great Bay West coming up and Bayside Road is after that and is quite a big project.

Mr. John McDevitt asked the cost of Bayside Road.... $ l,000,000? Or what is going to happen beyond that. Mr. Deorocki stated the cost would be $ l,500,000. Mr. McDevitt asked if there were any other roads in town that required that kind of money. Mr. Deorocki stated that it was the biggest one.

Mr. Winsor asked how many families benefited from doing that project and the reason we are doing that particular road. Mr. Deorocki stated that he has no idea how many families it affects, but the road is in disrepair. It's impassable and has to be repaired.

Jim Rolston explained that the Town had a study done by Underwood Engineers, who ranked the roads by the roads which should be done first. We are following their recommendations. If we don't do it correctly, we are asking for trouble later.

There followed a lengthy discussion as to the condition of the road, costs, time frame for the repair, etc. Residents stated that Bayside road was in terrible condition and will need to be repaired to be passable. Paul Hayden stated we have a bid for the repair in the amount of $185,000-$200,000 to make the road passable. There being no further discussion,

Article 13 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 14: Disabled Veteran's Tax Credit

Shall the town modify the provisions of RSA 72:35 for an optional tax credit of $3,000 for a Service Connected Total Disability on Residential Property. (Majority vote required)

Mr. Jim Rolston spoke in support of this article. The State of NH looks at the laws governing veteran's credits. The Board of Selectmen have recommended the Town increase the credit from $2,000 to $3,000 in 2019 and consider the right to increase it to the maximum allowed of $4,000 in a subsequent year, phasing in the tax impact. There are 6 totally disabled veterans in town, totaling the increase to $6000 per year. There being no further discussion,

Article 14 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 15: Optional Veterans Credit

Shall the town modify the Veterans Tax Credit in accordance with RSA 72:28, II from its current tax credit of $500.00 per year to $600.00. (Majority vote required)

Mr. Jim Rolston spoke in favor of this article and explained that this is a thank you to all of our 216 veterans in town. There being no further discussion,

Article 15 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 16: Solar Energy Exemption

Shall the town adopt the provisions of RSA 72:61-64 inclusively, which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site Such property tax exemption shall be in the amount equal to 100% of the assessed value of qualifying solar energy system equipment under these statutes. (Majority vote required)

Mr. Chester Deorocki stated that this article has a one year impact of $5,447. Prior to the 2018 revaluation, Greenland did not assess all solar panels/equipment. The Department of Revenue now requires the panels/equipment to be assessed. Greenland currently has 20 parcels with solar generators with a total of $345,000 in assessed value, equaling $5447 in tax revenue. The exemption can be set at any certain percentage of the assessed value of the equipment; this article would put the exemption at 100%. There being no further discussion,

Article 16 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 17: Show Tax Impact on the Ballot

To see if the Town of Greenland will vote to require that the annual budget and all special warrant articles having a tax impact, as determined by the governing body, shall contain a notation stating the estimated tax impact of the article. (Majority vote required)

Mr. Paul Sanderson stated that the sole purpose of this article is to deal with the impact of the tax per RSA 32:5 on each item on the ballot. This is to give you more information on the tax impact of each article when you cast your vote. There being no further discussion,

Article 17 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 18: Rescind Library Bond Authorization (By Petition)

To see if the town will vote to rescind approval of the Expansion and Renovation of Weeks Public Library (2018 Town Meeting Warrant Article 06) including rescission of the appropriation of the sum of $3,579,125 (gross budget) for renovation and expansion of the Weeks Public Library and all related activities necessary for said construction; rescission of authorization to issuance of not more than $2,900,00 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and rescission of authorization for the Board of Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon; to rescission the authorization for the Board of Selectmen to accept and expend on behalf of the Town any federal, state or private funds that may become available for any part of the project reference in the 2018 Town of Greenland Warrant Article 06; to rescind the authority to take other such actions as may be necessary to affect the issuance, negotiations, sale and delivery of such bonds or notes as deemed to be in the best interest of the Town of Greenland; and to further to rescind the approval and authorization to raise and appropriate the sum of $55,000 for the first years interest payment on the bond. Any funds withdrawn from the Library Future Growth Capital Reserve Funds as applied as an offset against the Town's gross budget and not expended for such purpose shall be returned to the Library Future Growth Capital Reserve Fund. (By Petition – 3/5 vote required)

Mr. John Penacho thanked Karen Anderson, Town Administrator, for her years of service, helping the Board of Selectmen, during Mr. Penacho's tenure on the Board.

Mr. Penacho explained that he was one of the residents who signed the petition and wanted to explain his reason for signing it. The current architectural plans do not fit the current site. The Building Inspector, Fire Department, Planning Board, Police department and Engineer have identified numerous safety and other issues. He is mostly concerned with the safety issues and explained that 50 residents signed the petition with the same concerns and questions. Some of the residents who signed the petition had also originally voted for Library warrant article, but were unaware of the problems with the project at that time. The new library does not address the safety issues that exist in the current library. The capacity for the proposed library is 204 people. Presently, there is no way for that number to safely exit the building. For the capacity of the building there are only 4 planned parking spaces, 3 regular spaces and 1 handicap space. The planned lower meeting room is considered unsafe for its occupants. Letters from the Building Inspector, Fire Chief, Police Chief, Planning Board were available in letter form explaining their concerns with issues on this project, which were available at the door. There are some issues that cannot be corrected because the planned building is a mismatch for the property. It should be noted that government agencies do not have to follow the zoning laws of the town. However, we should hold our government agencies to a higher standard than we do our private businesses or any other government entity. We would never allow a business to build on that site. Please consider looking at the issues and ask if you would send your children into a facility that has these problems. It has been 10 months with these issues. We would never allow a private individual to drag these out without getting a resolution. He further stated he was not against the Library, but there are major problems that need to be resolved.

Mr. Penacho proposed an amendment to this article that does not change its intent and gave it to Mr. Bouffard.

Mrs. Marcia McLauglin, Chairperson of the Trustees, of the Library informed the session that there will be a meeting at the School Library, February 7, 2019, with the Planning Board to discuss some of these concerns expressed. Mr. Ron Gross questioned the validity of this Article.

Mr. Paul Sanderson stated that at the public budget meeting he had referred residents to RSA 33:8-f, which is the state statute that deals with the rescissions of bond issues. He referred the residents to the Voters Guide for an explanation of this bond issue. It is not possible for a town to rescind a bond issue for five years. This article will appear on the ballot as it stands with some language is going forward based on your decision this morning, but it will not affect the validity of the bond because of the RSA 33:8-f. As far as rescinding the bond, this will not happen with this article.

There followed a discussion of the language of the amended article. A motion was made and seconded that the amendment to the article be deleted.

A discussion followed questioning the language due to the complexity, as it was very confusing to understand. Mr. Penacho explained his reasoning for the amendment by removing the language that there will be no expenditure of any money by the Selectmen, the Library Trustees, or any agent. Basically no money can be spent on this project at this point. The petition will go on the ballot, the rescission of the bond being a moot point, but the first paragraph states and he feels is valid that no money can be spent.

Mr. Bouffard explained an article cannot be removed from the warrant. If it is amended by the voters present, then it will appear on the warrant in the amended form. We do not have the option to remove the article from the warrant.

There followed questions with regard to the change of intent, limiting spending of the bond funds as well as the CRF were discussed. The warrant article does not affect the capital reserve fund for the Library, as explained by Mrs. Coleen, Penacho. The Board of Selectmen and the Trustees of the Library have to approve any expenditures to the CRF.

The question was raised as to why the preamble that was on the petition was left off. Mrs. Anderson stated she left it off, and placed the warrant article on only.

There followed more discussion regarding the bond, amendment, capital reserve fund expenditure, letters from the building inspector and all the other departments heads regarding the safety issues, questions as to whether the information presented with article 18 were factual, etc. by several residents. The question was raised as to the prepayment of the bond. There is no prepayment penalty of the bond.

Mr. John McDevitt, Planning Board member, received plans a few days before this meeting. To say that these concerns have been addressed is incorrect as the Board has not had time to peruse these plans. There are significant opposing opinions between the engineers on the project, which will be addressed at the meeting at the School Library, February 7, 2019.

Mr. Winsor, Planning Board member, presented the history of this project and stated that the same questions and concerns that were present at the onset of this project, have been ongoing for the past 10 months and are still not answered. The decision of the Board is not a knee-jerk reaction. The town has been working with the library to correct these issues. The issues that were discussed by the Board of Selectmen 10 months ago, when the Board did not recommend this project, still exist and have not been answered. Mr. Winsor has been a member of the Planning Board for 15 years and never in his experience has he seen such fundamental issues not be addressed in 10 months. Further, the site simply cannot address these issues. You cannot change the fact that you have a library with 4 parking spaces, with a capacity for 204 people. He questioned where the staff will park. Also, being ADA compliant, where are the handicapped or elderly going to park? Possibly at the school????? These are not myths, these are facts. He urged our residents to educate themselves, go read the minutes and find out what is going on, and how much work has gone into this project. This is not a knee jerk reaction, and someone has to push the pause button. We have this myopic vision of this library that just does not fit the site.

Mr. Bouffard re-read the amendment as follows:

" Due to the discovery of consequential issues involving public safety, building site viability, lack of project details and scope, along with an inadequate presentation of project details, we, the undersigned, being twenty-five (25) or more registered and eligible voters of the Town of Greenland, petition and request the Town of Greenland Board of Selectmen to include in the warrant for the 2019 Town Meeting the following article:

To see if the town will vote to rescind approval of the Expansion and Renovation of Weeks Public Library (2018 Town Meeting Warrant Article 06) including rescission of the appropriation of the sum of $3,579,125 (gross budget) for renovation and expansion of the Weeks Public Library and all related activities necessary for said construction; to rescind the authorization for the Board of Selectmen, the Trustees of the Weeks Public Library (the Library Trustees) or any other agent of the Town of Greenland to expend, in the furtherance of the Expansion and Renovation of Weeks Public Library (2018 Town Meeting Warrant Article 06), any funds from the $2,900,000 of bonds issued for the Expansion and Renovation of Weeks Public Library (2018 Town Meeting Warrant Article 06); to rescind the authorization for the Board of Selectmen, the Trustees of Weeks Public Library (the Library Trustees) or any other agent of the Town of Greenland to accept and expend on behalf of the Town any federal, state or private funds that may become available for any part of the project referenced in the 2018 Town of Greenland Warrant Article 06. Any funds withdrawn from the Library Future Growth Capital Reserve Fun and applied as an offset against the Town's gross budget and not expended for such purpose shall be returned to the Library Future Growth Capital Reserve Fund.

If any provisions of this Warrant Article shall be held or deemed to be, or shall in fact be, invalid, inoperative or unenforceable, such circumstance shall not have the effect of rendering any other provision or provisions contained herein invalid, inoperative or unenforceable but this Warrant Article shall be reformed and construed as if such invalid, inoperative or unenforceable provision had never been contained herein and such provision reformed so that it would be valid, operative and enforceable to the maximum extent permitted."

After discussion, Mr. Penacho, as maker of the amendment, agreed to remove the third paragraph from the proposed amendment. Mr. Bouffard asked if there was a second for the amendment, and Ms. Beck seconded it.

Following further discussion of the proposed amendment, Mr. Bouffard took a vote on amendment to Article 18:

In Favor 38 Opposed 65

The amendment was not adopted. There being no further discussion,

Article 18 will appear on the ballot for the Town Election as it appears in the Warrant.

Mr. Bouffard noted that there will be a meeting of the Board of Selectmen and the Budget Committee in the event that any of the Articles need to be amended.

Mr. Chip Hussey made a presentation to Mr. Paul Sanderson and Mr. Vaughan Morgan for their years of service on the Board of Selectmen Neither of them are running for re-election and presented them with prints of the town of Greenland. Mr. Morgan stated it has been a humbling pleasure to serve as your Selectman for past 9 years. We live in a wonderful Town and gives him great pleasure to see our citizens turn out and fight for what you believe in. It's has been a pleasure serving.

Ron Gross thanked Karen Anderson again for her service to the Town.

Motion was made to adjourn. All voted in favor. Meeting was adjourned at 11:43 A.M.

*** AMENDMENTS ***

The Board of Selectmen and Budget Committee met at the conclusion of the Deliberative Session. Two votes were taken and amendments were made as follows:

Budget Committee:

Voted to change their recommendation on the Fire Station Bond Article #2 from NOT Recommended, to Recommended.

Select Board:

Voted to change their recommendation on the Part Time Seasonal Laborer, Article #7, from Recommended, to NOT Recommended.

Respectfully submitted,

Marguerite F. Morgan
Town Clerk/Tax Collector

Greenland

Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
http://www.revenue.nh.gov/mun-prop/

Todd Haywood (Granite Hill Municipal Services)

Name Matthew Scruton **Position** Town Administrator **Signature**

Name	Phone	Email
TODD HAYWOOD	603-496-7293	GRANITEHILLMUNISVS@HOTMAIL.COM
TODD HAYWOOD	603-496-7293	GRANITEHILLMUNISVS@HOTMAIL.COM

Preparer's Signature

TOWN OF GREENLAND
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10/9/19

At the Board of Selectmen's meeting on October 21, 2019, the Board of Selectmen voted unanimously to give authority to the Town Administrator, Matt Scruton, to sign the MS-1 on the selectmen's behalf.

Please feel free to reach out to me with questions as the meeting minutes are not yet done. The meeting and vote can be viewed online at https://townhallstreams.com/towns/greenland_nh

Thanks,

Chip Hussey
Chairman of the Greenland Board of Selectmen

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	2,082.28	$447,100
1B	Conservation Restriction Assessment RSA 79-B	0.00	$0
1C	Discretionary Easements RSA 79-C	247.00	$98,800
1D	Discretionary Preservation Easements RSA 79-D		
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	$0
1F	Residential Land	2,391.94	$348,625,000
1G	Commercial/Industrial Land	658.39	$45,906,700
1H	**Total of Taxable Land**	**5,379.61**	**$395,077,600**
1I	Tax Exempt and Non-Taxable Land	853.87	$15,914,600

Buildings Value Only		Structures	Valuation
2A	Residential		$356,271,199
2B	Manufactured Housing RSA 674:31		
2C	Commercial/Industrial		$89,399,000
2D	Discretionary Preservation Easements RSA 79-D		$0
2E	Taxation of Farm Structures RSA 79-F	0	$0
2F	**Total of Taxable Buildings**		**$445,670,199**
2G	Tax Exempt and Non-Taxable Buildings		$24,648,900

Utilities & Timber		Valuation
3A	Utilities	$23,841,200
3B	Other Utilities	$0
4	Mature Wood and Timber RSA 79:5	

5	**Valuation before Exemption**	**$864,588,999**

Exemptions		Total Granted	Valuation
6	Certain Disabled Veterans RSA 72:36-a		
7	Improvements to Assist the Deaf RSA 72:38-b V		
8	Improvements to Assist Persons with Disabilities RSA 72:37-a		
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV		
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12		
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a		

11	**Modified Assessed Value of All Properties**	**$864,588,999**

Optional Exemptions		Amount Per	Total Grant	Valuation
12	Blind Exemption RSA 72:37	$15,000	1	$15,000
13	Elderly Exemption RSA 72:39-a,b		19	$2,292,500
14	Deaf Exemption RSA 72:38-b			
15	Disabled Exemption RSA 72:37-b	$50,000	2	$100,000
16	Wood Heating Energy Systems Exemption RSA 72:70			
17	Solar Energy Systems Exemption RSA 72:62		12	$247,500
18	Wind Powered Energy Systems Exemption RSA 72:66			
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23			

20	**Total Dollar Amount of Exemptions**	**$2,655,000**
21A	**Net Valuation**	**$861,933,999**
21B	**Less TIF Retained Value**	**$0**
21C	**Net Valuation Adjusted to Remove TIF Retained Value**	**$861,933,999**
21D	**Less Commercial/Industrial Construction Exemption**	
21E	**Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction Exem**	**$861,933,999**
22	**Less Utilities**	**$23,841,200**
23A	**Net Valuation without Utilities**	**$838,092,799**
23B	**Net Valuation without Utilities, Adjusted to Remove TIF Retained Value**	**$838,092,799**

Utility Value Appraiser
we use the pa-28 or most recently certified DRA va

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Valuation
HUDSON LIGHT & POWER DEPT GENERATION	$0
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION	$4,800
NEXTERA ENERGY SEABROOK LLC	$37,900
PSNH DBA EVERSOURCE ENERGY	$13,274,700
TAUNTON MUNICIPAL LIGHTING CO GENERATION	$0
UNITIL ENERGY SYSTEMS INC	$30,500
	$13,347,900

Gas Company Name	Valuation
GRANITE STATE GAS TRANSMISSION INC	$2,611,000
MARITIMES & NORTHEAST PIPELINE LLC	$4,396,100
NORTHERN UTILITIES INC	$973,300
PORTLAND NATURAL GAS TRANSMISSION SYSTEM	$2,512,900
	$10,493,300

Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	$600	197	$118,200
Surviving Spouse RSA 72:29-a	$2,000	3	$6,000
Tax Credit for Service-Connected Total Disability RSA 72:35	$3,000	8	$24,000
All Veterans Tax Credit RSA 72:28-b	$600	28	$16,800
Combat Service Tax Credit RSA 72:28-c			
		236	**$165,000**

Deaf & Disabled Exemption Report

Deaf Income Limits		Deaf Asset Limits	
Single		**Single**	
Married		**Married**	

Disabled Income Limits		Disabled Asset Limits	
Single	$13,400	**Single**	$35,000
Married	$20,400	**Married**	$50,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	2
75-79	0
80+	1

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	6	$90,000	$540,000	$540,000
75-79	2	$115,000	$230,000	$230,000
80+	11	$145,000	$1,595,000	$1,522,500
	19		**$2,365,000**	**$2,292,500**

Income Limits		Asset Limits	
Single	$37,500	**Single**	$125,000
Married	$60,000	**Married**	$125,000

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)
Granted/Adopted? No **Structures:**

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)
Granted/Adopted? No **Properties:**

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)
Granted/Adopted? No **Properties:**

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)
Granted/Adopted? No **Properties:**
Percent of assessed value attributable to new construction to be exempted:
Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)
Granted/Adopted? No **Properties:**
Assessed value prior to effective date of RSA 75:1-a:
Current Assessed Value:

Current Use RSA 79-A	Total Acres	Valuation
Farm Land	508.41	$280,200
Forest Land	1,167.78	$160,100
Forest Land with Documented Stewardship	148.80	$1,100
Unproductive Land	0.00	$0
Wet Land	257.29	$5,700
	2,082.28	**$447,100**

Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	**Acres:**	51.75
Total Number of Acres Removed from Current Use During Current Tax Year	**Acres:**	23.57
Total Number of Owners in Current Use	**Owners:**	32
Total Number of Parcels in Current Use	**Parcels:**	74

Land Use Change Tax				
Gross Monies Received for Calendar Year				$70,000
Conservation Allocation	**Percentage:**	0.00%	**Dollar Amount:**	
Monies to Conservation Fund				
Monies to General Fund				$70,000

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land		
Forest Land		
Forest Land with Documented Stewardship		
Unproductive Land		
Wet Land		

Other Conservation Restriction Assessment Statistics	
Total Number of Acres Receiving 20% Rec. Adjustment	**Acres:**
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	**Acres:**
Owners in Conservation Restriction	**Owners:**
Parcels in Conservation Restriction	**Parcels:**

Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
golf course portsmouth cc	247.00	1	$98,800

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	$0	$0

Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
				$0

Map	Lot	Block	%	Description

This municipality has no Discretionary Preservation Easements.

Tax Increment Financing District	Date	Original	Unretained	Retained	Current

This municipality has no TIF districts.

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357		
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount

This municipality has not adopted RSA 72:74 or has no applicable PILT sources.

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount

This municipality has no additional sources of PILTs.

Notes

~REPORT OF THE BOARD OF SELECTMEN~

Infrastructure and capital improvements were a high priority of the Board during 2019. The Selectmen oversaw the replacement of the old compactors and rusting hoppers at the Transfer Station. The new units are more efficient and safer to use. LED lighting upgrades were also made at both the Town Hall (including the Town Hall Extension / Fire Station) and Police Station. The Board completed Water's Edge road project in 2019, which required additional costs due to a poor foundation that had to be built up with additional drainage added. Due to cost overruns of the snow removal budget, a result of underbudgeting for winter storms, the Town was limited to the paving of Water's Edge, the end of Dearborn Road and patch work. The Town has fallen behind on road maintenance due to years of underfunding of both the road budgets and Road Maintenance CRF's. Several roads (including Bayside Road and Cemetery Lane) are in immediate need for repair. The Town's ability to address deficiencies in the roads is limited to the budget and availability of funds in the Road Maintenance Capital Reserve Funds. The Library expansion is moving forward. The Town worked with the Library to resolve questions about the ownership of the Weeks Library building and land. With these questions answered, and the Courts ruling the property is owned by the Town, the building permits have been approved and the expansion project will move forward as planned and voted on by the Town. The Board also showed support of the Conservation Commission and trail system by investing in tree removal that was hindering trail access and creating safety hazards. The Board supports the State's "Rail-Trail" multi-use pedestrian/bike trail project extending from Hampton to Portsmouth, through Greenland, and continues to work with the State on this project.

Public Safety is another area the Board of Selectmen proudly supported. In June of 2019, the Selectmen accepted an unexpected large donation from the Pattony Foundation in the amount of $125,000 ($65,000 to the Fire Department to purchase firefighting gear and $60,000 to the Police Department to purchase a police cruiser). These donations were targeted to specific needs in each department and the Town is grateful for the generous donations. Police Chief Tara Laurent has done a great job retaining staff and officers in 2019 and advocating for a School Resource Officer at the Greenland Central School. Selectmen have recommended this request and have also welcomed Willow, a comfort dog, to the Police Department. Officers at the Police Department have done a great job serving and protecting the community. The Fire Department welcomed full time firefighters Captain Paul Hanley and Peter Anania to ensure better coverage. Fire Chief Ralph Cresta reports that the Department had 456 total calls in 2019, and the extra staffing was very helpful in ensuring faster response times. The Selectmen also managed the contracting for the new siding, doors and windows which were added to the building during 2019. During 2019 the Board also oversaw the design work of a possible future new four-bay fire station. Additionally, the Board has supported the Fire Department's warrant article request for a new Ambulance Hydraulic Lift.

The Board has been advocating to ensure the safety of our drinking water. During 2019 the Board of Selectmen wrote a letter to the State encouraging the State to improve the health standards of water by reducing the acceptable level of PFAS and other chemicals. EPA also made a presentation in Greenland about the Coakley Landfill and related studies. The Town Administrator, speaking on behalf of the Board of Selectmen, encouraged the EPA to take a more aggressive approach in treating the issue by considering methods like the pump and treat system. The Coakley Landfill Group studies indicate that the plume has not been expanding, but they continue to actively monitor it. The State has also been making proactive efforts to require the Coakley Landfill Group to address water quality issues identified in the Berry Brook. The Selectmen support pro-active approaches that seek to actively resolve the issues, rather than simply monitoring them. The Selectmen have also been meeting EPA MS4 stormwater requirements, an unfunded mandate, with the technical assistance of the Rockingham Planning Commission.

In 2019, with the Selectmen's support and support from our local State Representative Dennis Malloy and Senator Tom Sherman, House Bill 243 was passed. Town Administrator Matthew Scruton and others testified before a NH Senate Subcommittee in support of the bill, which gives Greenland a ½ seat (Newington will have the other ½ seat) on the Pease Development Authority (PDA) Board in 2021. Greenland will now have a voice on the PDA, to ensure that regional development impacts are considered and business growth at Pease continues in a way that manages local impacts.

Greenland is a great community to live in and call home. The Board of Selectmen extend their thanks and appreciation to all the staff and volunteers that have served the community in various ways throughout the year. Town Administrator Matthew Scruton has helped the Board with a variety of projects and tasks this year while overseeing staff and the budget. Our Town Recreation Committee, and Director Sharon Hussey-McLaughlin, put in extra hours this year ensuring that quality recreation programs were being offered and sports teams could enjoy the many great fields and courts we have in Greenland. Our Conservation Commission, under Laura Byergo's leadership, has been busy working on trails and open space improvements. Our Budget Committee just finished up their budget work with the Town and School. The Planning Board worked with the Selectmen on establishing a Capital Improvements Program, identifying and planning for future Town capital needs. We also are thankful to the members of the ZBA, Trustees of the Trust Funds, Cemetery Trustees, School Board and all the many other boards and committees in Town. We especially thank our Veterans, current service members and their families for their service and sacrifices.

We always welcome your ideas and feedback. In 2019, the Selectmen and Budget Committee began livestreaming their meetings for the first time in Town history. You can now watch these meetings (both past and present) and more online at https://townhallstreams.com/towns/greenland_nh. We encourage people to be involved, we are often looking for people to serve on different boards and committees throughout Town. Let us know what interests or concerns you have, and we will be glad to help.

Respectfully submitted,

Chip Hussey
Board of Selectmen, Chair

Board of Selectmen: C. Deorocki, R. Hussey, S. Smith, J. Rolston, C. Hussey

~ TOWN ADMINISTRATOR'S REPORT~

Since being hired in March 2019, I have enjoyed and appreciated the opportunity to work with the Board of Selectmen on several Board projects and initiatives as highlighted in the Selectmen's report. These have included:

- Infrastructure and capital improvements including roads, buildings, and equipment
- Support of public safety
- Work with the state on stricter drinking water standards
- Advocacy for clean-up and remedy at the Coakley Landfill, Berrys Brook and surrounding area to ensure the safety of our residents and water
- Working with the Rockingham Planning Commission to ensure MS4 stormwater compliance
- Giving testimony before a NH State Senate Subcommittee advocating for support of a PDA seat for Greenland (HB243 passed giving Greenland ½ seat on the PDA beginning 2021)
- Budget management and recommendations, including long-term capital planning
- Creating RFP's and providing general oversite of projects
- Personnel Policy changes and updates
- Information Technology improvements (including implementation of Town Hall Streams, which allows the Town to livestream and archive meetings.)

Greenland is a beautiful and historic town with a strong and vibrant community. I am excited to be working here with such a dedicated and accomplished team of staff, Selectmen and volunteers. Town employees have contributed in many ways during 2019. Finance Director Liz Cummings was instrumental in helping us with our audit, general bookkeeping and report creation during the budgeting process. Administrative Assistant Charlotte Hussey has been assisting boards with minutes and helping the Planning Board, Selectmen, Town Administrator, Building Inspector and residents with many other tasks as well. The excellent customer service provided by Town Clerk Marge Morgan and Deputy Town Clerk Amy Bauer have been appreciated by all. Jim Marchese, Town Building Inspector/Code Enforcement Officer, had a busy year reviewing 553 building permits. The Police and Fire Department both were extraordinary in protecting and serving. Their community engagement, professionalism and genuine concern for others is part of what makes them so effective. The Transfer Station staff's diligence in encouraging recycling and ensuring compliance and proper waste separation has helped minimize waste disposal costs for the Town. Jarrod Lord worked with volunteers, including Selectmen Rick Hussey and Selectmen Chip Hussey, on several grounds and road projects. All the Town employees, volunteers, and board/committee members are to be commended for their work.

The Town is currently looking for a Town Treasurer. The Town has been fortunate to have Deputy Treasurer Sharon Hussey-McLaughlin filling in during the position vacancy, she has been outstanding. The Town is also looking for a Road Agent. Both positions are part-time without benefits. Please call or visit our website for more information.

Respectfully submitted,

Matthew Scruton
Town Administrator

Matthew Scruton, Town Administrator

~ TOWN CLERK/TAX COLLECTOR'S REPORT~

2019 was a year of changes and challenges. Our town has grown in leaps and bounds, increasing the workload in our office. We continually have to keep up to date on the new laws, rules and regulations due to changes in the Election Laws, Motor Vehicles, Vital Records and Dog Licensing. We have mandatory trainings for both town clerk and tax collector. There is a great deal we have to learn and know. At times, it is quite frustrating as the changes come at us rapidly.

Motor Vehicle and Title Departments had new procedures that were implemented which we as clerks needed to follow. Due to the on-going problem with stolen identities, we have had to tighten up our process of identification. That being said, it places more responsibility on us to verify residency and domicile.

This year, I was sworn in as the President of the NH City & Town Clerks Association. Being President gives us the inside track on what is coming up for laws, changes in procedures, etc. for both the Town Clerk and Tax Collector. It is our responsibility to keep abreast of all the new RSA's that become effective and to implement them.

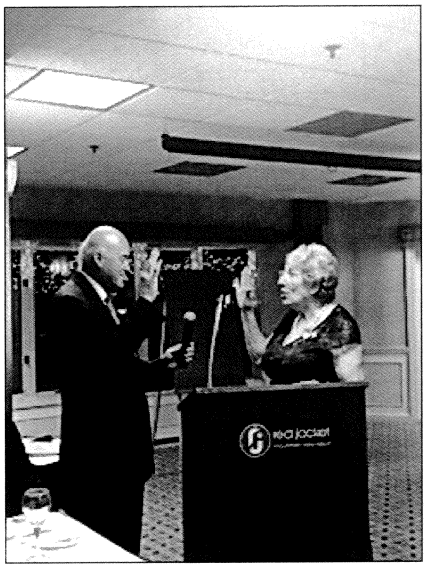
On the Tax Collectors side of things, revenues have increased over last year. The total taxes invoiced for 2019 on our Warrant were $14,139,475.00, plus $214,800 in current use tax. As of the end of the year, our uncollected taxes were roughly 3%, thanks to our residents paying their taxes in a timely manner. The properties liened for 2018, in this year, totaled $110,813.94.

Our property tax billing was $14,139,475.00 for 2019 tax year, an increase of $826,575.00 over 2018. We are very fortunate in our town as our uncollected taxes, which eventually go to lien, are less than 1% of the gross billing. There has also been an increase in motor vehicles, dogs, vitals, etc. by approximately 3.6%. The financial report will show our growth.

Lastly, I want to thank my Deputy, Amy Bauer, as well as, Liz Cummings, Finance Director and Charlotte Hussey, Admin. Assistant for all of their hard work as a team to make 2019 a successful year.

Respectfully submitted,

Marguerite "Marge" Morgan
Town Clerk/Tax Collector



Sect. of State Gardner swearing in Marge as President of Town Clerk's Assoc.

~ FINANCIAL REPORT ~

	2018	2019
Motor Vehicle Permits	1,083,823.99	1,142,499.70
Motor Vehicle Decals	17,151.00	17,760.00
Boat Registrations	5,855.47	5,069.67
Fish & Game Income	207.00	216.00
Transportation Improvement Fund	14,117.50	14,412.50
Dog Licenses w/fines	5,620.65	5,395.65
NSF Fees	350.00	250.00
Marriage Licenses	168.00	140.00
Vital Statistics	1,235.00	1,217.00
Transfer Station Permits	20,040.65	19,310.00
Miscellaneous - Copies, filing fees, etc.	5,954.22	5,949.76
Total	**1,154,523.48**	**1,212,220.28**

~ Rate of Taxation - 10 Year History ~

The following is a comparison chart of the Tax Rate and percentage breakdown of the rate.

