

**Annual Reports**  
**of the**  
**Town of Greenland**  
**New Hampshire**

**FOR THE FISCAL YEAR ENDING**  
**DECEMBER 31, 2021**

**AS COMPILED BY THE TOWN OFFICERS**

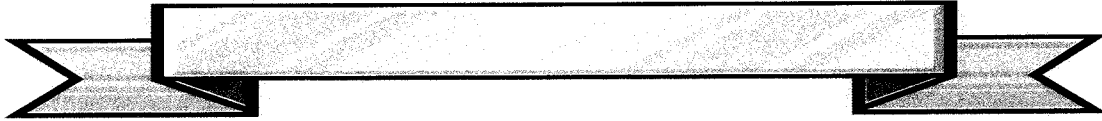
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**COVER PHOTO:** Dedication of the Lafayette's Tour on Post Road in front of Greenland Congregational Church (Photo taken by Matt Scruton)

## **~ IN MEMORIUM ~**

This year's Annual Report is dedicated to the memory of the following people who served in Town government positions – both elected and appointed, as well as being active in community service. An appreciative community honors them with this dedication.



### **« Tabita “Tabby” Cronin 01/06/1937 - 06/03/2021 »**

Tabby was a very respected and dedicated member of our community. She served on the Budget Committee from 1999 until 2007, holding the Chair position in 2006. She will be missed by all who knew her.

### **« Charles Ireland, Jr. 08/31/1942 - 11/27/2021 »**

Charlie was well known for his many years working at the Transfer Station, starting at the Recycling Center in the early 1970's. He loved handing out “cookies” to his many four-legged friends. Charlie was a longtime member of the Greenland Volunteer Fire Department, making Captain in 1986. He also served the Fire Department as Arson Investigator, EMT and being on the Board of Directors for over 13 years. He will be greatly missed.

### **« Barbara “Barbie” Hazzard 08/04/1946 - 12/23/2021 »**

Barbie was a very respected and dedicated member of our community. She was an integral and longtime member of the Greenland Fire Department Women's Auxiliary. You would always see her smiling face at every Town election selling baked goods. She will be missed by all who knew her.

## ~ GREENLAND CITIZEN OF THE YEAR ~

Craig & Marcia McLaughlin	2021	Ann Mayer	2000
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	1990
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

**Sponsored by the Greenland Women's Club**



**Craig and Marcia McLaughlin 2021 Citizens of the Year**

## ~BOSTON POST CANE RECIPIENTS~

<u>NAME</u>	<u>AGE WHEN PRESENTED</u>	<u>DATE OF DEATH</u>
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	2022
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### **TOWN CLERK-TAX COLLECTOR**

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

### **BOARD OF SELECTMEN**

Steven Smith, Chair	Term Ends	2022
James Connelly, Vice Chair	Term Ends	2023
Randy Bunnell	Term Ends	2024
Richard Hussey	Term Ends	2022
Richard Winsor	Term Ends	2023

### **SUPERVISORS OF THE CHECKLIST**

Winston "Gus" Gouzoules	Term Ends	2022
Joseph Philbrick	Term Ends	2026
Marilyn Page	Term Ends	2024

### **NH STATE SENATE (District 24)**

Senator Tom Sherman	(603) 271-3077 tom.sherman@leg.state.nh.us
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### **NH STATE REPRESENTATIVES**

Dennis Malloy (District 23)	Greenland Office (603) 970-1827 dennis.malloy@leg.state.nh.us
Joan Hamblet (District 31)	Portsmouth Office (603) 205-4925 jhamblet4@gmail.com

### **U.S. REPRESENTATIVES**

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

### **U.S. SENATORS**

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

### **BOARD OF ADJUSTMENT**

David Sandmann, Chair	Term Ends	2023
Chip Hussey, Vice Chair	Term Ends	2022
Ronald Gross	Term Ends	2024
Stephen Gerrato	Term Ends	2024
Lindsey Franck (resigned 4/20/21)	Term Ends	2022
Leonard Schwab	Term Ends	2022

**TRUSTEES OF THE TRUST FUNDS**

Dennis Malloy, Chair	Term Ends	2022
Richard Rugg	Term Ends	2023
Pamela Diamantis	Term Ends	2024

**CEMETERY TRUSTEES**

Michele Kaulback, Chair	Term Ends	2023
Robert Ellwood	Term Ends	2022
Donna Waldron	Term Ends	2024
Paul Hayden, Sexton		

**PLANNING BOARD**

Stu Gerome, Co-Chair	Term Ends	2023
Stephen Gerrato, Co-Chair	Term Ends	2022
John McDevitt	Term Ends	2024
Dave Moore	Term Ends	2022
Bob Dion	Term Ends	2024
Catie Medeiros	Term Ends	2024
Steven Smith, Selectman's Rep	Term Ends	2022
Stephen Gerrato, Rockingham Planning Commissioner	Term Ends	2022
Frank Catapano, Alternate	Term Ends	2022

**LIBRARY TRUSTEES**

Marcia McLaughlin, Chair	Term Ends	2022
Eileen Bischoff	Term Ends	2023
Christine Peters	Term Ends	2024
Dale Rockefeller	Term Ends	2022
Libby Ellwood	Term Ends	2024
Jane Mann	Term Ends	2022

**CONSERVATION COMMISSION**

Laura Byergo, Chair	Appointment Ends	2022
Bill Bilodeau, Vice Chair	Appointment Ends	2024
Bradley Lajoie	Appointment Ends	2023
Joseph Fedora	Appointment Ends	2024
Lloyd Ziel	Appointment Ends	2023

**BUDGET COMMITTEE**

Robert Krasko, Chair	Term Ends	2024
Paul Sanderson, Vice Chair	Term Ends	2023
Michael Bilodeau	Term Ends	2024
Zach Pike	Term Ends	2022
Frank Hansler	Term Ends	2023
Don Miller	Term Ends	2023
Mark Connelly	Term Ends	2022
Sharon Hussey-McLaughlin	Term Ends	2022
Todd Cadle	Term Ends	2024
James Connelly	Selectmen's Rep.	
Patrick Walsh	School Board Rep.	

**RECREATION COMMITTEE**

Sharon Hussey-McLaughlin, Chair	Appointment Ends	2022
D.J. Haskins	Appointment Ends	2022
Kenneth Avery	Appointment Ends	2022
Christopher Keenan	Appointment Ends	2022
Erika Coombs	Appointment Ends	2022
Jeff McNally	Appointment Ends	2022

**TOWN ADMINISTRATOR**  
**CHIEF OF POLICE DEPARTMENT**  
**CHIEF OF FIRE DEPARTMENT**  
**BLDING INSPECTOR/CODE ENF.**  
**EMERGENCY MGT DIRECTOR**  
**TOWN COUNSEL**  
**HEALTH OFFICER**

Matthew Scruton  
Tara Laurent  
Ralph Cresta  
Jack Shephard  
Dennis Cote  
Drummond Woodsome  
Dennis Cote  
Jeffrey Canfield, Deputy  
Tara Laurent  
Amy Bauer  
Marguerite Morgan  
Jack Shephard

**HIGHWAY SAFETY COMMITTEE**



**~ TOWN OF GREENLAND, NH ~**  
**2021**  
**MINUTES OF DELIBERATIVE SESSION**

Dean Bouffard, Town Moderator, opened the Deliberative Session for the Town of Greenland on January 30, 2021, at 9:05 A.M. He led the assembly of residents in the Pledge of Allegiance.

Before the deliberation of the Warrant Articles, Mr. Bouffard read and explained the Zoom Meeting procedures, the restrictions and requirements due to the Covid – 19 virus for this type of meeting with social distancing (6') and the wearing of masks, as mandated by the Governor. He explained the voting process, protocol for speaking during the meeting, as well as the rules for increasing the budget, which can only be ten percent (10%). He further explained that in 2015, the Town adopted provisions of RSA 40:13, SB2, therefore, this town meeting is the Deliberative Session, which allows for the discussion, debate or amendment of the Warrant Articles. The final vote on each Article will be taken on Tuesday, March 9, 2021. The Warrant Articles will appear on the ballot as they appear on the Warrant or as amended at this session.

Mr. Bouffard introduced the Board of Selectmen: Steve Smith, Chairman, James Connelly, Vice Chairman, Rich Winsor, Rick Hussey and Jim Rolston, and Matt Scruton, Town Administrator, and Marge Morgan, Town Clerk.

**ARTICLE 1: Elect Officers**

To choose all necessary Town Officers for the year ensuing.

Selectman –	1 position – 3 years
Budget Committee –	3 positions – 3 years
Cemetery Trustees –	2 positions – 3 years
Library Trustees –	2 positions – 3 years
Library Trustee –	1 position – 1 years
Planning Board –	3 positions – 3 years
Supervisor of the Checklist –	1 position 3 years
Trustee of the Trust Funds –	1 Position – 3 years
Zoning Board of Adjustment –	2 positions 3 - years

**ARTICLE 2: Zoning Amendment**

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

Amend Article XIX Age Restricted Housing, Section 19.2 Definitions as follows:

A. Active Adult Community: A community or living facility designed specifically for the interests of persons age 55 and older, which typically contains recreational amenities and support services for older adults who are generally healthy, active and capable of completely independent living.

B. Age Restricted Housing (ARH): A dwelling building with each dwelling unit restricted to occupancy by households at least one (1) permanent resident who is a Senior person. Person who are not Seniors, including but not limited to caregivers providing assistance to Seniors, spouses, life partners or friends of the Senior are allowed to reside in the ARH however, in no event shall anyone under the age of eighteen (18) years be allowed to reside in the ARH. In the event of the death of the Senior which results in the remaining occupant of the ARH being less than 55, such occupant may continue to reside in the ARH until the next conveyance or transfer of record title to that ARH at which time the use and occupancy of the ARH shall be reestablished by requiring at least one (1) Senior to be a permanent resident.

Amend Section 19.3 General Standards, J: Density 1. by adding the following new paragraph e. Existing homes, which the Planning Board deems out of character and unrelated to the proposed development, shall be subdivided and separated from the proposed project. The lot area associated with this home shall not be used to calculate density.

Explanation: Clarifies age requirements and provided the Planning Board with greater oversight of density.

#### **Recommended by the Planning Board**

### **ARTICLE 3: Zoning Amendment**

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

Amend Article IV: Dimensional Requirements, Section 4.1 General Requirements as follows: 4.1.3 Unless as permitted in the Table of Uses or Multi-family developments, no Lot in the Residential R Zone shall contain more than one residential structure used for living purposes. Structures containing two dwelling units shall have a common interior or garage wall, a common concrete foundation and a contiguous roofline. 4.3 Explanatory Notes by adding the following 9. Multi-family development density shall be determined by soils types meeting New Hampshire Department of Environmental Services standards. All multi-family housing units shall be connected to municipal water.

Explanation: Clarifies language as it relates to multi-family housing and the fact that in the Rural zone, only one residential unit is allowed per lot.

#### **Recommended by the Planning Board**

### **ARTICLE 4: Zoning Amendment**

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

Amend existing Article XXVI, Residential Open Space-Conservation Subdivision Development ordinance as follows: Add new Applicability sections that provides for the ability for the Planning Board to require a major subdivision to comply with the Open Space Ordinance if specific parameters exist, delete terms that are not used or provisions dealing with current use, clarify access requirements, clarify yield plan requirements, clarify density bonus provisions, and modify setback provisions.