Tax Rate - Per $1000 of Valuation

YEAR		TOWN	SCHOOL	COUNTY	TOTAL
2009	$	2.01	10.59	0.95	13.55
2010	$	2.69	10.41	0.96	14.06
2011	$	2.98	9.76	1.01	13.75
2012	$	2.87	10.21	1.05	14.13
2013	$	2.80	11.57	1.13	15.50
2014	$	3.40	11.43	1.09	15.92
2015	$	3.53	12.28	1.10	16.91
2016	$	3.42	12.16	1.07	16.65
2017	$	3.38	12.20	1.06	16.64
2018	$	3.34	11.53	.92	15.79
2019	$	3.64	11.81	.95	16.40

~RESIDENT DEATH REPORT~
2019

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Holbrook, Sumner	01/08/19	Portsmouth, NH	Holbrook, Samuel	Grovo, Ruth
Jarest, Jackie	01/09/19	Portsmouth, NH	Jarest, John	Dupell, Marilyn
Henderson Jr., Arthur	01/18/19	Stratham, NH	Henderson Sr., Arthur	Bennett, Ruth
Nelson, Joan	01/20/19	Portsmouth, NH	Cacio, Anthony	O'Malley, Anna
Babcock, Edward	01/22/19	Greenland, NH	Babcock, Kenneth	Marino, Joan
Pomroy, Birlem	02/23/19	Dover, NH	Pomroy, Donald	Bailye, Abbie
Fitzgerald, Michael	03/20/19	Greenland, NH	Fitzgerald, James	Kelly, Elizabeth
Haskins, Reta	03/22/19	Newington, NH	Haskins, Terry	Bresnahan, Rebecca
Goodwin, Christine	03/27/19	Portsmouth, NH	Clair, Charles	Amero, June
Lehman, Jeffrey	06/04/19	Greenland, NH	Lehman, Wayne	Ehrlich, Susan
Beattie, Katherine	07/08/19	Greenland, NH	Symanski, Joseph	Osiecka, Stacia
Hamilton Jr., Thomas	07/26/19	Greenland, NH	Hamilton Sr., Thomas	Reardon, Helen
Watson, Mary Ann	08/01/19	Portsmouth, NH	Noel, Sherman	Sargent, Edith
Coffey, Francine	08/04/19	Dover, NH	Coffey, Francis	Newton, Ada
Gauthier, Raymond	08/12/19	Greenland, NH	Gauthier, Albert	Labonte, Yvonne
Bussiere, Alfred	08/18/19	Portsmouth, NH	Bussiere, Alphe	Fillion, Edith
Veneski, John	09/18/19	Dover, NH	Veneski, Martin	Senoski, Christine
Carder, Ruth	10/12/19	Portsmouth, NH	Storer, Perley	Childs, Ethel
Appelbe, Glenna	10/28/19	Greenland, NH	Adams, S. Robert	Russell, Mary
Beatrice, Patricia	10/29/19	Portsmouth, NH	Murray, Joseph	Lebreau, Beatrice
Daley, Marilyn	10/30/19	Greenland, NH	Nilsson, Regnar	Cheney, Vivian
Mullaney, Eileen	12/16/19	Greenland, NH	Murphy, Andrew	Callahan, Anna

~RESIDENT MARRIAGE REPORT~
2019

Spouse	Residence	Spouse	Residence	Town of Issuance	Place of Marriage	Date of Marriage
Aube, Bryan	Greenland	Sweet, Jennifer	Greenland	Greenland	Greenland	02/15/19
Sessions, Stephen	The Dalles, OR	Tibbetts, Katherine	Greenland	Greenland	Greenland	04/11/19
Dannar, Angela	Greenland	Moynahan, Timothy	Greenland	Greenland	Rye	06/01/19
Dipietro, Amy	Greenland	Felder, Sean	Greenland	Portsmouth	Greenland	07/25/19
Bateman, Kelly-Ann	Greenland	Olson, Jeffery	Greenland	Greenland	Sanbornton	07/27/19
Varrell, Eric	Greenland	Willard, Lindsay	Greenland	Greenland	Wolfeboro	09/22/19
Dossett, Ryan	Greenland	Paradis, Rebecca	Greenland	Greenland	Greenland	09/30/19

~RESIDENT BIRTH REPORT~
2019

Child's name	Date of Birth	Place of Birth	Father's Name	Mother's Name
Lehner, Ezra Wyatt	03/05/19	Dover, NH	Lehner, Peter	Garfield, Lucy
Nardi, Benjamin Lucas	05/21/19	Portsmouth, NH	Nardi, Micah	Nardi, Amy
Desrochers, Rachel Melissa	06/13/19	Dover, NH	Desrochers, Dale	Desrochers, Elizabeth
Carey, Kennedy Ann	06/23/19	Dover, NH	Carey, Jeremy	Travers, Samantha
Ramsey, Aiden Malichi	08/09/19	Portsmouth, NH		Ramsey, Lauren
Thurber, Kayla Elizabeth	08/18/19	Portsmouth, NH	Thurber, Christopher	Thurber, Maura
Ross, Teagan Virginia	09/19/19	Dover, NH	Ross, Brian	Ross, Katie
Dossett, Gavin Christian	10/05/19	Dover, NH	Dossett, Ryan	Dossett, Rebecca
Mallock, Aiva Jayne Marie	11/21/19	Dover, NH		Adams, Marissa

New Hampshire
Department of
Revenue Administration

MS-61

Tax Collector's Report

For the period beginning 01/01/2019 **and ending** 12/31/2019

This form is due **March 1st (Calendar Year) or September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
http://www.revenue.nh.gov/mun-prop/

ENTITY'S INFORMATION

Municipality: GREENLAND | County: ROCKINGHAM | Report Year: 2019

PREPARER'S INFORMATION

First Name: MARGUERITE | Last Name: MORGAN

Street No.: 11 | Street Name: TOWN SQUARE | Phone Number: (603) 431-7111

Email (optional): mmorgan@greenland-nh.com

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years) Year: 2018	Year: 2017	Year: 2016
Property Taxes	3110		$392,684.56		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		($6.50)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies 2018
Property Taxes	3110	$13,977,806.00	
Resident Taxes	3180		
Land Use Change Taxes	3120	$197,400.00	
Yield Taxes	3185	$2,008.43	
Excavation Tax	3187		
Other Taxes	3189		

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies 2018	2017	2016
Property Taxes	3110	$3,093.99	$8,710.31		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest abatement		($793.97)			
Interest and Penalties on Delinquent Taxes	3190	$7,894.19	$22,053.88		
Interest and Penalties on Resident Taxes	3190				
Total Debits		**$14,187,402.14**	**$423,448.75**	**$0.00**	**$0.00**

Credits

Remitted to Treasurer	Levy for Year of this Report	Prior Levies 2018	2017	2016
Property Taxes	$13,667,897.53	$291,065.99		
Resident Taxes				
Land Use Change Taxes	$137,400.00			
Yield Taxes	$17.67			
Interest (Include Lien Conversion)	$7,894.19			
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)				
Interest abatement	($793.97)			
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies 2018	2017	2016
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies 2018	2017	2016
Property Taxes	$349,985.75	$10.65		
Resident Taxes				
Land Use Change Taxes	$60,000.00			
Yield Taxes	$1,990.76			
Excavation Tax				
Other Taxes				
Property Tax Credit Balance	($36,989.79)			
Other Tax or Charges Credit Balance				
Total Credits	**$14,187,402.14**	**$291,076.64**	**$0.00**	**$0.00**

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	**$374,997.37**
Total Unredeemed Liens (Account #1110 - All Years)	**$114,756.85**

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years) Year: 2017	Year: 2016	Year: 2015
Unredeemed Liens Balance - Beginning of Year		$75,716.80	$28,839.06	
Liens Executed During Fiscal Year	$110,813.94			
Interest & Costs Collected (After Lien Execution)	$2,002.97	$9,642.09	$5,663.57	
Total Debits	**$112,816.91**	**$85,358.89**	**$34,502.63**	**$0.00**

Summary of Credits

	Last Year's Levy	Prior Levies 2017	2016	2015
Redemptions	$41,142.04	$35,259.69	$24,221.87	
Interest & Costs Collected (After Lien Execution) #3190	$2,002.97	$9,642.09	$5,663.57	
Abatements of Unredeemed Liens				
Liens Deeded to Municipality	($10.65)			
Unredeemed Liens Balance - End of Year #1110	$69,682.55	$40,457.11	$4,617.19	
Total Credits	**$112,816.91**	**$85,358.89**	**$34,502.63**	**$0.00**

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	**$374,997.37**
Total Unredeemed Liens (Account #1110 -All Years)	**$114,756.85**

New Hampshire
Department of
Revenue Administration

MS-61

GREENLAND (187)

1. CERTIFY THIS FORM
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name	Preparer's Last Name	Date
Marguerite	Morgan	02-20-2020

2. SAVE AND EMAIL THIS FORM
Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM
This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at http://proptax.org/nh/. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Marguerite M. Morgan, Town Clerk/Tax Collector
Preparer's Signature and Title

~ASSESSING DEPARTMENT REPORT~

In 2019 there were roughly 250 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2018. These properties were adjusted accordingly. There were 29 abatement requests filed and processed for the tax year 2018.

The Assessments in Greenland were updated to "Market Value" in 2018 due to a town-wide update of values. This was done in accordance of the New Hampshire Constitution and RSA 75:8-a.

There were 67 qualified sales submitted to the New Hampshire Department of Revenue Administration to derive the 2018 assessment ratio. The weighted mean assessment to sale ratio is 90.1% +-. The median assessment to sale ratio is 90.9% with a coefficient of dispersion of 8.7%. The next scheduled town wide revaluation will be conducted in 2023.

Data Verification of all properties will continue this year. We expect to visit another 400 properties. Our goal is to verify the physical data to ensure the assessments are accurate. If no one is at home we will take the opportunity to verify the exterior measurements of all primary improvements (buildings etc.).

If an adult is home at the time of the visit, the representative from the Assessor's Office will ask to verify the interior information via tour provided by the adult. At no time will a representative enter a property where a minor is the only person home. In the event a property is posted "No Trespassing", the representative will knock on the door to seek permission to verify the physical data. In the event no one is home, there will be no attempt to verify the exterior data. The Assessing Official will make another attempt at a later date. If the property is "Posted" and gated the Assessor's Office will not enter the premises. However, there will be a letter sent requesting an appointment to verify the physical data. If the property owner doesn't respond to the request, the Assessor will estimate the features of the property to the best of his ability.

It is of the utmost importance to have accurate data to ensure all property owners in Greenland are assessed equitably.

Please take the time to review your property record card for accuracy on an annual basis. If you have questions please contact the selectmen's office.

I would like to thank you for your continued cooperation.

Respectfully submitted,

Todd Haywood, CNHA
Greenland Assessing Agent

Todd Haywood, Town Assessor

~BUILDING INSPECTOR/CODE ENFORCEMENT REPORT~

As your Building Inspector and Code Enforcement Officer I thank you for the privilege of providing you with this service. This office shall do its best to provide you, the residents of Greenland, with the high level of service that you deserve.

It is the goal of the Building Inspector and Code Enforcement Office to assist property owners and their agents in reviewing, permitting and inspecting land use and construction activities and to insure a successful, compliant and safe outcome. Safety being the key factor.

Permits are required for various land use and construction activities. To be certain, call the Building Department (603-431-3070) for information about permits and permit fees.

Permits do expire within 1 year from date of issuance unless extended, in writing for good cause and must be conspicuously displayed during construction.

This year activities in the department leveled off, however the overall pace of the department remains brisk due to the availability to provide assistance in other areas.

This office encourages comments both positive and negative. All remarks and observations will be addressed and attempts to incorporate your feedback will be made in order to better serve your needs.

The Geographic Information System (GIS) is available to all, 24/7, through a link on the Town's website. Information contained in the GIS is also available here at the Town Hall. There is no doubt this has been a useful tool for all as it has the capacity to link multiple layers of information into one convenient location. The site is averaging 225 page views per month, which is up 50% over the same period last year.

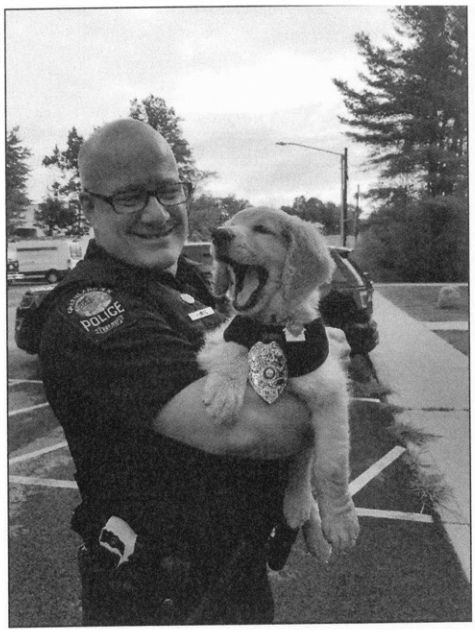
Respectfully submitted,

James Marchese
Building Inspector /
Code Enforcement Official

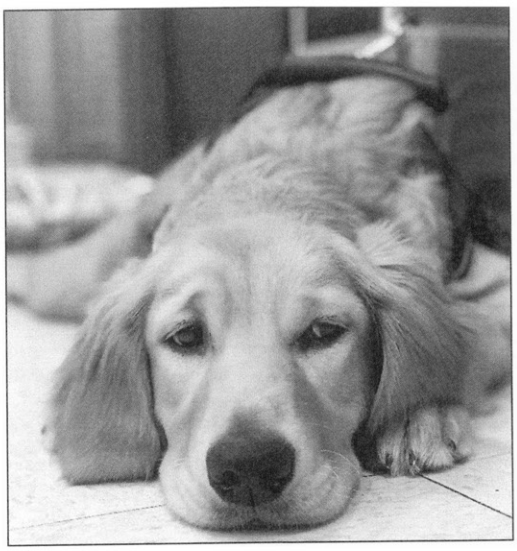
PERMITS ISSUED	2018	2019		2018	2019
New Homes	6	6	Plumbing	36	40
Duplexes	1	0	Electric	126	118
Residential Renovations	70	52	Signs	9	9
Commercial Renovations	10	15	Test Pits	28	36
New Commercial Building	0	0	Septic	10	11
Occ. Permit-Residential	7	4	Septic Review	13	6
Occ. Permit-Commercial	1	6	Pools	3	10
Outbuilding	28	24	Roof	11	14
Driveway	8	6	Home Occupation	0	0
Demolitions	4	4	Mechanical	47	59
Gas	79	72	Sprinkler Systems	0	2
Generators	32	11	Miscellaneous	43	18
Solar Array	5	14	**Total permits**	**577**	**553**

~ POLICE DEPARTMENT REPORT ~

Another year has flown right by! Probably the best change/addition to Greenland PD in 2019 was welcoming our newest member, Willow! As many of you know, the stars aligned and dropped her right into our lap. There was a large "puppy mill"/animal cruelty case in Bradford, NH (June, 2019) in which more than 100 dogs (mostly Golden Retrievers) were seized and placed into the care of regional SPCA's. I had seen the Bradford Police Chief at a meeting, and we talked about the case during which I mentioned that I would like to look into the "comfort dog" program that was becoming popular across the nation. In late August I received a call from an employee of Pope Memorial SPCA in Concord, saying that one of the seized dogs had given birth to a litter of puppies only days after being in their care. Their animal behaviorist had "tested" the puppies and determined there was a female puppy that would be good for "comfort" work. The rest, as they say, is history. Within a couple of days we had secured various donations from businesses in Greenland (Greenland Veterinary Hospital, Novel Ironworks, Tractor Supply and Animal Manners, Inc. - Karen Gordon Betournay, CPDT-KA, CDT) to fully fund the program. The Board of Selectmen approved the acquisition and Willow was delivered on August 28th. In the short amount of time that Willow has been a part of the Greenland Community, she has made quite an impact! The officers look forward to seeing her daily either during their shifts, during a detail break, at training or just when they stop by for a snuggle. Willow goes to the school several times a week to greet the students in the morning and has been invited to reading groups, classroom meet and greets, special student visits and other events. She has spent some time on patrol, meeting citizens along the way and visiting businesses. Please take a moment to stop by the police department if you'd like to meet Willow – she's here during business hours Monday through Friday while she goes through various trainings getting her ready to accomplish her Comfort Dog Certification sometime after she turns one.



Lt. Kurkul with Willow



Willow

We have been extremely lucky to retain all of our current officers/employees at the police department in 2019. It is no secret that the unemployment rate is extremely low both state-wide and nationally, which has caused a shortage of optimal candidates for both public and private jobs. Law enforcement has been no exception and experts have been brainstorming in an attempt to identify

methods of attracting and keeping employees. Changes in the New Hampshire Group II Retirement (which covers law enforcement and firefighters) coupled with the already-difficult shift and holiday work have made jobs less tantalizing even to those with altruistic motives. I am honored and grateful to work with the dedicated and experienced men and women of the Greenland Police Department. If you have a good experience (or would like to provide feedback of any kind), please take a moment to call (603-431-4624) or e-mail (tlaurent@greenlandpd.us) me. I am always looking for feedback and/or new ideas on how to better serve our community.

GPD participated in several annual events again in 2019: National Night Out (always the first Tuesday in August at the Greenland Fire Department), the Chief Michael Maloney Memorial Fund 10K (although it has been announced that 2019 was the last year of the race), Heroes & Helpers (assisting a family in need during the Holiday Season), the Chief Maloney Memorial Fund Golf Tournament, and several other foot, bike and motorcycle races/rides. Ofc Bertogli again taught DARE (Drug Abuse Resistance Education) to the 5th grade class, culminating in a program "graduation" in May. He also assisted with physical education classes at GCS. Since we spend a majority of time on enforcement issues (both criminal and motor vehicle), we revel in these positive community events. Please join us for these events again in 2020!

While opioid drug use/abuse is still significant across the State, we have finally seen some relief in the form of more programs and support for substance addiction. It is difficult for families, friends, neighbors and emergency workers to accept this rampant disease, but with more programs, counseling and understanding perhaps we can make some headway together. The police department continues to work regularly with surrounding departments on drug investigations in an attempt to make a difference in the Seacoast area (and beyond). Please remember that if you "See Something, Say Something". If you're hesitant to call us with information, you can provide it anonymously through CrimeStoppers (http://seacoastcrimestoppers.com/, "P3 Tips" in your app store, or 603-431-1199) … and there are even rewards paid if your "tip" results in an arrest.

GPD continues to make motor vehicle enforcement a primary function, especially considering the increased traffic on Rte 33. We apply for and receive grants through the New Hampshire Highway Safety Administration (a division of State Police) annually in order to spend extra time enforcing certain motor vehicle laws such as the Handheld Electronic Device Prohibited, Speed, Traffic Light Violations, DWI and others. The grants coupled with our "usual" enforcement have allowed us to reduce vehicle crashes over time. We have received similar grants (although less) for 2020.

Thank you to Greenland's citizens and community members (both individuals and businesses) for the ongoing support that we experienced throughout 2019! I have been known to steal the adage, "It takes a village …" and I truly believe it. Our partnerships with the school (staff, students and parents alike), community organizations, other town departments and boards, and external public and private agencies is the key to our success as a town. I love being a part of the Greenland team and fully acknowledge that our cohesion is what sets us apart!

Respectfully submitted,

Tara Laurent
Police Chief

~ FIRE DEPARTMENT REPORT~

The year 2019 has seen an unprecedented change for this department with the introduction of full time firefighters, Captain Paul Hanley (Firefighter/Paramedic) and Peter Anania (Firefighter/AEMT). With their current schedules, there is a full time member on duty 7 days a week, including holidays. Together these full-timers and part-timers staff the ambulance and fire trucks during the day from 6 am until 6 pm., when the majority of our emergency calls come in. The Town, from 6 pm until 6 am, is primarily covered by part-time staff who respond in from home. The majority of our members are certified in both medical and fire suppression. We currently operate two (2) fire engines, one (1) tanker, one (1) ambulance and a utility truck. The majority of our staff are trained in both medical and fire suppression and participate in monthly trainings in order to keep up with the current trends in firefighting and emergency medical care.

Peter Anania and Capt. Paul Hanley

OFFICERS	FIREFIGHTER/EMT's		
Chief Ralph Cresta	Peter Anania	Rob Cook, III	Chris Eggermann
Captain Paul E. Hanley	Brandt Berry	John Cots	Mike Floyd
Lieutenant Paul St. Cyr	Rob Cook, II	Peggy Crosby	Robbie Izzo
	Sean LaMontagne	Jake Lennon	Andrew Silver
	Thomas Tillman		

PARAMEDIC/FIREFIGHTER	FIREFIGHTERS
Pat Miner	Thomas Maher
Mike Nickerson	

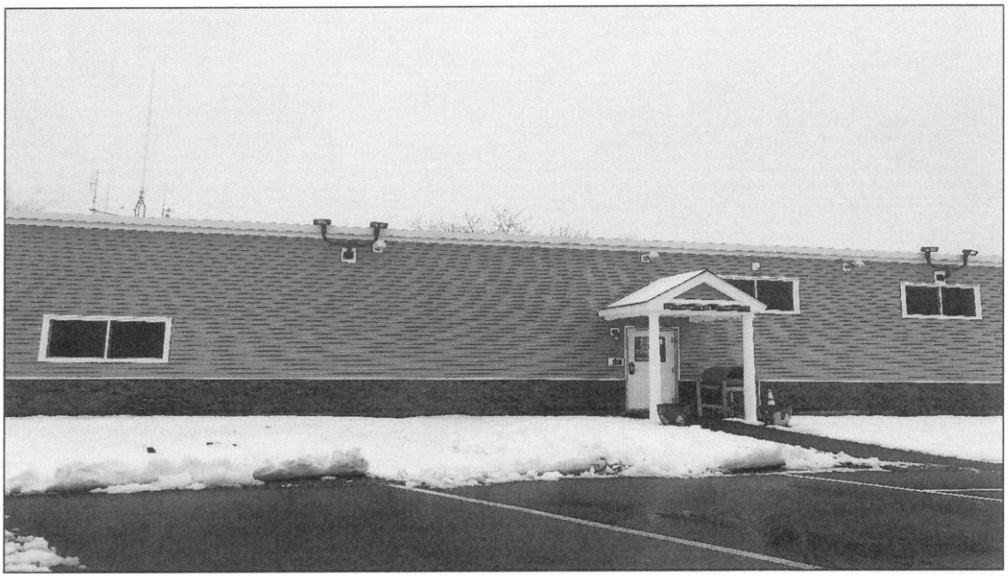
Calls for Service Breakdown 2019

Fire / CO alarms	65	Smoke / electrical problems	11
Building Fires	19	Service calls	26
Medical Calls	217	Hazmat Conditions	2
Water Problems	11	Brush Fires/Unauthorized	14
Car Fires	7	Complaints	1
Gas Leaks	11	Station Coverage	9
Motor Vehicle Accidents	38	Called & Cancelled calls	25
		Total Calls for 2019	**456**

Above are the breakdown of our emergency responses, but this doesn't reflect the number of interactions with citizens, customers and vendors on a daily basis. The on duty crews remain busy with station maintenance, vehicle inspections, fire prevention, fire permits and training. My staff and I are committed to providing quality service to you, our community, and we are grateful for your support.

Respectfully submitted,

Ralph Cresta Jr.
Fire Chief



Front entrance of Fire Department

~ EMERGENCY MANAGEMENT REPORT ~

As the EMD for the Town of Greenland, I am glad to report there were no incidences that required an activation of the Towns OEC. This is a great thing; however, we must remain vigilant and prepared.

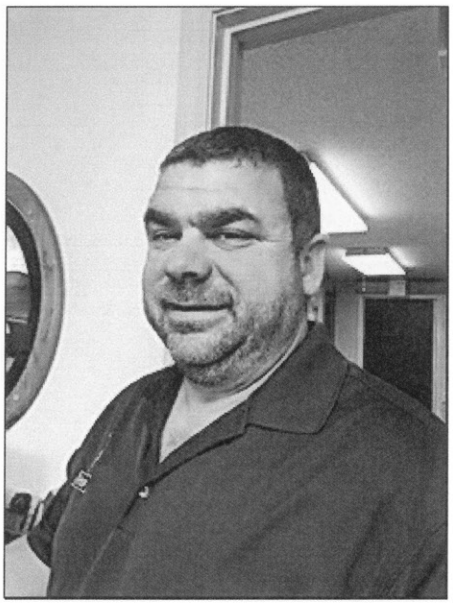
We do this through trainings via classroom settings, self-education through virtual learning and through scheduled exercises. 2020 is the year we will participate in many of these education events as this is a drill year for Seabrook Station and the Cities and Towns within the EPZ.

In the months to come there will be many opportunities to train, learn, become part of a cohesive team supporting the Greenland Community and our neighbors.

Anyone interested in the Greenland EOC and what we can accomplish and what we do, please do not hesitate to contact me through the Town Office.

Respectfully submitted,

Dennis P. Cote
Emergency Management Director



Dennis Cote, Emergency Mgmt. Director

~ HEALTH OFFICER REPORT~

Public health officials serve a critical role in development and maintenance of effective local and regional public health systems and are responsible for critical functions, including:

- Communication of local and global health risks, and strategies to reduce those risks
- Enforcement of applicable NH laws and administrative rules, as well as local ordinances and regulations;
- Serve as a liaison between state officials, local elected officials and the community on issues concerning local environmental and public health; and
- Participation in efforts to develop regional environmental and public health capacities.

The role of local public health has become more prominent as emerging infectious diseases, environmental concerns, and the need for public health response has grown and changed locally and globally.

In 2019;

- Real-time public health information and updates, including mosquito and tickborne diseases, vaping concerns, various viral diseases were communicated to Greenland residents via social media platforms and the town's web site.
- Various scheduled inspections related to child care licensure, adoption and foster care were performed.
- Urgent hoarding, safety, sanitation issues were investigated and addressed.
- Some residents and business owners were alerted to standing and stagnant water concerns to mitigate and reduce local mosquito breeding areas.
- The Health Officer was reappointed to the Governor's Commission on the Seacoast Cancer Cluster Investigation team.

Public health educational programs will be developed and presented as necessary or upon request. Home and child care inspections are available by appointment, and urgent safety and sanitation issues will be addressed immediately.

Thank you for the opportunity to serve this beautiful community.

Respectfully submitted,

Martha Wassell, MT (ASCP), MPH
Health Officer

Martha Wassell, Health Officer

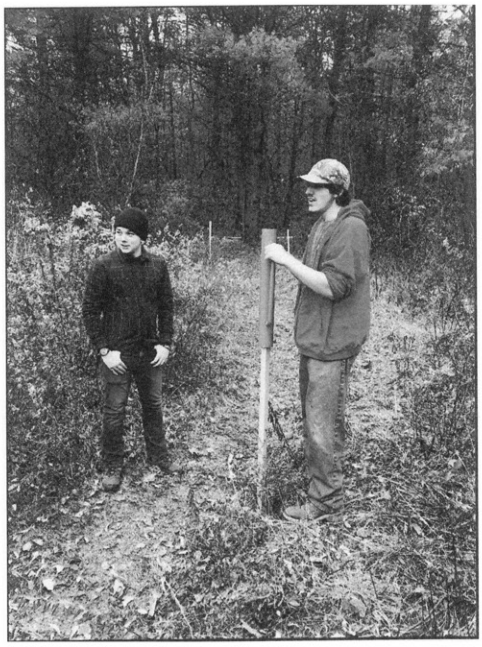
~ CONSERVATION COMMISSION ~

The Conservation Commission thanks all the people who came out to support the work of the CC, especially as we put the last touches on the Thompson Brook trail. We will have an official trail opening this spring, including a guided walk.

Two new members joined the Commission in 2019, Rich Collins, and Joseph Russell. They both have experience in conservation and environmental work. Rich brings skills as a graphic designer and developed our new Commission logo. Joe is a lawyer with an excellent ear for language and a quick pen when needed. Larry Day agreed to take on coordination of trail maintenance for the Commission. However, we lost Sarah Rowe and her wonderful sense of humor to another town. Thanks again to all four.

In June, the last segment was put on the main Thompson Brook trail bridge and the boardwalk was widened with the help of volunteers like Don Delisle and his irreplaceable ATV, Barry Glunt, and Jason King who have volunteered many times. Jody Thomas and Cas Donovan heard about the project second-hand and showed up to help out for the first time. Without all this support the CC could not have finished this project.

Matt Hager took on part of the trail as an Eagle Scout project. He organized volunteers and raised funds to build five short bog bridges and complete the trail signage. His project will protect vulnerable trail areas and help keep all of us on the trail.

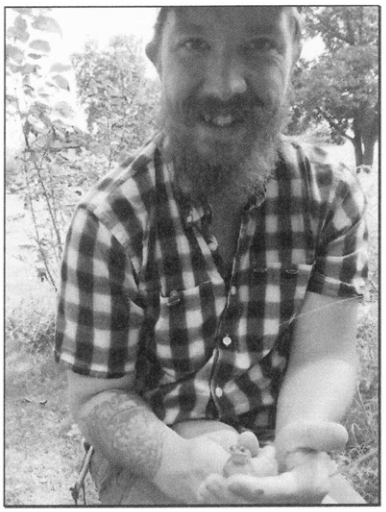


Matt Hager (left) organizing his Eagle Scout project

Another project that grew this year was the CC's management of the town-owned open space area adjacent to the Thompson Brook trail. A generous donation from Barry Posternak funded the planting of four trees and a wildflower strip in this area. We also regraded a bank, filled with both holes and boulders, and planted it with grasses and wildflowers to facilitate maintenance, and continued the overall mowing that helps control invasive Autumn Olive and Multiflora Rose shrubs growing in the field.

In March, the CC held its second "Seedling Give-Away" program. The goals of the program are to increase Greenland's tree canopy, help residents replace trees and shrubs damaged by winter storms, and to raise awareness of our backyards as part of the native landscape. The CC obtains native seedlings from the New Hampshire state nursery. In 2019, we gave away approximately 200 trees and shrubs.

Michael Thompson, our summer intern, was a new UNH graduate trained in wildlife biology. He walked and inspected all the town-owned conservation areas and greatly improved our monitoring standards and recording methods. He redesigned our reporting system, creating new digital maps for each area that trace individual monitoring tracks and allows for attaching pictures, giving more depth to our records and indicating the next year's work.



Michael Thompson, Intern, holding a frog

The Conservation Commission's responsibilities include advising on building permits that might impact the town's wetland resources. To this purpose the Commission worked with the Planning Board in December adding language to their proposal to establish a mixed-use commercial district that will underline the town's protection of its streams, rivers and wetlands.

Respectfully submitted,

Laura Byergo
Conservation Commission, Chair

CC members: B. Bilodeau, L. Byergo J. Russell, C. Hussey; missing J. Fedora & R. Collins

~TRUSTEES OF THE TRUST FUNDS~

Greenland's Trustees of the Trust Funds are responsible for managing the town's capital reserve funds as well as privately funded trusts that benefit the citizens of the town. The various funds range in size from under $1,000 to over $400,000 each fund is managed as a separate account using a specific investment mandate. There are 21 funds in total, 7 of which are private trusts established by town citizens. There are 14 capital reserve funds, including 3 established for the school district, 2 for the library and 8 for the town. Together the trust funds have a total value of over $2.5 million.