Explanation: Clarifies various components of Ordinance including providing the Planning Board the authority to require Open Space developments for large subdivisions when it believes it would be in the best interest of the community.

**Recommended by the Planning Board**

**ARTICLE 5: Zoning Amendment**

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

Amend the Greenland Zoning Ordinance by adding a new Article XXVIII Workforce Housing in order to become compliant with mandatory provisions of RSA 674:58-61. Ordinance includes sections Purpose, Authority, Applicability, Conditional Use Permit Criteria, Definitions, Workforce Housing Incentives, Workforce Housing General Requirements, Assurance of Continued Affordability, and Administration. Ordinance sets out a Conditional Use Permit process to review Workforce Housing developments, allows for increase densities in the Residential and Commercial Districts if those units are set aside for workforce housing, units must remain as workforce units for at least 30 years, in all cases NH Department of Environmental Services requirements must be met.

Explanation: In order to be in compliance with state laws, this workforce housing ordinance will bring the community into compliance thereby avoiding potential legal consequences that could occur including Builder remedy adjudications against the town.

**Recommended by the Planning Board**

**ARTICLE 6: Operating Budget**

Shall the Town 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 \$5,846,009? Should this article be defeated, the default budget shall be \$5,439,832, which is the same as last year, with certain adjustments required by previous action of the Town 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.

**Recommended by the Board of Selectmen (3-2)**

**Recommended by the Budget Committee (7-4)**

**Projected tax rate increase: \$0.61 Per Thousand of Assessed Valuation**

Selectman Vice Chairman, Jamie Connelly presented and explained in detail the operating budget. He explained that the department heads were asked to present conservative budgets. Eight hundred fifty thousand dollars (\$850,000) was placed back into the Fund Balance. For the 2021 budget, there is an increase of 3% across the board for town employees' wages. During 2020, \$134,000 was received through grants. He explained the need to hire two (2) full time fire fighters with the explanation of the costs to the town, included in this budget. There followed an itemization as well as an explanation of having the Finance Director's position be full time due to the workload that has increased substantially.

He explained that the Transfer Station's waste disposal costs have increased, and it is not self-sustaining. Also there have been additional costs for cleanup at the cemeteries and the funding for the Police School Resource Officer, approved in 2020, Warrant Article #16, which was not in last year's budget.

An amendment was made by Tim Collins to reduce the budget by 5% to \$5,553,708 from the requested amount of \$5,846,009.

There followed a lengthy discussion by several residents with questions regarding the cost to the town for the addition of the two fire fighters, the three percent (3%) increase in pay to all town employees along with questions on overtime and retirement benefits. Discussions both for and against the amendment followed.

There being no further discussion, a vote on the amendment was taken,

**Yes 17      No 31**

And the amendment was not adopted. There being no further discussion,

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

#### **ARTICLE 7: Police Station Maintenance**

To see if the Town will vote to raise and appropriate the sum of \$8,500 to be added to the Police Station Maintenance CRF previously established. (Majority vote required.)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (10-1)**

**Projected tax rate increase: \$0.01 Per Thousand of Assessed Valuation**

Selectman Rick Hussey read and presented the Police Station Maintenance article that was established in 2019. The balance currently is \$10,028 and funds the repairs for a roof, heating equipment or any other structural items needed for the police station building. There being no discussion,

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

#### **ARTICLE 8: Police Equipment Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of \$5,700 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 (10-1)**

**Projected tax rate increase: \$0.01 Per Thousand of Assessed Valuation**

Selectman Rich Hussey read and presented the Police Equipment Capital Reserve Fund, established in 2013, for the replacement of vests, police equipment, etc. There being no discussion,

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

## **ARTICLE 9: Ambulance Billing**

To see if the Town will vote to raise and appropriate the sum of \$4,500 for the purpose of 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 (11-0)**

**Projected tax rate increase: \$0.00 Per Thousand of Assessed Valuation**

Selectman Rich Winsor spoke on this article which allows the Town to spend \$4,500 for the purpose of annual ambulance billing expenses with said funds to come from the Fire and Ambulance Special Revenue Fund. There being no discussion,

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

## **ARTICLE 10: New Fire Station Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of \$75,000 to be added to the New Fire Station Capital Reserve Fund previously established. (Majority vote required.)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (6-5)**

**Projected tax rate increase: \$0.09 Per Thousand of Assessed Valuation**

Selectman Steve Smith explained the purpose of this Article was for the continuation of a Capital Reserve Fund started in 2020 for a new fire station. This would add an additional \$75,000 to the Fund. There being no discussion,

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

## **ARTICLE 11: Emergency Contingency**

To see if the Town will vote to establish an emergency contingency fund for the current year for unanticipated expenses related to a public health emergency or disaster that may arise and further to raise and appropriate \$19,000 to put in the fund. This sum to come from general taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote required.)

**Not Recommended by the Board of Selectmen (3-2)**

**Not Recommended by the Budget Committee (8-3)**

**Projected tax rate increase: \$0.02 Per Thousand of Assessed Valuation**

Selectman Steve Smith explained Article 11 was due to Covid-19 and was basically requested to offset emergency related issues. This would establish an emergency contingency fund for the current year for unanticipated expenses related to a public health emergency or disaster that may arise and further to raise and appropriate \$19,000 to be put into this fund. This Article will lapse at the end of the year.

There followed a discussion and Mr. Tim Collins amended the article to reduce the amount to "\$0". It was seconded by Doug Wilson. There being no further discussion, a vote on the amendment was taken.

**Yes 40      No ?**

And the amendment was adopted.

#### **ARTICLE 11: As Amended at Deliberative Session**

##### **ARTICLE 11 now reads:**

**To see if the Town will vote to establish an emergency contingency fund for the current year for unanticipated expenses related to a public health emergency or disaster that may arise and further to raise and appropriate \$0 to put in the fund. This sum to come from general taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote required.)**

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (10-1)**

**Projected tax rate increase: \$0.00 Per Thousand of Assessed Valuation**

There being no further discussion on Article 11,

**Article 11 will appear on the ballot for the Town Election as amended.**

#### **ARTICLE 12: Road Improvement**

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. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required.)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (11-0)**

**Projected tax rate increase: \$0.00 Per Thousand of Assessed Valuation**

Selectman Rich Winsor explained the necessity for this Article for the repair of town roads. He stated we need to be proactive and not reactive to this situation, therefore, planning needs to be done in advance. The town is working with Altus Engineering to help identify the roads and culverts that need improvement. The Board of Selectmen has identified Bayside Road as a high priority road for repair in 2021.

There followed a discussion of the cost of the repairs, where and how the funds were being appropriated, questions on the amount of our Fund balance, as well as the amount of money that needs to be retained in the Fund according to the Department of Revenue. There being no discussion,

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

### **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. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required.)

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (6-5)**

**Projected tax rate increase: \$0.00 Per Thousand of Assessed Valuation**

Selectman Steve Smith spoke about the continuation of this fund established in 2017 for unanticipated Town capital equipment, upgrades and maintenance to the Town Hall, Fire Department and Police Department. There being no discussion,

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

### **ARTICLE 14: Retirement Liability Capital Reserve Fund**

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be added to the Retirement Liability Capital Reserve Fund previously established.

**Recommended by the Board of Selectmen (5-0)**

**Recommended by the Budget Committee (10-1)**

**Projected tax rate increase: \$0.01 Per Thousand of Assessed Valuation**

Selectman Steve Smith explained this Capital Reserve Fund is to help the Town fund benefits due to employees retiring, without additional annual appropriations to the Operating Budget.

The Finance Director, Lizbeth Cummings, explained that there are four potential employees who could retire. The deaths of two former employees have wiped out the Fund. Several residents questioned the rate of health insurance participation by each employee, our tax rate continues to rise, the fact that the tax rate is not sustainable, etc. Dennis Malloy, State Representative, stated that there will be no change in the Rooms & Meals Tax. It is staying at 9%, which is beneficial to our revenue stream. There being no further discussion,

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

### **ARTICLE 15: Town Events and Promotions Capital Reserve Fund**

To see if the Town will vote to establish a Town Events and Promotions Capital Reserve Fund under the provisions of RSA 35:1 for expenses associated with Town events, celebrations, anniversaries, and other community related activities or promotions, including purchases of inventory for resale, and to raise and appropriate the sum of \$10,000 to be placed in this 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 (7-4)**

**Projected tax rate increase: \$0.01 Per Thousand of Assessed Valuation**

Selectman Jim Rolston explained that this is a new Capital Reserve Fund, and its purpose is for expenses associated with Town events, celebrations, anniversaries, and other community related activities and promotions, including purchases of inventory for resale, such as the tee shirts and hats that have been purchased for the Town's 300<sup>th</sup> Anniversary. There being no further discussion,

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

Mr. Connelly moved to restrict reconsideration of Articles 6 through 15 and the motion was seconded by Mr. Pike. The motion to restrict reconsideration was adopted.

**ARTICLE 16: Petitioned Warrant Article: Weeks Public Library**

By petition of 25 or more eligible voters of the Town of Greenland: To see if the Town will vote to raise and appropriate the sum of \$540,000 to complete the Expansion and Renovation of the Weeks Public Library without offset by and from third-party donations.

**Not Recommended by the Board of Selectmen (5-0)**

**Not Recommended by the Budget Committee (9-1, 1 abstained)**

**Projected tax rate increase: \$0.62 Per Thousand of Assessed Valuation**

Selectman Steve Smith read the letter from the Town's Attorney, Drummond Woodsum, in opposition to this Article and the reasons that the Board of Selectmen voted not to recommend this article. This article was submitted to the Town by petition of 25 or more eligible voters and was to be funded through general taxation.

There followed a very lengthy discussion from members of the Budget Committee, Trustees of the Library, Friends of the Library, residents and Selectmen covering a review of all of the issues involved with the design, construction, and completion of the Library.

An amendment was made by Craig McLaughlin and seconded by Tim Collins to reduce the amount of the appropriation to One hundred ninety-eight thousand dollars (\$198,000). After discussion is was voted

**Yes 31          No 27**

And the amendment was adopted.

After further discussion, Mr. Collins moved to amend Article 16 further by having the appropriation paid from surplus with no amount to be raised by taxation. The motion was seconded by Mr. McLaughlin. After discussion it was voted

**Yes 34          No 23**

And the amendment was adopted.



**ARTICLE 16: As Amended at Deliberative Session**

**ARTICLE 16 now reads:**

**By petition of 25 or more eligible voters of the Town of Greenland: To see if the Town will vote to raise and appropriate the sum of \$198,000 to complete the Expansion and Renovation of the Weeks Public Library without offset by and from third-party donations. This sum is to come from unassigned fund balance. No amount to be raise from taxation.**

**Not Recommended by the Board of Selectmen (5-0)**

**Not Recommended by the Budget Committee (8-3)**

There being no further discussion,

**Article 16 will appear on the ballot for the Town Election as amended.**

There being no further business to come before the meeting, a Motion was made and seconded to adjourn the meeting and was unanimously adopted.

The Deliberative Session of the Town Meeting was adjourned at 11:25.

Respectfully submitted,

Marguerite F. Morgan  
Town Clerk

Note: Due to significant audio problems, the minutes of the Deliberative Session were not audibly recorded.



# ABSENTEE BALLOT AND OFFICIAL BALLOT

## ANNUAL TOWN MEETING

TOWN OF  
GREENLAND, NEW HAMPSHIRE  
March 9, 2021

*Marguerite F. Morgan*  
MARGUERITE F. MORGAN, TOWN CLERK

Total Vote Count 738  
BALLOT 1 OF 2

### INSTRUCTIONS TO VOTERS

1. To vote, fill in the oval(s) ☐ opposite your choice(s) like this ☒
2. To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval ☐ opposite the write-in line, like this ☒

### TOWN OFFICES

#### For Selectman

THREE YEARS	Vote for ONE	
RANDY BUNNELL	433	<input type="radio"/>
FRANK CATAPANO	220	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

#### For Library Trustee

THREE YEARS	Vote for TWO	
LIBBY ELLWOOD	544	<input type="radio"/>
CHRISTINE PETERS	539	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

#### For Library Trustee

ONE YEAR	Vote for ONE	
JANE E. MAN	520	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

#### For Cemetery Trustee

THREE YEARS	Vote for TWO	
ROBERT ELLWOOD	540	<input type="radio"/>
DONNA WALDRON	553	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

#### For Trustee of Trust Funds

THREE YEARS	Vote for ONE	
PAMELA DIAMANTIS	523	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

#### For Zoning Board of Adjustment

THREE YEARS	Vote for TWO	
STEPHEN GERRATO	422	<input type="radio"/>
RONALD GROSS	515	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

### For Planning Board

THREE YEARS	Vote for THREE	
CATHERINE MEDERIOS	411	<input type="radio"/>
FRANK CATAPANO	269	<input type="radio"/>
ROBERT DION	337	<input type="radio"/>
JOHN MCDEVITT	453	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

### For Budget Committee

THREE YEARS	Vote for THREE	
BOB KRASKO	258	<input type="radio"/>
GLENN PAGE	238	<input type="radio"/>
DOUG WILSON	242	<input type="radio"/>
MICHAEL BILODEAU	353	<input type="radio"/>
TODD CADLE	296	<input type="radio"/>
MICHAEL CATAPANO	222	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

### For Supervisor of the Checklist

THREE YEARS	Vote for ONE	
MARILYN PAGE	505	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

### PLANNING BOARD AMENDMENTS TO GREENLAND ZONING ORDINANCE

#### Article 02: Zoning

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

Amend Article XIX Age Restricted Housing, Section 19.2 Definitions as follows:  
Article 2 continued on next column

#### Article 2 continued

A. Active Adult Community: A community or living facility designed specifically for the interests of persons age 55 and older, which typically contains recreational amenities and support services for older adults who are generally healthy, active and capable of completely independent living.

B. Age Restricted Housing (ARH): A dwelling building with each dwelling unit restricted to occupancy by households at least one (1) permanent resident who is a Senior person. Person who are not Seniors, including but not limited to caregivers providing assistance to Seniors, spouses, life partners or friends of the Senior are allowed to reside in the ARH however, in no event shall anyone under the age of eighteen (18) years be allowed to reside in the ARH. In the event of the death of the Senior which results in the remaining occupant of the ARH being less than 55, such occupant may continue to reside in the ARH until the next conveyance or transfer of record title to that ARH at which time the use and occupancy of the ARH shall be reestablished by requiring at least one (1) Senior to be a permanent resident.

Amend Section 19.3 General Standards, J: Density 1, by adding the following new paragraph e. Existing homes, which the Planning Board deems out of character and unrelated to the proposed development, shall be subdivided and separated from the proposed project. The lot area associated with this home shall not be used to calculate density.

Explanation: Clarifies age requirements and provided the Planning Board with greater oversight of density.

Recommended by the  
Planning Board

543 YES ☐  
137 NO ☐

TURN BALLOT OVER AND CONTINUE VOTING



# ABSENTEE BALLOT AND OFFICIAL BALLOT

## ANNUAL TOWN MEETING

TOWN OF  
GREENLAND, NEW HAMPSHIRE

March 9, 2021

*Marguerite F. Morgan*  
MARGUERITE F. MORGAN, TOWN CLERK

Total Vote Count 738  
BALLOT 1 OF 2

### INSTRUCTIONS TO VOTERS

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#### TOWN OFFICES

##### For Selectman

THREE YEARS	Vote for ONE	
RANDY BUNNELL	433	<input type="radio"/>
FRANK CATAPANO	220	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

##### For Library Trustee

THREE YEARS	Vote for TWO	
LIBBY ELLWOOD	544	<input type="radio"/>
CHRISTINE PETERS	539	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

##### For Library Trustee

ONE YEAR	Vote for ONE	
JANE E. MAN	560	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

##### For Cemetery Trustee

THREE YEARS	Vote for TWO	
ROBERT ELLWOOD	540	<input type="radio"/>
DONNA WALDRON	553	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

##### For Trustee of Trust Funds

THREE YEARS	Vote for ONE	
PAMELA DIAMANTIS	563	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

##### For Zoning Board of Adjustment

THREE YEARS	Vote for TWO	
STEPHEN GERRATO	422	<input type="radio"/>
RONALD GROSS	515	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

#### For Planning Board

THREE YEARS	Vote for THREE	
CATHERINE MEDERIOS	411	<input type="radio"/>
FRANK CATAPANO	264	<input type="radio"/>
ROBERT DION	337	<input type="radio"/>
JOHN MODEVITT	453	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

#### For Budget Committee

THREE YEARS	Vote for THREE	
BOB KRASKO	258	<input type="radio"/>
GLENN PAGE	238	<input type="radio"/>
DOUG WILSON	242	<input type="radio"/>
MICHAEL BILODEAU	253	<input type="radio"/>
TODD CADLE	296	<input type="radio"/>
MICHAEL CATAPANO	222	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

#### For Supervisor of the Checklist

THREE YEARS	Vote for ONE	
MARILYN PAGE	505	<input type="radio"/>
(WRITE-IN)		<input type="radio"/>

#### PLANNING BOARD AMENDMENTS TO GREENLAND ZONING ORDINANCE

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Explanation: Clarifies age requirements and provided the Planning Board with greater oversight of density.

Recommended by the  
Planning Board

543 YES ☐  
137 NO ☐

TURN BALLOT OVER AND CONTINUE VOTING



# ABSENTEE BALLOT AND OFFICIAL BALLOT

BALLOT 2 OF 2

ANNUAL TOWN MEETING  
TOWN OF  
GREENLAND, NEW HAMPSHIRE  
March 9, 2021

*Marguerite F. Morgan*  
MARGUERITE F. MORGAN, TOWN CLERK

## ARTICLES CONTINUED

### Article 11 Emergency Contingency

To see if the town will vote to establish an emergency contingency fund for the current year for unanticipated expenses related to a public health emergency or disaster that may arise and further to raise and appropriate \$0.00 to put in the fund. This sum to come from general taxation. Any appropriation left in the fund at the end of the year will lapse to the general fund. (Majority vote required.)

Recommended by the Board of Selectmen (5-0)  
Recommended by the Budget Committee (10-1)

Projected tax rate increase: \$0.00 Per Thousand of Assessed Valuation

584 YES ☒  
124 NO ☐

### Article 12 Road Improvement

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. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required.)

Recommended by the Board of Selectmen (5-0)  
Recommended by the Budget Committee (11-0)

Projected tax rate increase: \$0.00 Per Thousand of Assessed Valuation

644 YES ☒  
73 NO ☐

### 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. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required.)

Recommended by the Board of Selectmen (5-0)  
Recommended by the Budget Committee (6-5)

Projected tax rate increase: \$0.00 Per Thousand of Assessed Valuation

535 YES ☒  
164 NO ☐

### Article 14 Retirement Liability Capital Reserve Fund

To see if the town will vote to raise and appropriate the sum of \$5,000 to be added to the Retirement Liability Capital Reserve Fund previously established.

Recommended by the Board of Selectmen (5-0)  
Recommended by the Budget Committee (10-1)

Projected tax rate increase: \$0.01 Per Thousand of Assessed Valuation

480 YES ☐  
199 NO ☐

### Article 15 Town Events and Promotions Capital Reserve Fund

To see if the town will vote to establish a Town Events and Promotions Capital Reserve Fund under the provisions of RSA 35:1 for expenses associated with town events, celebrations, anniversaries, and other community related activities or promotions, including purchases of inventory for resale, and to raise and appropriate the sum of \$10,000 to be placed in this 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 (7-4)

Projected tax rate increase: \$0.01 Per Thousand of Assessed Valuation

346 YES ☐  
346 NO ☐

### Article 16 Petitioned Warrant Article: Weeks Public Library

By petition of 25 or more eligible voters of the town of Greenland: To see if the town will vote to raise and appropriate the sum of \$198,000 to complete the Expansion and Renovation of the Weeks Public Library without offset by and from third-party donations. This sum to come from unassigned fund balance.

Not Recommended by the Board of Selectmen (4-1)  
Not Recommended by the Budget Committee (8-3)

Projected tax rate increase: \$0.00 Per Thousand of Assessed Valuation

448 YES ☐  
280 NO ☐

YOU HAVE NOW COMPLETED VOTING THIS BALLOT



# ABSENTEE BALLOT AND OFFICIAL BALLOT

## ANNUAL SCHOOL MEETING

TOWN OF  
GREENLAND, NEW HAMPSHIRE  
March 9, 2021

*Christy Vogel*  
CHRISTY VOGEL, SCHOOL DISTRICT CLERK

### INSTRUCTIONS TO VOTERS

- To vote, fill in the oval(s) ☐ opposite your choice(s) like this ☒
- To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval ☐ opposite the write-in line, like this ☒

### SCHOOL OFFICES

#### School Board Member

THREE YEARS Vote for TWO

ADAM BOTRILL 319 ☐

SCOTT HOPPS 365 ☐

JOHN BALBONI 379 ☐

(WRITE-IN) ☐

(WRITE-IN) ☐

#### School District Moderator

THREE YEARS Vote for ONE

(WRITE-IN) ☐

#### School District Clerk

THREE YEARS Vote for ONE

(WRITE-IN) ☐

#### School District Treasurer

THREE YEARS Vote for ONE

JERIANN HARTMANN 547 ☐

(WRITE-IN) ☐

### ARTICLES

Article 31: 2021-2022 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 \$12,367,783 (Twelve Million Three Hundred Fifty-Seven Thousand Seven Hundred Eighty-Three Dollars)? Should this article be defeated, the default budget shall be \$12,139,125 (Twelve Million One Hundred Thirty-Nine Thousand One Hundred Twenty-Five 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 11-0)  
470 YES ☐  
195 NO ☐

#### Article 32: Greenland Association of Coastal Teachers

To see if the Greenland School District will vote to approve the cost items included in the one-year extension of collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers/Greenland, which calls for the following increase in salaries and benefits at the current staffing level:

Fiscal Year Estimated Increase  
2021-2022 \$136,892

and further to raise and appropriate \$136,892 (One Hundred Thirty-Six Thousand Eight Hundred Ninety-Two Dollars) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the one-year extension of collective bargaining 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 11-0)

482 YES ☐  
218 NO ☐

Article 33: 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)

449 YES ☐  
196 NO ☐

#### Article 34: Social Worker

To see if the Greenland School District will vote to raise and appropriate the sum of \$96,984 (Ninety Six Thousand Nine Hundred Eighty-Four Dollars), such sum representing the costs attributable to the amount in salary and benefits to hire a full-time Social Worker. (Majority vote required)

The Greenland School Board recommends this warrant article. (Vote 3-2)  
The Greenland Budget Committee recommends this warrant article. (Vote 11-0)

362 YES ☐  
338 NO ☐

#### Article 35: School Building and Grounds Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate up the sum of \$80,000 (Sixty Thousand Dollars) to be added to the School Building 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 with such sum to be funded through unanticipated fund balance June 2021. (Majority vote required.)