2019 welcomed Pam Diamantis as a Trustee of Trust Funds appointed by the Selectmen to fill the vacancy left by Trustee Bookkeeper Coleen Penacho. The vacancy was created when Ms. Penacho moved out of town. The Trustee's accepted with regret Ms. Penacho's resignation and thanked her for her service to the town. Trustees Dick Rugg and Pam Diamantis elected Trustee Dennis Malloy as Bookkeeper.

Activities and material transfers within the accounts held by the Trustees of Trust Funds in Greenland, New Hampshire for 2019 include:

- $50,000 from TD Bank to the Town of Greenland Road Maintenance Fund
- $2,000 from TD Bank to the Town of Greenland Police Equipment Fund
- $5,915 from TD Bank to the Town of Greenland Road Maintenance Fund
- $6,919 from the Library Expansion Fund to the Town of Greenland
- $25,111 from the Library Expansion fund to the Town of Greenland.
- $5,000 deposited into the Police Maintenance Fund
- $2,886 from Town of Greenland into the Cemetery Perpetual Care Fund.
- $673 from the Sanderson Trust to Greenland, NH University of NH student Jeffrey Pitts
- $2,700 from Greenland Road Maintenance Fund to Town of Greenland
- $12,947 returned by Trustees to the Library Future Growth Funds (Funds to reimburse the town were taken from the bond money)

The Trustee's manage the Town's capital reserve and trust accounts using a conservative "prudent man" investment philosophy. The goal of the trustees is to manage the trusts and capital reserve accounts for safety and to project against the loss of value caused by inflation. Accounts intended for the long-term are managed with a strategy to grow the principal. Depending on the time horizon for each fund, it is invested in either stocks, bonds and/or money market funds or a combination of the three. For 2019 the funds were invested in one or more of four investment options: a US government Treasure bill money market fund, an index fund that covers the total US stock market, a second index fund that covers the US bond market, and a bond fund that invests in Treasure Inflation Protected Securities (TIPS) as an inflation hedge. The trustees would like to caution that the fund investments are subject to general stock and bond market conditions and returns are not guaranteed.

Respectfully submitted,

Richard Rugg, Dennis Malloy, Pamela Diamantis
Trustees of Trust Funds

SUMMARY OF THE TRUSTS (Valuation Date: 12/31/2019)

TRUST FUNDS	
Norton Library	2,506.28
Cemetery Perpetual Care	435,022.84
Weeks School	818.80
Library Fund	159,389.14
Sanderson Scholarship	40,152.43
Weeks Sidewalk	2,507.65
Cemetery Fund	108,964.17
Total Trust Funds	**749,361.31**
CAPITAL RESERVE FUNDS	
TOWN	
Road Maintenance	97,357.02
Conservation Land	222,741.72
Town Equipment	64,568.53
Transfer Station Equipment	74,170.78
Police Equipment	56,584.51
General Road Maintenance	343,402.90
Storm Expense	56,584.77
Retirement Liability	2,167.95
Police Station Maintenance	6,064.09
LIBRARY	
Library Future Growth	404,439.84
Library Emergency Repair	14,744.66
SCHOOL	
School Building and Grounds Maintenance	83,951.16
Tuition Expense	189,256.52
Special Education	100,553.07
Total Capital Reserve	**1,716,567.52**
Total Trust and Capital Reserve Funds	**2,465,928.83**

~ CEMETERY TRUSTEES ~

Lots Sold 2019

Thomas & Cathy Hamilton	Cremation Lot $500.00
Evelin Sammel	Cremation Lot $500.00

Lots Sold 2018

Robert & Jeanne Tobey	4 Person Lot $2,000.00
Thomas & Jill Clark	Cremation Lot $500.00
James Dunlap	2 Person Lot $1,000.00
Priscilla Bourassa	8 Person Lot $4,000.00

Fifty percent of the total lot sales have been deposited in the Cemetery Perpetual Care Fund and fifty percent has been deposited in the General Cemetery Fund.

Amy Bauer continues to update the Cemetery Software with new and historical information. The Greenland Historical Society donated a plaque for the Hillside Cemetery. The plaque is located next to the front gate.

A Greenland resident donated funds to have the front gate of the Hillside Cemetery repaired. In the spring we will be working on cleaning the headstones in the Prospect Hill Cemetery.

Respectfully submitted,

Michele Kaulback, Bob Ellwood, Donna Waldron, Cemetery Trustees
Paul Hayden, Sexton

Hillside Cemetery

~ TREASURER'S REPORT ~

It has been a pleasure serving the Town of Greenland for the past year. The Treasurer's Report for the Year Ending December 31, 2019 is as follows.

GENERAL FUND

Balance 12/31/18	$ 5,527,814.04
Balance 12/31/19	$ 4,747,047.59

SPECIAL AMBULANCE FUND

Balance 12/31/18	$ 132,043.97
Balance 12/31/19	$ 161.418.66

RECREATION FUND

Balance 12/31/18	$ 74,576.90
Balance 12/31/19	$ 69,503.00

POLICE SPECIAL DETAIL FUND

Balance 12/31/18	$ 177,222.53
Balance 12/31/19	$ 121,706.01

FIRE INSPECTION FUND

Balance 12/31/18	$ 29,289.23
Balance 12/31/19	$ 28,851.94

PLANNING BOARD ESCROW FUND

Balance 12/31/18	$ 10,760.12
Balance 12/31/19	$ 9,869.48

LIBRARY CAPITAL FUND

Balance 12/31/18	$ 2,897,064.67
Balance 12/31/19	$ 2,894,842.42

Respectfully submitted,

Sharon Hussey-McLaughlin
Treasurer

~SUMMARY OF RECEIPTS AND EXPENSES~

GENERAL GOVERNMENT	
Executive	$263,189.00
Election, Reg. & Vital Statistics	71,056.00
Financial Administration	112,855.00
Legal Expense	25,421.00
Personnel Administration	711,917.00
Planning & Zoning	21,193.00
General Government Buildings	73,602.00
Cemeteries	13,333.00
Insurance	58,287.00
Advertising & Regional Assoc.	8,844.00
Other General Government	1,503.00
Debt Service & Interest on Tan	328,401.00
PUBLIC SAFETY	
Police Department	$867,651.00
Fire Department	430,254.00
Ambulance	12,458.00
Building Inspection	67,689.00
Emergency Mgmt.	9,100.00
HIGHWAY & STREETS	
Administration	$ 9,810.00
Highways & Streets	988,654.00
Street Lighting	13,381.00
SANITATION	
Administration	$ 0.00
Solid Waste Collection	117,115.00
Solid Waste Disposal	97,235.00
HEALTH/WELFARE	
Administration	$ 1,200.00
Pest & Animal Control	20,000.00
Health Agencies & Hosp. & Other	10,335.00
Administration & Direct Assist.	7,806.00
Intergovernmental Welfare Payments	23,290.00
CULTURE & RECREATION	
Parks & Recreation	$ 37,490.00
Library	321,352.00
Patriotic Purposes	1,917.00
CONSERVATION	
Admin. & Purchase of Natural Resources	$ 886.00

WARRANT ARTICLES	
Article 5 – Exterior of Fire Station	74,000.00
Article 6 – Fire Safety Gear	35,176.00
Article 8 – LED Lighting	24,311.00
Article 9 – Maintenance of Land	3,323.00
Article 10 – Police Station Maintenance CRF	5,000.00
Article 11 – Ambulance Billing	4,200.00
Article 12 – Police Equipment CRF	2,000.00
Article 13 – Road Improvement CRF	50,000.00
TOTAL EXPENSES - 2019 WARRANT	**4,925,234.00**
TAXES	
Land Use Change Taxes - General Fund	$180,000.00
Yield Taxes	2,008.00
Interest & Penalties on Delinquent Taxes	51,999.00
LICENSES, PERMITS & FEES	
Business Licenses & Permits	16,893.00
Motor Vehicle Permit Fees	1,178,719.00
Building Permits	115,284.00
Other Licenses, Permits & Fees (including boats & snowmobiles, ATVs, etc)	29,955.00
FROM FEDERAL GOVERNMENT	8,500.00
FROM STATE	
Meals & Rooms Tax Distribution	$209,998.00
Highway Block Grant	92,875.00
Other (Including Railroad Tax)	26,619.00
OTHER GOVERNMENTS - CHARGES FOR SERVICES	
Income from Departments	30,775.00
Other Charges	(63,801.00)
Inventory Penalty	0.00
MISCELLANEOUS REVENUES	
Interest on Investments	62,895.00
Other Miscellaneous Revenue	133,473.00
Sale of Town Property	25.00
INTERFUND OPERATING TRANSFERS IN	
From Capital Reserve Funds	25,111.00
From Trust & Fiduciary Funds	5,107.00
From Special Revenue Funds	64,500.00
From Capital Projects Funds	3,915.00
OTHER FINANCING SOURCES	
Amounts Voted from Fund Balance & to Reduce Taxes	229,000.00
TOTAL REVENUES & CREDITS (less property tax)	**2,403,850.00**

~ SCHEDULE OF TOWN INSURED PROPERTY ~

As of December 31, 2019

Buildings

Property Name	Location	Building Value	Contents
Bandstand	Remembrance Park	$ 26,000	$ -
Concession Stand	Caswell Field	$ 56,900	$ 9,000
Concession Stand	Krasko Field	$ 14,300	$ 13,200
Concession Stand	Maloney Field	$ 14,300	$ 13,200
Facilities Maintenance Garage	15 Town Square	$ 160,200	$ 37,000
Gazebo	Post Rod/Ports Ave	$ 29,000	$ -
Municipal Complex	11 Town Square	$ 1,098,000	$ 324,000
Police Station	10 Town Square	$ 1,320,000	$ 412,800
Public Works Building	13 Town Square	$ 157,900	$ 79,200
Records Storage Shed	13 Town Square	$ 16,000	$ 1,000
Recreation Storage	Krasko Field	$ 45,000	$ 14,000
Shed/Recycling Center	Cemetery Lane	$ 6,000	$ -
Transfer Station Building	Cemetery Lane	$ 19,800	$ 71,500
Weeks Public Library	36 Post Road	$ 598,900	$ 349,000

Vehicle Schedule

Department	Year	Make/Model	Description
Fire Dept	2016	KME	Reel Truck
Fire Dept	2007	Spartan	Fire Truck - Pumper
Fire Dept	2009	Mack	Fire Truck - Tanker
Fire Dept	2003	Ford	F-250 Utility
Fire Dept	2013	Ford	E-450 Ambulance
Fire Dept	2008	Express	Cargo Trailer
Police Dept	2013	Ford	Taurus
Police Dept	2011	Ford	Crown Victoria
Police Dept	2013	Ford	Explorer
Police Dept	2014	Ford	Explorer
Police Dept	2015	Ford	Explorer
Police Dept	2016	Ford	Explorer
Police Dept	2020	Ford	Explorer
Police Dept	2014	Harley Davidson	Motorcycle (leased)
Police Dept	2017	Ford	Explorer
Police Dept	2007	Speed Monitor	Radar/Speed Trailer
Town Highway	2016	GMC	3500 Diesel Truck
Town Highway	2016	BWISE	Equipment Trailer
Town Highway	2004	John Deere	Front End Loader
Town Highway	2013	Caterpillar	Skid-Steer

Other Items: Other insured items include (but is not limited to): Certain assets of the Weeks Library, Fire Department gear, field lights, mowers, trash compactors, can baler, etc that are not specifically listed in the Town's insurance policy but are covered under the Town's general umbrella insurance policy.

~ PLANNING BOARD ~

A quiet year for the Planning Board, 2019 saw the beginning of several major projects that are anticipated to be completed in 2020. Revisions to the Master Plan started with a Town-wide survey. Based on the results of that survey, comments and suggestions from residents will be incorporated into the 2020 Master Plan.

The members of the Planning Board also took the response from the town-wide survey under advisement and did yeoman's work in constructing a proposal for a Residential-Commercial-Industrial Mixed-Use Overlay District. This proposed zoning change will allow future development to align with the desires of the community while also serving to address significant state and federal mandates. The adoption of this district will provide landowners significant flexibility with land development proposals. Additionally, the proposed changes will afford the opportunity to facilitate economical and efficient accommodation to expand public services, transportation and utility systems, and create expanded opportunities for the development of residential uses.

Bluebird Storage, approved by the Planning Board in 2017, is over 75% full and plans were approved to add on to the building. Residential housing developments were approved at Willowbrook Avenue and Bayside Road/Great Bay Road, as well as, duplexes on Post Road. In conjunction with the Town of Greenland, the Planning Board will be updating its regulations to reflect the changes in the MS-4 Stormwater Management requirements. Zoning Ordinances will continue to be reviewed throughout the year; updates are made to the Subdivision Regulations and Site Plan Review Regulations on an ongoing basis.

Mark Fougere, the Planning Board Consultant, worked tirelessly throughout 2019 and has proved patience is a virtue. He is available the first and third Thursday of every month at the Town Offices, from 1:30 p.m. to 4:30 p.m. Agendas for the Planning Board work sessions and public hearings are available on the Town website.

In closing, I would like to thank the members of all Boards, Committees and Commissions in Town for their dedication and hard work. Without you volunteering your time and effort, Greenland would not be a great place to work, live and raise a family.

Respectfully Submitted

Richard Winsor
Planning Board Chairman

~ RECYCLING REPORT ~

The Town of Greenland Transfer Station attendants are grateful to all the residents that use the Transfer Station and recycle. EcoMaine (who we contract with for our general recycling) always gives Greenland excellent grades for the great job Greenland residents and the Transfer Station attendants do in ensuring that non-recyclables are not included in the recycling. This keeps our costs down and saves the town money. Please remember to separate out the aluminum cans, as they are worth more separated. Thank you all for helping save the Town money by recycling.

Disposal costs per ton have increased, but our overall costs have remained relatively stable. The Board of Selectmen are studying some options that might help offset or reduce some of these overhead costs to the taxpayer in 2020. Currently most of the costs for managing the transfer station and waste disposal are being paid for through general taxation, though some of this is offset by dump stickers and other disposal fees collected. Since aluminum prices were low in 2019, we began holding the aluminum can bales while we wait for prices to increase. Scrap metal prices were low as well, resulting in what essentially amounts to a wash after factoring in hauling fees.

2019 Transfer Station Costs/Revenue for Disposal

Material	Volume	Cost / Revenue
Bulky Materials	201.2 tons	($32,937.60)
MSW (Household Trash)	918.48 tons	($98,560.38)
General Recycling	329.39 tons	($12,894.00)
Electronics	18,391 pieces	($4,436.87)
Scrap Metal	54.56 tons	($416.30)
Aluminum Cans	3,833 pounds	$1,374.60

In 2019, the Selectmen oversaw the replacement of the old compactors and rusting hoppers at the Transfer Station, which also included some new safety rails. The new units are more efficient and safer to use and we can now pack more tonnage in a container than before, saving money each haul.

The Transfer Station is open Wednesdays and Saturdays (excluding certain holidays) from 8am-5pm (no demo, brush or metal loads after 4:45pm). More detailed information on recycling or the Transfer Station can be viewed online at https://www.greenland-nh.com .

Our Transfer Station attendants do an outstanding job serving the public and we appreciate their excellent customer service and the many ways they help serve the community. Please help us keep them safe, and everyone else safe, by driving slow and using caution while driving at the Transfer Station. Thanks for your help!

Respectfully submitted,

Matthew Scruton
Town Administrator

~ RECREATION COMMISSION~

This marks my third year as the Director of the Recreation Committee. I would like to thank the members whose selfless work has made this year most successful. Erika Coombs, Ken Avery, Adam Bottrill, DJ Haskins, Jeff McNally and Chris Keenan. In addition, non-voting members: Jeff Milks and Jenna Raizes are most helpful and we appreciate their help! This past year brought greater participation and new program offerings. I would also like to thank the parents for all their help coaching, transporting and supporting the children.

The Recreation Commission offers soccer in the fall, basketball in the winter, and in the spring we have instructional softball, t-ball and baseball programs.

One of our most popular programs is Coyote Club. Coyote Club is a program developed by John Pazdon and Mary Mazur in 2007 to introduce children to nature-based studies, native crafts and environmental stewardship.

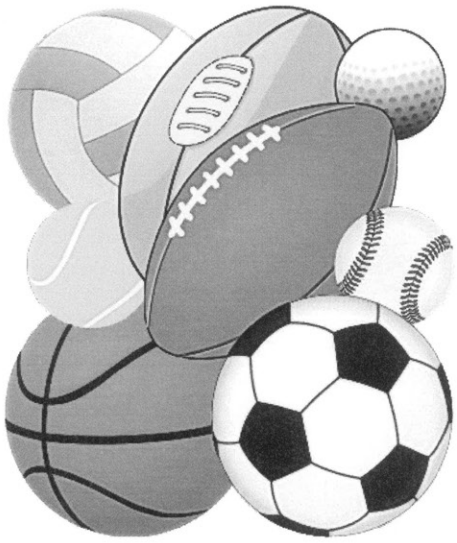
The Recreation Commission brings Family Skate Night, free to any Greenland resident and friends of the Greenland Recreation at the Puddledock Rink at Strawberry Bank in Portsmouth.

In 2019, we continued with our newest adult program, Pickleball. Pickleball is a paddle sport (similar to a racquet sport) that combines elements of badminton, tennis, and table tennis. Two or four players use solid paddles made of wood or composite materials to hit a perforated polymer ball, similar to a wiffle ball, over a net. The sport shares features of other racquet sports, the dimensions and layout of a badminton court, and a net and rules somewhat similar to tennis, with several modifications. Pickleball was invented in the mid-1960's as a children's backyard pastime. Thank you Kathy Birse Siegel, who instructs this very popular program.

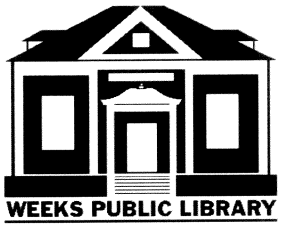
We are always looking for new ideas and members to assist us in our programs. For more information or contact information, please visit our website www.greenlandrec.com or contact the town office for meeting information. Please don't hesitate to reach out with any questions or ideas.

Respectfully Submitted,

Sharon Hussey-McLaughlin
Recreation Director



~WEEKS PUBLIC LIBRARY~



The Library Board of Trustees continued throughout 2019 to work toward beginning construction of the addition to the Weeks Public Library. Legal issues were successfully resolved and a building permit was issued. Construction of the addition and renovation of the existing library building will begin in April of 2020. Respectfully Submitted, Trustee Chair Marcia McLaughlin

2019 in Review

Residents had access to 28,622 items in the building, some in storage boxes or overflow piles due to the lack of shelving space, plus 25,757 downloadable eBooks, 20,010 downloadable audiobooks, and 25 eMagazine titles through the OverDrive New Hampshire Downloadable Books Service. Thirty-five Advantage eBooks also were available to residents through the downloadable service. Residents could also check out the telescope, the Kill-A-Watt meter, and a ukulele. The Early Literacy iPad became an in-house use only device with additional learning apps added. Through the New Hampshire State Library, residents had access to the EBSCOhost databases which provides full-text access to many journal articles and Novelist for Readers' Advisory suggestions. Including online access to the popular Consumer Reports issues. Residents also had access to locally supported databases that included Ancestry Library Edition, Heritage Quest, Mango Languages, Universal Class, and World Book online. The Dremel 3D printer ran often during the course of the year, thrilling and inspiring future designers.

The library's operational hours remained unchanged, except for snow storm related closings. The library was open six days a week for a total of 51 hours and continues to be staffed with only two full-time employees and five part-time employees.

Each month's schedule at the Weeks Public Library is filled with a variety of events planned for all ages to meet our mission of active learning. We continue to strive to provide quality materials and events to patrons of all ages within our limited space. Remember to check our Instagram account which showcases our events. All events offer many creative learning options along with fun opportunities to socialize. It's amazing what can be learned at the library!

Adult events ranged from art/craft workshops, classic movie nights, game nights, travelogues, lectures, monthly book discussions, Friday Morning Group gatherings, summer reading, and one-on-one tutoring sessions. Cribbage nights continued to be popular on Monday nights with a steady group meeting weekly for friendly competition. The American Mah Jongg sessions continued on Tuesday mornings and Wednesday evenings to meet demand and varying schedules. Through the year, adults "journeyed" to the Far East, learned naturopathic treatments for Lyme Disease and Sleep Health, "walked" Le Chemin De St. Jacques, learned about Social Security benefits, discussed books that made us laugh, cry and wonder, enjoyed traditional music of the North Atlantic regions, and created several different acrylic master pieces. Several residents met with staff or our computer/device volunteer to learn more about their computers, devices, or our downloadable book service.

The Children's Room was very busy this past year. Many new programs and activities were presented and enjoyed. Our picture book project is now complete. Books can now be found in categories of interest such as nature or favorite characters. We are continuing to work on weeding and replacement of materials. All materials are checked and reviewed for damage. Old or damaged books were replaced. This is an on-going project to keep the collection in good working condition.

Story Time has had good attendance this year, many new young children have joined the ranks at the library's story times. Many of our attendees are young, babies to age three. So, our story times have changed. We use more interactive materials and board stories to encourage our young patrons to be part of story time. New board stories were purchased to make story time hands-on and fun. "Toddler Tuesday," a new addition to preschool programming began in the fall. This monthly early childhood program provides toddlers 18 months to Pre-school special exploration time, which includes building, music, movement, and sensory play. We continue to strive towards the best library experience that we can provide for all of Greenland's children.

The Teen section upstairs is also being updated. The non-fiction section is being expanded and updated with many new books already in place. Books of current interest, new study materials, and historical books have been added. Many new titles have also been added to the fiction sections of the young adult and junior high collections.

Our children's and teen book collections reflect the needs and wants of our community. Books that show us the world, books that teach new ideas and books to enjoy. Books for everyone.

Programming for preschoolers to teens was available all year. Monthly programs for elementary aged children included Lego Club and STEM Stories, at which we hold a STEM based story time and do some fun, educational experiments relating to the story. A new monthly program, our "New (to You)" book club, was designed to introduce K-4 students to new and interesting series. In addition to these monthly programs, we've held movie screenings, holiday parties, slime making sessions, craft weeks, and other special events including Cow Day and a Polar Bear Party. We also had visits from Diane Jones, a local children's book author, and the Cocheco Valley Humane Society. The library also participated in the international Hour of Code in December.

The K-4 Summer Reading Program, "A Universe of Stories," began with a visit from the Center for Wildlife, who presented Nature's Nightshift: Nocturnal Animals. We continued the summer with programs focused on the science of the sun, coding, a DIY green screen, and the Mars Rover. Most programs were offered twice to accommodate different schedules. Prizes were earned by tracking library visits.

For students in Grades 5 and up, we offered many programs for a variety of interests. One popular program was "Hogwarts After School", which ran monthly and covered a different Harry Potter school subject each month. Our G5+ Program Planners planned a successful snack tasting in May, and STEM (Science, Technology, Engineering, Math) focused programs included a 3D printing workshop, a "Pi" Day cooking class, paper circuits, and an "Hour of Code" party. In addition to our standard Grades 5 and up programs, we also offered several programs for teens in grades 7+, including a game night, a candy sushi workshop, and a video game event.

Our G5+ Summer Reading Program focused on encouraging older students to engage with the library. For each library visit at which they took out a book or attended a program, middle-schoolers and teens received a scratch-off ticket. Tickets were either instant winners (small prizes) or could be entered into the grand prize drawing. Small prizes and one of the grand prizes were provided by the Friends of the Library. The other grand prizes, including Water Country Passes, a Target gift card, and Captain's Cove Adventure Golf gift certificates were donated by local businesses. We kicked off the summer with a games and sci-fi snacks party. Grades 5+ summer programs included Art Bots, a DIY robot project that taught basic circuitry, a green screen program, a color changing slime workshop, a Mars Rover snack challenge and coding day, and a final "glow" party and sci-fi movie night.

This year's programs were a great opportunity for students of all ages to have fun, make friends, and learn something new. We look forward to another great year of learning, exploring, and reading in 2020.

Community Support

In 2019 the Friends hosted one New Hampshire program through the NH Humanities "Humanities to Go" program, "A Visit with Abraham Lincoln." Friends memberships and fundraisers supported this event, museum passes, and other events for all ages. The Friends sponsored the Valentine's, Halloween, and December parties, prizes for all three summer reading programs, and pizza for Grades 5+. They also provided refreshments for National Library Week, National Friends of the Library Week, and the holiday refreshments in December. They also purchased passes to the Museum of Science in Boston, the New England Aquarium in Boston, and the NH State Parks.

Several museum passes for residents were sponsored by the Greenland Women's Club. The Women's Club continued to sponsor the Children's Museum of New Hampshire in Dover, the Seacoast Science Center in Rye, the Museum of Fine Arts in Boston, and the Prescott Park buttons. We are very grateful to the Friends and the Women's Club for their continued support.

Volunteers assisted with newsletter assembly, weeding and bush trimming, IT technical issues, computer/device tutoring, toilet plunging, and adult programs.

Maintenance and Repair Projects

Maintenance and repairs included fire extinguisher inspection, furnace maintenance, new ballasts and light bulbs as needed in several school house light fixtures and strip fixtures, bi-annual pest control treatments, replacement of smoke chambers in all smoke detectors and inspection of the fire alarm system, battery replacement in emergency exit sign, and gutter cleaning. The Town Property Maintenance Supervisor, Paul Hayden, filled the driveway potholes. The dehumidifier used in the Children's room broke at the end of the summer season and was not replaced.

Respectfully Submitted,
Denise Grimse, Director
Susan MacDonald, Assistant Director/Children's Librarian
Claire Beihl, Programming Librarian

Statistics

	2019	2018	2017	2016	2015	2014	2013	2012
Total	**33,485**	**34,615**	**37,154**	**38,042**	**40,763**	**44,841**	**47,499**	**47,639**
Circulation Change	**-3.26%**	**-6.83%**	**-2.33%**	**-6.68%**	**-9.09%**	**-5.60%**	**-0.29%**	**3.84%**
Adult Books	10,560	8,270	8,290	7,990	9,439	10,888	9,112	10,086
Young Adult Books	1,022	1,121	703	929	1,098	1,519	1,473	1,580
Children's Books	13,135	12,226	12,951	13,803	13,656	13,941	14,157	14,106
Audio/Visual	8,768	10,051	12,231	12,345	15,230	17,312	19,482	20,228
NH Downloadable Books Checkouts	5,223	4,466	4,149	4,038	3,816	3,193	2,799	2,090
Number of New Cards Issued	134	162	129	143	136	144	184	134
Library Card Holders	1,547	1,477	2,136	2,116	2,002	1,883	1,750	1,583
Holdings	**28,620**	**28,790**	**28,549**	**28,093**	**27,459**	**26,571**	**26,163**	**25,425**
Added	2,441	2,437	2,334	2,787	3,076	2,744	2,854	2,732
Weeded	2,581	1,855	1,831	1,965	2,104	2,363	2,083	2,347
Interlibrary Loan								
Items Borrowed	1,490	1,474	1,535	1,459	1,230	1,370	1,450	1,562
Items Loaned	1,002	1,160	1,587	1,640	1,406	1,343	1,420	1,354
Programming								
Programs	478	498	450	351	332	341	367	358
Attendance	3,533	3,365	3,816	3,104	3,233	4,090	3,570	3,998

~ 2019 WAGES OF TOWN EMPLOYEES ~

Name	Title	Salary/ Reg. Wages	Overtime, Grants, Pay for Leave	Special Details	Total Gross Pay
Anania, Peter	Firefighter/EMT	$ 33,368.48	3,255.00		$ 36,623.48
Anderson, Karen	Previous T.A.	$ 31,903.85			$ 31,903.85
Atkinson, Lee	Library Assistant	$ 19,706.56			$ 19,706.56
Bates, Martha	Election Worker	$ 90.00			$ 90.00
Bauer, Amy	Deputy Town Clerk/Tax Collector	$ 43,458.30			$ 43,458.30
Beihl, Claire	Librarian PT	$ 28,608.61			$ 28,608.61
Berry, Brandt	Firefighter/EMT	$ 195.00			$ 195.00
Bertogli, Wayne	Police Officer	$ 73,916.70	$ 16,805.98	$ 7,051.00	$ 97,773.68
Bouffard, Dean	Moderator	$ 1,200.00			$ 1,200.00
Brackett, Anthony	Transfer Station Attendant	$ 16,737.83			$ 16,737.83
Chamberlain, Carol	Library Assistant	$ 9,847.72			$ 9,847.72
Cook III, Robert	Firefighter/EMT	$ 5,654.50			$ 5,654.50
Cook, Robert Jr.	Firefighter/EMT	$ 1,264.50			$ 1,264.50
Cormier, James	Police Officer	$ 65,811.86	$ 6,717.35	$ 2,547.00	$ 75,076.21
Cote, Dennis	Emergency Mgmt. Director	$ 8,400.00			$ 8,400.00
Cresta, Katherine	Fire Department Secretary	$ 4,900.00			$ 4,900.00
Cresta, Ralph	Chief, Fire Department	$ 35,000.00			$ 35,000.00
Crosby, Margaret	Firefighter/EMT	$ 1,891.11			$ 1,891.11
Cummings, Lizbeth	Finance Director	$ 37,547.52			$ 37,547.52
Deorocki, Chester	Selectman	$ 3,000.00			$ 3,000.00
Duplessis, Thomas	Firefighter/EMT	$ 45.00			$ 45.00
Eggerman, Chris	Firefighter/EMT	$ 5,721.99			$ 5,721.99
Fieldsend, Henry	Transfer Station Attendant	$ 9,053.41			$ 9,053.41
Floyd, Michael	Firefighter/EMT	$ 25,534.12			$ 25,534.12
Gobbi, Matthew	Parks Laborer	$ 1,222.50			$ 1,222.50
Gobbi, Michael	Police Officer	$ 60,472.46	$ 7,001.05	$ 15,135.00	$ 82,608.51
Gouzoules, Winston	Supervisor of Checklist	$ 750.00			$ 750.00

Graham, Alanna	Firefighter/EMT	$ 610.00			$ 610.00
Graham, Judith	Firefighter/EMT	$ 870.00			$ 870.00
Grimse, Denise	Library Director	$ 63,505.35			$ 63,505.35
Grodan, Robert	Transfer Station Attendant	$ 16,762.45			$ 16,762.45
Hanley, Paul	Firefighter/EMT	$ 66,030.09	$ 9,178.50		$ 75,208.59
Harnois, Greg	Lt., Firefighter/EMT	$ 8,519.76			$ 8,519.76
Hartmann, Theodore	Firefighter/EMT	$ 67.50			$ 67.50
Hayden, Paul	Property Maint. Super., Cemetery Sexton	$ 35,386.03			$ 35,386.03
Holt, Robert	Firefighter/EMT	$ 138.75			$ 138.75
Hussey, Charlotte	Admin. Assistant	$ 40,097.01	$ 2,574.93		$ 42,671.94
Hussey, Richard	Selectman	$ 3,000.00			$ 3,000.00
Hussey, Robert	Selectman	$ 3,000.00			$ 3,000.00
Hussey-McLaughlin, Sharon	Deputy Treasurer	$ 120.00			$ 120.00
Ireland Jr., Charles	Transfer Station Attendant	$ 16,980.73			$ 16,980.73
Izzo, Robert	Firefighter/EMT	$ 19,238.66			$ 19,238.66
Kurkul, David	Lieutenant, Police Department	$ 83,522.82	$ 13,717.27	$ 2,097.00	$ 99,337.09
LaMontagne, Sean	Firefighter/EMT	$ 21,383.00			$ 21,383.00
Laurent, Tara	Chief, Police Department	$ 100,920.00	$ 957.81		$ 101,877.81
Leahy, Brian	Police Officer	$ 52,542.42	$ 7,028.89	$ 14,303.00	$ 73,874.31
Lennon, Jacob	Firefighter/EMT	$ 21,161.86			$ 21,161.86
Lord, Jarrod	Seasonal Laborer	$ 5,628.75			$ 5,628.75
MacDonald, Susan	Asst. Library Director	$ 44,070.25			$ 44,070.25
Maher, Tom	Firefighter/EMT	$ 1,383.75			$ 1,383.75
Marchese, James	Building Inspector /Code Enforcement	$ 60,219.90	$ 231.93		$ 60,451.83
Marcoux, Zachary	Firefighter/EMT	$ 1,397.00			$ 1,397.00
McClare, Timothy	Part-Time Police Officer	$ 307.19		$ 34,491.00	$ 34,798.19
Miner, Patrick	Firefighter/EMT	$ 5,053.00			$ 5,053.00
Molleur, Elaine	Library Assistant	$ 10,304.41			$ 10,304.41

Mooers, Margaret	Library Assistant	$ 12,844.79			$ 12,844.79
Morgan, Marguerite	Town Clerk/Tax Collector	$ 55,973.94			$ 55,973.94
Morgan, Vaughan	Selectman	$ 575.40			$ 575.40
Newman, Richard	Part-Time Police Officer	$ 1,775.08		$ 38,032.00	$ 39,807.08
Nickerson, Michael	Firefighter/EMT	$ 3,385.50			$ 3,382.50
Pace, Brandt	Transfer Station Attendant	$ 1,418.82			$ 1,418.82
Peirce, Jeffrey	Part-Time Police Officer	$ 933.53		$ 9,147.00	$ 10,080.53
Penacho, Colleen	Trustee of Trust Funds Sect. & Mgmt. /Sup. of Checklist	$ 1,897.00			$ 1,897.00
Philbrick, Joseph	Supervisor of Checklist	$ 750.00			$ 750.00
Raque, Mark	Treasurer	$ 4,791.66			$ 4,791.66
Riffert, William	Firefighter/EMT	$ 1,965.00			$ 1,965.00
Rolston, Elizabeth	Election Worker	$ 52.50			$ 52.50
Rolston, James	Selectman/Elect. Worker	$ 3,052.50			$ 3,052.50
Sanderson, Paul	Selectman	$ 575.40			$ 575.40
Sardinha, Jonathan	Policeman	$ 53,434.58	$ 5,264.56	$ 1,880.00	$ 60,579.14
Sawyer, Dawn	Police Part time	$ 378.08			$ 378.08
Scruton, Matthew	Town Administrator	$ 62,100.00			$ 62,100.00
Silver, Andrew	Firefighter/EMT	$ 4,779.00			$ 4,779.00
Smith, Steve	Selectman	$ 3,000.00			$ 3,000.00
St. Cyr-Butler, Paul	Lieutenant, Firefighter/EMT	$ 18,587.87			$ 18,587.87
Thompson, Micheal	Conservation Intern	$ 941.25			$ 941.25
Tillman, Thomas	Firefighter/EMT	$ (4,248.51)		$ 16,841.00	$ 12,592.49
Tretter, Elizabeth	Secretary, Police Department	$ 43,296.05			$ 43,296.05
VanEtten, Kevin	Transfer Station Attendant	$ 323.01			$ 323.01
Wassell, Martha	Health Officer	$ 1,200.00			$ 1,200.00
Young, Wayne	Sergeant, Police Department	$ 75,333.49	$ 19,199.96	$ 18,899.00	$ 113,432.45

TOWN OF GREENLAND,
NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018

TOWN OF GREENLAND, NEW HAMPSHIRE

ANNUAL FINANCIAL REPORT

AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

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PLODZIK & SANDERSON
Professional Association/Accountants & Auditors
193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Greenland
Greenland, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Town of Greenland as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified and adverse audit opinions.