The Greenland School Board recommends this warrant article. (Vote 5-0)  
The Greenland Budget Committee recommends this warrant article. (Vote 11-0)

51 YES ☐  
191 NO ☐

#### Article 36: Technology Expendable Trust Fund

To see if the Greenland School District will vote to raise and appropriate up to \$15,000 (Fifteen Thousand Dollars) to be placed in the Technology Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2021 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 10-1)

534 YES ☐  
164 NO ☐

#### Article 37: Retainage

To see if the Greenland School District will vote in accordance with RSA 198:4-b, 1 to increase indefinitely until rescinded, the retention of any unused portion of the year-end unassigned general funds from the preceding year from the current percentage of 2.5% to 5% of the current fiscal year's net assessment under RSA 198:5 for the purpose of having funds on hand to use in subsequent fiscal years. (Majority vote required)

The Greenland School Board recommends this warrant article. (Vote 5-0)  
The Greenland Budget Committee recommends this warrant article. (Vote 11-0)

315 YES ☐  
173 NO ☐

**~ TOWN OF GREENLAND, NH ~**  
**2021**  
**MINUTES OF DELIBERATIVE SESSION**  
**SPECIAL TOWN MEETING**

Town Moderator, Dean Bouffard opened the Deliberative Session for a Special Town Meeting on Saturday, November 13, 2021, at 9:10 A.M., at the Greenland Central School, Post Road, Greenland, NH. He called the meeting to order and led the attendees in the Pledge of Allegiance.

Mr. Bouffard introduced the Selectmen present, Steven Smith, James Connelly, Randy Bunnell, Town Clerk Marge Morgan, Town Administrator Matthew Scruton and Charlotte Hussey, Administrative Assistant. The rules of procedure for the SB-2 form of government that our Town has adopted and the RSA's governing this meeting were explained in detail by Mr. Bouffard.

The purpose of this Special Town Meeting was the Town received a Petitioned Warrant Article, which was submitted by Mr. Douglas Wilson, with fifty-one (51) registered voters' signatures. Mr. Bouffard read the article as submitted, "To see if the town will vote to ban the use of voting machines in local, state and federal elections." He further stated that the Article will appear on the ballot on December 18, 2021, as it appears on the Petition, unless it is amended at this Session.

Mr. Bouffard requested Mr. Wilson to come forward and explain the petitioned warrant article.

Mr. Wilson of 10 Tidewater Farm Road, stated that he hoped our residents would vote yes on this petitioned warrant article. He believes that there should be a chain of custody for the memory cards as well as the microchips. He has questions about our voting machines and the lack of a chain of custody for the memory cards and questions if there is break in the chain. He further stated having done some research on the merits of banning the use of the machines as a precaution, we need an explanation to confirm the sovereignty of the process. He questioned the Secretary of State's process of handling the ballots, etc. and protecting the software. He also stated that there was a question of fraud and questioned LHS's methods. He further stated that he had faith in our poll workers, it's the voting machines that are the problem.

Mr. Bouffard responded by saying he was the chief election officer in charge of the elections for the Town of Greenland. The election processes fall within his jurisdiction and he is the person who supervises the entire election process. He then proceeded to explain the chain of custody and the complete election process from the time we receive the ballots from the printer up through and including the actual election when the polls close. The ballots are then taken by the police, stored overnight at the Police Station and then brought to the Town Hall the next day to be stored in sealed boxes in the Town Hall safe.

Mr. Bouffard's explained that the AccuVote machine is an optical scanner and a counter of the ballots only, counting ovals on ballots only. This has been approved by the State of New Hampshire. It has been used for over thirty years for every town and state election in Greenland, does not have software or a hard drive or an operating system. It has no ability to communicate via the internet or to a wireless network. It operates on memory cards which are used for each election and are re-programmed for each election by LHS Associates, which also print the ballots. Mr. Bouffard then went on to explain in its entirety the election process from testing the ballots before the election, through the election and then to the storage of the ballots in the town safe.

After this extensive explanation of our voting processes and the use of the AccuVote machine, Mr. Bouffard asked for comments from the audience.

Over the next hour several residents made comments and commended the election officials for well run, honest, clean elections and felt this warrant article was not appropriate or needed.

A motion was made to adjourn by Patrick Walsh and was seconded by Steven Smith. There being no further discussion,

The meeting was adjourned at 10:25.

Respectfully submitted,

Marguerite F. Morgan  
Town Clerk



ABSENTEE BALLOT AND OFFICIAL BALLOT

SPECIAL TOWN ELECTION  
TOWN OF  
GREENLAND, NEW HAMPSHIRE  
DECEMBER 18, 2021

Total Vote Count 1197

*Marguerite F. Morgan*  
*Marguerite F. Morgan*

MARGUERITE F. MORGAN, TOWN CLERK

INSTRUCTIONS TO VOTERS

1. To vote, fill in the oval(s) ☐ opposite your choice(s) like this ☒

ARTICLE

Article 01

To see if the town will vote  
to ban the use of voting  
machines in local, state  
and federal elections.

120 YES ☐

1077 NO ☐





New Hampshire  
Department of  
Revenue Administration

2021  
MS-1

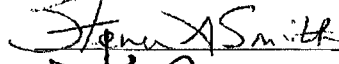
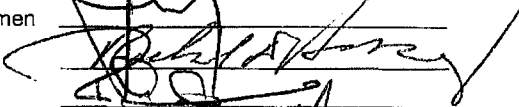
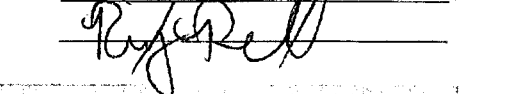
**Greenland**  
**Summary Inventory of Valuation**

**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/>

Board of Selectmen (Town of Greenland)

Name	Position	Signature
Steven Smith	Chair, Board of Selectmen	
James Connelly	Vice Chair, Board of Selectmen	
Richard Hussey	Member	
Richard Winsor	Member	
Randy Bunnell	Member	

Name	Phone	Email
Todd Haywood	603-496-7293	granitehillmunisvs@hotmail.com

Preparer's Signature

# Greenland

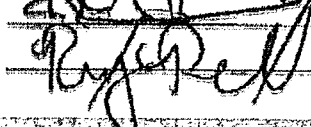
## Summary Inventory of Valuation

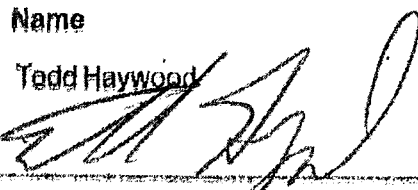
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**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 78:7.

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 280-5090  
<http://www.revenue.nh.gov/mun-prop/>

Assessor
Board of Selectmen (Town of Greenland)

Municipal Official		
Name	Position	Signature
Steven Smith	Chair, Board of Selectmen	
James Connelly	Vice Chair, Board of Selectmen	
Richard Hussey	Member	
Richard Winsor	Member	
Randy Bunnell	Member	

Preparer		
Name	Phone	Email
Tedd Haywood	603-496-7293	granitehillmunisvs@hotmail.com
 Preparer's Signature		



New Hampshire  
Department of  
Revenue Administration

2021  
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	2,094.21	\$444,300	
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	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	2,373.25	\$351,218,600	
1G	Commercial/Industrial Land	671.56	\$46,024,200	
1H	Total of Taxable Land	5,386.02	\$397,785,900	
1I	Tax Exempt and Non-Taxable Land	855.43	\$15,724,100	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$366,700,500	
2B	Manufactured Housing RSA 674:31	0	\$0	
2C	Commercial/Industrial	0	\$90,660,500	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$457,361,000	
2G	Tax Exempt and Non-Taxable Buildings	0	\$25,338,600	
Utilities & Timber			Valuation	
3A	Utilities		\$28,799,700	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$883,946,600	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$491,800	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$883,454,800	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	2	\$30,000
13	Elderly Exemption RSA 72:39-a,b	\$0	17	\$2,045,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$50,000	1	\$50,000
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	20	\$435,000
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$2,560,000
21A	Net Valuation			\$880,894,800
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$880,894,800
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$880,894,800
22	Less Utilities			\$28,799,700
23A	Net Valuation without Utilities			\$852,095,100
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$852,095,100



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Utility Value Appraiser

72:8d

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

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
HUDSON LIGHT & POWER DEPT GENERATION					
MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION			\$4,400		\$4,400
NEXTERA ENERGY SEABROOK LLC			\$57,500		\$57,500
PSNH DBA EVERSOURCE ENERGY	\$10,698,300	\$1,601,100		\$6,896,800	\$19,196,200
TAUNTON MUNICIPAL LIGHTING CO GENERATION					
UNITIL ENERGY SYSTEMS INC	\$26,400				\$26,400
	\$10,724,700	\$1,601,100	\$61,900	\$6,896,800	\$19,284,500

Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
GRANITE STATE GAS TRANSMISSION INC				\$2,417,800	\$2,417,800
MARITIMES & NORTHEAST PIPELINE LLC				\$4,009,600	\$4,009,600
NORTHERN UTILITIES INC	\$795,800				\$795,800
PORTLAND NATURAL GAS TRANSMISSION SYSTEM				\$2,292,000	\$2,292,000
	\$795,800			\$8,719,400	\$9,515,200



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<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$750	181	\$135,750
Surviving Spouse RSA 72:29-a	\$2,000	2	\$4,000
Tax Credit for Service-Connected Total Disability RSA 72:35	\$4,000	6	\$24,000
All Veterans Tax Credit RSA 72:28-b	\$750	30	\$22,500
Combat Service Tax Credit RSA 72:28-c			
		<b>219</b>	<b>\$186,250</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>		<b>Deaf Asset Limits</b>	
Single		Single	
Married		Married	
<b>Disabled Income Limits</b>		<b>Disabled Asset Limits</b>	
Single	\$13,400	Single	\$35,000
Married	\$20,400	Married	\$35,000

**Elderly Exemption Report**

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

<b>Age</b>	<b>Number</b>
65-74	1
75-79	1
80+	

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

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
65-74	6	\$90,000	\$540,000	\$540,000
75-79	3	\$115,000	\$345,000	\$345,000
80+	8	\$145,000	\$1,160,000	\$1,160,000
	<b>17</b>		<b>\$2,045,000</b>	<b>\$2,045,000</b>

<b>Income Limits</b>	
Single	\$37,500
Married	\$60,000

<b>Asset Limits</b>	
Single	\$125,000
Married	\$125,000

**Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)**

Granted/Adopted? No

Properties:

**Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)**

Granted/Adopted? No

Properties:

**Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)**

Granted/Adopted? Yes

Structures: 0

**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:



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<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	477.45	\$269,500
Forest Land	1,160.76	\$166,300
Forest Land with Documented Stewardship	198.71	\$2,800
Unproductive Land	0.00	\$0
Wet Land	257.29	\$5,700
	<b>2,094.21</b>	<b>\$444,300</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	<b>51.75</b>
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	<b>0.50</b>
Total Number of Owners in Current Use	<b>Owners:</b>	<b>35</b>
Total Number of Parcels in Current Use	<b>Parcels:</b>	<b>56</b>

**Land Use Change Tax**

Gross Monies Received for Calendar Year		<b>\$0</b>
Conservation Allocation	<b>Percentage: 0.00%</b>	<b>Dollar Amount: \$0</b>
Monies to Conservation Fund		<b>\$0</b>
Monies to General Fund		<b>\$0</b>

**Conservation Restriction Assessment Report RSA 79-B**

	<b>Acres</b>	<b>Valuation</b>
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	<b>Acres:</b>	<b>0.00</b>
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	
Owners in Conservation Restriction	<b>Owners:</b>	
Parcels in Conservation Restriction	<b>Parcels:</b>	



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Discretionary Easements RSA 79-C  
PORTSMOUTH COUNTRY CLUB

Acres	Owners	Assessed Valuation
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
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Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
--------	------------	-------	----------------	---------------------

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

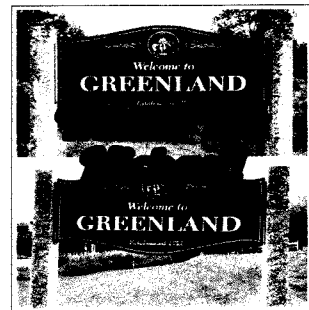
## ~REPORT OF THE BOARD OF SELECTMEN~

**O**n behalf of the Board of Selectmen, thank you for giving us the opportunity to serve as your selectmen. We are grateful for the opportunity, and we always welcome your ideas and feedback. During 2021, we welcomed new Board member, Randy Bunnell, to the Board. His ideas and contributions over the past year are much appreciated as we work collectively as a Board to serve the public. We encourage people to be involved and 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.