Summary of Opinions

Opinion Unit	Type of Opinion
Governmental Activities	Adverse
General Fund	Unmodified
Weeks Library Expansion Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 13-B to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits for the single employer plan in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Greenland, as of December 31, 2018, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Greenland as of December 31, 2018, and the respective changes in financial position and the respective budgetary comparison for the general fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2018 the Town adopted new accounting guidance Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinions are modified with respect to this matter.

Other Matters

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits, and
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Greenland's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Plodzik & Sanderson
Professional Association

December 6, 2019

TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2018

Presented here is the Management Discussion & Analysis Report for the Town of Greenland, NH, for the year ending December 31, 2018. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Board of Selectmen also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Greenland using the integrated approach prescribed by GASB Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The financial statements are comprised of the following five components:

- Government-Wide Financial Statements
- Fund Financial Statements
- Notes to the Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information

Financial Highlights

- Government-Wide Revenues received during 2018 increased by $240,312.
- The General Fund realized a savings of $395,865 actual expenditures over the 2018 budgeted appropriation, see Schedule 2.
- The Town implemented Governmental Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, during fiscal year 2018. The beginning net position for governmental activities was restated by $183,602 for the OPEB provided by NHRS to retroactively report the increase in the net OPEB liability as of July 1, 2017. The Town's local OPEB expense for fiscal year 2017 and deferred outflows of resources at June 30, 2017 were not restated because the information needed to restate those amounts was not available.

Government-wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The Statement of Net Position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. We take all of the current year's revenues and expenses into account regardless of when we receive cash in or pay cash out.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. One can divide all the funds of the Town into two categories: governmental funds and fiduciary funds.

We use governmental funds to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental activities Statement of Net Position and Statement of Activities.

The Town maintains seven individual governmental funds. We present information separately in the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund and Weeks Library Expansion Capital Project Fund, the Town's major funds. We combine data from all other governmental funds into a single, aggregate presentation on Exhibits C-1 and C-3. Individual presentation of these funds can be found on Schedules 4 and 5 as part of the supplementary information.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund for 2018, with an adopted budget, is the General Fund.

Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Greenland. The Town's fiduciary funds consist of agency funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes the following:

- Schedule of the Town's Proportionate Share of Net Pension Liability
- Schedule of Town Contributions

- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefit Plan Liability
- Schedule of Town Contributions - Other Postemployment Benefits
- Notes to the required supplementary information

Other Supplementary Information

Other supplementary information includes combining financial statements for non-major governmental funds.

Government-Wide Financial Analysis

Statement of Net Position

Net Position of the Town of Greenland as of December 31, 2018 and 2017, are as follows:

	2018	2017 (as restated)
Assets		
Capital assets, net	$ 5,684,896	$ 5,282,838
Other assets	11,340,229	7,728,707
Total assets	17,025,125	13,011,545
Deferred outflows of resources	369,936	469,696
Liabilities		
Long-term liabilities	5,955,631	3,234,031
Other liabilities	4,101,718	3,311,933
Total liabilities	10,057,349	6,545,964
Deferred Inflows of resources	240,514	174,159
Net Position		
Net investment in capital assets	2,304,896	4,722,838
Restricted	3,525,766	662,639
Unrestricted	1,266,536	1,375,641
Total net assets	$ 7,097,198	$ 6,761,118

Statement of Activities

Changes in net position for the years ending December 31, 2018 and 2017, are as follows:

Revenues	2018	2017
Program Revenues:		
Charges for Services	$ 436,202	$ 400,125
Operating Grants and Contributions	107,155	111,331
Capital Grants and Contributions	-	60,305
General revenues		
Property and other taxes	2,851,931	2,326,240
Licenses and permits	1,218,746	1,322,526
Grants and contributions	223,733	221,535
Interest and investment earnings	52,117	205,239
Miscellaneous	31,272	33,543
Total General Revenues	4,921,156	4,680,844
Expenses		
General Government	1,364,971	1,184,084
Public Safety	1,536,448	1,629,311
Highways and streets	932,419	1,281,140
Sanitation	246,082	209,897
Health	33,570	31,150
Welfare	46,382	44,989
Culture and recreation	387,466	407,885
Conservation	7,917	2,699
Interest on long-term debt	29,821	15,814
Total expenses	4,585,076	4,806,969
Change in net position	336,080	(126,125)
Net position, beginning of year , as restated	6,761,118	6,887,243
Net position, end of year	$ 7,097,198	$ 6,761,118

As shown in the above statement, there was an increase in the Town's total net position of $336,080.

Capital Assets

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:	$ 1,633,481	$ 531,625	$ -	$ 2,165,106
Being depreciated:	6,225,474	210,056	(114,448)	6,321,082
Total all capital assets	7,858,955	741,681	(114,448)	8,486,188
Less accumulated depreciation:	(2,576,117)	(339,623)	114,448	(2,801,292)
Net book value, all capital assets	$ 5,282,838	$ 402,058	$ -	$ 5,684,896

Economic Factors, Rates and the Budget

The NH Department of Revenue Administration (DRA) sets the Annual Tax Rate for the Town of Greenland. They do so based on the Annual Budget approved at Town Meeting adjusted for actual revenues and expenditures throughout the year. The Town collects property taxes to fund its own operations and that of the Greenland School District. The property tax also pays the levy placed on the Town by Rockingham County and the State of New Hampshire in the Statewide Property Tax for Education. The Town bills for property taxes semi-annually. Tax billing occurs according to the laws of the State of New Hampshire, under the supervision of the DRA. The first billing is an estimate based on the previous year's tax rate applied to the current year's assessments. The second billing utilizes the correct tax rate for the year as established by the New Hampshire DRA applied to the currents year's assessment.

Following is a comparison of the 2018 to the 2017 tax rates:

	2018	2017
Town rate	$ 3.34	$ 3.38
Local school rate	9.51	9.89
State school rate	2.02	2.31
County rate	0.92	1.06
Total rate	$ 15.79	$ 16.64
Assessed value	$ 853,900,900	$ 830,141,200

The Town of Greenland works to a 5-year Capital Improvement Plan. The Capital Improvements Plan Committee annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings and is presented to the Board of Selectmen and Budget Committee as a budget development tool.

Contacting the Town of Greenland's Board of Selectmen or Staff

This financial report provides our citizens and creditors with a general overview of the Town of Greenland's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Town Administrator or the Board of Selectmen, at P.O. Box 100, Greenland, NH 03840 and telephone number (603) 431-7111.

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Net Position
December 31, 2018

	Governmental Activities
ASSETS	
Cash and cash equivalents	$ 9,922,538
Investments	763,184
Taxes receivables (net)	487,241
Account receivables	167,266
Capital assets:	
Land and construction in progress	2,165,106
Other capital assets, net of depreciation	3,519,790
Total assets	17,025,125
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	338,063
Amounts related to other postemployment benefits	31,873
Total deferred outflows of resources	369,936
LIABILITIES	
Accounts payable	113,376
Accrued salaries and benefits	45,841
Accrued interest payable	18,358
Intergovernmental payable	3,924,143
Long-term liabilities:	
Due within one year	232,277
Due in more than one year	5,723,354
Total liabilities	10,057,349
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - deferred highway block grant	12,379
Amounts related to pensions	227,267
Amounts related to other postemployment benefits	868
Total deferred inflows of resources	240,514
NET POSITION	
Net investment in capital assets	2,304,896
Restricted	3,525,766
Unrestricted	1,266,536
Total net position	$ 7,097,198

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2018

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Change In Net Position
General government	$ 1,364,971	$ 9,964	$ 1,769	$ (1,353,238)
Public safety	1,536,448	314,124	16,011	(1,206,313)
Highways and streets	932,419	-	89,375	(843,044)
Sanitation	246,082	38,484	-	(207,598)
Health	33,570	-	-	(33,570)
Welfare	46,382	-	-	(46,382)
Culture and recreation	387,466	73,630	-	(313,836)
Conservation	7,917	-	-	(7,917)
Interest on long-term debt	29,821	-	-	(29,821)
Total governmental activities	$ 4,585,076	$ 436,202	$ 107,155	(4,041,719)
General revenues:				
Taxes:				
Property				2,748,983
Other				102,948
Motor vehicle permit fees				1,106,755
Licenses and other fees				111,991
Grants and contributions not restricted to specific programs				223,733
Unrestricted investment earnings				52,117
Miscellaneous				31,272
Total general revenues				4,377,799
Change in net position				336,080
Net position, beginning, as restated (see Note 17)				6,761,118
Net position, ending				$ 7,097,198

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF GREENLAND, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2018

	General	Weeks Library Expansion	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 6,530,687	$ 2,897,065	$ 494,786	$ 9,922,538
Investments	261,524	-	501,660	763,184
Taxes receivable	497,241	-	-	497,241
Accounts receivable	5,940	-	161,326	167,266
Interfund receivable	82,489	-	-	82,489
Total assets	$ 7,377,881	$ 2,897,065	$ 1,157,772	$ 11,432,718
LIABILITIES				
Accounts payable	$ 98,151	$ 13,917	$ 1,308	$ 113,376
Accrued salaries and benefits	45,841	-	-	45,841
Intergovernmental payable	3,924,143	-	-	3,924,143
Interfund payable	-	-	82,489	82,489
Total liabilities	4,068,135	13,917	83,797	4,165,849
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	77,612	-	-	77,612
Unavailable revenue - deferred highway block grant	12,379	-	-	12,379
Total deferred inflows of resources	89,991	-	-	89,991
FUND BALANCES				
Nonspendable	-	-	523,415	523,415
Restricted	59,305	2,883,148	59,898	3,002,351
Committed	1,198,521	-	490,662	1,689,183
Assigned	233,585	-	-	233,585
Unassigned	1,728,344	-	-	1,728,344
Total fund balances	3,219,755	2,883,148	1,073,975	7,176,878
Total liabilities, deferred inflows of resources, and fund balances	$ 7,377,881	$ 2,897,065	$ 1,157,772	$ 11,432,718

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF GREENLAND, NEW HAMPSHIRE
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
December 31, 2018

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		$ 7,176,878
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	$ 8,486,188	
Less accumulated depreciation	(2,801,292)	
		5,684,896
Pension and other postemployment benefit (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	$ 338,063	
Deferred inflows of resources related to pensions	(227,267)	
Deferred outflows of resources related to OPEB	31,873	
Deferred inflows of resources related to OPEB	(868)	
		141,801
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	$ (82,489)	
Payables	82,489	
Long-term revenue (taxes) is not available to pay current-period expenditures, and therefore, is deferred in the governmental funds.		77,612
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		(10,000)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(18,358)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	$ 3,380,000	
Compensated absences	66,303	
Net pension liability	2,236,109	
Other postemployment benefits	273,219	
		(5,955,631)
Net position of governmental activities (Exhibit A)		$ 7,097,198

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
TOWN OF GREENLAND, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2018

	General	Weeks Library Expansion	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 2,815,381	$ -	$ -	$ 2,815,381
Licenses and permits	1,218,746	-	-	1,218,746
Intergovernmental receivable	330,888	-	-	330,888
Charges for services	76,876	-	359,326	436,202
Miscellaneous	51,201	10,012	22,176	83,389
Total revenues	4,493,092	10,012	381,502	4,884,606
EXPENDITURES				
Current:				
General government	1,280,941	-	36,433	1,317,374
Public safety	1,349,102	-	146,104	1,495,206
Highways and streets	1,044,197	-	-	1,044,197
Sanitation	237,787	-	-	237,787
Health	33,570	-	-	33,570
Welfare	46,382	-	-	46,382
Culture and recreation	341,114	-	37,965	379,079
Conservation	7,917	-	-	7,917
Debt service:				
Principal	80,000	-	-	80,000
Interest	12,992	-	-	12,992
Capital outlay	73,427	249,555	-	322,982
Total expenditures	4,507,429	249,555	220,502	4,977,486
Excess (deficiency) of revenues over (under) expenditures	(14,337)	(239,543)	161,000	(92,880)
OTHER FINANCING SOURCES (USES)				
Transfers in	160,711	222,691	-	383,402
Transfers out	(222,691)	-	(160,711)	(383,402)
Bond proceeds	-	2,900,000	-	2,900,000
Total other financing sources (uses)	(61,980)	3,122,691	(160,711)	2,900,000
Net change in fund balances	(76,317)	2,883,148	289	2,807,120
Fund balances, beginning	3,296,072	-	1,073,686	4,369,758
Fund balances, ending	$ 3,219,755	$ 2,883,148	$ 1,073,975	$ 7,176,878

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-4
TOWN OF GREENLAND, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2018

Net change in fund balances of governmental funds (Exhibit C-3)		$ 2,807,120
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlay expenditures exceeded depreciation in the current year, as follows:		
Capitalized capital outlay	$ 741,681	
Depreciation expense	(339,623)	
		402,058
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	$ (383,402)	
Transfers out	383,402	
		-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Increase in deferred tax revenue		36,550
Proceeds from issuing long-term liabilities provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Proceeds of debt	$ (2,900,000)	
Repayment of bond principal	80,000	
		(2,820,000)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in		
Increase in accrued interest expense	$ (16,829)	
Decrease in compensated absences	8,237	
Net change in net pension liability, and related deferred outflows of resources and deferred inflows of resources	(22,444)	
Net change in other postemployment benefits liability, and related deferred outflows of resources and deferred inflows of resources	(58,612)	
		(89,648)
Changes in net position of governmental activities (Exhibit B)		$ 336,080

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT D

TOWN OF GREENLAND, NEW HAMPSHIRE

Statement of Revenues, Expenditures, and Changes in Fund Balance

Budget and Actual (Non-GAAP Budgetary Basis)

General Fund

For the Fiscal Year Ended December 31, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 2,941,518	$ 2,851,931	$ (89,587)
Licenses and permits	1,312,000	1,218,746	(93,254)
Intergovernmental receivable	339,329	330,888	(8,441)
Charges for services	50,000	50,222	222
Miscellaneous	43,500	67,382	23,882
Total revenues	4,686,347	4,519,169	(167,178)
EXPENDITURES			
Current:			
General government	1,479,117	1,290,941	188,176
Public safety	1,506,951	1,352,297	154,654
Highways and streets	857,175	938,894	(81,719)
Sanitation	218,850	222,787	(3,937)
Health	39,245	33,570	5,675
Welfare	43,802	46,382	(2,580)
Culture and recreation	374,581	329,863	44,718
Conservation	1,000	2,427	(1,427)
Debt service:			
Principal	80,000	80,000	-
Interest	68,024	12,992	55,032
Capital outlay	180,000	127,727	52,273
Total expenditures	4,848,745	4,437,880	410,865
Excess (deficiency) of revenues over (under) expenditures	(162,398)	81,289	243,687
OTHER FINANCING SOURCES (USES)			
Transfers in	164,898	178,235	13,337
Transfers out	(275,438)	(290,438)	(15,000)
Total other financing sources (uses)	(110,540)	(112,203)	(1,663)
Net change in fund balances	$ (272,938)	(30,914)	$ 242,024
Unassigned fund balance, beginning		1,826,870	
Unassigned fund balance, ending		$ 1,795,956	

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF GREENLAND, NEW HAMPSHIRE
Fiduciary Funds
Statement of Net Position
December 31, 2018

	Agency
ASSETS	
Cash and cash equivalents	$ 390,087
Investments	27,590
Total assets	$ 417,677
LIABILITIES	
Intergovernmental payable	$ 386,277
Due to others	31,400
Total liabilities	$ 417,677

The notes to the basic financial statements are an integral part of this statement.

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO THE BASIC FINANCIAL STATEMENTS

AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Greenland, New Hampshire (the Town), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

In 2018 the Town implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,* which changed the way other postemployment benefit (OPEB) liabilities and related expenses are recorded. See Note 1-N for further information on this pronouncement.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Greenland is a municipal corporation governed by an elected 5-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Basis of Accounting, and Measurement Focus

The accounts of the Town are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Government-wide Financial Statements – The Town's government-wide financial statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of governmental activities for the Town accompanied by a total column. Fiduciary activities of the Town are not included in these statements.

These statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position, with the exception of the long-term costs of retirement healthcare and obligations for other postemployment benefits of the Town's single employer plan which has been omitted because the liability and expense have not been determined. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. As in the Statement of Net Position the Town has not recorded the other postemployment benefit expense of the Town's single employer plan in this statement. The types of transactions reported as program revenues for the Town are reported in two categories: 1) charges for services and 2) operating grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated.

Governmental Fund Financial Statements – Include a balance sheet and a Statement of Revenues, Expenditures, and Changes in Fund Balances for all major governmental funds and nonmajor funds aggregated. An accompanying statement is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the government-wide financial statements. The Town has presented all major funds that met those qualifications.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement-based grants, which use a period of one year. Property

taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due.

The Town reports the following major governmental funds:

General Fund – is the Town's primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include property taxes, State grants and motor vehicle permit fees. The primary expenditures are for general government, public safety, highways and streets, sanitation, culture and recreation, debt service and capital outlay. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* guidance the library and expendable trust funds are consolidated in the general fund.

Capital Project Fund – the Weeks Library Expansion capital project fund accounts for the activity pertaining to the construction/renovation of the Weeks Public Library.

Additionally, the Town reports the following fund types:

Special Revenue Funds – are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Permanent Fund – are held in the custody of the Trustees of Trust Funds and are used to account for resources held in trust for use by the Town. These can include legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements. The Town reports five nonmajor governmental funds.

Fiduciary Fund Financial Statements – Include a Statement of Net Position. The Town's fiduciary funds are agency funds, which are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The Town also reports the following fiduciary funds:

Agency Funds – are custodial in nature and do not involve the measurement of operating results. An agency fund is used to account for assets held on behalf of outside parties, including other governments.

1-C Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts.

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-D Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Fair Value Measurements of Investments – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using net asset value (NAV) as a practical expedient to estimate fair value, the Town categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

> **Level 1** – Inputs reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date. Directly held marketable equity securities would be examples of Level 1 investments.
>
> **Level 2** – Inputs are other than quoted prices that are observable for the assets or liabilities, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held fixed income securities are categorized in Level 2.
>
> **Level 3** – Inputs are significant unobservable inputs.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, is the level in the fair value hierarchy based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the Town and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified in Level 1. Corporate fixed income securities and certain governmental securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair values for shares in registered mutual funds and exchange-traded funds are based on published share prices and classified in Level 1.

In determining fair value, the Town utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible.

1-E Receivables

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-F Capital Assets

Capital assets include property, plant, and equipment, infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), and intangible assets (i.e. easements) which are reported in the governmental activities column in the government-wide financial statements. The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the Town as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

Capital assets are defined by the Town as assets with an initial, individual cost of more than $50,000 and an estimated useful life in excess of one year. Such assets are carried at historical cost or estimated historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received on or prior to June 15, 2015 are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015 are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital assets of the Town are depreciated or amortized using the straight-line method over the following estimated useful lives:

	Years
Capital Asset Classes:	
Buildings and building improvements	15-20
Vehicles and equipment	20-40
Infrastructure	15-20

1-G Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds" (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-H Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year in accordance with RSA 76:15-a, *Semi-Annual Collection of Taxes in certain Towns and Cities*. Warrants for the year were issued on May 14 and November 1, and due on July 1 and December 13. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Greenland School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2018 utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	$ 830,141,200
For all other taxes	$ 853,900,900

The tax rates and amounts assessed for the year ended December 31, 2018 were as follows:

	Per $1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	$3.34	$ 2,855,394
School portion:		
State of New Hampshire	$2.02	1,675,365
Local	$9.51	8,118,778
County portion	$0.92	785,564
Total	$15.79	$ 13,435,101

1-I Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of December 31, 2018.

1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension and OPEB expense and contributions from the Town after the measurement date but before the end of the Town's reporting period.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources consist of property tax receivable and other receivables not collected within 60 days after year-end.

1-K Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

1-L Compensated Absences

Vacation - The Town's policy allows certain employees to earn varying amounts of vacation based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Sick Leave - The Town's policy allows certain employees to earn varying amounts of sick time as set forth by the Town's personnel policy. A liability for those amounts is recorded in the government-wide financial statements.

1-M Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* and GASB Statement No. 82 *Pension Issues – an amendment of GASB Statement No. 67, No. 68 and No.73* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-N Postemployment Benefits Other Than Pensions

The Town maintains two separate other postemployment benefit plans (OPEB), as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire

Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – The Town maintains a single employer plan, but has not obtained an actuarial report calculating the other postemployment benefit liability, deferred outflows of resources, and deferred inflows of resources in accordance with Government Accounting Standards Board Pronouncement No. 75.

1-O Net Position/Fund Balances

Government-wide Statements – Equity is classified as net position and displayed in three components:

Net investment in capital assets – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.

Restricted net position – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The Town typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a further project.

Unrestricted net position – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances are more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form (such as prepaid items, inventory or tax deeded property subject to resale); or (b) are legally or contractually required to be maintained intact.

Restricted – Amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – Amounts that are available for any purpose. Positive amounts are reported only in the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In the general fund, the Town strives to maintain an unassigned fund balance equal to 5-17% of total appropriations of the community. The Board of Selectmen will review information each year to determine the amount, if any, of unassigned fund balance to be used to reduce taxes.

1-P Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, and the useful lives and impairment of tangible and intangible capital assets, among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2018, none of the beginning general fund unassigned fund balance was applied for this purpose and $272,938 was voted from unassigned fund balance as a transfer to the capital reserve funds.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

> Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

The following reconciles the general fund budgetary basis to the GAAP basis:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	$ 4,697,404
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	10,473
To eliminate transfers between general and blended funds	(17,524)
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	(36,550)
Per Exhibit C-3 (GAAP basis)	$ 4,653,803

(Continued)

Budgetary reconciliation to GAAP basis continued:

Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	$ 4,728,318
Adjustment:	
Basis differences:	
Encumbrances, beginning	267,053
Encumbrances, ending	(233,585)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	36,081
To eliminate transfers between general and blended funds	(67,747)
Per Exhibit C-3 (GAAP basis)	$ 4,730,120

2-C Accounting Change/Restatement

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB), was implemented during fiscal year 2018. The revised requirements establish new financial reporting requirements for state and local governments which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. Beginning net position for governmental activities was restated to retroactively report the change in valuation of the beginning total OPEB liability, deferred inflows and outflows of resources, as follows:

	State OPEB
Change in total OPEB liability under current standards, January 1	$ (193,840)
Initial balance of deferred outflows of resources	14,111
Initial balance of deferred inflows of resources	(3,873)
Cumulative restatement related to GASB No. 75 implementation (see Note 17)	$ (183,602)

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first $250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over $250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was $10,312,625 and the bank balances totaled $10,621,464.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	$ 9,922,538
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E)	390,087
Total cash and cash equivalents	$ 10,312,625

NOTE 4 – INVESTMENTS

Note 1-D describes statutory requirements covering the investment of the Town funds. The Town holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the Town's mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles.

The Town has the following recurring fair value measurements and maturities as of December 31, 2018:

	Valuation Measurement Method	Fair Value
Investments type:		
Equity mutual funds	Level 1	$ 647,383
Fixed income mutual funds	Level 2	143,391
Total fair value		$ 790,774

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk - The Town has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-D.

Investment reconciliation:

Investments per Statement of Net Position (Exhibit A)	$ 763,184
Investments per Statement of Net Position - Fiduciary Funds (Exhibit F)	27,590
Total investments	$ 790,774

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2018. The amount has been reduced by an allowance for an estimated uncollectible amount of $10,000. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2018	$ 392,685	$ 392,685
Unredeemed (under tax lien):		
Levy of 2017	75,717	75,717
Levy of 2016	28,839	28,839
Less: allowance for estimated uncollectible taxes	(10,000) *	-
Net taxes receivable	$ 487,241	$ 497,241

*The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60-day rule as explained in Note 1-B. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B)

NOTE 6 – OTHER RECEIVABLES

Receivables at December 31, 2018, consisted of accounts (billings for police details, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

Receivables as of December 31, 2018 for the Town's individual major funds and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	General Fund	Nonmajor Funds	Total
Accounts receivable	$ 5,940	$ 171,326	$ 177,266
Less: allowance for uncollectibles	-	(10,000)	(10,000)
Net total receivables	$ 5,940	$ 161,326	$ 167,266

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	$ 1,608,560	$ -	$ -	$ 1,608,560
Construction in progress	24,921	531,625	-	556,546
Total capital assets not being depreciated	1,633,481	531,625	-	2,165,106
Being depreciated:				
Buildings and building improvements	1,638,100	58,700	-	1,696,800
Vehicles and equipment	2,437,574	151,356	(114,448)	2,474,482
Infrastructure	2,149,800	-	-	2,149,800
Total capital assets being depreciated	6,225,474	210,056	(114,448)	6,321,082
Total all capital assets	7,858,955	741,681	(114,448)	8,486,188
Less accumulated depreciation:				
Buildings and building improvements	(785,526)	(46,210)	-	(831,736)
Vehicles and equipment	(1,248,806)	(150,477)	114,448	(1,284,835)
Infrastructure	(541,785)	(142,936)	-	(684,721)
Total accumulated depreciation	(2,576,117)	(339,623)	114,448	(2,801,292)
Net book value, capital assets being depreciated	3,649,357	(129,567)	-	3,519,790
Net book value, all capital assets	$ 5,282,838	$ 402,058	$ -	$ 5,684,896

Depreciation/amortization expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

General government	$ 9,035
Public safety	147,003
Highways and streets	170,291
Sanitation	7,734
Culture and recreation	5,560
Total depreciation expense	$ 339,623

NOTE 8 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2018 is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	$ 82,489

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2018 is as follows:

	Transfers In:		
	General Fund	Weeks Library Expansion	Total
Transfers out:			
General fund	$ -	$ 222,691	$ 222,691
Nonmajor funds	160,711	-	160,711
Total	$ 160,711	$ 222,691	$ 383,402

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 9 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of $4,310,420 at December 31, 2018 consist of the following:

General fund:	
Balance of the 2018-19 school district assessment due to the Greenland School District	$ 3,924,143
Agency fund:	
Balance of trust funds belonging to the Greenland School District	386,277
Total intergovernmental payables due	$ 4,310,420

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2018 consist of amounts related to pensions totaling $338,063 and amounts related to OPEB totaling $31,873. For further discussion on these amounts, see Note 12 and 13 respectively.

Deferred inflows of resources are as follows:

	Exhibit A	Exhibit C-1
Deferred highway block grant	$ 12,379	$ 12,379
Deferred property taxes not collected within 60 days of fiscal year-end	-	77,612
Amounts related to pensions (see Note 12)	227,267	-
Amounts related to other postemployment benefits (see Note 13)	868	-
Total deferred inflows of resources	$ 240,514	$ 89,991

NOTE 11 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2018:

	Balance January 1, 2018 (as restated)	Additions	Reductions	Balance December 31, 2018	Due Within One Year
Bonds payable	$ 560,000	$ 2,900,000	$ (80,000)	$ 3,380,000	$ 225,000
Compensated absences	74,540	-	(8,237)	66,303	7,277
Net pension liability	2,405,651	-	(169,542)	2,236,109	-
Net other postemployment benefits	193,840	79,379	-	273,219	-
Total long-term liabilities	$ 3,234,031	$ 2,979,379	$ (257,779)	$ 5,955,631	$ 232,277

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2018	Current Portion
General obligation bonds payable:						
Road improvements	$ 800,000	2015	2024	2.47	$ 480,000	$ 80,000
Weeks Library Expansion	$ 2,900,000	2018	2038	3.14	2,900,000	145,000
Total					$ 3,380,000	$ 225,000

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2018, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2019	$ 225,000	$ 103,335	$ 328,335
2020	225,000	96,983	321,983
2021	225,000	90,096	315,096
2022	225,000	83,476	308,476
2023	225,000	76,856	301,856
2024-2028	805,000	301,383	1,106,383
2029-2033	725,000	184,738	909,738
2034-2038	725,000	69,281	794,281
Totals	$ 3,380,000	$ 1,006,148	$ 4,386,148

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

NOTE 12 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time State employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years.

However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions - The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2018, the Town contributed 25.33% for police, 27.79% for fire and 11.08% for other employees. The contribution requirement for the fiscal year 2018 was $196,276, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2018 the Town reported a liability of $2,236,109 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the Town's proportion was 0.04643852% which was a decrease of 0.00247679% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized pension expense of $226,757. At December 31, 2018 the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	$ 59,774	$ 157,415
Changes in assumptions	154,750	-
Net difference between projected and actual investment earnings on pension plan investments		51,746
Differences between expected and actual experience	17,848	18,106
Contributions subsequent to the measurement date	105,691	-
Total	$ 338,063	$ 227,267

The $105,691 reported as deferred outflows of resources related to pensions results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending December 31,	
2019	$ 86,523
2020	35,985
2021	(90,750)
2022	(26,653)
Totals	$ 5,105

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2017, using the following actuarial assumptions which, accordingly apply to 2018 measurements:

Inflation:	2.5%
Salary increases:	5.6% average, including inflation
Wage inflation	3.25%
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long–term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	$ 2,975,161	$ 2,236,109	$ 1,616,760

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 13 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

13-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2018 Comprehensive Annual Financial Report, which can be found on the system's website at www.nhrs.org.

Benefits Provide - Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2018 were as follows:

For qualified retirees not eligible for Medicare, the amounts were $375.56 for a single-person plan and $751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were $236.84 for a single-person plan and $473.68 for a two-person plan.

Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lessor of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2018, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2018, the Town contributed 4.10% for police and fire, and 0.30% for other employees. The contribution requirement for the fiscal year 2018 was $26,396, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – At December 31, 2018, the Town reported a liability of $273,219 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was

determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2018, the Town's proportion was 0.05967493% which was an increase of 0.01728086% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the Town recognized OPEB expense of $84,349. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	$ 16,817	$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	868
Differences between expected and actual experience	1,604	-
Contributions subsequent to the measurement date	13,452	-
Total	$ 31,873	$ 868

The $13,452 reported as deferred outflows of resources related to OPEB results from the Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2019	$ 18,150
2020	(271)
2021	(271)
2022	(55)
Totals	$ 17,553

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2017. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5 % per year
Wage inflation:	3.25 % per year
Salary increases:	5.6 % average, including inflation
Investment rate of return:	7.25 % net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and long-term rates of return for 2018:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2018 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the Town's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2018	$ 284,368	$ 273,219	$ 241,990

Sensitivity of the Town's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Assumption – GASB No. 75 requires the sensitivity of the OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are fixed stipends, there is no sensitivity to changes in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

13-B Town of Greenland Retiree Health Benefit Program

The Town provides postemployment benefit options for health care to eligible retirees, terminated employees, and their dependents in accordance with the provisions of various employment contracts. The benefit levels, employee contributions, and employer contributions are governed by the Town's contractual agreements. Expenses for the cost of providing health insurance for currently enrolled retirees are recognized in the general fund of the funds financial statements as payments are made.

The Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* in 2015. GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The Town has not fully implemented GASB Statement No. 75 at December 31, 2018, or contracted with an actuarial firm to assist in evaluating the impact of this new standard on the Town. The amounts that should be recorded as the net OPEB liability and the OPEB expense is unknown.

NOTE 14 – ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2018 and are as follows:

General fund:	
General government	$ 10,000
Public safety	3,195
Highways and streets	150,000
Culture and recreation	9,830
Conservation	6,260
Capital outlay	54,300
Total encumbrances	$ 233,585

NOTE 15 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the Statement of Net Position at December 31, 2018 include the following:

Net investment in capital assets:	
Net book value, all capital assets	$ 5,684,896
Less:	
General obligation bonds payable	(3,380,000)
Total net investment in capital assets	2,304,896
Restricted net position:	
Perpetual care - nonexpendable	523,415
Perpetual care - income balance	59,898
Library	59,305
Weeks Library Expansion	2,883,148
Total restricted net position	3,525,766
Unrestricted	1,266,536
Total net position	$ 7,097,198

NOTE 16 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2018 include the following:

	General Fund	Weeks Library Expansion	Nonmajor Funds	Total Governmental Funds
Nonspendable:				
Permanent fund - principal balance	$ -	$ -	$ 523,415	$ 523,415
Restricted:				
Library	59,305	-	-	59,305
Permanent - income balance	-	-	59,898	59,898
Capital project	-	2,883,148	-	2,883,148
Total restricted fund balance	59,305	2,883,148	59,898	3,002,351
Committed:				
Expendable trust	1,198,521	-	-	1,198,521
Special revenue funds	-	-	490,662	490,662
Total committed fund balance	1,198,521	-	490,662	1,689,183
Assigned:				
Encumbrances	233,585	-	-	233,585
Unassigned	1,728,344	-	-	1,728,344
Total governmental fund balances	$ 3,219,755	$ 2,883,148	$ 1,073,975	$ 7,176,878

NOTE 17 – PRIOR PERIOD ADJUSTMENT

Net position at January 1, 2018 was restated to give retroactive effect to the following prior period adjustment:

	Government-wide Statements
To restate for the cumulative changes related to implementation of GASB No. 75, see Note 2-C	$ (183,602)
Net position, as previously reported	6,944,720
Net position, as restated	$ 6,761,118

NOTE 18 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2018, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex[3]) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex[3]) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2018 to December 31, 2018 by Primex[3], which retained $1,000,000 of each workers' compensation loss, $500,000 of each liability loss, and $200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex[3] to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. At this time, Primex[3] foresees no likelihood of any additional assessment for this or any prior year.

The Town continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 19 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through December 6, 2019, the date the December 31, 2018 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F

TOWN OF GREENLAND, NEW HAMPSHIRE

Schedule of the Town's Proportionate Share of Net Pension Liability

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended December 31, 2018

	December 31,					
	2013	2014	2015	2016	2017	2018
Town's proportion of the net pension liability	0.04%	0.05%	0.05%	0.05%	0.05%	0.05%
Town's proportionate share of the net pension liability	$ 1,936,261	$ 1,791,462	$ 2,005,791	$ 2,740,051	$ 2,405,651	$ 2,236,109
Town's covered payroll	$ 767,167	$ 852,962	$ 870,009	$ 1,064,179	$ 1,030,397	$ 1,004,730
Town's proportionate share of the net pension liability as a percentage of its covered payroll	252.39%	210.03%	230.55%	257.48%	233.47%	222.56%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT G
TOWN OF GREENLAND, NEW HAMPSHIRE
Schedule of Town Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended December 31, 2018

	December 31,					
	2013	2014	2015	2016	2017	2018
Contractually required contribution	$ 111,869	$ 154,836	$ 169,864	$ 184,511	$ 179,198	$ 196,276
Contributions in relation to the contractually required contributions	(111,869)	(154,836)	(169,864)	(184,511)	(179,198)	(196,276)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
Town's covered payroll	$ 767,167	$ 852,962	$ 870,009	$ 1,064,179	$ 1,030,397	$ 1,004,730
Contributions as a percentage of covered payroll	14.58%	18.15%	19.52%	17.34%	17.39%	19.54%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – PENSION LIABILITY

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Schedule of the Town's Proportionate Share of Net Pension Liability and Schedule of Town Contributions - Pensions

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits F and G represent the actuarial determined costs associated with the Town's pension plan at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2018:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.
Other Information:	
Notes	Contribution rates for fiscal year 2018 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.

EXHIBIT H

TOWN OF GREENLAND, NEW HAMPSHIRE

Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefit Plan Liability

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended December 31, 2018

	December 31,		
	2016	2017	2018
Town's proportion of the net OPEB liability	0.04%	0.04%	0.06%
Town's proportionate share of the net OPEB liability	$ 216,083	$ 193,840	$ 273,219
Town's covered payroll	$ 1,064,179	$ 1,030,397	$ 1,004,730
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	20.31%	18.81%	27.19%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

EXHIBIT I

TOWN OF GREENLAND, NEW HAMPSHIRE

Schedule of Town Contributions - Other Postemployment Benefits

New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan

For the Fiscal Year Ended December 31, 2018

	December 31,		
	2016	2017	2018
Contractually required contribution	$ 25,936	$ 25,127	$ 26,396
Contributions in relation to the contractually required contribution	(25,936)	(25,127)	(26,396)
Contribution deficiency (excess)	$ -	$ -	$ -
Town's covered payroll	$ 1,064,179	$ 1,030,397	$ 1,004,730
Contributions as a percentage of covered payroll	2.44%	2.44%	2.63%

The Note to the Required Supplementary Information – Other Postemployment Benefit Liability is an integral part of this schedule.

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION – OTHER POSTEMPLOYMENT BENEFIT LIABILITY

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

Schedule of the Town's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of Town Contributions – Other Postemployment Benefits

As required by GASB Statement No. 75, Exhibits H and I represent the actuarial determined costs associated with the Town's other postemployment benefits at December 31, 2018. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.62% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2018

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	$ 2,825,144	$ 2,748,983	$ (76,161)
Land use change	75,000	70,000	(5,000)
Yield	1,374	1,375	1
Timber	-	200	200
Interest and penalties on taxes	40,000	31,373	(8,627)
Total from taxes	2,941,518	2,851,931	(89,587)
Licenses, permits, and fees:			
Business licenses, permits, and fees	17,000	17,386	386
Motor vehicle permit fees	1,200,000	1,100,900	(99,100)
Building permits	50,000	60,234	10,234
Other	45,000	40,226	(4,774)
Total from licenses, permits, and fees	1,312,000	1,218,746	(93,254)
Intergovernmental:			
State:			
Meals and rooms distribution	206,703	206,703	-
Highway block grant	87,626	87,576	(50)
Other	15,000	20,598	5,598
Federal:			
FEMA	30,000	16,011	(13,989)
Total from intergovernmental	339,329	330,888	(8,441)
Charges for services:			
Income from departments	50,000	50,222	222
Miscellaneous:			
Sale of municipal property	1,000	-	(1,000)
Interest on investments	20,000	43,810	23,810
Other	22,500	23,572	1,072
Total from miscellaneous	43,500	67,382	23,882
Other financing sources:			
Transfers in	164,898	178,235	13,337
Total revenues and other financing sources	4,851,245	$ 4,697,404	$ (153,841)
Amounts voted from fund balance	272,938		
Total revenues, other financing sources, and use of fund balance	$ 5,124,183		

SCHEDULE 2
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2018

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	$ -	$ 216,700	$ 216,280	$ -	$ 420
Election and registration	-	69,210	69,249	-	(39)
Financial administration	-	111,269	84,534	-	26,735
Revaluation of property	-	36,000	47,921	-	(11,921)
Legal	-	30,000	25,176	-	4,824
Personnel administration	-	810,930	638,519	-	172,411
Planning and zoning	-	32,800	28,268	10,000	(5,468)
General government buildings	-	72,565	79,571	-	(7,006)
Cemeteries	-	9,700	2,675	-	7,025
Insurance, not otherwise allocated	-	79,832	78,659	-	1,173
Advertising and regional associations	-	8,191	8,578	-	(387)
Other	-	1,920	1,511	-	409
Total general government	-	1,479,117	1,280,941	10,000	188,176
Public safety:					
Police	-	808,157	721,274	3,195	83,688
Ambulance	-	17,860	14,746	-	3,114
Fire	-	593,399	539,360	-	54,039
Building inspection	-	62,535	61,970	-	565
Emergency management	-	25,000	11,752	-	13,248
Total public safety	-	1,506,951	1,349,102	3,195	154,654
Highways and streets:					
Administration	-	25,000	18,234	-	6,766
Highways and streets	255,303	815,175	1,014,521	150,000	(94,043)
Street lighting	-	17,000	11,442	-	5,558
Total highways and streets	255,303	857,175	1,044,197	150,000	(81,719)
Sanitation:					
Solid waste collection	-	120,640	115,622	-	5,018
Solid waste disposal	-	98,210	107,165	-	(8,955)
Total sanitation	-	218,850	222,787	-	(3,937)
Health:					
Administration	-	2,300	1,235	-	1,065
Pest control	-	20,110	20,000	-	110
Health agencies	-	16,835	12,335	-	4,500
Total health	-	39,245	33,570	-	5,675
Welfare:					
Administration and direct assistance	-	18,802	-	-	18,802
Intergovernmental welfare payments	-	25,000	46,382	-	(21,382)
Total welfare	-	43,802	46,382	-	(2,580)
Culture and recreation:					
Parks and recreation	-	34,545	11,873	8,010	14,662
Library	-	336,311	293,518	-	42,793
Patriotic purposes	-	3,725	583	-	3,142
Other	-	-	14,059	1,820	(15,879)
Total culture and recreation	-	374,581	320,033	9,830	44,718

(Continued)

SCHEDULE 2 (Continued)
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2018

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Conservation	11,750	1,000	7,917	6,260	(1,427)
Debt service:					
Principal of long-term debt	-	80,000	80,000	-	-
Interest on long-term debt	-	68,014	12,992	-	55,022
Interest on tax anticipation notes	-	10	-	-	10
Total debt service	-	148,024	92,992	-	55,032
Capital outlay	-	180,000	73,427	54,300	52,273
Other financing uses:					
Transfers out	-	275,438	290,438	-	(15,000)
Total appropriations, expenditures, other financing uses, and encumbrances	$ 267,053	$ 5,124,183	$ 4,761,786	$ 233,585	$ 395,865

SCHEDULE 3
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2018

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		$ 1,826,870
Changes:		
Amounts voted from fund balance		(272,938)
2018 Budget summary:		
Revenue shortfall (Schedule 1)	$ (153,841)	
Unexpended balance of appropriations (Schedule 2)	395,865	
2018 Budget surplus		242,024
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		1,795,956
Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(77,612)
Elimination of the allowance for uncollectible taxes		10,000
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		$ 1,728,344

SCHEDULE 4
TOWN OF GREENLAND, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2018

	Special Revenue Funds				Permanent	
	Recreation	Police Details	Fire Inspection	Ambulance	Fund	Total
ASSETS						
Cash and cash equivalents	$ 74,577	$ 177,223	$ 29,289	$ 132,044	$ 81,653	$ 494,786
Investments	-	-	-	-	501,660	501,660
Accounts receivable	-	17,844	2,900	140,582	-	161,326
Total assets	$ 74,577	$ 195,067	$ 32,189	$ 272,626	$ 583,313	$ 1,157,772
LIABILITIES						
Accounts payable	$ 1,308	$ -	$ -	$ -	$ -	$ 1,308
Interfund payable	-	82,370	119	-	-	82,489
Total liabilities	1,308	82,370	119	-	-	83,797
FUND BALANCES						
Nonspendable	-	-	-	-	523,415	523,415
Restricted	-	-	-	-	59,898	59,898
Committed	73,269	112,697	32,070	272,626	-	490,662
Total fund balances	73,269	112,697	32,070	272,626	583,313	1,073,975
Total liabilities and fund balances	$ 74,577	$ 195,067	$ 32,189	$ 272,626	$ 583,313	$ 1,157,772

SCHEDULE 5
TOWN OF GREENLAND, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2018

	Special Revenue Funds					
	Recreation	Police Details	Fire Inspection	Ambulance	Permanent Fund	Total
REVENUES						
Charges for services	$ 46,976	$ 182,343	$ -	$ 130,007	$ -	$ 359,326
Miscellaneous	67	647	86	689	20,687	22,176
Total revenues	47,043	182,990	86	130,696	20,687	381,502
EXPENDITURES						
Current:						
General government	-	-	-	-	36,433	36,433
Public safety	-	144,273	1,236	595	-	146,104
Culture and recreation	37,965	-	-	-	-	37,965
Total expenditures	37,965	144,273	1,236	595	36,433	220,502
Excess (deficiency) of revenues over (under) expenditures	9,078	38,717	(1,150)	130,101	(15,746)	161,000
OTHER FINANCING USES						
Transfers out	-	-	-	(154,898)	(5,813)	(160,711)
Net change in fund balances	9,078	38,717	(1,150)	(24,797)	(21,559)	289
Fund balances, beginning	64,191	73,980	33,220	297,423	604,872	1,073,686
Fund balances, ending	$ 73,269	$ 112,697	$ 32,070	$ 272,626	$ 583,313	$ 1,073,975

TOWN OF GREENLAND

2020

Town Warrant
&
Town Budget

New Hampshire
Department of
Revenue Administration

2020
WARRANT

Greenland

The inhabitants of the Town of Greenland in the County of Rockingham in the state of New Hampshire qualified to vote in Town affairs are hereby notified that the two phases of the Annual Town Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):
Date: Saturday, February 01, 2020
Time: 9:0 a.m.
Location: Greenland Central School, 70 Post Road
Details:

Second Session of Annual Meeting (Official Ballot Voting)
Date: Tuesday, March 10, 2020
Time: 8 a.m. to 7 p.m.
Location: Greenland Central School, 70 Post Road
Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before Thursday, January 23, 2020, a true and attested copy of this document was posted at the place of meeting and at Greenland Town Offices and that an original was delivered to Matthew Scruton, Town Administrator.

Name	Position	Signature
Chip Hussey	Chairman, Board of Selectmen	
Chester Deorocki	Vice Chairman, Board of Selectmen	
James Rolston	Board of Selectmen	
Richard Hussey	Board of Selectmen	
Steven Smith	Board of Selectmen	

TOWN OF GREENLAND
2020 TOWN WARRANT

To the inhabitants of the Town of Greenland, in the County of Rockingham, and State of New Hampshire qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School on Post Road, Greenland, New Hampshire on Saturday, the first day of February, 2020 at 9:00 AM for the Deliberative Session. This session is to review, comment and/or amend matters to appear on the ballot. You are also hereby notified to meet at the Greenland Central School on Tuesday, the tenth day of March, 2020 at eight o'clock in the forenoon to elect officers and vote on questions required by law on the official ballot. The polls will not close before seven o'clock in the evening.

ARTICLE 1: Elect Officers

To choose all necessary Town Officers for the year ensuing.

ARTICLE 2: Zoning Amendment

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinance?

Create new Article XXVIII - Residential-Commercial-Industrial Mixed- Use (RCIM) Overlay District: This district is designed as an overlay district that permits residential, commercial and/or industrial uses on a parcel(s). The Planning Board shall have the authority to grant Conditional Use Permits within the provisions outlined in this Ordinance. The District includes options which enable and encourage greater flexibility in the design of residential housing along with non-residential uses. The RCIM District permits development of land based upon a site development master plan which allows flexibility in internal road design, reduced dwelling lot sizes, density and modified dimensional requirements. The District would include all lands currently zoned Commercial Business (CB) Alden Avenue, Commercial Corridor Highway (CC) and Industrial (I). Also, amend Article II - Definitions, by deleting the definition of Mixed-Use Development and Article III, Establishment of Districts and Uses, Table 3.6, Section A Residential Uses, by deleting number 10, Mixed-Use Development as a use group.

Recommended by the Planning Board

ARTICLE 3: Zoning Amendment

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinance?

Amend Article III - Establishment of Districts and Uses, Section 3.6 - Table of Uses, by creating a new use group, O. Residential-Commercial-Industrial Mixed-Use District (RCIM), by allowing RCIM uses within a portion of the community along the Route 1 corridor zoned Commercial A and Residential including properties identified on Tax Map R1 as Lots 5, 6, 7, 9, 9A and 9B. RCIM requirements are set forth in Article 02 and if approved would establish a Conditional Use Permit process to allow for a variety of uses to be allowed. Any use proposed within this District shall be required to undertake a hydrological study to evaluate groundwater conditions as directed by the Planning Board.

Recommended by the Planning Board

ARTICLE 4: Zoning Amendment

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinance?

Amend Article II - Definitions, by adding the following: Off-Site Parking Lot: A parking lot located greater than 500 feet from a place of business used to park vehicles associated with the place of business. In addition, amend Table 3.6 - Table of Uses, Section L - Motor Vehicle, by adding Off-Site Parking Lot as an allowed use by Conditional Use Permit (CUP) in the following Zoning Districts: Existing Commercial (CA), CB Alden Avenue (CB), Highway (CC) and Industrial (I). Also, adding a new Section 3.6.3 A - Conditional Use Permit Off-Site Parking Lot, Standards of Review: Following a fully noticed public hearing on the proposed use, the Planning Board may issue a Conditional Use Permit if it finds, based on the information and testimony submitted with respect to the CUP application, that:

1. The applicant has demonstrated, to the satisfaction of the Planning Board, that the proposed parking lot is necessary to temporarily support (90 days maximum) the business to address a parking capacity need created by market conditions or special events.
2. The site is appropriate for the proposed Off-site Parking Lot, meeting all appropriate site plan review provisions.
3. In no case shall a business located outside the boundaries of Greenland be allowed to obtain approval for an Off-site Parking Lot.
4. If an Applicant can demonstrate, to the satisfaction of the Planning Board, that the Off-site Parking Lot is critical to the successful function of the local business, then the 90 day maximum period may be extended on a case by case basis.

Recommended by the Planning Board

ARTICLE 5: Community Revitalization Tax Relief Incentive

Shall the Town vote to accept the provisions of RSA 79-E giving the Board of Selectmen authority to grant Community Revitalization Tax Relief based on the specified areas spelled out in RSA 79-E-4, with such authority to remain in effect until rescinded. (Majority Vote Required)

Explanation: This is a non-monetary article. RSA 79-E provides a public benefit to enhance downtowns and town centers with respect to economic activity, cultural and historic character, sense of community and in-town residential uses that contribute to economic and social vitality. It allows a tax incentive for commercial buildings or historic homes that are being renovated within the specified areas per RSA 79-E-4.

ARTICLE 6: Operating Budget

Shall the Town of Greenland vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session for the purposes set forth therein, totaling $5,311,382? Should this amount be defeated the default budget shall be $4,782,273, which is the same as last year, with certain adjustments required by previous action of the Town of Greenland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Recommended by the Budget Committee (9-0)
Tax Impact: $0.62

ARTICLE 7: Veterans Tax Credit

Shall the Town modify the Veterans Tax Credit in accordance with RSA 72:28, II from its current tax credit of $600 per year to $750? (Majority Vote Required)

ARTICLE 8: Disabled Veterans Tax Credit

Shall the Town modify the provisions of RSA 72:35 for an optional tax credit of $4,000 for a Service-Connected Total Disability on residential property? (Majority Vote Required)

ARTICLE 9: Road Improvement Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of $200,000 to be added to the Road Improvement Capital Reserve Fund previously established. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Not Recommended by the Budget Committee (6-3)
Tax Impact: $0.24

ARTICLE 9: As Amended at Deliberative Session

Paul Sanderson amendment, seconded by Bob Krasko, to amend language to provide funds to come from unreserved fund balance.

ADOPTED

ARTICLE 9 now reads:

To see if the Town will vote to raise and appropriate the sum of $200,000 to be added to the Road Improvement Capital Reserve Fund previously established, such funds to come from the unreserved fund balance. (Majority Vote Required)

Not Recommended by the Board of Selectmen (4-1)
Recommended by the Budget Committee (6-3)
Tax Impact: $0.00

ARTICLE 10: Ambulance Hydraulic Lift

To see if the Town will vote to raise and appropriate the sum of $37,000 for the purpose of a hydraulic lift for the ambulance with said fund to come from the Fire and Ambulance Special Revenue Fund. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Recommended by the Budget Committee (9-0)
Tax Impact: $0.00

ARTICLE 11: Police Station Maintenance Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of $5,000 to be added to the Police Station Maintenance Capital Reserve Fund previously established. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Recommended by the Budget Committee (9-0)
Tax Impact: $0.01

ARTICLE 12: Police Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of $2,000 to be added to the Police Equipment Capital Reserve Fund previously established. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Recommended by the Budget Committee (9-0)
Tax Impact: $0.01

ARTICLE 13: Town Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of $7,500 to be added to the Town Equipment Capital Reserve Fund previously established. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Recommended by the Budget Committee (5-4)
Tax Impact: $0.01

ARTICLE 14: Ambulance Billing

To see if the Town will vote to raise and appropriate the sum of $4,500 for the purpose of 2020 ambulance billing expenses with said funds to come from the Fire and Ambulance Special Revenue Fund. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Recommended by the Budget Committee (9-0)
Tax Impact: $0.00

ARTICLE 15: Public Works Building Capital Reserve Fund

To see if the Town will vote to establish a Public Works Building Capital Reserve Fund under the provisions of RSA 35:1 for building repair, renovations and improvements of the Public Works Building and to raise and appropriate the sum of $15,000 to be placed in the fund. Further, to name the Board of Selectmen as agents to expend from said fund. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Not Recommended by the Budget Committee (8-1)
Tax Impact: $0.02

ARTICLE 15: As Amended at Deliberative Session

Paul Sanderson amendment, seconded by Mr. Hansler, to reduce the amount of the appropriation to zero.

ADOPTED

ARTICLE 15 now reads:

To see if the Town will vote to establish a Public Works Building Capital Reserve Fund under the provisions of RSA 35:1 for building repair, renovations and improvements of the Public Works Building and to raise and appropriate the sum of $0 to be placed in the fund. Further, to name the Board of Selectmen as agents to expend from said fund. (Majority Vote Required)

Not Recommended by the Board of Selectmen (5-0)
Recommended by the Budget Committee (8-1)
Tax Impact: $0.00

ARTICLE 16: School Resource Officer

To see if the Town will vote to raise and appropriate the sum of $86,459 for the purpose of increasing the current staffing level of the Greenland Police Department by hiring and providing nine month's salary and benefits towards a new full-time School Resource Officer position at the Greenland Central School. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Recommended by the Budget Committee (6-3)
Tax Impact: $0.11

ARTICLE 16: As Amended at Deliberative Session

Paul Sanderson amendment, seconded by Liz Cummings, to add explanatory language to the end of the warrant article.