Thank you to the Greenland Historical Society, the Town's 300<sup>th</sup> Anniversary Committee and the Greenland Women's Club. All partnered together, with other local organizations and volunteers, to help the Town celebrate our Town's historic 300<sup>th</sup> anniversary. Special thanks to all who were involved in the community to make the celebration memorable. The Greenland Historical Society was also instrumental in helping the town receive the donation of our Lafayette Trail historic marker, a gift from The Lafayette Trailer non-profit and William G. Pomeroy Foundation.

The two "Welcome to Greenland" signs, at both ends of town on Route 33, were designed, constructed and donated by Michael O'Neil with support from the community. Michael gifted the signs to the town as an Eagle Scout project and the Board has received many compliments on them since they were placed.

The Board of Selectmen recognize and thank Michael O'Neil for all his hard work and efforts in designing and placing these two beautifully crafted welcome signs for the Town during 2021. The Board of Selectmen also appreciate the community support that the project received and want to thank everyone that contributed to the project and supported Michael's efforts. The results of Michael's Eagle Scout project are amazing and a benefit to the whole community.



Most of the town-maintained portion of Bayside Road was reconstructed in 2021. We plan to finish Bayside in 2022 and are planning to pave Sanderson Road, Fairway Drive and Meloon Road. The Town of Greenland is currently working with Altus Engineering to review the previous road study and make additional recommendations on road priorities and continued maintenance. The amount of work that we will be able to do will largely depend on the funds available in the operating budget for roads and the degree that the Board feels comfortable in spending down the General Road Maintenance Capital Reserve Fund. We also continue to seek safety improvements and studies on Route 33 from the State. In 2021, all passing lanes on Route 33 in Greenland were removed for improved safety, as a direct result of the Board's efforts and joint efforts made by our local legislators.

During 2021, we appointed the Honorable Susan B. Parker to the position of Joint Pease Development Authority (PDA) Board of Directors Seat established by House Bill 243 in the 2019 NH House Legislative Session. The seat was established through the work, efforts, and testimony of many individuals and elected officials and replaces the seat that was shared between Newington and Portsmouth. The seat now is shared between Newington and Greenland. Since her appointment, Ms. Parker has been working to ensure the PDA continues to be an economic engine for New Hampshire's Seacoast Region, attracting jobs and industry. Additionally, she is helping address many shared concerns of Newington and Greenland including preventing pollution, taking action to protect the environment from all environmental hazards, monitoring and ensuring the safety of our drinking water, and mitigating noise and traffic concerns regionally through smart growth and development that takes regional impacts into consideration.



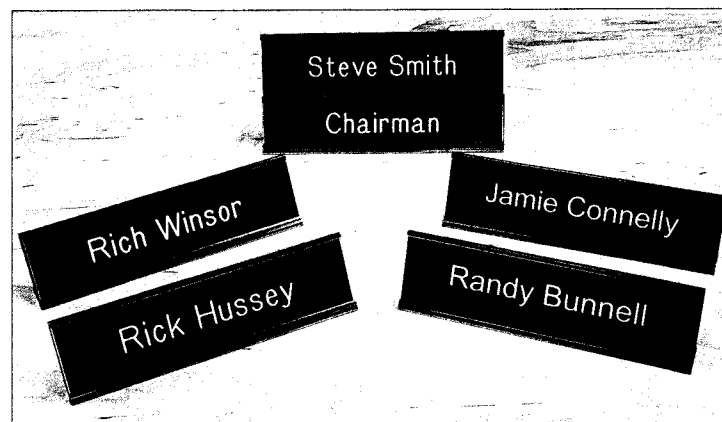
The environment and water concerns remain a top priority for the Board. The town has worked on the MS4 Year 3 stormwater updates and educated the public on how to prevent pollution and recycle. The Board also has expressed concerns to NHDES and the NH Fish and Game Department about improvements needed on the fish ladder below the Winnicut Bridge. The Board has strongly advocated at the local, state, and national level for action and cleanup of the Coakley Landfill and the PFAS compounds that threaten our public health and drinking water. The recent Bedrock Study and other Coakley updates can be found on the town's website.



The Board also wants to express our sincere thanks and appreciation to former Sergeant Wayne Young for his 22+ years of dedicated service to the Town of Greenland and the Greenland Police Department. We congratulate him on his recent appointment as Police Chief in Newfields and wish him the best.

Respectfully submitted,

Steve Smith  
Board of Selectmen, Chair



## ~ TOWN ADMINISTRATOR'S REPORT~

2021 marked Greenland's 300<sup>th</sup> anniversary and there were many anniversary events that took place in town. I appreciate all the groups and individuals that worked together to make the events possible and memorable for the community. 2021 was another great year and I have enjoyed working with the town boards, committees, volunteers, staff and public. The Board of Selectmen accomplished many things in 2021 for the town, as summarized in the Board's report. I'd also like to thank all the public safety personnel who work diligently to protect our community and loved ones. Special thanks to Fire Chief Ralph Cresta, Police Chief Tara Laurent, EMD/Health Officer Dennis Cote. I commend the town employees, volunteers, and board/committee members for their exceptional work in 2021.

Working with the Rockingham Planning Commission, the Town finished Year 3 of the MS4 stormwater plans and obligations and helped inform the public about the importance of following best management practices including:

- Tips on ensuring the proper storage and handling of fertilizers
- Using fertilizers with low or no levels of phosphorus
- Mulching/mowing grasses whenever possible; grass clippings are a natural fertilizer
- Ensuring septic systems are working properly
- The importance of cleaning up pet waste so it does not enter the stormwater system

More tips and suggestions on stormwater protection can be found on our website under the MS4 tab on the right side of the page.

Thank you again for the opportunity to serve as Town Administrator and work with such a dedicated and accomplished team of staff, volunteers, and board members to support the needs of the community.

Respectfully submitted,

Matthew Scruton  
Town Administrator



## ~ TOWN CLERK/TAX COLLECTOR'S REPORT~

**A**nother year has come and gone in the blink of an eye with the ever-changing climate in our community, constantly adjusting to many of the challenges facing all of us on a daily basis. Covid 19 has certainly had an impact on our lives, families, businesses and occupations. In spite of this, it has been business as usual in our town hall, with the workloads increasing in motor vehicle registrations, elections, real estate taxes and numerous phone calls for assistance. Our residents are using our online services in increasing numbers, as we provide the ability to register vehicles, dogs, vital records and to pay real estate taxes. These online services make it easier when one is unable to mail their renewal registrations or come to our town hall to complete their transactions.

During the course of this year, we registered 6,215 vehicles. The increase in revenue from motor vehicles registrations 2020 to 2021 was \$79,234. In addition, we have been the support system for one of our surrounding towns, who had construction issues in their town hall, performing all of their motor vehicle and boat registrations for November and December.....towns supporting towns.

We had two (2) elections, starting with the Town Election in March and a Special Town Meeting in December, requested by a resident with a petitioned warrant article with fifty registered voter's signatures. The purpose of this Warrant Article was to ban the use of voting machines in all elections, town, state and federal. Our residents came out on a snowy Saturday, the week before Christmas, and supported all of our election officials, and the integrity of the voting process. The turnout was a show of support from our residents, for which we are all most grateful. The warrant article failed by a vote of 1077 to 120 to keep using our current voting machine (Accuvote). Thanks to our Moderator, Dean Bouffard, Supervisors of the Checklist, all of the ballot clerks, our Select Board and our Police Department's participation, we will continue to have a safe environment in which to exercise our constitutional right to vote.

On the Tax Collectors side of things, our tax revenues have increased over last year in the amount of \$2,105,372. The total taxes invoiced for the 2021 tax year was \$16,258,675. Uncollected taxes for the year 2021, was \$597,866. The properties lien for 2020 tax delinquencies, totaled \$140,666.

Lastly, I want to thank my Deputy, Amy Bauer, Matt Scruton, Town Administrator, Liz Cummings, Finance Director, Tracey Westlake, Asst. Finance Director, Charlotte Hussey, Administrative Assistant, and Jack Shephard, Building Inspector/Code Enforcer, **our team**, for all of their hard work making 2021 a successful year, in spite of the challenges we all faced.