ADOPTED

ARTICLE 16 now reads:

To see if the Town will vote to raise and appropriate the sum of $86,459 for the purpose of increasing the current staffing level of the Greenland Police Department by hiring and providing nine month's salary and benefits towards a new full-time School Resource Office position at the Greenland Central School. The appropriation may be partially offset by a Federal COPS Grant established to help offset the cost of the SRO if awarded. The grant which has been applied for covers a period of four (4) years with a grant total of $125,000.00 disbursed over that period. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Recommended by the Budget Committee (6-3)
Tax Impact: $0.11

ARTICLE 17: Petitioned Article (Composting)

To see if the Town will vote to raise and appropriate the sum of $2,000 to add composting services to the Transfer Station pending approval from the NH Department of Environmental Services. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)
Not Recommended by the Budget Committee (5-3, 1 Abstain)
Tax Impact: $0.01

ARTICLE 18: Petitioned Article (Fire Station Capital Reserve Fund)

To see if the Town of Greenland will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of financing of all or part of the cost for construction of a new Fire Station. To appoint the Board of Selectmen as agents, and to raise and appropriate the sum of seventy-five thousand dollars ($75,000) to be placed in this fund. (Majority Vote Required)

Recommended by the Board of Selectmen (4-1)
Recommended by the Budget Committee (9-0)
Tax Impact: $0.09

New Hampshire
Department of
Revenue Administration

2020
MS-737

Proposed Budget
Greenland

For the period beginning January 1, 2020 and ending December 31, 2020

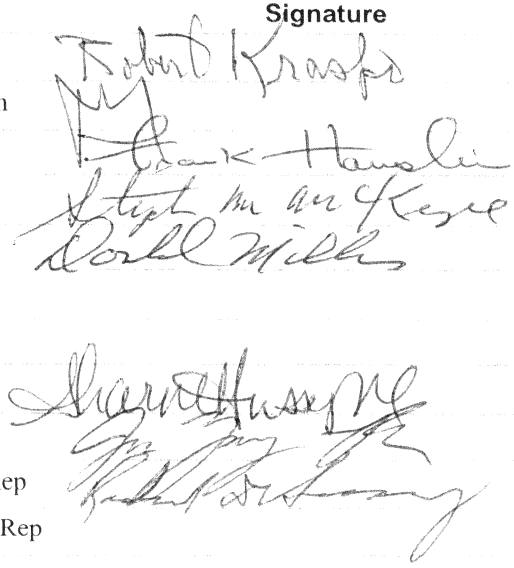
Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: _January 27, 2020_____

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Robert Krasko	Budget Committee Chairman	
James Connelly	Budget Committee Vice Chairman	
Frank Hansler	Budget Committee	
Stephen McKenzie	Budget Committee	
Donald Miller	Budget Committee	
Paul Sanderson	Budget Committee	
Mark Connelly	Budget Committee	
Sharon Hussey-McLaughlin	Budget Committee	
Zack Pike	Budget Committee	
Richard Hussey	Budget Committee Selectmen's Rep	
Randy Bunnell	Budget Committee School Board Rep	



This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
http://www.revenue.nh.gov/mun-prop/

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		$0	$0	$0	$0	$0	$0
4130-4139	Executive	02	$263,189	$231,882	$235,748	$0	$233,098	$0
4140-4149	Election, Registration, and Vital Statistics	02	$71,056	$68,970	$88,227	$0	$88,227	$0
4150-4151	Financial Administration	02	$112,855	$121,803	$125,128	$0	$125,128	$0
4152	Revaluation of Property		$0	$0	$0	$0	$0	$0
4153	Legal Expense	02	$25,421	$25,000	$30,000	$0	$29,000	$0
4155-4159	Personnel Administration	02	$711,917	$871,960	$879,513	$0	$879,512	$0
4191-4193	Planning and Zoning	02	$21,193	$35,250	$35,300	$0	$34,300	$0
4194	General Government Buildings	02	$73,602	$53,032	$104,530	$0	$98,529	$0
4195	Cemeteries	02	$13,333	$9,700	$15,050	$0	$15,050	$0
4196	Insurance	02	$58,287	$82,918	$100,000	$0	$100,000	$0
4197	Advertising and Regional Association	02	$8,844	$8,585	$15,001	$0	$15,001	$0
4199	Other General Government	02	$1,503	$1,420	$1,911	$0	$1,711	$0
	General Government Subtotal		**$1,361,200**	**$1,510,520**	**$1,630,408**	**$0**	**$1,619,556**	**$0**
Public Safety								
4210-4214	Police	02	$8,676,510	$839,035	$875,355	$0	$875,354	$0
4215-4219	Ambulance	02	$12,458	$15,360	$17,860	$0	$17,860	$0
4220-4229	Fire	02	$430,254	$436,189	$457,616	$0	$457,616	$0
4240-4249	Building Inspection	02	$67,689	$64,154	$65,520	$0	$65,520	$0
4290-4298	Emergency Management	02	$9,100	$25,000	$25,000	$0	$25,000	$0
4299	Other (Including Communications)		$0	$0	$0	$0	$0	$0
	Public Safety Subtotal		**$9,196,011**	**$1,379,738**	**$1,441,351**	**$0**	**$1,441,350**	**$0**
Airport/Aviation Center								
4301-4309	Airport Operations		$0	$0	$0	$0	$0	$0
	Airport/Aviation Center Subtotal		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Highways and Streets								
4311	Administration	02	$9,810	$22,100	$45,300	$0	$43,300	$0
4312	Highways and Streets	02	$988,654	$871,179	$1,362,000	$0	$1,151,501	$0
4313	Bridges		$0	$0	$0	$0	$0	$0
4316	Street Lighting	02	$13,381	$14,000	$14,000	$0	$14,000	$0
4319	Other		$0	$0	$0	$0	$0	$0
	Highways and Streets Subtotal		**$1,011,845**	**$907,279**	**$1,421,300**	**$0**	**$1,208,801**	**$0**
Sanitation								
4321	Administration		$0	$0	$0	$0	$0	$0
4323	Solid Waste Collection	02	$117,115	$113,514	$152,202	$0	$150,952	$0
4324	Solid Waste Disposal	02	$97,235	$99,616	$118,500	$0	$118,500	$0
4325	Solid Waste Cleanup		$0	$0	$0	$0	$0	$0
4326-4328	Sewage Collection and Disposal		$0	$0	$0	$0	$0	$0
4329	Other Sanitation		$0	$0	$0	$0	$0	$0
	Sanitation Subtotal		**$214,350**	**$213,130**	**$270,702**	**$0**	**$269,452**	**$0**
Water Distribution and Treatment								
4331	Administration		$0	$0	$0	$0	$0	$0
4332	Water Services		$0	$0	$0	$0	$0	$0
4335-4339	Water Treatment, Conservation and Other		$0	$0	$0	$0	$0	$0
	Water Distribution and Treatment Subtotal		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Electric								
4351-4352	Administration and Generation		$0	$0	$0	$0	$0	$0
4353	Purchase Costs		$0	$0	$0	$0	$0	$0
4354	Electric Equipment Maintenance		$0	$0	$0	$0	$0	$0
4359	Other Electric Costs		$0	$0	$0	$0	$0	$0
	Electric Subtotal		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Health								
4411	Administration	02	$1,200	$2,300	$2,300	$0	$2,300	$0
4414	Pest Control	02	$20,000	$20,110	$20,000	$0	$20,000	$0
4415-4419	Health Agencies, Hospitals, and Other	02	$10,335	$15,835	$15,335	$0	$15,335	$0
	Health Subtotal		**$31,535**	**$38,245**	**$37,635**	**$0**	**$37,635**	**$0**
Welfare								
4441-4442	Administration and Direct Assistance	02	$7,806	$18,802	$18,102	$0	$18,102	$0
4444	Intergovernmental Welfare Payments	02	$23,290	$25,000	$20,000	$0	$20,000	$0
4445-4449	Vendor Payments and Other		$0	$0	$0	$0	$0	$0
	Welfare Subtotal		**$31,096**	**$43,802**	**$38,102**	**$0**	**$38,102**	**$0**
Culture and Recreation								
4520-4529	Parks and Recreation	02	$37,490	$35,545	$34,245	$0	$33,045	$0
4550-4559	Library	02	$321,352	$320,255	$330,714	$0	$329,214	$0
4583	Patriotic Purposes	02	$1,917	$3,725	$3,725	$0	$3,725	$0
4589	Other Culture and Recreation		$0	$0	$0	$0	$0	$0
	Culture and Recreation Subtotal		**$360,759**	**$359,525**	**$368,684**	**$0**	**$365,984**	**$0**
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	02	$886	$1,000	$1,001	$0	$1,001	$0
4619	Other Conservation		$0	$0	$0	$0	$0	$0
4631-4632	Redevelopment and Housing		$0	$0	$0	$0	$0	$0
4651-4659	Economic Development		$0	$0	$0	$0	$0	$0
	Conservation and Development Subtotal		**$886**	**$1,000**	**$1,001**	**$0**	**$1,001**	**$0**

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2019	Appropriations for period ending 12/31/2019	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	02	$225,000	$225,000	$225,000	$0	$225,000	$0
4721	Long Term Bonds and Notes - Interest	02	$103,401	$104,074	$104,500	$0	$104,500	$0
4723	Tax Anticipation Notes - Interest	02	$0	$10	$1	$0	$1	$0
4790-4799	Other Debt Service		$0	$0	$0	$0	$0	$0
	Debt Service Subtotal		**$328,401**	**$329,084**	**$329,501**	**$0**	**$329,501**	**$0**
Capital Outlay								
4901	Land		$0	$0	$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment		$0	$0	$0	$0	$0	$0
4903	Buildings		$74,000	$74,000	$0	$0	$0	$0
4909	Improvements Other than Buildings		$0	$0	$0	$0	$0	$0
	Capital Outlay Subtotal		**$74,000**	**$74,000**	**$0**	**$0**	**$0**	**$0**
Operating Transfers Out								
4912	To Special Revenue Fund		$0	$0	$0	$0	$0	$0
4913	To Capital Projects Fund		$0	$0	$0	$0	$0	$0
4914A	To Proprietary Fund - Airport		$0	$0	$0	$0	$0	$0
4914E	To Proprietary Fund - Electric		$0	$0	$0	$0	$0	$0
4914O	To Proprietary Fund - Other		$0	$0	$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer		$0	$0	$0	$0	$0	$0
4914W	To Proprietary Fund - Water		$0	$0	$0	$0	$0	$0
4918	To Non-Expendable Trust Funds		$0	$0	$0	$0	$0	$0
4919	To Fiduciary Funds		$0	$0	$0	$0	$0	$0
	Operating Transfers Out Subtotal		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
	Total Operating Budget Appropriations				**$5,538,684**	**$0**	**$5,311,382**	**$0**

Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
4915	To Capital Reserve Fund		$0	$0	$0	$0
4916	To Expendable Trust Fund		$0	$0	$0	$0
4917	To Health Maintenance Trust Funds		$0	$0	$0	$0
4215-4219	Ambulance	06	$37,000	$0	$37,000	$0
	Purpose: *Ambulance Hydraulic Lift*					
4215-4219	Ambulance	10	$4,500	$0	$4,500	$0
	Purpose: *Ambulance Billing*					
4324	Solid Waste Disposal	13	$2,000	$0	$0	$2,000
	Purpose: *Petition Warrant Article - Composting*					
4915	To Capital Reserve Fund	05	$200,000	$0	$0	$200,000
	Purpose: *Road Improvement*					
4915	To Capital Reserve Fund	07	$5,000	$0	$5,000	$0
	Purpose: *Police Station Maintenance*					
4915	To Capital Reserve Fund	08	$2,000	$0	$2,000	$0
	Purpose: *Police Equipment Capital Reserve Fund*					
4915	To Capital Reserve Fund	09	$7,500	$0	$7,500	$0
	Purpose: *Town Equipment Capital Reserve Fund*					
4915	To Capital Reserve Fund	11	$15,000	$0	$15,000	$0
	Purpose: *Public Works Building Capital Reserve Fund*					
4915	To Capital Reserve Fund	14	$75,000	$0	$75,000	$0
	Purpose: *Petitioned Warrant Article: New Fire Station*					
	Total Proposed Special Articles		**$348,000**	**$0**	**$146,000**	**$202,000**

Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2020 (Recommended)	Selectmen's Appropriations for period ending 12/31/2020 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2020 (Not Recommended)
4210-4214	Police	12	$86,459	$0	$86,459	$0
	Purpose: *School Resource Officer*					
	Total Proposed Individual Articles		**$86,459**	**$0**	**$86,459**	**$0**

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Taxes					
3120	Land Use Change Tax - General Fund	02	$180,000	$20,000	$20,000
3180	Resident Tax		$0	$0	$0
3185	Yield Tax		$2,008	$0	$0
3186	Payment in Lieu of Taxes		$0	$0	$0
3187	Excavation Tax		$0	$0	$0
3189	Other Taxes		$0	$0	$0
3190	Interest and Penalties on Delinquent Taxes	02	$51,999	$30,000	$30,000
9991	Inventory Penalties		$0	$0	$0
	Taxes Subtotal		**$234,007**	**$50,000**	**$50,000**
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	02	$16,893	$17,000	$17,000
3220	Motor Vehicle Permit Fees	02	$1,178,719	$1,200,000	$1,200,000
3230	Building Permits	02	$115,284	$60,000	$60,000
3290	Other Licenses, Permits, and Fees	02	$29,955	$25,000	$25,000
3311-3319	From Federal Government	02	$8,500	$5,000	$5,000
	Licenses, Permits, and Fees Subtotal		**$1,349,351**	**$1,307,000**	**$1,307,000**
State Sources					
3351	Shared Revenues		$0	$0	$0
3352	Meals and Rooms Tax Distribution	02	$209,998	$206,703	$206,703
3353	Highway Block Grant	02	$92,875	$87,626	$87,626
3354	Water Pollution Grant		$0	$0	$0
3355	Housing and Community Development		$0	$0	$0
3356	State and Federal Forest Land Reimbursement		$0	$0	$0
3357	Flood Control Reimbursement		$0	$0	$0
3359	Other (Including Railroad Tax)	02	$26,619	$47,688	$47,688
3379	From Other Governments		$0	$0	$0
	State Sources Subtotal		**$329,492**	**$342,017**	**$342,017**

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2019	Selectmen's Estimated Revenues for period ending 12/31/2020	Budget Committee's Estimated Revenues for period ending 12/31/2020
Charges for Services					
3401-3406	Income from Departments	02	$30,775	$25,000	$25,000
3409	Other Charges		($63,801)	$0	$0
	Charges for Services Subtotal		**($33,026)**	**$25,000**	**$25,000**
Miscellaneous Revenues					
3501	Sale of Municipal Property	02	$225	$500	$500
3502	Interest on Investments	02	$62,895	$60,000	$60,000
3503-3509	Other	02	$133,473	$10,000	$10,000
	Miscellaneous Revenues Subtotal		**$196,593**	**$70,500**	**$70,500**
Interfund Operating Transfers In					
3912	From Special Revenue Funds	02, 10, 06	$64,500	$83,000	$83,000
3913	From Capital Projects Funds		$3,915	$0	$0
3914A	From Enterprise Funds: Airport (Offset)		$0	$0	$0
3914E	From Enterprise Funds: Electric (Offset)		$0	$0	$0
3914O	From Enterprise Funds: Other (Offset)		$0	$0	$0
3914S	From Enterprise Funds: Sewer (Offset)		$0	$0	$0
3914W	From Enterprise Funds: Water (Offset)		$0	$0	$0
3915	From Capital Reserve Funds		$25,111	$0	$0
3916	From Trust and Fiduciary Funds		$5,107	$0	$0
3917	From Conservation Funds		$0	$0	$0
	Interfund Operating Transfers In Subtotal		**$98,633**	**$83,000**	**$83,000**
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		$0	$0	$0
9998	Amount Voted from Fund Balance		$129,000	$0	$0
9999	Fund Balance to Reduce Taxes	02	$100,000	$10,000	$10,000
	Other Financing Sources Subtotal		**$229,000**	**$10,000**	**$10,000**
	Total Estimated Revenues and Credits		**$2,404,050**	**$1,887,517**	**$1,887,517**

New Hampshire
Department of
Revenue Administration

2020
MS-737

Budget Summary

Item	Selectmen's Period ending 12/31/2020 (Recommended)	Budget Committee's Period ending 12/31/2020 (Recommended)
Operating Budget Appropriations	$5,538,684	$5,311,382
Special Warrant Articles	$348,000	$146,000
Individual Warrant Articles	$86,459	$86,459
Total Appropriations	$5,973,143	$5,543,841
Less Amount of Estimated Revenues & Credits	$1,887,517	$1,887,517
Estimated Amount of Taxes to be Raised	**$4,085,626**	**$3,656,324**

New Hampshire
Department of
Revenue Administration

2020
MS-737

Supplemental Schedule

1. Total Recommended by Budget Committee	**$5,543,841**
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	$225,000
3. Interest: Long-Term Bonds & Notes	$104,500
4. Capital outlays funded from Long-Term Bonds & Notes	$0
5. Mandatory Assessments	$0
6. Total Exclusions *(Sum of Lines 2 through 5 above)*	$329,500
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*	**$5,214,341**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*	$521,434
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	$0
10. Voted Cost Items (Voted at Meeting)	$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	$0
12. Bond Override (RSA 32:18-a), Amount Voted	**$0**
Maximum Allowable Appropriations Voted at Meeting: ***(Line 1 + Line 8 + Line 11 + Line 12)***	**$6,065,275**

New Hampshire
Department of
Revenue Administration

2020
MS-DTB

Default Budget of the Municipality

Greenland

For the period beginning January 1, 2020 and ending December 31, 2020

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: Jan 27, 2020

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Chip Hussey	Selectman	
Chester Dzierocki	Selectman	
James Rolston	Selectman	Jim Rolston
Richard Hussey	Selectman	
Steven Smith	Selectman	Steven Smith

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
http://www.revenue.nh.gov/mun-prop/

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
0000-0000	Collective Bargaining	$0	$0	$0	$0
4130-4139	Executive	$231,832	$0	$0	$231,832
4140-4149	Election, Registration, and Vital Statistics	$68,970	$0	$0	$68,970
4150-4151	Financial Administration	$121,803	$0	$0	$121,803
4152	Revaluation of Property	$0	$0	$0	$0
4153	Legal Expense	$25,000	$0	$0	$25,000
4155-4159	Personnel Administration	$871,960	$0	$0	$871,960
4191-4193	Planning and Zoning	$35,250	$0	$0	$35,250
4194	General Government Buildings	$53,032	$0	$0	$53,032
4195	Cemeteries	$9,700	$0	$0	$9,700
4196	Insurance	$82,918	$0	$0	$82,918
4197	Advertising and Regional Association	$8,585	$0	$0	$8,585
4199	Other General Government	$1,420	$0	$0	$1,420
	General Government Subtotal	**$1,510,470**	**$0**	**$0**	**$1,510,470**
Public Safety					
4210-4214	Police	$839,035	$0	$0	$839,035
4215-4219	Ambulance	$15,360	$0	$0	$15,360
4220-4229	Fire	$436,189	$0	$0	$436,189
4240-4249	Building Inspection	$64,154	$0	$0	$64,154
4290-4298	Emergency Management	$25,000	$0	$0	$25,000
4299	Other (Including Communications)	$0	$0	$0	$0
	Public Safety Subtotal	**$1,379,738**	**$0**	**$0**	**$1,379,738**
Airport/Aviation Center					
4301-4309	Airport Operations	$0	$0	$0	$0
	Airport/Aviation Center Subtotal	**$0**	**$0**	**$0**	**$0**
Highways and Streets					
4311	Administration	$22,100	$0	$0	$22,100
4312	Highways and Streets	$871,179	$0	$0	$871,179
4313	Bridges	$0	$0	$0	$0
4316	Street Lighting	$14,000	$0	$0	$14,000
4319	Other	$0	$0	$0	$0
	Highways and Streets Subtotal	**$907,279**	**$0**	**$0**	**$907,279**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Administration	$0	$0	$0	$0
4323	Solid Waste Collection	$113,514	$0	$0	$113,514
4324	Solid Waste Disposal	$99,616	$0	$0	$99,616
4325	Solid Waste Cleanup	$0	$0	$0	$0
4326-4328	Sewage Collection and Disposal	$0	$0	$0	$0
4329	Other Sanitation	$0	$0	$0	$0
	Sanitation Subtotal	**$213,130**	**$0**	**$0**	**$213,130**
Water Distribution and Treatment					
4331	Administration	$0	$0	$0	$0
4332	Water Services	$0	$0	$0	$0
4335-4339	Water Treatment, Conservation and Other	$0	$0	$0	$0
	Water Distribution and Treatment Subtotal	**$0**	**$0**	**$0**	**$0**
Electric					
4351-4352	Administration and Generation	$0	$0	$0	$0
4353	Purchase Costs	$0	$0	$0	$0
4354	Electric Equipment Maintenance	$0	$0	$0	$0
4359	Other Electric Costs	$0	$0	$0	$0
	Electric Subtotal	**$0**	**$0**	**$0**	**$0**
Health					
4411	Administration	$2,300	$0	$0	$2,300
4414	Pest Control	$20,110	$0	$0	$20,110
4415-4419	Health Agencies, Hospitals, and Other	$15,835	$0	$0	$15,835
	Health Subtotal	**$38,245**	**$0**	**$0**	**$38,245**
Welfare					
4441-4442	Administration and Direct Assistance	$18,802	$0	$0	$18,802
4444	Intergovernmental Welfare Payments	$25,000	$0	$0	$25,000
4445-4449	Vendor Payments and Other	$0	$0	$0	$0
	Welfare Subtotal	**$43,802**	**$0**	**$0**	**$43,802**
Culture and Recreation					
4520-4529	Parks and Recreation	$35,545	$0	$0	$35,545
4550-4559	Library	$320,255	$0	$0	$320,255
4583	Patriotic Purposes	$3,725	$0	$0	$3,725
4589	Other Culture and Recreation	$0	$0	$0	$0
	Culture and Recreation Subtotal	**$359,525**	**$0**	**$0**	**$359,525**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Conservation and Development					
4611-4612	Administration and Purchasing of Natural Resources	$1,000	$0	$0	$1,000
4619	Other Conservation	$0	$0	$0	$0
4631-4632	Redevelopment and Housing	$0	$0	$0	$0
4651-4659	Economic Development	$0	$0	$0	$0
	Conservation and Development Subtotal	**$1,000**	**$0**	**$0**	**$1,000**
Debt Service					
4711	Long Term Bonds and Notes - Principal	$225,000	$0	$0	$225,000
4721	Long Term Bonds and Notes - Interest	$104,074	$0	$0	$104,074
4723	Tax Anticipation Notes - Interest	$10	$0	$0	$10
4790-4799	Other Debt Service	$0	$0	$0	$0
	Debt Service Subtotal	**$329,084**	**$0**	**$0**	**$329,084**
Capital Outlay					
4901	Land	$0	$0	$0	$0
4902	Machinery, Vehicles, and Equipment	$0	$0	$0	$0
4903	Buildings	$0	$0	$0	$0
4909	Improvements Other than Buildings	$0	$0	$0	$0
	Capital Outlay Subtotal	**$0**	**$0**	**$0**	**$0**
Operating Transfers Out					
4912	To Special Revenue Fund	$0	$0	$0	$0
4913	To Capital Projects Fund	$0	$0	$0	$0
4914A	To Proprietary Fund - Airport	$0	$0	$0	$0
4914E	To Proprietary Fund - Electric	$0	$0	$0	$0
4914O	To Proprietary Fund - Other	$0	$0	$0	$0
4914S	To Proprietary Fund - Sewer	$0	$0	$0	$0
4914W	To Proprietary Fund - Water	$0	$0	$0	$0
4915	To Capital Reserve Fund	$0	$0	$0	$0
4916	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
4917	To Health Maintenance Trust Funds	$0	$0	$0	$0
4918	To Non-Expendable Trust Funds	$0	$0	$0	$0
4919	To Fiduciary Funds	$0	$0	$0	$0
	Operating Transfers Out Subtotal	**$0**	**$0**	**$0**	**$0**
	Total Operating Budget Appropriations	**$4,782,273**	**$0**	**$0**	**$4,782,273**

GREENLAND CENTRAL SCHOOL

2020

School Warrant
&
School Budget

New Hampshire
Department of
Revenue Administration

2020
WARRANT

Greenland Local School

The inhabitants of the School District of Greenland Local School in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the two phases of the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):

Date: February 3, 2020
Time: 6:30 PM
Location: Greenland Central School – 70 Post Road, Greenland, NH 03840
Details: Snow date: February 5, 2020 at 6:30 PM

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 10, 2020
Time: 8:00 AM – 7:00 PM
Location: Greenland Central School – 70 Post Road, Greenland, NH 03840
Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 27, 2020, a true and attested copy of this document was posted at the place of meeting and at SAU Office, Greenland Town Hall, and that an original was delivered to the Town Administrator.

Name	Position	Signature
Maria Emory	School Board Chair	
John Balboni	School Board Member	
Alyson Baryiames	School Board Member	
Randy Bunnell	School Board Member	
Talley Westerberg	School Board Member	

Article 01 **2020-2021 Operating Budget**

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $11,739,709 (Eleven Million Seven Hundred Thirty-Nine Thousand Seven Hundred Nine Dollars)? Should this article be defeated, the default budget shall be $11,544,771 (Eleven Million Five Hundred Forty-Four Thousand Seven Hundred Seventy-One Dollars), which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget. (Vote 5-0)
The Greenland Budget Committee recommends the operating budget. (Vote 9-0)

Estimated Tax Impact: $0.48 (Operating Budget)
Estimated Tax Impact: $0.25 (Default Budget)

Article 02 **Greenland Support Staff Association**

To see if the Greenland School District will vote to approve the cost items included in the collective bargaining agreement reached between the Greenland School Board and the Greenland Support Staff Association, which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2020-2021	$16,417
2021-2022	$11,885
2022-2023	$12,241

and further to raise and appropriate $16,417 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required. (Majority vote required)

The Greenland School Board recommends this warrant article. (Vote 5-0)
The Greenland Budget Committee recommends this warrant article. (Vote 9-0)

Estimated Tax Impact: $0.02

Article 03 **If Article 2 is Defeated**

Shall the Greenland School District, if Article #2 is defeated, authorize the governing body to call one special meeting, at its option, to address Article #2 cost items only? (Majority vote required)

Article 04 **School Buildings and Grounds Expendable Trust Fund**

To see if the Greenland School District will vote to raise and appropriate the sum of $60,000 (Sixty Thousand Dollars) to be added to the School Buildings and Grounds Expendable Trust Fund previously established, with $24,000 of that sum to be funded through the rental income received from the property and $36,000 of that sum to be funded from the June 30, 2020 unassigned fund balance. (Majority vote required.)

The Greenland School Board recommends this warrant article. (Vote 5-0)
The Greenland Budget Committee recommends this warrant article. (Vote 9-0)

Estimated Tax Impact: $0

Article 05 **Tuition Expendable Trust Fund**

To see if the Greenland School District will vote to raise and appropriate the sum of $36,000 (Thirty-Six Thousand Dollars) to be placed in the Tuition Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2020 unassigned fund balance. (Majority vote required)

The Greenland School Board recommends the operating budget. (Vote 5-0)
The Greenland Budget Committee recommends the operating budget. (Vote 9-0)

Estimated Tax Impact: $0

REPORT OF THE ANNUAL SCHOOL DISTRICT METING FOR THE TOWN OF GREENLAND, NEW HAMPSHIRE
February 3, 2020

DELIBERATIVE SESSION

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13.

Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 10, 2020 at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.

Introductions were made by Interim Moderator Dean Bouffard and protocols and rules for engagement were presented.

Mr. Bunnell provided a review of the FY 2020 budget and provided data regarding the Greenland School District's low cost per pupil in comparison to other schools along the Seacoast.

Mr. Balboni provided a brief update on the Energy Project that occurred over the summer of 2019.

Article 1: 2020-2021 Operating Budget

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $11,739,709 (Eleven Million Seven Hundred Thirty-Nine Thousand Seven Hundred Nine Dollars)? Should this article be defeated, the default budget shall be $11,544,771 (Eleven Million Five Hundred Forty-Four Thousand Seven Hundred Seventy-One Dollars), which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

Read and presented by Dean Bouffard.
Addressed by School Board Member Randy Bunnell

Questions from Greenland Residents:
Greenland Resident Marcia McLaughlin made a motion to increase the Operating Budget by $14,600 to allow the purchase of a new sound system at Greenland Central School. The motion was seconded by Maria Emory.

Discussion on the Motion:
Greenland resident Mark Connelly spoke regarding Ms. McLaughlin's motion and expressed concern over budget items being added at this time without any information presented to the Budget Committee prior to tonight. Ms. McLaughlin stated the sound system had been discussed at a prior meeting with the Town Budget Committee.

Greenland Resident Alyssa Bailey asked if the amount increased was based on an actual quote of a sound system.

Ms. Emory explained that the sound system equipment quote was researched and chosen by SAU Director of Technology Brian Grattan.

Mr. Bunnell provided information on the drivers affecting the proposed operating budget and reductions to the budget.

Greenland resident Mark Connelly spoke regarding the additional personnel, including the Mathematics Specialist, and expressed concern about future costs to the District.

Mr. Petralia responded to Mr. Connelly's question regarding the economic impact of the Mathematics Specialist position.

Principal Tamara Hallee responded to Mr. Connelly's questions regarding what the mathematics specialist position would look like; whether the Mathematics Specialist could offer professional development; if the professional development line in the budget could cover these opportunities; and data as to why the position is warranted.

Maria Emory spoke about supporting the Mathematiucs Specialist position based on discussions about the Vision for Learning and teacher needs while attending the PLC Leadership Committee meetings at Greenland Central School.

Greenland resident Tammy Byron-Broughton spoke regarding her daughter's struggles in mathematics and how Ms. Hallee has helped provide the necessary supports needed. She would like additional support for her daughter. She is in support of the Mathematics Specialist position.

There was no further discussion and a vote was taken on the amended motion.

Article 1 will appear on the ballot as amended to include a $14,600 increase to the Operating Budget.

John Balboni made a motion to restrict reconsideration for Article 1, which was seconded by Randy Bunnell.

Article 2: Greenland Support Staff Association

To see if the Greenland School District will vote to approve the cost items included in the collective bargaining agreement reached between the Greenland School Board and the Greenland Support Staff Association, which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2020-2021	$16,417
2021-2022	$11,885
2022-2023	$12,241

Read and presented by Dean Bouffard.
Addressed by Superintendent of Schools, Salvatore Petralia

Mr. Petralia explained the costs associated with the new agreement, including annual cost of living adjustments, voluntary and involuntary benefits, and specific articles within the collective bargaining agreement.

Greenland resident Steven McKenzie questioned whether the new agreement needed to be approved by the Town. Mr. Petralia responded by indicating that the new Collective Bargaining Agreement was between the Greenland School Board and the Greenland Support Staff Association and that the CBA was solely within the purview of the Greenland School Board.

Article 2 will appear on the ballot as written.

Randy Bunnell made a motion to restrict reconsideration for Article 2, which was seconded by Alyson Baryiames.

Article 3: If Article 2 is Defeated

Shall the Greenland School District, if Article #2 is defeated, authorize the governing body to call one special meeting, at its option, to address Article #2 cost items only? (Majority vote required)

Read and presented by Dean Bouffard.
Article 3 will appear on the ballot as written.

Article 4: School Buildings and Grounds Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate the sum of $60,000 (Sixty Thousand Dollars) to be added to the School Buildings and Grounds Expendable Trust Fund previously established, with $24,000 of that sum to be funded through the rental income received from the property and $36,000 of that sum to be funded from the June 30, 2020 unassigned fund balance. (Majority vote required.)

Read and presented by Dean Bouffard
Addressed by School Board Member Randy Bunnell
Article 4 will appear on the ballot as written.

Article 5: Tuition Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate the sum of $36,000 (Thirty-Six Thousand Dollars) to be placed in the Tuition Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2020 unassigned fund balance. (Majority vote required)

Read and Presented by Dean Bouffard

Addressed by School Board Member Randy Bunnell.

Talley Westerberg made a motion to amend Warrant Article # 5 as written to replace the words "recommends the operating budget" to "recommends this warrant article." This motion was seconded by Maria Emory. There was no further discussion.

Article 5 will appear on the ballot as amended.

Closing remarks were made by Interim Moderator Dean Bouffard.

Motion to adjourn made by Maria Emory, seconded by Randy Bunnell.

The meeting was adjourned at 7:38 PM
Respectfully Submitted,

2-6-20

Salvatore Petralia
Superintendent of Schools
SAU 50

Date

New Hampshire
Department of
Revenue Administration

2020
MS-27

Proposed Budget
Greenland Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2020 to June 30, 2021

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 27, 2020

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Robert Krasko	Budget Committee Chairman	
James Connelly	Budget Committee Vice Chairman	
Frank Hansler	Budget Committee	
Stephen McKenzie	Budget Committee	
Donald Miller	Budget Committee	
Paul Sanderson	Budget Committee	
Mark Connelly	Budget Committee	
Sharon Hussey-McLaughlin	Budget Committee	
Zack Pike	Budget Committee	
Richard Hussey	Budget Committee Selectmen's Rep	
Randy Bunnell	Budget Committee School Board Rep	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
http://www.revenue.nh.gov/mun-prop/

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	$5,090,603	$5,229,182	$5,460,615	$0	$5,460,615	$0
1200-1299	Special Programs	01	$1,148,303	$1,215,360	$1,097,117	$0	$1,097,117	$0
1300-1399	Vocational Programs		$0	$0	$0	$0	$0	$0
1400-1499	Other Programs	01	$133,132	$146,532	$127,006	$0	$127,006	$0
1500-1599	Non-Public Programs		$0	$0	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	01	$0	$0	$0	$0	$0	$0
1700-1799	Community/Junior College Education Programs		$0	$0	$0	$0	$0	$0
1800-1899	Community Service Programs		$0	$0	$0	$0	$0	$0
	Instruction Subtotal		**$6,372,038**	**$6,591,074**	**$6,684,738**	**$0**	**$6,684,738**	**$0**
Support Services								
2000-2199	Student Support Services	01	$328,873	$345,671	$350,077	$0	$350,077	$0
2200-2299	Instructional Staff Services	01	$198,406	$286,553	$276,254	$0	$276,254	$0
	Support Services Subtotal		**$527,279**	**$632,224**	**$626,331**	**$0**	**$626,331**	**$0**
General Administration								
0000-0000	Collective Bargaining		$0	$0	$0	$0	$0	$0
2310 (840)	School Board Contingency		$0	$0	$0	$0	$0	$0
2310-2319	Other School Board	01	$48,898	$44,327	$45,152	$0	$45,152	$0
	General Administration Subtotal		**$48,898**	**$44,327**	**$45,152**	**$0**	**$45,152**	**$0**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	01	$380,999	$444,829	$491,050	$0	$491,050	$0
2320-2399	All Other Administration		$0	$0	$0	$0	$0	$0
2400-2499	School Administration Service	01	$264,751	$267,504	$305,491	$0	$305,491	$0
2500-2599	Business		$0	$0	$0	$0	$0	$0
2600-2699	Plant Operations and Maintenance	01	$391,899	$536,856	$570,450	$0	$570,450	$0
2700-2799	Student Transportation	01	$498,747	$486,158	$476,355	$0	$476,355	$0
2800-2999	Support Service, Central and Other	01	$1,616,794	$1,803,943	$1,883,405	$0	$1,883,405	$0
	Executive Administration Subtotal		**$3,153,190**	**$3,539,290**	**$3,726,751**	**$0**	**$3,726,751**	**$0**
Non-Instructional Services								
3100	Food Service Operations	01	$97,609	$97,023	$97,023	$0	$97,023	$0
3200	Enterprise Operations		$0	$0	$0	$0	$0	$0
	Non-Instructional Services Subtotal		**$97,609**	**$97,023**	**$97,023**	**$0**	**$97,023**	**$0**
Facilities Acquisition and Construction								
4100	Site Acquisition		$0	$0	$0	$0	$0	$0
4200	Site Improvement		$0	$0	$0	$0	$0	$0
4300	Architectural/Engineering		$0	$0	$0	$0	$0	$0
4400	Educational Specification Development		$0	$0	$0	$0	$0	$0
4500	Building Acquisition/Construction		$0	$0	$0	$0	$0	$0
4600	Building Improvement Services	01	$123,394	$27,000	$27,000	$0	$27,000	$0
4900	Other Facilities Acquisition and Construction		$0	$0	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal		**$123,394**	**$27,000**	**$27,000**	**$0**	**$27,000**	**$0**
Other Outlays								
5110	Debt Service - Principal	01	$320,000	$320,000	$371,682	$0	$371,682	$0
5120	Debt Service - Interest	01	$59,426	$56,000	$101,032	$0	$101,032	$0
	Other Outlays Subtotal		**$379,426**	**$376,000**	**$472,714**	**$0**	**$472,714**	**$0**

Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2019	Appropriations as Approved by DRA for period ending 6/30/2020	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service		$0	$0	$0	$0	$0	$0
5222-5229	To Other Special Revenue	01	$47,994	$60,000	$60,000	$0	$60,000	$0
5230-5239	To Capital Projects		$0	$0	$0	$0	$0	$0
5254	To Agency Funds		$0	$0	$0	$0	$0	$0
5300-5399	Intergovernmental Agency Allocation		$0	$0	$0	$0	$0	$0
9990	Supplemental Appropriation		$0	$0	$0	$0	$0	$0
9992	Deficit Appropriation		$0	$0	$0	$0	$0	$0
	Fund Transfers Subtotal		**$47,994**	**$60,000**	**$60,000**	**$0**	**$60,000**	**$0**
	Total Operating Budget Appropriations				**$11,739,709**	**$0**	**$11,739,709**	**$0**

Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
5251	To Capital Reserve Fund		$0	$0	$0	$0
5252	To Expendable Trust Fund		$0	$0	$0	$0
5253	To Non-Expendable Trust Fund		$0	$0	$0	$0
5252	To Expendable Trusts/Fiduciary Funds	04	$60,000	$0	$60,000	$0
	Purpose: *School Buildings and Grounds Expendable Trust Fund*					
5252	To Expendable Trusts/Fiduciary Funds	05	$36,000	$0	$36,000	$0
	Purpose: *Tuition Expendable Trust Fund*					
	Total Proposed Special Articles		**$96,000**	**$0**	**$96,000**	**$0**

Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2021 (Recommended)	School Board's Appropriations for period ending 6/30/2021 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2021 (Not Recommended)
1100-1199	Regular Programs	02	$4,744	$0	$4,744	$0
	Purpose: *Greenland Support Staff Association*					
1200-1299	Special Programs	02	$9,073	$0	$9,073	$0
	Purpose: *Greenland Support Staff Association*					
2800-2999	Support Service, Central and Other	02	$2,600	$0	$2,600	$0
	Purpose: *Greenland Support Staff Association*					
	Total Proposed Individual Articles		**$16,417**	**$0**	**$16,417**	**$0**

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
Local Sources					
1300-1349	Tuition		$0	$0	$0
1400-1449	Transportation Fees		$0	$0	$0
1500-1599	Earnings on Investments		$0	$0	$0
1600-1699	Food Service Sales	01	$77,464	$77,464	$77,464
1700-1799	Student Activities		$0	$0	$0
1800-1899	Community Service Activities		$0	$0	$0
1900-1999	Other Local Sources	01, 04	$49,000	$49,000	$49,000
	Local Sources Subtotal		**$126,464**	**$126,464**	**$126,464**
State Sources					
3210	School Building Aid	01	$105,464	$105,464	$105,464
3215	Kindergarten Building Aid		$0	$0	$0
3220	Kindergarten Aid		$0	$0	$0
3230	Catastrophic Aid	01	$174,084	$138,082	$138,082
3240-3249	Vocational Aid		$0	$0	$0
3250	Adult Education		$0	$0	$0
3260	Child Nutrition	01	$1,300	$1,300	$1,300
3270	Driver Education		$0	$0	$0
3290-3299	Other State Sources		$0	$0	$0
	State Sources Subtotal		**$280,848**	**$244,846**	**$244,846**

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2020	School Board's Estimated Revenues for period ending 6/30/2021	Budget Committee's Estimated Revenues for period ending 6/30/2021
Federal Sources					
4100-4539	Federal Program Grants	01	$35,000	$60,000	$60,000
4540	Vocational Education		$0	$0	$0
4550	Adult Education		$0	$0	$0
4560	Child Nutrition	01	$17,000	$17,000	$17,000
4570	Disabilities Programs		$0	$0	$0
4580	Medicaid Distribution	01	$40,000	$20,000	$20,000
4590-4999	Other Federal Sources (non-4810)		$0	$0	$0
4810	Federal Forest Reserve		$0	$0	$0
	Federal Sources Subtotal		**$92,000**	**$97,000**	**$97,000**
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		$0	$0	$0
5140	Reimbursement Anticipation Notes		$0	$0	$0
5221	Transfer from Food Service Special Revenue Fund		$0	$0	$0
5222	Transfer from Other Special Revenue Funds		$0	$0	$0
5230	Transfer from Capital Project Funds		$0	$0	$0
5251	Transfer from Capital Reserve Funds		$0	$0	$0
5252	Transfer from Expendable Trust Funds		$0	$0	$0
5253	Transfer from Non-Expendable Trust Funds		$0	$0	$0
5300-5699	Other Financing Sources		$0	$0	$0
9997	Supplemental Appropriation (Contra)		$0	$0	$0
9998	Amount Voted from Fund Balance	04, 05	$0	$72,000	$72,000
9999	Fund Balance to Reduce Taxes		$0	$0	$0
	Other Financing Sources Subtotal		**$0**	**$72,000**	**$72,000**
	Total Estimated Revenues and Credits		**$499,312**	**$540,310**	**$540,310**

New Hampshire
Department of
Revenue Administration

2020
MS-27

Budget Summary

Item	School Board Period ending 6/30/2021 (Recommended)	Budget Committee Period ending 6/30/2021 (Recommended)
Operating Budget Appropriations	$11,739,709	$11,739,709
Special Warrant Articles	$96,000	$96,000
Individual Warrant Articles	$16,417	$16,417
Total Appropriations	$11,852,126	$11,852,126
Less Amount of Estimated Revenues & Credits	$540,310	$540,310
Less Amount of State Education Tax/Grant	$0	$0
Estimated Amount of Taxes to be Raised	**$11,311,816**	**$11,311,816**

New Hampshire
Department of
Revenue Administration

2020
MS-27

Supplemental Schedule

1. Total Recommended by Budget Committee	**$11,852,126**
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	$0
3. Interest: Long-Term Bonds & Notes	$0
4. Capital outlays funded from Long-Term Bonds & Notes	$0
5. Mandatory Assessments	$0
6. Total Exclusions *(Sum of Lines 2 through 5 above)*	$0
7. Amount Recommended, Less Exclusions *(Line 1 less Line 6)*	**$11,852,126**
8. 10% of Amount Recommended, Less Exclusions *(Line 7 x 10%)*	$1,185,213
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	$0
10. Voted Cost Items (Voted at Meeting)	$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	$0
12. Bond Override (RSA 32:18-a), Amount Voted	**$0**
Maximum Allowable Appropriations Voted at Meeting: *(Line 1 + Line 8 + Line 11 + Line 12)*	**$13,037,339**

New Hampshire
Department of
Revenue Administration

2020
MS-DSB

Default Budget of the School District

Greenland Local School

For the period beginning July 1, 2020 and ending June 30, 2021

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 27, 2020

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Maria Emory	School Board Chair	
John Balboni	School Board Member	
Alyson Baryiames	School Board Member	
Randy Bunnell	School Board Member	
Talley Westerberg	School Board Member	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
https://www.proptax.org/

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
http://www.revenue.nh.gov/mun-prop/

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	$5,229,182	$104,647	$0	$5,333,829
1200-1299	Special Programs	$1,215,360	($75,106)	$0	$1,140,254
1300-1399	Vocational Programs	$0	$0	$0	$0
1400-1499	Other Programs	$146,532	($16,879)	$0	$129,653
1500-1599	Non-Public Programs	$0	$0	$0	$0
1600-1699	Adult/Continuing Education Programs	$0	$0	$0	$0
1700-1799	Community/Junior College Education Programs	$0	$0	$0	$0
1800-1899	Community Service Programs	$0	$0	$0	$0
	Instruction Subtotal	**$6,591,074**	**$12,662**	**$0**	**$6,603,736**
Support Services					
2000-2199	Student Support Services	$345,671	$7,765	$0	$353,436
2200-2299	Instructional Staff Services	$286,553	($2,060)	$0	$284,493
	Support Services Subtotal	**$632,224**	**$5,705**	**$0**	**$637,929**
General Administration					
0000-0000	Collective Bargaining	$0	$0	$0	$0
2310 (840)	School Board Contingency	$0	$0	$0	$0
2310-2319	Other School Board	$44,327	$0	$0	$44,327
	General Administration Subtotal	**$44,327**	**$0**	**$0**	**$44,327**
Executive Administration					
2320 (310)	SAU Management Services	$444,829	$46,221	$0	$491,050
2320-2399	All Other Administration	$0	$0	$0	$0
2400-2499	School Administration Service	$267,504	$0	$0	$267,504
2500-2599	Business	$0	$0	$0	$0
2600-2699	Plant Operations and Maintenance	$536,856	($1,479)	$0	$535,377
2700-2799	Student Transportation	$486,158	$7,279	$0	$493,437
2800-2999	Support Service, Central and Other	$1,803,943	$10,731	$0	$1,814,674
	Executive Administration Subtotal	**$3,539,290**	**$62,752**	**$0**	**$3,602,042**
Non-Instructional Services					
3100	Food Service Operations	$97,023	$0	$0	$97,023
3200	Enterprise Operations	$0	$0	$0	$0
	Non-Instructional Services Subtotal	**$97,023**	**$0**	**$0**	**$97,023**

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Facilities Acquisition and Construction					
4100	Site Acquisition	$0	$0	$0	$0
4200	Site Improvement	$0	$0	$0	$0
4300	Architectural/Engineering	$0	$0	$0	$0
4400	Educational Specification Development	$0	$0	$0	$0
4500	Building Acquisition/Construction	$0	$0	$0	$0
4600	Building Improvement Services	$27,000	$0	$0	$27,000
4900	Other Facilities Acquisition and Construction	$0	$0	$0	$0
	Facilities Acquisition and Construction Subtotal	**$27,000**	**$0**	**$0**	**$27,000**
Other Outlays					
5110	Debt Service - Principal	$320,000	$51,682	$0	$371,682
5120	Debt Service - Interest	$56,000	$45,032	$0	$101,032
	Other Outlays Subtotal	**$376,000**	**$96,714**	**$0**	**$472,714**
Fund Transfers					
5220-5221	To Food Service	$0	$0	$0	$0
5222-5229	To Other Special Revenue	$60,000	$0	$0	$60,000
5230-5239	To Capital Projects	$0	$0	$0	$0
5251	To Capital Reserve Fund	$0	$0	$0	$0
5252	To Expendable Trusts/Fiduciary Funds	$0	$0	$0	$0
5253	To Non-Expendable Trust Funds	$0	$0	$0	$0
5254	To Agency Funds	$0	$0	$0	$0
5300-5399	Intergovernmental Agency Allocation	$0	$0	$0	$0
9990	Supplemental Appropriation	$0	$0	$0	$0
9992	Deficit Appropriation	$0	$0	$0	$0
	Fund Transfers Subtotal	**$60,000**	**$0**	**$0**	**$60,000**
	Total Operating Budget Appropriations	**$11,366,938**	**$177,833**	**$0**	**$11,544,771**

Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
2200-2299	Change in need
1400-1499	Based on student(s) IEP(s).
2600-2699	Change in need
1100-1199	Changes based on CBA and current staffing levels.
2320 (310)	Based on SAU budget voted on at joint SAU board meeting
1200-1299	Based on student(s) IEP(s). Based on current staffing levels
2000-2199	Based on salaries of current staffing levels.
2700-2799	Based on student(s) IEP(s)
2800-2999	Based on salaries of current staffing levels. Benefits based CBA and GMR increase of 7.1% for health and 3.9% for dental

ANNUAL REPORTS OF THE GREENLAND SCHOOL DISTRICT

Greenland, New Hampshire

Fiscal Year July 1, 2018 to June 30, 2019

MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the District Meeting
Treasurer's Report
Superintendent's Report
Assistant Superintendent's Report
Special Education Director's Report
Greenland Central School Principal's Report
Portsmouth High School Principal's Report
2019 Wages of School Employees
Greenland Central School Statistics
General Fall Enrollment Report
Teachers and Staff
Data for Greenland's 2019 High School Graduates

SCHOOL DISTRICT OFFICERS

		Term Expires
SCHOOL BOARD	Alyson Baryiames	2020
	Randy Bunnell	2021
	Maria Emory	2020
	John Balboni	2021
	Talley Westerberg	2022
MODERATOR	Vacancy	
CLERK	Chrissy Vogel	2021
TREASURER	Jerrian Hartmann	2021

SUPERINTENDENT OF SCHOOLS – Salvatore H. Petralia

February 4, 2019

The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13.

Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 12, 2019 at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.

Introductions were made by Moderator Dean Bouffard and protocols and rules for engagement were presented.

Article 1: 2019-2020 Operating Budget

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling $11,366,938 (Eleven Million Three Hundred Sixty-Six Thousand Nine Hundred Thirty Eight Dollars) ? Should this article be defeated, the default budget shall be $11,138,092 {Eleven Million One Hundred Thirty Eight Thousand Ninety Two Dollars, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

Read and presented by Dean Bouffard.
Addressed by School Board Member Randy Bunnell

Questions from Greenland Residents:
Greenland Resident Brian Hershler questioned student/teacher ratios, forecast on future enrollment, class size, criteria for class size, and if current town data is used to predict enrollment.

Principal Tamara Hallee responded that class size depended on grade level, that surveys were being sent to local daycares and private kindergartens to help determine future incoming enrollment.

School Board Member Maria Emory said that class size was determined based on SAU 50 policy.

Greenland Resident Colleen Penacho questioned the $18,343 for building and grounds and why it is included in the operating budget when there is a separate fund specifically for building and grounds repairs. She further questioned why money was set aside for HVAC repairs and why it was not included in the energy project budget. Mrs. Penacho specifically questioned why the fencing replacement would not come out of the building and grounds account.

School Board Member Pat Walsh explained that historically the building and grounds funds are typically used for planning for long-term projects.

Further questioning from Mrs. Penacho continued. Answers were clarified by Amy Ransom and Randy Bunnell addressed other used for the building and grounds funds.

Mrs. Penacho made a motion to amend Article 1, which she would have to do in writing, to reduce the operating budget by $18.343, and the motion failed.

Greenland Resident Steve McKenzie questioned the cost/pupil and the resource that was used to determine this number, as he felt the numbers presented to be lower than they actually are. Randy Bunnell explained that the information comes directly from the DOE and discussed the formula that was used.

A motion to vote was made.

Article 1 will appear on the ballot as written.

Article 2: Energy Project

Shall the Greenland School District vote to authorize the School Board to enter into an up to 20 year, lease agreement for the installation of up to $1,380,041 (One Million Three Hundred Eighty Thousand Forty-One Dollars) of energy saving equipment, including replacement of the boiler system, roof replacements, LED lighting, insulation, HVAC Controls, window replacement and other energy saving equipment for the Greenland Central School, with annual lease payments of approximately $114,936. part of such lease payments to be funded from annual energy savings in the operational budget. This lease agreement contains an escape clause. (Majority Vote Required)

Read and presented by Dean Bouffard.
Addressed by School Board Member Patrick Walsh

Mike Davy from ENE discussed the process of how they arrived at the plan for the project and potential cost savings of having one central plant with a back up.

Greenland Resident John Penacho agreed repairs were needed but questioned the choice of a lease option over a bond.

Amy Ransom explained the benefits of lease in terms of only financing the monies that are needed and that there is no penalty for early repayment. She also stated that the project is too small for some institutions to provide a bond, and in addition, a bond would require a bond attorney.

Greenland Robert Mayer stated he was troubled by the proposal, questioned the guarantee of yearly cost reductions and savings, if the cost comparisons were made between a metal roof vs a shingle roof, as well as how to how any anticipated savings would be monitored.

Amy Ransom explained that this was an energy performance contract and the energy savings would be guaranteed. She asked Mike Davy to explain the process.

Mike Davy further discussed how the system worked and how it reports out energy usage. Greenland Resident, Robert Mayer, questioned the escape clause as well as the financial security of ENE as a company.

Mike Davy justified his company's qualifications and that a financial audit was/would be provided.

Steve McKenzie questioned the 0% tax impact for 2019-2020, what the real tax impact would be over the term of the lease, and how this will be treated in the default budget.
Barbara Flemming stated concern that she felt the Budget Committee did not have time to review this proposal.
Amy Ransom stated that the Budget Committee had been presented the proposal several times.
Greenland Resident Katarina Steinberg stated support for the energy proposal, respected trying to be fiscally responsible, and focused on the safety needs of the students at GCS.

School Board Member Pat Walsh expanded on the costs and risks if this project is not planned, specifically the timing of removing asbestos from the original heating system.

Greenland Resident, Colleen Penacho, questioned why the savings weren't specifically spelled out.

Mike Davy stated that savings would be dependent on all phases of the plan being completed. Greenland Resident questioned what would happen if the boiler were to fail before the lease was paid.

Mike Davy stated that the longest manufacturer's warranty would be in place and that ENE does not require that we use them to perform maintenance, only that the units would meet manufacturer's specifications. He also stated that local service providers may be utilized. Greenland Resident Ann Mayer stated concern overall for increasing budget costs to the town, and how these contracts be interpreted in ten years with turn over on the School Board. She also questioned if they were looking into a "package deal" for the various contractors that would be needed to complete the project, as well as when the project would take place.

School Board Member Pat Walsh stated that they would look to coordinate contractors, that there would be three bids for each component of the repairs, and that the project should happen during the off season.

Mike Davy stated that the project could begin in the Summer of 2019 with no interruption to the start of the 2019-2020 school year.

A motion was made to vote on the warrant article.

Article 2 will appear on the ballot as written.

Randy Bunnell made a motion to restrict reconsideration for Article 2, which was seconded by Alyson Baryiames.

Article 3: Special Education Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate the sum of $75,000 (Seventy Five Thousand Dollars) to be added to the Special Education Expendable Trust Fund previously established. (Majority vote required.)

Read and presented by Dean Bouffard.
Addressed by School Board Member Randy Bunnell. He explained that it was established two years ago to cover unexpected costs in Special Education.

Greenland Resident Ann Mayer questioned the current balance in the fund.

A motion was made on the warrant article.

Article 3 will appear on the ballot as written.

Article 4: School and Building Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate the sum of $24,000 (Twenty Four Thousand Dollars) to be added to the School Buildings and Grounds Expendable Trust Fund previously established, with such sum to be funded through the rental income received from the property. (Majority vote required.)

Read and presented by Dean Bouffard

A motion was made to on the warrant article.

Article 4 will appear on the ballot as written.

Article 5: Technology Trust Fund

To see if the school district will vote to establish a Technology Expendable Trust Fund per RSA 198:20-c, V to fund future technology needs at Greenland Central School and to raise and appropriate up to $25,000 (Twenty Five Thousand Dollars) to come from the remaining June 30, 2019 unassigned fund balance to be placed in the fund; further to name the school board as agents to expend from the fund. (Majority vote required)

Read and Presented by Dean Bouffard

Addressed by School Board Member Randy Bunnell. He stated that this is a new proposal this year designed to stay ahead of the ever changing needs in technology.

A motion was made on the warrant.

Article 5 will appear on the ballot as written.

Closing remarks and motion to adjourn was made by Dean Bouffard.

Respectfully Submitted,

Chrissy Vogel

Chrissy Vogel
GCS Teacher, Grade 2

2/15/19

Date

Form F4

Please follow the accompanying instructions carefully.

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION
COMPUTER & STATISTICAL SERVICES
CONCORD

Greenland
District

REPORT OF SCHOOL DISTRICT TREASURER
for the
Fiscal Year July 1, 2018 to June 30, 2019
Return Original to State Department of Education Prior to July 15.

SUMMARY

Cash on Hand, July 1, 2018 (Treasurer's Bank Balance)		$ 449,779.46
Received from Selectmen (Include only amounts actually received)		
Current Appropriation	9,794,143.00	
Deficit Appropriation	-	
Balance of Previous Appropriations	-	
Advance on Next Year's Appropriation	-	
Revenue from State Sources	1,029,311.75	
Revenue from Federal Sources	-	
Revenue from Tuitions	-	
Received as Income from Trust Funds	-	
Received from Sale of Notes and Bonds (Principal Only)	-	
Received from Capital Reserve Funds	-	
Received from all Other Sources	83,029.64	
TOTAL RECEIPTS		10,906,484.39
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts)		11,356,263.85
LESS SCHOOL BOARD ORDERS PAID		10,931,061.64
BALANCE ON HAND JUNE 30, 2019 (Treasurer's Bank Balance)		$ 425,202.21

9/24/19
Date

Janice Huntsman
District Treasurer

Report of the Superintendent
Salvatore H. Petralia

I am honored to present my 2019 annual report to the citizens of Greenland. Our focus at Greenland Central School and throughout the entire SAU is to provide high-quality education to the students and families in the community. The core mission of the Greenland School District is to enable every student to acquire and demonstrate the skills, knowledge, and problem-solving abilities needed to become thinking, considerate, open minded, responsible citizens and family members who value learning throughout their lives.

The success of the student population at Greenland Central School is the result of a rigorous academic curriculum, supported by an extremely qualified teaching and support staff who provide care and attention every day in our classrooms. Enrichment activities, extracurricular opportunities, parent involvement, and community involvement are hallmarks that make Greenland Central School a thriving school. Various data points are used to measure the success of our schools. A review of our state assessment results indicate that Greenland students perform well above the state average in English Language Arts, Mathematics, and Science. Greenland students continue to achieve at high levels as they move on to Portsmouth High School and have consistently ranked among the top tier of students who graduate from Portsmouth High School.

The faculty at Greenland Central School is led by Principal Tamara Hallee and Assistant Principal Lauren Teeden. Last spring, Ms. Shonda Thibeault was hired as the new Special Education Coordinator at Greenland Central School. Shonda brings a wealth of knowledge to her position, having served previously in the Farmington and Strafford School Districts. Shonda supervises a team of Case Managers and Support Staff, directing the coordination of all special education programs and support services for the Greenland School District.

During the summer of the 2018-2019 school year, School Administrative Unit 50 contracted the services of RTM Communications, Inc. to conduct a security / technology audit of the District in preparation and compliance with New Hampshire House Bill 1612 (RSA 189:66). The audit was conducted to provide high-level insight into areas of technology that would need to be addressed through the development of a Data Governance Plan. These areas included planning, personnel, policies, physical security controls, and technology maintenance so that it remains compliant. In order to address these issues, the SAU 50 Joint School Board and the Greenland School Board approved a Director of Technology position (SAU 50) and a Technology Coordinator position (Greenland School District) in the FY 2020 budget cycle. I am pleased to announce the appointment of Mr. Brian Grattan as SAU 50 Director of Technology and Mr. Steve Bailey as Technology Coordinator at GCS. These positions will be paramount in continuing the work outlined by RTM and to implement the recommendations made to maintain compliance with the requirements of HB 1612.

Greenland staff continue working on district-wide initiatives, which include the implementation of New Hampshire's Career and College Readiness Standards, preparing for the state assessments, and supporting the work around competency-based education. Greenland staff members routinely collaborate with other SAU 50 staff by researching best practices, piloting new programs, and visiting other schools as part of our district-wide professional learning initiatives. The Greenland Central School PLC Leadership Team have been reviewing the Vision for Learning Plan which guides the vision, mission, and creates the roadmap for professional development initiatives for staff.

In the spring of 2019, the New Hampshire Public Employee Labor Relations Board granted a Petition for Certification to members of the Greenland Central School Support Staff for a new Bargaining Unit to include Educational Aides, Special Education Aides, and Educational Aide / Special Education Secretary. Members of the new unit along with the school board negotiation team will be finalizing a new collective bargaining agreement to become effective July 1, 2020.

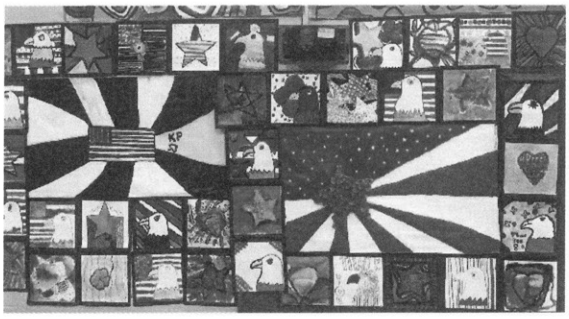
The Town of Greenland held its annual election on March 12, 2019. The school district ballot contained warrant articles in support of the FY 2020 operating budget and warrant articles to support educational programs as well as enhancements to the building infrastructure. The citizens of Greenland strongly supported the district operating budget and warrant articles. Once again, I wish to acknowledge the work of our parent community for organizing the communication strategy and to our school board members Maria Emory (Chairperson), John Balboni, Alyson Baryiames, Randy Bunnell, and Talley Westerberg for their support of district initiatives.

In 2019, the Greenland School District entered into a contract with Energy Efficient Investments, Inc. for the purpose of furnishing equipment and work at Greenland Central School to improve energy efficiency and reduce operating costs. The goal of the project is to achieve energy savings through upgrades, which include a high efficiency heating plant with lighting upgrades, building envelope weatherization, and the addition of an energy management control system. The Greenland Voters supported Warrant Article 2, which authorized the school board to enter into a lease agreement for up to $1,380,041 with annual lease payments of approximately $114,936 beginning in Fiscal Year 2021.

In closing, I want to take this opportunity to thank our teachers, support staff, and administrators for continuing to create the best learning environment for our Greenland students. Also, to the Greenland community, including parents, elected officials, and local businesses, I thank you for your continued support.

Sincerely,

Salvatore Petralia
Superintendent, SAU 50



Curriculum, Assessment, and Instruction
Greenland School District
Kelli R. Killen,
Assistant Superintendent

SAU 50 Vision for Learning

SAU 50 Vision for Learning was adopted by the SAU 50 Joint School Board in May 2017. The following are the Established Goals of Learning from the SAU 50 Vision for Learning.

School Culture:

- Students have access to a range of learning experiences, and resources that accommodate student interests, choice, and learning styles.
- Educators employ flexible grouping according to the learning development of their students.

Learning Progression:

- Students are expected to master competencies aligned to college and career ready standards.
- Students are expected to demonstrate Habits of Work and Learning (HOWLs).
- Each competency has clear performance indicators.
- Competencies include application of knowledge.
- Teachers collaborate to decide adequate demonstration of competency

Learning Pace

- Students receive supports and opportunities to meet their learning needs at the time of that need.

Instruction

- Educators work collaboratively with each other, community partners, and students to develop unique learning experiences for every student based on student interests, learning styles, real-time data and curriculum.
- Students know what they are learning and why they are learning it.
- Students will demonstrate their learning of competencies from all subject areas, through methods such as project-based, expeditionary, place-based, etc.
- Blended instruction is utilized when appropriate to maximize learning.

Assessment System

- A comprehensive assessment system is an essential part of learning.
- Formative assessments guide daily instruction and provide information on student progress.
- Summative assessments show mastery of standards and competencies through performance/project assessments.
- Students participate in assessments by setting criteria and self-reflection.
- Students have multiple opportunities to demonstrate mastery.

Grading and Reporting Practices

- Artifacts reflect the degree of mastery of standards and competencies.
- Academics and Habits of Work and Learning (HOWLS) are reported separately.
- Reporting progress is an ongoing practice and may include: student-led and/or parent- teacher conferences, digital portfolios, a learning management system, report cards, etc.

The curriculum work at the SAU level has concentrated on the Learning Progression and Assessment System sections of the Vision. Greenland Central School has been concentrating on the areas of School Culture, Instruction, and Grading and Reporting the past year.

Assessment:

New Hampshire State Assessment:

In the spring of 2019, the state assessment was administered to students in grades 3 through 8 in the areas of English Language Arts, Math, and Science. The science assessment is only given in grades 5 and 8. These assessments require students to apply their learning, not just recall specific content. The percentages of students meeting proficiency on the assessments are listed below.

English Language Arts 2019

Grade	Level 3 and Level 4 (proficient)	State
3	84%	52%
4	86%	55%
5	86%	57%
6	89%	56%
7	85%	57%
8	83%	53%

Mathematics 2019

Grade	Level 3 and Level 4 (proficient)	State
3	77%	57%
4	78%	52%
5	77%	43%
6	77%	47%
7	59%	47%
8	76%	45%

Science 2019

Grade	Level 3 and Level 4 (proficient)	State
5	70%	38%
8	68%	39%

The New Hampshire Department of Education has developed a platform that provides information about every district in New Hampshire on many different factors including state assessment results. You can look up any district in the state including Greenland. That information can be found here: https://ireport.education.nh.gov/

Pupil Services:

The following is information about Pupil Services supported by the district for subgroups required by law and the current number of students involved.

Home Education: These students' education is provided by parents and not in a school setting.

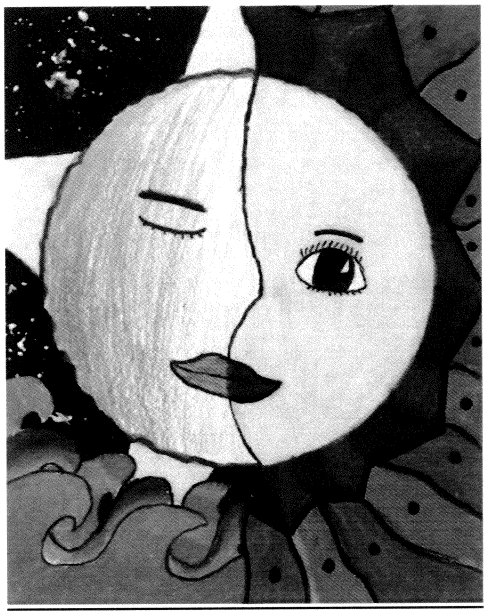
ESOL: English for Speakers of Other Languages: These students have limited English proficiency due to English being a second language for them.

McKinney-Vento Act: These students meet the criteria for homelessness.

Title I: These students are provided instructional support in reading and/or math.