Respectfully submitted,

Marguerite "Marge" Morgan  
Town Clerk/Tax Collector



## ~ FINANCIAL REPORT ~

	<u>2020</u>	<u>2021</u>
Motor Vehicle Permits	1,128,478.91	1,207,712.95
Motor Vehicle Decals	17,568.00	18,564.00
Boat Registrations	4,692.28	7,685.87
Fish & Game Income	154.00	126.00
Transportation Improvement Fund	14,132.50	15,284.80
Dog Licenses w/fines	4,879.50	5,603.00
NSF Fees	350.00	400.00
Marriage Licenses	119.00	154.00
Vital Statistics	803.00	1,197.00
Transfer Station Permits	19,370.00	19,681.30
Miscellaneous - Copies, filing fees, etc.	<u>6,223.95</u>	<u>6,797.58</u>
<b>Total</b>	<b>1,196,771.14</b>	<b>1,283,206.50</b>

## ~ 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
2011	S	2.98	9.76	1.01	13.75
2012	S	2.87	10.21	1.05	14.13
2013	S	2.80	11.57	1.13	15.50
2014	S	3.40	11.43	1.09	15.92
2015	S	3.53	12.28	1.10	16.91
2016	S	3.42	12.16	1.07	16.65
2017	S	3.38	12.20	1.06	16.64
2018	S	3.34	11.53	.92	15.79
2019	S	3.64	11.81	.95	16.40
2020	S	4.03	11.64	.91	16.58
2021	S	4.82	12.96	.94	18.72

## ~RESIDENT DEATH REPORT~ 2021

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Nevers, Judith Ann	01/01/21	Greenland, NH	Sanderson, Frederic	Feener, Elizabeth
Williams, Neill Allen	01/07/21	Portsmouth, NH	Williams, Roy	Rose, Clara
Adams, William Kenneth	03/06/21	Greenland, NH	Adams, William	Jones, Elizabeth
Adams, Elizabeth	03/15/21	Greenland, NH	Jones, Woodford	Leavens, Barbara
Rogers, Ronald	03/20/21	Portsmouth, NH	Rogers, Richard	Stone, Beverly
Dow Sr., Louis L.	04/05/21	Portsmouth, NH	Dow, George	Carkin, Helen
Schwartzmiller, Jon M.	04/14/21	Greenland, NH	Terrio, John	Seibolt, Elizabeth
Baylies, Shian Marie	04/19/21	Kingston, NH	Baylies, James	Adams, Kelly
Agrodnia, Paula Jean	04/28/21	Portsmouth, NH	Tremblay, Philip	Ramsey, Priscilla
Russell, Cameron Thomas	05/31/21	Portsmouth, NH	Russell, Todd	Brownlie, Lisa
Cronin, Tabita S. H.	06/03/21	Rye, NH	Hervarth, Fritz	Kalnins, Lena
Syphers, Priscilla	07/03/21	Portsmouth, NH	Arendt, Theodore	Knight, Florence
Barron, Barbara A.	07/04/21	Portsmouth, NH	Levesque, Robert	Irish, Ruth
Noyes, Monica L.	07/15/21	Greenland, NH	Perkins, Kenneth	Littlefield, Linda
Katsanos, Connor Matthew	07/20/21	Portsmouth, NH	Katsanos, Alex	Risman, Rebecca
Coakley, Ronald Charles	07/31/21	Greenland, NH	Coakley, Patrick	Lamonde, Gertrude
Ireland, Joyce Estelle	09/04/21	Portsmouth, NH	Mason, Ralph	Rollo, Georgia
Stone, David Michael	09/05/21	Greenland, NH	Stone, Henry	McCarthy, Catherine
Gebo, Clarence H.	09/13/21	Greenland, NH	Burke, Walter	Thiverge, Cecelin
Conley, Elaine L.	09/21/21	Out of State	Unknown	Unknown
Herger, Paula Susan	10/21/21	Greenland, NH	Herger, Joseph	Sabins, Jeene
Palumbo, Pasqualina	10/23/21	Out of State	Unknown	Unknown
Casella, Shirley Ann	11/17/21	Rye, NH	Renaud, Edward	Gault, Ethel
Ireland Jr., Charles E.	11/27/21	Portsmouth, NH	Ireland, Charles	Brown, Dorothy
Murphy, Harold Gene	12/11/21	Out of State	Unknown	Unknown
Hazzard, Barbara J.	12/23/21	Portsmouth, NH	Farrand, Carlton	Ames, Phyllis

## ~RESIDENT MARRIAGE REPORT~ 2021

Spouse	Residence	Spouse	Residence	Town of Issuance	Place of Marriage	Date of Marriage
Droesch, Joshua	Greenland	Brigham, Heather	Greenland	Greenland	Hampton	07/03/21
Petlon, John	Greenland	O'Neil Mikaela	Greenland	Greenland	Gilford	07/24/21
Filkins, Patrick	Greenland	Sewall, Frances	Greenland	Greenland	Greenland	08/28/21
Healey, Austin	Farmington	Tibbetts, Jeanna	Greenland	Farmington	Farmington	08/28/21
Sudman, Jeffrey	N. Hampton	Philbrick, Melissa	Greenland	Rye	Rye	09/04/21
Macinnis, Robert	Greenland	Ryan, Kyle	Greenland	Greenland	Rye	10/09/21
Steinman V, Frank	Greenland	Sullivan, Mackenzie	Greenland	Greenland	Portsmouth	10/13/21
Kaya, Mustafa	Greenland	Lowry, Kristin	Greenland	Greenland	Greenland	10/14/21
Hussey, Richard	Greenland	Diemer, Eleanor	Greenland	Greenland	Greenland	10/23/21
Hubbard, David	Littleton, NH	Bliss, Jennifer	Greenland	Littleton	Jackson	10/30/21

**~RESIDENT BIRTH REPORT~  
2021**

<b>Child's name</b>	<b>Date of Birth</b>	<b>Place of Birth</b>	<b>Father's Name</b>	<b>Mother's Name</b>
Musshorn, Nolan Robert	02/16/21	Dover, NH	Musshorn, Eric	Musshorn, Emma
Flores, Mileena Love	04/22/21	Dover, NH	Flores, Nicholas	Mullikin-Goodwin, Kayla
Barron, Norvina Armani	05/30/21	Dover, NH	Barron, John	Barnaby, Jenaya
Bolton, Ellic Anastasia	07/15/21	Portsmouth, NH	Bolton, James	Bolton, Ashli
Getman, Genevieve Roselee	07/22/21	Manchester, NH	Getman, Peter	Getman, Amanda



## Tax Collector's Report

For the period beginning  and ending

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:

County:

Report Year:

### PREPARER'S INFORMATION

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



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**Debits**

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2020	Year: 2019	Year: 2018
Property Taxes	3110		\$277,756.71		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance		(\$86,434.70)			
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2020	
Property Taxes	3110	\$16,258,675.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$22,825.00		
Yield Taxes	3185	\$484.30		
Excavation Tax	3187			
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2020	2019	2018
Property Taxes	3110	\$165,602.48	(\$1,523.52)		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190				
Interest and Penalties on Resident Taxes	3190	\$2,395.80	\$10,325.78		
<b>Total Debits</b>		<b>\$16,363,547.88</b>	<b>\$286,558.97</b>	<b>\$0.00</b>	<b>\$0.00</b>





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Credits

Remitted to Treasurer	Levy for Year of this Report	2020	Prior Levies 2019	2018
Property Taxes	\$15,705,315.39	\$142,907.31		
Resident Taxes				
Land Use Change Taxes	\$22,825.00			
Yield Taxes				
Interest (Include Lien Conversion)	\$2,395.80	\$10,325.78		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$132,479.46		
	\$34,703.67			
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2020	Prior Levies 2019	2018
Property Taxes		\$846.42		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2020	2019	2018
Property Taxes	\$597,823.72			
Resident Taxes				
Land Use Change Taxes	\$484.30			
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
Total Credits		\$16,363,547.88	\$286,559.02	\$0.00
			\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$598,308.02
Total Unredeemed Liens (Account #1110 - All Years)	\$203,127.15



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Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2019	Year: 2018	Year: 2017
Unredeemed Liens Balance - Beginning of Year		\$86,655.29	\$49,816.08	\$22,667.23
Liens Executed During Fiscal Year	\$140,665.93			
Interest & Costs Collected (After Lien Execution)	\$1,060.92	\$6,784.54	\$14,526.65	\$493.94
<b>Total Debits</b>	<b>\$141,726.85</b>	<b>\$93,439.83</b>	<b>\$64,342.73</b>	<b>\$23,161.17</b>

Summary of Credits

	Last Year's Levy	Prior Levies		
		2019	2018	2017
Redemptions	\$19,970.68	\$27,821.58	\$46,926.07	\$1,959.05
Interest & Costs Collected (After Lien Execution) #3190	\$1,060.92	\$6,784.54	\$14,526.65	\$493.94
Abatements of Unredeemed Liens				
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$120,695.25	\$58,833.71	\$2,890.01	\$20,708.18
<b>Total Credits</b>	<b>\$141,726.85</b>	<b>\$93,439.83</b>	<b>\$64,342.73</b>	<b>\$23,161.17</b>

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$598,308.02
Total Unredeemed Liens (Account #1110 - All Years)	\$203,127.15



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

Marguerite

Preparer's Last Name

Morgan

Date

02/10/2022

**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 2021 there were roughly 325 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2020. These properties were adjusted accordingly. All timely filed abatement requests were dealt with as required.

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

There were 77 qualified sales submitted to the New Hampshire Department of Revenue Administration to derive the 2021 assessment ratio. The preliminary weighted mean assessment to sale ratio is 74.1% +/- . The median assessment to sale ratio is 74.2% with a coefficient of dispersion of 13%. 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 (when deemed safe). 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~

2021 continues to be a challenge for the Town of Greenland, due to Covid. It has been my honor to be your Building Inspector/Code Enforcement Officer. Following is a brief synopsis of what the building department does. This department is responsible for performing the administrative, enforcement, and inspection duties related to the interpretation/compliance with State Building Code, Town Ordinances, Zoning, and other applicable regulations to ensure the safety of life and property and compliance with codes and ordinances adopted by the Town.

The Building Department/Code Enforcement Department has been busy in 2021 as it processed 653 permits, 14 of which were New Construction Single Family Homes.

In closing, I would like to thank all of our citizens of Greenland for their understanding and cooperation during these tedious times. Also, I have utmost respect for our Select Board, Planning Board and Zoning Board for all their due diligence in helping me do my job efficiently.

Respectfully submitted,

Jack Shephard  
Building Inspector /  
Code Enforcement Official

<u>PERMITS ISSUED</u>	<u>2020</u>	<u>2021</u>		<u>2020</u>	<u>2021</u>
New Homes	6	14	Plumbing	29	37
Duplexes	0	0	Electric	96	117
Residential Renovations	51	83	Signs	3	6
Commercial Renovations	3	6	Test Pits	10	39
New Commercial Building	0	0	Septic	10	26
Occ. Permit-Residential	13	15	Septic Review	12	4
Occ. Permit-Commercial	3	2	Pools	9	11
Outbuilding	25	19	Roof	15	28
Driveway	9	15	Home Occupation	1	1
Demolitions	2	9	Mechanical	60	61
Gas	63	62	Sprinkler Systems	0	9
Generators	14	17	Miscellaneous	<u>33</u>	<u>66</u>
Solar Array	8	6	<b>Total permits</b>	<b>475</b>	<b>653</b>

## **~ POLICE DEPARTMENT REPORT ~**

### **A Decade in Review**

**O**n April 12, 2022, I will have served the Town of Greenland as the Chief of Police for a decade. While there have been a lot of changes in Greenland since then, I am proud that our supportive, tight knit community has remained as such.

Over the years the police department, like the rest of the town, has adopted more and more technology in an effort to operate more effectively and efficiently. In any public setting, resources are limited and there is a delicate balance between innovation and fiscal responsibility. As the head of the police department, I always strive to stay ahead of the curve in the areas pivotal to necessary enforcement and community relations. Over the decade that meant adjusting many of our daily tasks to technology/computer based, including scheduling software (both on-duty and private details), directives and policy management software, our specific records management system hosted/combined with Rockingham Sheriff's Office/Dispatch, a personnel feedback and early warning system software, E-Crash & E-Citation by and through the State of NH to submit/file all crash reports and summonses electronically, typical office applications (MS Word & Excel), and advanced spam ware/encryption. Similarly, in 2021, we connected with a new vendor for Information Technology (IT) work and, at their recommendation, upgraded our server, and moved all of our backups to the "cloud". All of these advancements, while sometimes challenging to learn, have made law enforcement safer for the officers and more efficient for the citizens.

Throughout the decade, GPD has been fortunate enough to have partnered with many of the Greenland businesses to interact with the community members. Annually we host National Night Out, Heroes & Helpers (Shop with a Cop), Beards for Bucks, assisting with food during Thanksgiving, Easter and Santa parades, McDonald's Community Night, participating in PTO events, birthday drive by parades, traffic assistance at summer concerts, and many school activities. The Greenland Police Department knows that it takes the combined effort in all aspects of our Town working together to truly have a great community.