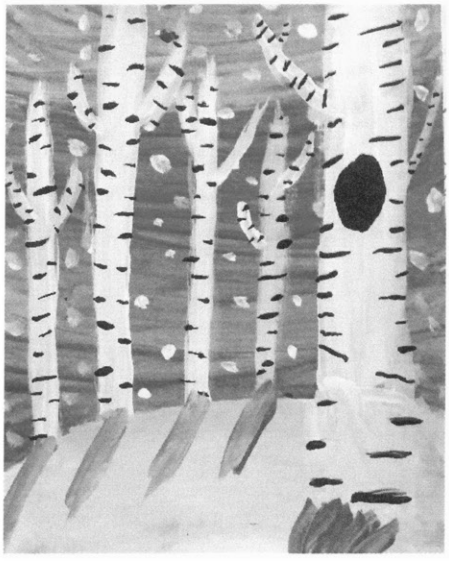
Section 504: These students are provided specific regular education accommodations due to a physical or mental impairment.

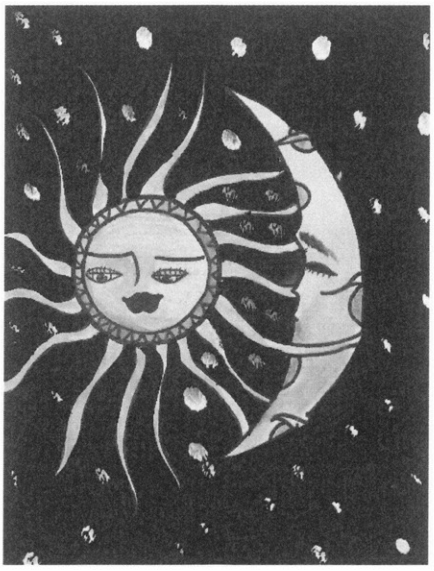
Program	Number of Students K to 8
Home Education	3
ESOL	5
Homeless Education	2
Title I	12
Section 504	26



GREENLAND SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUES
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-A

SPECIAL EDUCATION EXPENSES			**2017-2018**	**2018-2019**
1200	Special Programs		957,575	1,148,303
1430	Summer School		51,045	84,176
2140	Psychological Services		67,094	67,103
2150	Speech and Audiology		50,772	57,274
2160	Physical and Occupational Therapy		68,768	72,419
2332	Administration Costs		0	0
2722	Special Transportation		117,584	217,739
	TOTAL EXPENSES		1,312,837	1,647,013
SPECIAL EDUCATION REVENUES				
3110	Special Ed Portion Adequacy Funds		72,105	131,645
3240	Special Education Aid		108,511	174,084
4580	Medicaid		37,640	49,015
	TOTAL REVENUES		218,256	354,744
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION			**1,094,581**	**1,292,270**





Greenland Central School Report of the Principal
Tamara Hallee

Greenland Central School had a very productive 2019. Staff and students have been hard at work this year and continue to impress me as I move through my 3rd year at Greenland Central School (GCS). I am enjoying spending time in classrooms, seeing presentations, and interacting with our remarkable students. I am pleased to report out on what has been happening this year at GCS!

We began our school year with the theme "Be You," and have continued with the promotion of social emotional well-being and acceptance throughout the school. Through our Social Emotional Learning Committee, we have established Community Days. During Community Days, we get together as an entire school community and celebrate all of the great things that are happening. In addition, we have been doing activities that support our theme. Our most recent assembly was led by our middle school students and ended with a schoolwide sing-a-long facilitated by Mr. Brownell and Mr. Guth.

Our PLC Leadership Team began the year by reviewing the three year Vision for Learning Plan and updating it to meet meet the current needs of the school. This guiding document is what we use to plan professional development as well student learning throughout the school year. In addition, the administrative team built a document that we use in order to map out all of our staff meetings and PLC Leadership meetings. We have worked hard to make sure that these documents align with our focus for the school.

As lifelong learners, our staff has been busy learning this year! We have had two consultants coming in to the building in order to provide training in the area of literacy as well as social emotional learning. Our literacy consultant, Missy Mitchell, works with some of our staff each month in order to enhance their understanding of Readers' Workshop. It has been great to be an active participant in Missy's sessions. She has been able to provide teachers with useful strategies and tools to use when teaching. Mike Anderson has also been a valuable part of teacher learning this year. He has held a couple of whole staff and grade level workshops. His work has focused on the social emotional aspect of learning. This includes creating a positive culture and climate in our school and classrooms, as well as meeting the needs of 21st century learners. In addition to the professional development our entire staff has been receiving, our staff has been attending a variety of workshops on instruction, special education, grading practices, and social emotional well-being, as well as taking graduate courses. To support our staff as learners, I have continued to provide GCS with a weekly update that includes information about things that are happening around the school, as well as around the educational world. Our staff truly love to learn and often contribute articles that they have found beneficial.

Our teachers have also engaged in work with their professional learning communities (PLC's) at both the school and SAU level. Staff has spent many hours working with Assistant Superintendent Killen in their PLC's in order to further develop their curriculum and grading practices. We have enjoyed having Ms. Killen come to the PLC's to guide teachers as they enhance existing activities and projects. In addition, it has been wonderful to collaboratively analyze student work in order to promote consistency and reliability among teachers. As you can see staff has been very busy this year!

As many of you may know, we recently rolled out our new report card for grades K-5, as well as the assessment of Habits of Work and Learning (HOWLs) in all grades. Our staff worked countless hours last year in order to gain an understanding of grading practices that are beneficial to educational communities prior to coming to consensus on these new reporting measures. We are finding that our grades better reflect what students are doing in our classes with these new report cards. In addition, we hope that our new report cards allow parents to be able to see where students have strengths or need to improve.

We are in the process of reconvening our scheduling committee to start planning for the 20-21 school year. As always, scheduling in a K-8 school can be challenging. Luckily, we have many members of the school community that enjoy tackling this challenge. We hope to look at this year's schedule as

well as schedules we have used in the past in order to build an appropriate schedule that will benefit our learners. Our goal is to have our new schedules created prior to the end of school this year.

We have been continuing to implement additional safety measures throughout the school, as well as continuing to work closely with Greenland's Emergency personnel. We have added additional cameras to both the interior and exterior of our building. Our school board has also instituted a policy to have all volunteers fingerprinted. We continue to build our relationship with the police department and are thankful for their presence at our school during arrival, dismissal, and other events.

Greenland Central School appreciates the relationships we have created with the Greenland Women's Club, Recreation Department, Weeks Library, Greenland Veterans, the Budget Committee, etc. We are thankful for the programs that the recreation department provides our students. Another great partnership that we are thankful for is that with The Greenland Parent Organization! The GPO spends countless hours supporting the school and providing opportunities for both staff and students. We thank them for volunteering, providing mini grants to staff, organizing events, and providing funding for school initiatives. We look forward to continuing these relationships as they are mutually beneficial to our community.

Our student enrollment has increased (by 11 students) since this time last year; we currently have 421 students enrolled. There have been several inquiries about enrolling students for next year.

Average class sizes are:

Kindergarten - 18 students	Grade 1- 15 students
Grade 2- 18 students	Grade 3- 19 students
Grade 4- 15 students	Grade 5- 17 students
Grade 6- 21 students	Grade 7- 18 students
Grade 8- 15 students	

We have included an additional 6th grade teacher in our proposed budget for next year. Based on our current enrollment, if we continue with only two sixth grade teachers next year, our class sizes would be 25 and 26 students in grade 6. Smaller classes sizes will be beneficial as our students transition into the middle school.

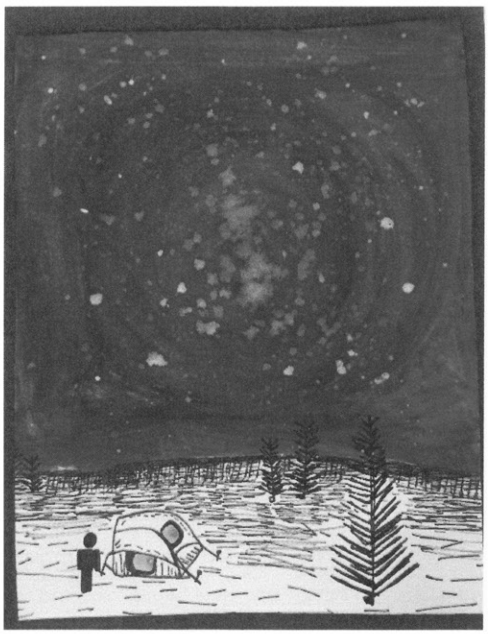
We have welcomed many outstanding additions to our staff for the 2019-2020 school year! We are pleased to welcome the following staff:

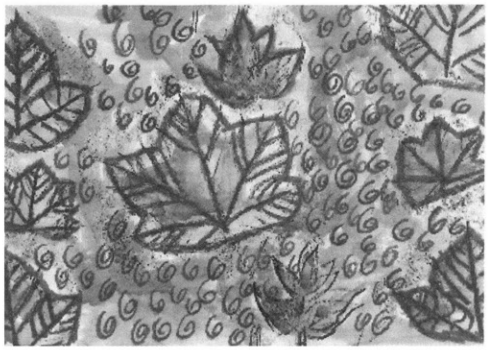
Shonda Thibeault, Special Education Coordinator	Carole Ryan, Special Education Case Manager
Jacob Brownell, Music Teacher	Wyatt Gantenbein, Grade 7/8 Teacher
Maggie Johnston, Grade 3 Teacher	Gabrielle Raymond, Grade 5 Teacher
Molly Weingart, Kindergarten Teacher	Steve Bailey, Technology Coordinator

Alanna Morron, Math Support Paraprofessional	Zoe Rice, Special Education Paraprofessional
Tami Rand, Special Education Paraprofessional	Erin Killen, Special Education Paraprofessional
Stephanie Sluder Special Education Paraprofessional	Kaleb Cate, Custodian
David Curtis, Custodian	

We have also been lucky to find two magnificent long term substitutes this year. Thank you Sam Langdon and Janine Lens for your hard work! We will be hiring additional long term substitutes this spring to cover maternity leaves, as well. We are fortunate to have hired these excellent educators who have added to our school community!

As always, I am very proud of both our students and staff. The efforts they put forth to be lifelong learners, as well as to create a cohesive and dynamic school community is remarkable. I am reminded of how blessed I am every day as I walk through our school. I look forward to a continued collaborative relationship with a staff that is dedicated to growing the whole child. We are so lucky to have such committed individuals involved in our children's lives. I also want to thank Greenland residents for their continued support as we grow as a community. Thank you for helping us provide opportunities to make the best learning experiences for the children of Greenland!





Portsmouth High School Report
Mary Lyons, Principal

Portsmouth High School is a comprehensive high school that prepares students for competitive liberal arts colleges, schools for technical career training, as well as positions in business and industry in the world of work. There are currently 1,115 students enrolled at PHS, with 35% of the student population coming from the surrounding towns of Rye, New Castle, Newington and Greenland. Our overall average class size is 14 with an average of 18 students in the core academic courses of English, math, social studies and science.

Excellence, Community, Commitment, and Leadership are Portsmouth High School's core values. Embedded in these is the belief that students are important and must be challenged in rigorous and relevant ways in order to reach their highest potential. Students strive for excellence in an environment that fosters a strong sense of belonging and creates partnerships between students and adults. Students learn best when they explore and contribute to their own education and that they are able to achieve in a safe and caring environment where success is celebrated. Students will become life-long learners when taught to think critically, effectively analyze information, and be respectful of others.

The faculty and staff at the high school takes great pride in providing a curriculum for all students that is rigorous, personalized, equitable, and leads to college and career readiness. There are a wide-range of classes offered in the core subjects as well as a variety of offerings in the visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programing includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, and education and teacher training. The belief that students should have exposure to a rich and broad program of studies, have experiences outside of the classroom, and have an understanding of an individual's place in the global environment is evident in the high school's excellent program offerings.

In addition to the curriculum, Portsmouth High School offers an array of extracurricular activities including competitive fall, winter, and spring sports, award-winning performing arts programs and over 50 active clubs and organizations such as Interact Club, Peer Leadership, Student Council and National Honors Society.

Portsmouth High School promotes a culture of respect, tolerance and pride. With a focus on the 21st century learning skills of creativity, innovation, critical thinking, problem solving, collaboration and communication in the many academic and extra-curricular offerings, Portsmouth High School prepares students for the challenges ahead to succeed in a global society.

GREENLAND CENTRAL SCHOOL
Statistics for Ten Years Ending June 30, 2019

School Year	Weeks in Year	Males	Females	Total Pupils	* ADM	**ADA	Average Daily Attendance	Percentage of Attendance
2007/08	39	184	171	355	341.6	11.7	329.8	96.6
2008/09	39	178	168	346	332.9	12	320.8	96.6
2009/10	39	185	176	361	341.4	13	328.4	96.2
2010/11	39	176	188	364	338.23	11.3	327	96.7
2011/12	39	184	191	375	348.28	9.8	338.4	96.8
2012/13	39	184	191	375	360.77	12.2	348.6	96.6
2013/14	39	197	194	391	371.23	11.7	359.5	96.8
2014/15	39	200	198	398	375.35	12.9	362.4	96.6
2015/16	39	195	199	394	375.29	12.6	362.7	96.6
2016/17	39	180	191	371	378.46	14	364.4	96.0
2017/18	39	198	216	414	418.24	15.5	402.8	96.0
2018/19	39	189	224	413	411.79	15.3	396.5	96.3

* Average Daily Membership ** Average Daily Absences

GENERAL FALL ENROLLMENT REPORT
AS OF OCTOBER 1, 2019

GRADE	*K*	*1*	*2*	*3*	*4*	*5*	*6*	*7*	*8*	TOTAL
	53	45	52	55	43	49	41	36	45	419

STATE ASSESSMENT PROGRAM

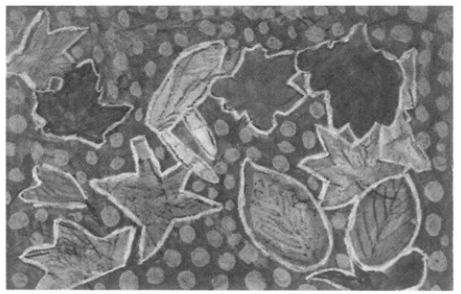
School and District Report Card can be found at the School District Website:
www.sau50.org
or at the State Website:
https://ireport.education.nh.gov/

GREENLAND SCHOOL DISTRICT STAFF MEMBERS

Susan Bacon	Librarian / Media Specialist
Steve Bailey	Technology Coordinator
Kara Barnes	Teacher – Kindergarten
Meg Bowersox	Reading & Math Support Paraprofessional
Alyssa Brady	Teacher – Grade 4
Lorie Bromley	Teacher – Grade 4
Jacob Brownell	Teacher – Music
Julie Buckley	Kindergarten Paraprofessional
Rick Bzdafka	Teacher – Science, Grade 7 & 8
Vickie Canner	Reading & Math Support/ Reading Specialist
Kaleb Cate	Custodian
Sheila Cleary	Counselor
Suzanne Cohoon	Teacher – Special Education
Nicole Connelly	Athletic Director
Dave Curtis	Custodian
Mary Dank	Teacher – Art
Emily Davis	Teacher – Kindergarten
Jonathan Dowling	Teacher – Grade 5
Stephanie Dowling	Teacher – Grade 4
Sylvia Drapeau	Kindergarten Paraprofessional
Warren Ducharme	Maintenance / Custodian Director
Nancy Emerson	Teacher – Grade 1
Meredith Ferris	Special Education Paraprofessional
Polly Flagg	Special Education Paraprofessional
Jodi Fletcher	Occupational Therapist
Maria Frangione	Teacher – Grade 1
Jessica Friedman	Secretary to the Principal
Cindy Frizzle	Teacher – Spanish

Wyatt Gantenbein	Teacher – Math, Grade 7 & 8
Ashlea Gerbino	Reading & Math Specialist
Andrea Gordon	Special Education Paraprofessional
Stacey Gosselin	Teacher – Physical Education / Health
Lindsay Greenberg	Secretarial Assistant
Steve Guerrera	Custodian
Gene Guth	Teacher – Instrumental Music
Lynne Guyre	Teacher – Social Studies, Grade 7 & 8
Jennifer Haight	Teacher – Project Based Learning, Grade 7 & 8
Tamara Hallee	Principal
Sarah Hamel	Teacher – Grade 2
Melissa Haynes	Teacher – Special Education
Deb Heikkila	Food Service Director
Sue Hett	Teacher – Grade 1
Lana Hoyt	School Psychologist
Heather Jenkins	Teacher – Grade 2
Jody Johnson	Food Service Staff
Maggie Johnston	Teacher – Grade 3
Casey Jurevic	Teacher – Grade 5
Erin Killen	Special Education Paraprofessional
Hannah Lee	Speech and Language Pathologist
Gloria Manchego	Teacher – Spanish, Grade 3 & 4
Mary Mitchell	Reading & Math Support Paraprofessional
Kristen Moaratty	Special Education Paraprofessional
Alanna Morron	Reading & Math Support Paraprofessional
Ashley Nason	Teacher – Language Arts & Social Studies Grade 6
Abby Normandeau	Teacher – Grade 3
Janice Pitts	Media Center Paraprofessional

Andrea Prieto	Teacher – Language Arts, Grade 7 & 8
Tami Rand	Paraprofessional
Gabrielle Raymond	Teacher – Grade 5
Zoe Rice	Special Education Paraprofessional
Carole Ryan	Teacher – Special Education
Tracy Sherrill	Teacher – Math & Science, Grade 6
Barbara Simeone	Special Education Paraprofessional
Kate Simmons	Teacher – Grade 3
Corinne Sinclair	Teacher – Special Education
Stephanie Sluder	Special Education Paraprofessional
Liz Smith	Food Service Staff
Amanda Stiles	Special Education Paraprofessional
Lauren Teeden	Assistant Principal
Shonda Thibeault	Special Education Coordinator
Jackie Thompson	School Nurse
Hulya Varlikli	ESOL
Chrissy Vogel	Teacher – Grade 2
Molly Weingart	Teacher – Kindergarten
Randy Weld	Teacher - STEM
Kelly Winfrey	BCBA
Effie Wyman	Special Education Paraprofessional



Greenland District High School Report Class of 2019

Students Graduating From Portsmouth High School	41
Students in the Top 10	3
Students in the Top 20	0
Students Attending Four Year College/University/Community College	34
Students Entering the Military	0
Students Entering the Work Force	5
Students Entering Post Graduate Studies	0
Students taking GAP Year	2

Four Year Colleges/Universities/Community College

University of New Hampshire (8)
Great Bay Community College (6)
Keene State College (3)
Vassar College (2)
Bard College
Boston University
Champlain College
Concordia University (Canada)
East Caroline University
Emmanuel College
James Madison University
Lakes Region Community College
Pace University
St. Lawrence University
United States Air Force Academy
University of Maine
University of San Francisco
University of South Caroline
University of Vermont
Westminster College - Utah

SAT 2019 **39 Test Takers from Greenland**

Ranges - PHS Class of 2019

Reading/Writing	370-790
Mathematics	300-800

Ranges - Greenland Class of 2019

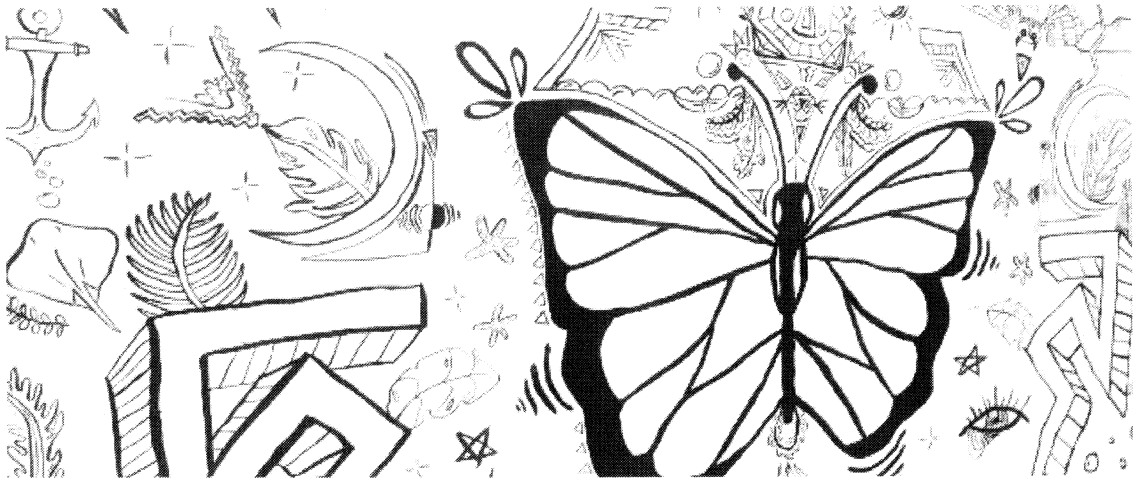
	Middle 50%	**Mean**
Reading/Writing	640-660	650
Mathematics	540-540	540

~ 2019 SCHOOL EMPLOYEE WAGES ~		
(Wages listed are Social Security earning for the year ending Dec. 31, 2019)		
NAME	**POSITION**	**Earnings**
BACON, Susan	Librarian	62,013.10
BAILEY, Alyssa	Substitute	1,311.25
BAILEY, Stephen	Technology Coordinator	16,409.52
BALBONI, John	School Board Member	2,000.00
BARNES, Kara	Teacher	59,179.09
BARYIAMES, Alyson	School Board Member	2,000.00
BERRY, Janna	Substitute	552.50
BONACCI, William H	Custodian	18,103.38
BOUFFARD, Dean	Moderator	75.00
BOWERSOX, Meghan	Educational Aide	17,078.79
BRADY, Alyssa	Teacher	59,761.96
BRANCH, Jennifer	Substitute	1,732.50
BROMLEY, Lorie	Teacher	61,451.75
BROWNELL, Jacob	Teacher	16,142.67
BUCKLEY, Julie	Special Education Aide	22,051.49
BUNNELL, Randy	School Board Member	2,000.00
BZDAFKA, Richard	Teacher	79,310.72
CANNER, Victoria	Reading Specialist	84,053.79
CARON, Christopher	Teacher	47,064.70
CATE, Kaleb	Custodian	13,523.04
CLARK, Roseann	Substitute	3,458.65
CLEARY REUNING, Sheila	Counselor	77,228.10
COATES, Christopher	Substitute	3,200.00
COE, Caroline	Educational Aide	9,022.62
COHOON, Suzanne	Special Education Teacher	53,301.77
COKELY, Diane	Substitute	1,320.20
COLE, Ann	Substitute	997.50
CONNELLY, Nicole	Educational Aide/Special Ed. Sect.	20,341.89
CONNER, Melissa	Substitute	275.20
CONNOLLY MITCHELL, Mary	Educational Aide	6,911.43
CURTIS, David	Custodian	13,982.52
DANK, Mary	Teacher	59,213.55
DAVIS, Emily	Teacher	46,389.69
DOWLING, Jonathan	Teacher	64,633.34
DOWNING, Stephanie	Teacher	62,149.66
DRAPEAU, Sylvia	Educational Aide	14,923.95
DUCHARME, Warren	Head Custodian	68,486.28
DUNAGAN, Patrick	Substitute	1,615.00
EMERSON, Nancy	Teacher	75,884.35
EMORY, Maria	School Board Member	2,250.00
FAULKNER, Olivia	Extended School Year	450.90
FAYE, Karen	Substitute	95.00
FERRIS, Meredith	Special Education Aide	15,331.57
FIRMIN, Jacqueline	Special Education Aide	14,851.92
FISK, Betty	Coach	700.00

FLAGG, Gerty	Substitute	1,832.70
FLAGG, Polly	Special Education Aide	9,075.12
FLETCHER, Jodi	Occupational Therapist	40,306.06
FOSTER, Jodi	Special Education Aide	4,936.42
FRANGIONE, Marie	Teacher	56,883.36
FRIEDMAN, Jessica	Secretary	47,215.71
FRIZZLE, Cynthia	Spanish Teacher	79,219.45
GANTENBEIN, Wyatt	Teacher	17,758.86
GERBINO, Ashlea	Educational Aide	17,703.43
GITTLEIN, Jerome	Substitute	170.00
GORDON, Andrea	Special Education Aide	22,688.23
GOSSELIN, Stacey	Teacher	48,592.58
GOUZOULES, Winston	Supervisor of the Checklist	50.00
GREENBERG, Lindsay	Secretary Assistant	22,456.52
GUERRERA, Stephen	Custodian	41,412.13
GUTH, Eugene	Music Teacher	33,119.97
GUYRE, Lynne	Teacher	62,531.32
HAIGHT, Jennifer	Teacher	58,022.58
HALLEE, Tamara	Principal	90,997.51
HAMEL, Sarah P.	Special Education Aide/Teacher	28,243.72
HARTMANN, Jerrian	Treasurer	3,000.00
HAYNES, Melissa	Teacher	49,692.27
HEIKKILA, Deborah	Food Service Manager	19,814.75
HETT, Susan	Teacher	63,470.86
HONEY, Lee	Substitute	6,994.95
HOPPE, Erin	Teacher	41,881.29
HOYT, Lana	School Psychologist	33,094.58
JENKINS, Heather	Teacher	61,232.67
JOHNSON, Joanne	Food Service Assistant	11,254.45
JOHNSTON, Maggie	Teacher	17,944.31
JORGENSEN, Jacqueline	Teacher	35,775.54
JUREVIC, Casey	Teacher	55,279.42
KILLEN, Erin	Special Education Aide	4,343.18
LANGDON, Samuel	Substitute	13,525.34
LEACH, Marcia	Substitute	2,257.20
LEE, Hannah	Speech and Language Teacher	55,545.29
LEE, Robin	Substitute	1,333.40
LENS, Janine	Substitute	10,631.71
LONDOFF, Barry	Substitute	85.00
LOUNEY, Margaret	Mentor	200.00
MANCHEGO, Gloria	Teacher	11,942.42
MARSHMAN, Michelle	Substitute	1,756.70
MARTIN, Lindsay	Substitute	2,090.00
MAYER, Jessica	Substitute	85.00
MCDONOUGH, Elizabeth	Extended School Year	360.72
MCMANUS, Stephen	Substitute	1,652.50
MEIMAN, Leanne	Music Teacher	33,505.37
MERROW, Aaron	Extended School Year	683.87
MISIASZEK, Maryann	Substitute	224.00

MOARATTY, Kristin	Special Education Aide	21,893.09
MOORE, Aidan	Substitute	1,600.00
MORRON, Alanna	Math Tutor	1,172.34
MURRAY, Kelsey	Special Education Aide	5,806.18
NASON, Ashley	Teacher	55,411.94
NORMANDEAU, Abigayle	Teacher	51,585.52
NORTON, Steven	Teacher	61,253.18
O'BRIEN, Sarah	Substitute	950.00
PANEK, Samantha	Minute Taker for School Board	278.00
PARKINSON, Janet	Coach	1,600.00
PENACHO, Coleen	Supervisor of the Checklist	50.00
PHILBRICK, Jan	Substitute	62.40
PHILBRICK, Joseph	Supervisor of the Checklist	50.00
PHILLIPS, Graham	Teacher	36,528.31
PISCITELLO, Angelina	Extended School Year	1,348.95
PITTS, Janice	Special Education Aide	18,313.28
PRATT, Sheila	Substitute	12,855.05
PRIETO, Andrea	Teacher	74,531.65
RAND, Tamara	Special Education Aide	6,969.68
RAYMOND, Gabrielle	Teacher	15,977.07
RICE, Carla	Special Education Coordinator	56,142.08
RICE, Jennifer	Special Education Aide	8,575.89
RICE, Zoe	Special Education Aide	7,540.42
SABALAKOV, Oxana	Special Education Aide	3,239.45
SEATOR, Kristal	Substitute	208.00
SHERRILL, Tracy	Teacher	76,558.64
SIMEONE, Barbara	Special Education Aide	15,595.10
SIMONS, Katherine	Teacher	64,445.22
SINCLAIR, Corinne	Teacher	50,828.75
SINCLAIR, Erin	Teacher	41,544.57
SLUDER, Stephanie	Educational Aide	5,540.28
SMITH, Elizabeth	Food Service Assistant	19,375.76
SPRING, John	Substitute	950.00
STILES, Amanda	Special Education Aide	15,396.03
STRANGER, Kaitlin	Special Education Aide	7,362.84
TEEDEN, Lauren E	Assistant Principal	73,718.90
THIBEAULT, Shonda	Special Education Coordinator	37,626.81
THOMPSON, Jacqueline	School Nurse	44,565.25
THOMPSON, Megan	Substitute	5,917.50
TOBEY, Carol	Substitute	2,142.16
VARLIKI, Hulya	ESOL	8,404.64
VISCHER, Beth	Substitute	5,415.52
VOGEL, Christine	Teacher	53,154.39
VOGEL, Keaghan	Substitute	1,255.20
WALSH, Audrey	Substitute	127.50
WALSH, Patrick	School Board Member	1,250.00
WEINGART, Molly	Teacher	14,050.26
WELD, John	Teacher	47,326.63
WESTERBERG, Talley	School Board Member	1,000.00

WESTERGREN, Stephanie	Substitute	22,502.00
WHITTIER, E.	Custodian	19,314.50
WINFREY, Kelly	BCBA	26,525.46
WINTER, Erin	Substitute	255.10
WYMAN, Effie	Special Education Aide	18,602.62



TRANSFER STATION
HOURS OF OPERATION
Wednesday 8:00 AM – 5:00 PM
Saturday 8:00 AM – 5:00 PM

The Town of Greenland requires a dump sticker to be displayed on resident vehicles using the Transfer Station. These are obtained when registering your vehicles – only town residents are allowed to use the facility. If a vehicle is being rented or borrowed, a one-day permit may be obtained from the Town Clerk's office. The Transfer Station is for residential waste only. Businesses are only authorized to use the Transfer Station for recycling paper/cardboard, with a permit.

ACCEPTED FOR A FEE: televisions, furniture and other small items, electronics, any building materials such as plywood or wafer board, pressed board, drywall, sheet rock, shingles and ceiling tiles.

What is acceptable at the metals pit?
"White Goods": Refrigerators, freezers, (with doors removed), air conditioners, humidifiers, washing machines, clean light iron and other clean light metal. NO pressure vessels of any kind (such as propane tanks, fire extinguishers). To dispose of a refrigerator, air conditioner, freezer, dehumidifier, water cooler or other appliance containing Freon – a Freon removal sticker must be purchased at the Transfer Station for $20.00 to cover the cost of removal and certification of the Freon.

Recycling in Greenland is Mandatory
Paper, Plastic, Tin & Glass can all be mixed together (all containers should be empty)

Paper: Newspapers and inserts, magazines, junk mail, flattened cardboard, pizza boxes, cereal boxes, office paper, gift wrap, telephone books, paperback books, envelopes, egg cartons, brown bags.

Plastic– all bottles, containers labeled 1 – 7 (caps removed). **Please crush bottles.** Aluminum foil, foil pie plates and cat food cans. **Aluminum beverage cans** must now be separated from other materials. **Please crush cans**.

Glass of any type, color, shape, ceramics, or porcelain can be recycled. Light bulbs or fluorescent bulbs are accepted in a separate location.

Stumps, yard debris, leaves and grass clippings are not accepted.

PLEASE SEE ATTENDANT FOR ANY AND ALL FEE ITEMS

HOUSEHOLD HAZARDOUS WASTE – SEMI-ANNUAL COLLECTIONS IN PORTSMOUTH – WATCH FOR DATES FOR 2020.