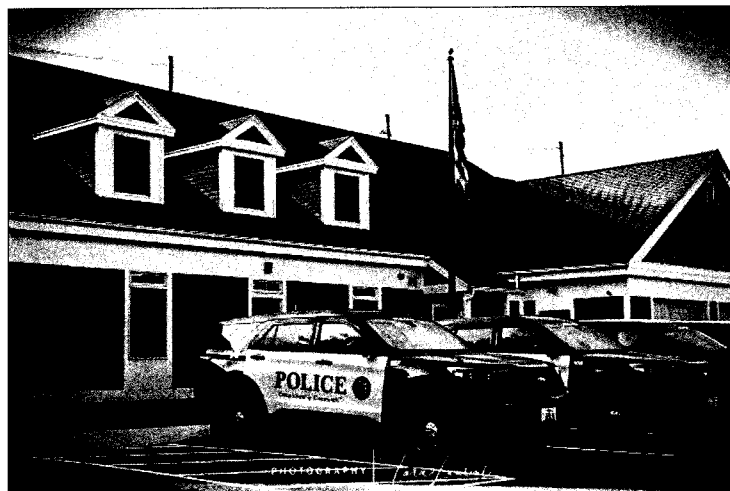
In various years I worked with the NH Assoc of Chiefs of Police as well as several town officials to either support or oppose various bills that were introduced to the legislature. In NH we enjoy a close relationship with our legislators, and we know it is important to ensure the laws that are passed in NH are for the greater good of our citizenry. To that end, we work with the NH DOT, DHHS, NHRS, NHMA, SASS, and many other agencies to further the rights and the values we all hold dear. I worked intimately on a bill several years ago to ensure that discussions between an officer in distress and a critical incident trained officer be protected in an effort to further officer wellness. That bill laid the foundation for hundreds of officers to get training in Critical Incident Stress Management. Both me and Eli/Willow are so certified.

As you know in 2020, the Town voted to add a School Resource Officer to the Greenland Central School. The SRO has become an invaluable position, bringing a balance of assistance and the ability to enforce. He has worked hand in hand with Principal Hallee and I have received nothing but compliments about his presence in the school. In addition to teaching LEAD (the replacement for DARE), he assists teachers with various applicable topics, he works with the counselors and social worker to identify and help at-risk juveniles, he spends time with particular children that have behavior difficulties or are exhibiting signs of abuse or neglect, he talks with kids during lunch and recess to ensure bullying isn't occurring and encouraging inclusion, he runs all of the emergency drills with the police and fire departments, and a plethora of other tasks. I see the kids' eyes light up when SRO Drew says "good morning" to them and I see the parents' smiles as they know their child is safe at school.

Of course probably one of the most prolific aspects of the last decade for all of us has been the discovery and spread of COVID-19. The pandemic changed every person's daily life in Greenland and around the world. While we struggled to understand the origin, the consequences, best practices, and the long-term effects, GPD continued to police. While other departments shut their doors to walk-in reports and/or in-person requests, we made the decision to keep our doors open. In a community like Greenland, we felt it necessary to be there for our citizens, however they needed. Some people were confused about the pandemic, others were lonely, and others were having difficulty adjusting to a quarantined lifestyle. We took all recommended precautions, but we still helped people with VIN verifications, getting fingerprinted for employment, taking criminal reports that were difficult to explain via phone, and just recommending resources for whatever they needed. It was an especially difficult time for us, as we dealt with an overabundance of mental health issues. Unfortunately, that trend has not waned. We have learned and adjusted our responses to attempt to assist each person in the way that they need. Again, we all worked together as a community. While we're still in the throes of the pandemic, we have learned enough to be able to get back to some "normalcy" while staying aware of steps we can take to stay safe.

Specifically in 2021, many changes in the management and administration of policing were identified as "best practices" following the George Floyd death case in Minnesota and many of them were mandated in NH after the Commission on Law Enforcement Accountability, Community and Transparency (LEACT) was formed and their report released (December 2020 - Present). Greenland had already made substantial changes via policies, training, and inclusion prior to the LEACT report. Additionally, while the LEACT committee was meeting, GPD formed a committee to discuss the interactions of law enforcement with underrepresented and/or minority groups. The committee, comprised of police chiefs, business owners, citizens, school board members, Black Lives Matter personnel, and other disenfranchised group representatives from both Greenland and Rye, met several times to discuss any diversity issues openly. At the conclusion, we agreed that keeping the lines of communication open was the key to ensuring that all voices were heard. We agreed that the motto "Beyond tolerance is acceptance" should resonate with our local police officers, citizens and even visitors to our communities.

I have explained before that I love to hear citizens say, "Nothing bad ever happens in Greenland." Unfortunately, that statement isn't entirely true, but it tells me that the people have a sense of safety and security. They feel comfortable with their neighbors, the town officials, and even the police. It is something I strive for every day.





### Personnel

Chief Tara Laurent	Hired F/T: 07/05/97	Newmarket PD & Greenland PD - 24 Yrs.
Lt David Kurkul	Hired F/T: 07/01/87	Amtrack PD, Exeter PD, Greenland PD - 34 Yrs.
Sgt Wayne Bertogli	Hired F/T: 01/19/03	Newmarket PD & Greenland PD - 19 Yrs.
Ofc Jamie Cormier	Hired F/T: 11/11/01	Rochester PD & Greenland PD - 20 Yrs.
Ofc Mike Gobbi	Hired F/T: 1995 (3 Yrs.) & 11/01/07	Stratham PD & Greenland PD - 17 Yrs.
Ofc Jon Sardinha	Hired F/T: 11/21/14	Nottingham PD & Greenland PD - 7 Yrs.
Ofc Brian Leahy	Hired F/T: 07/23/14	Milton PD & Greenland PD - 7 Yrs.
SRO Nick Drew	Hired F/T: 08/01/07	Northwood PD, Newmarket PD, Greenland PD - 14 Yrs.

### GPD Statistics\*

	Calls	Incidents	Arrests	M/V Stops	Crashes
2012	8,207	241	80	651	89
2013	11,578	160	53	1,197	116
2014	12,496	168	103	2,478	109
2015	12,072	167	47	2,146	133
2016	11,506	162	65	1,907	122
2017	11,842	144	58	2,445	128
2018	12,481	143	68	2,358	146
2019	12,216	150	73	2,046	133
2020	13,478	138	53	1,180	81
2021	12,961	136	50	1,642	98

\* Please note that changes were made in the way we report Calls for Service (CFS) between years 2012 – 2013 & 2016 – 2017.

Respectfully submitted,

Tara Laurent  
Police Chief

## ~ FIRE DEPARTMENT REPORT~

**2** 021 started out with us all being hopeful for an end to the pandemic, unfortunately that wasn't the case. Our mission here at the Fire Department is to continue providing quality emergency medical services and fire suppression to our community and anyone traveling within its borders. At the beginning of the pandemic we made a decision to staff our station 24 hours a day, 7 days a week and have maintained that staffing level. This year we added 2 additional full-time positions to bring our care and services to the next level. With 4 full-time personnel, we have an experienced officer and an advanced or paramedic level EMS provider with every shift.

Much of our time, outside of responding to emergencies, has been spent training; sharpening and expanding our skillset to ensure we are the best equipped we can be when we respond. This year we've seen many serious incidents, including fires both in and out of town, car accidents, HAZMAT emergencies, and high priority medical calls. 2021 also threw us some unconventional curve balls as well, such as searching for and rescuing a parachutist crashed into a tree deep in the woods and extricating a horse who was immobilized after falling into an in-ground pool. Our operational philosophy as an all-hazards department means that we have to be ready for any call at any time, and our team, our capabilities, and our experience grows with every passing year. As we all continue to navigate through the tail end of the pandemic, and into whatever the future has in store, your Greenland Fire Department will be ready 24/7 to answer the call.

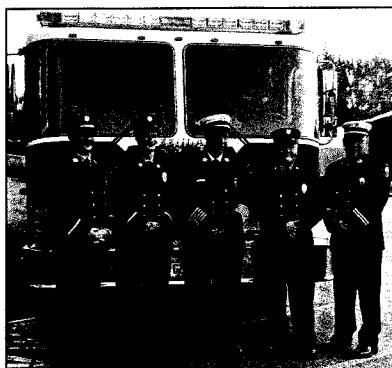
Calls for service breakdown 2021:

False Alarm & False Call	57
Fire	48
Good Intent Call	42
Hazardous Condition (No Fire)	31
Overpressure Rupture, Explosion	1
Rescue & Emergency Medical Services	270
Service Call	36
Severe Weather & Nature Disaster	3
Special Incident Type	1
<b>Total Incidents</b>	<b>489</b>

My staff and I remain committed to providing exceptional fire and emergency medical services to you, our community. We thank you for your continued support.

Respectfully submitted,

Ralph Cresta Jr.  
Fire Chief



T. Labonte, R. Cook, Chief Cresta,  
S. LaMontagne, P. Hanley

## ~ EMERGENCY MANAGEMENT REPORT ~

2021 has been a continued adjustment to the effects of Covid-19 and the impact on our daily lives. We continue to monitor, adjust safety measures as needed and try to return to normalcies as safely as we can. Is this the norm? It may be for the foreseeable future. Since the last report, Greenland had 160 reported cases of Covid-19. As of now, the number has increased to 708 reported cases. I say reported cases because I believe the actual cases are higher due to a couple of factors. One factor being where the individuals were tested. If people were tested in Maine or Massachusetts, there is no guarantee the numbers have been forwarded/added to the State of NH numbers. Also affecting a true number is that some residents may not have been tested, but rather self-treated at home thinking it was a common cold or the flu.

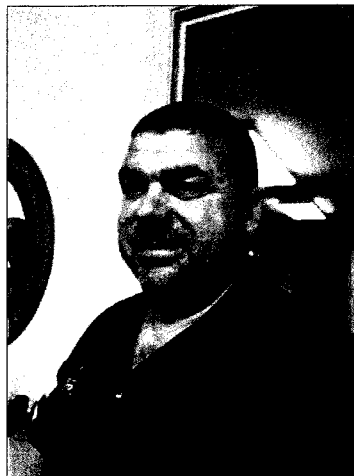
From the vaccination perspective, Greenland is in very good shape as we continue navigating this pandemic. Greenland to date has 73.3% with at least the first dose and 66% of the residents being fully vaccinated. Thank you to all that have taken the steps to minimize the effects of Covid-19. Our goal in the Town is to continue operations as normal as possible with safety measures in place for all.

We are in the process of verification and testing for Seabrook Station Radiological Preparedness, which occurs every two years. We successfully completed the first walk through of the drill cycle and will be completing the second one soon, ending with the graded exercise later in the year. Thank you to all that are participating in this process. If you are a resident in Town and would like to be part of the EMD team, do not hesitate to step up and assist your neighbors. This preparedness also helps the Town navigate through incidences that may impact our community and the day-to-day operations and recover from incidences that are weather related, like natural disasters and fire and police activities that may be long term or impact the operation of the Town for extended periods of time.

Thank you to our first responders and our Town employees for their unwavering commitment to the health and safety of our community. For constantly adjusting their own safety procedures during the last couple of years. The future looks brighter than the past as we keep adjusting and moving forward. Again, anyone wishing to join the EMD team or would like to know more about what we do, please contact me either through the Town Office or my cell phone (603) 235-6283.

Respectfully submitted,

Dennis P. Cote  
Emergency Management Director  
603-235-6283



Dennis Cote, Emergency Mgmt. Director

## ~ HEALTH OFFICER REPORT~

As stated previously, the Health Officer has a critical role within the community. To enforce applicable New Hampshire laws and administrative rules, as well as local ordinances and regulations. It also is a crucial role with the effects and navigation through the Covid-19 pandemic. I work closely with the Town Officials regularly and as situations arise, assist with safety procedures, supply procurement and general function during these uncertain times. Great strides have been made with the vaccinations of our residents. As stated in the EMD report, Greenland has a 66.00% rate of fully vaccinated people. We will continue to monitor and adjust procedures as needed.

There were several complaints and investigations completed during the previous year. Some of the inspections were related to food prep and covid safety of restaurants. Other items monitored were Junk yard complaints causing rodent and other related issues.

I look forward to continuing as the Health Officer and working closely with everyone who is in need of assistance or guidance to clear any complaints.

Some of the other functions of the Health Officer may include:

- Health and safety inspections of childcare facilities
- Foster care residences
- Inspection of recreation/playground facilities
- Work with the school on safety
- Commercial environmental pollution with public health concerns
- Mosquito control
- Elderly needs, care and abuse
- Food handlers and personal sanitation
- Work closely with other Town officials

Respectfully submitted,

Dennis P. Cote  
Health Officer



Dennis Cote, Health Officer

## ~ CONSERVATION COMMISSION ~

**G**reenland's 300<sup>th</sup> Anniversary celebration was a key focus for the Conservation Commission in 2021. Our Commission photograph was taken at the celebration as we recognized Eagle Scout Matthew Hager-King for his work on the trail. We drafted a new brochure for the Thompson Brook Trail with the trail map and a scavenger hunt booklet to distribute at the celebration. We also raised funds to bring two wildlife programs to the celebration from the York Wildlife Rehabilitation Center. The Center brought several Ambassadors, a Peregrine hawk, the fastest animal on the planet, a Barred Owl, and two turtles, Painted and Box, to talk about the amazing array of adaptations animals have evolved to survive life's challenges. Larry Day's donation made this close-up wildlife experience possible.



**Land Conservation:** Wally and Florette Berg worked with South East Land Trust (SELT) and the support of the Conservation Commission to establish a conservation easement on their 10.5 acre mini farm, Sheltmoore. SELT will hold the third-party easement. This parcel of land, although smaller than usual for the Land Trust, was deemed important to conserve because it is on Norton Brook and connects via a very large culvert under I-95 highway to conservation land in Falls Way. It was identified on the NH "Connect the Coast" report as part of a significant wildlife corridor.



**Community Outreach:** We continued our project to inform Greenlanders about the importance of protecting wildlife corridors in town that connect intact habitat areas critical for wildlife. We developed a two-page flyer with a map of the corridors showing how they connect across town lines and explaining why they are important. In April, we organized a presentation by Peter Steckler of the Nature Conservancy for the Greenland Women's Club also to present the wildlife corridor information.

**Trail Work and Land Management:** We installed a new trail sign with a map at the trail head on Liberty Hill Lane. Our trail work was largely maintenance this year, including posting the trail as multi-use to remind people that both walkers and hunters use the area. We had a bad surprise in the spring with three of the new trees donated for the open space meadow next to Van Etten Street heavily damaged by deer rubs. We installed new protective fencing and saved two but lost a Crabapple. We postponed work on re-grading the bank between the upper and lower parts of the open space meadow when the quotes came in too high for our budget. That project is aimed at reducing invasive species and reducing long-

term maintenance costs. Finally, with joint funding from the CC budget and the town's general maintenance fund, we protected the wonderful Ash trees in Rolston Park with an inoculation program against the Emerald Ash Borer.

**Easement Monitoring:** We explored new parts of the town held easements and open space areas, unfortunately, finding more trash, potentially hazardous materials, and a few more areas where easement boundaries need to be reinforced. We have printed new town logo easement decals and will be doing more work to clearly identify protected easement boundaries. A report was submitted to the Board of Selectmen the end of the year on the last three years of easement monitoring work.

**Land Boards:** The Conservation Commission has an on-going responsibility to document and help protect Greenland's natural resources, especially the rivers, marshes and other wetlands. We review development proposals with potential to impact wetlands and advise the Planning Board and Board of Selectmen when we consider that a proposal could be improved to reduce or eliminate impacts on wetlands. This year there were several proposals where the CC was able, working with the Planning Board to significantly reduce development impacts on the Winnicut River and other areas.



Conservation Commission Members with Eagle Scout, Matthew Hager-King and Family

Respectfully submitted,

Laura Byergo  
Conservation Commission, Chair

## ~TRUSTEES OF THE TRUST FUNDS~

Greenland's Trustees of Trust Funds are responsible for managing the town's 25 capital reserve funds including privately funded trusts that benefit the citizens of the town. The funds range in size from under \$1,000 to over \$700,000 with each one managed as a separate account using a specific investment mandate and total 3,252,694.52 for calendar year 2021.

The following is a list of capital reserve funds, as well as the material deposits and expenditures approved by the Trustees of Trust Funds in 2021.

- Establishment of the Town Events and Promotion Capital Reserve Fund with a deposit of \$10,000
- Deposit of \$75,000 into the New Fire Station Capital Reserve Fund
- Deposit of \$7,500 into Capital Reserve Fund
- Deposit of \$5,000 into the Retirement Liability Capital Reserve Fund
- Disbursement to the Town of Greenland, \$11,237.50 from the Greenland Perpetual Care Cemetery Fund
- Disbursement to the Town of Greenland \$3,439.51 from the Police Capital Reserve Fund
- Disbursement of \$24,832.52 from the Town of Greenland Equipment Fund to the Town of Greenland for purchase of equipment on behalf of the Greenland Fire Department

Investment policies of the Trustees follow the guidelines of the Prudent Investor Act that includes preserving the purchasing power of Greenland CRF's and Trust Funds, defining "long-term" investments as a minimum of 5 years and prohibit market timing as an investment tactic. Each fund is invested in either stocks, bonds and/or money market funds or a combination of the three. In 2021, the funds were invested in one or more of four investment options that include a US government treasury 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 treasury inflation protected securities (TIPS) as an inflation hedge. The Trustees caution that the fund investments are subject to general stock and bond market conditions and returns are not guaranteed.

All capital reserve and trust funds are available for public review during regular business hours at the Greenland Town Hall and Trustees are required to file annual MS-9 and MS-10 reports with the New Hampshire Attorney's General office. The MS-9 report is used by the NH Department of Revenue Administration as part of its process for determining the equalization rates for municipalities in New Hampshire.

Respectfully submitted,

Dick Rugg, Pamela Diamantis, Dennis Malloy, Bookkeeper  
Trustees of Trust Funds

\*(See following page) This is the amount reported by Schwab in the December 31, 2021, monthly statement for this road line-item. The total dollar amount is accurate; however it will be reassigned to correspond with the approved warrant article that created the General Road Maintenance capital reserve fund and the capital reserve fund established to receive motor vehicle registration fees. This adjustment will occur in the first quarter of 2022.

## **SUMMARY OF THE TRUSTS (Valuation Date: 12/31/2021)**

### **TRUST FUNDS**

Norton Library	2,507.04
Cemetery Perpetual Care	567,970.18
Weeks School	819.10
Library Fund	212,497.71
Sanderson Scholarship	53,559.69
Weeks Sidewalk	2,508.41
Cemetery Fund	147,000.26
<b>Total Trust Funds</b>	<b>986,862.39</b>

### **CAPITAL RESERVE FUNDS**

#### **TOWN**

Road Maintenance *	716,807.64
Conservation Land	307,582.61
Town Equipment	67,869.53
Transfer Station Equipment	74,195.30
Police Equipment	6,084.92
Public Works Composter	1,000.15
General Road Maintenance *	169,738.01
Storm Expense	70,666.92
Retirement Liability	7,168.95
Police Station Maintenance	18,501.29
Fire Station	150,014.22
Town Events	6,500.00
<b>Total Capital Reserve Funds Town</b>	<b>1,596,129.54</b>

#### **WEEKS LIBRARY**

Library Future Growth	8,422.41
Library Emergency Repair	14,749.24
<b>Total Weeks Library Funds</b>	<b>23,171.65</b>

#### **GREENLAND CENTRAL SCHOOL**

School Building and Grounds Maintenance	205,618.27
Unanticipated Tuition Expense	225,318.70
Special Education	175,590.72
School Technology	40,003.25
<b>Total Greenland Central School Funds</b>	<b>646,530.94</b>

<b>Total Capital Reserve</b>	<b>2,265,832.13</b>
<b>Total Trust and Capital Reserve Funds</b>	<b>3,252,694.52</b>



~ CEMETERY TRUSTEES ~

## Lots Sold 2021

Frank Hansler

2 Person Lot \$1,000.00

## Lots Sold 2020

Jean Annis

Cremation Lot \$500.00

Carol Jones

Cremation Lot \$500.00

Robert Ellwood

Cremation Lot \$500.00

Charlene Davis

Cremation Lot \$500.00

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

In honor of Greenland's 300<sup>th</sup> Anniversary the Historical Society offered a self-guided walking tour of the Hillside Cemetery. The tour has the history of 11 different grave sites. You can view this information on the Greenland Historical Society Site.

We have continued with our ongoing project of straightening and cleaning of the headstones in Prospect Hill Cemetery.

Respectfully submitted,

Michele Kaulback, Bob Ellwood, Donna Waldron, Cemetery Trustees

Paul Hayden, Sexton



## Hillside Cemetery

## ~ TREASURER'S REPORT ~

**I**t has been a pleasure serving the Town of Greenland for the past year. The Treasurer's Report for the Year Ending December 31, 2021 is as follows.

### **GENERAL FUND**

Balance 12/31/20	\$ 6,698,940.69
Balance 12/31/21	\$ 7,371,004.40

### **SPECIAL AMBULANCE FUND**

Balance 12/31/20	\$ 200,715.85
Balance 12/31/21	\$ 276,901.10

### **RECREATION FUND**

Balance 12/31/20	\$ 65,363.30
Balance 12/31/21	\$ 55,422.22

### **POLICE SPECIAL DETAIL FUND**

Balance 12/31/20	\$ 103,389.02
Balance 12/31/21	\$ 209,494.69

### **FIRE INSPECTION FUND**

Balance 12/31/20	\$ 28,135.55
Balance 12/31/21	\$ 26,458.83

### **PLANNING BOARD ESCROW FUND**

Balance 12/31/20	\$ 20,208.30
Balance 12/31/21	\$ 21,254.91

### **LIBRARY CAPITAL FUND**

Balance 12/31/20	\$ 871,550.74
Balance 12/31/21	\$ 127,565.67

Respectfully submitted,

Sharon Hussey-McLaughlin  
Treasurer

## ~ SCHEDULE OF TOWN INSURED PROPERTY ~

As of December 31, 2021

### Buildings

Property Name	Location	Building Total
Bandstand	Remembrance Park	\$ 26,000
Concession Stand	Caswell Field	\$ 58,100
Concession Stand	Krasko Field	\$ 14,300
Concession Stand	Maloney Field	\$ 14,300
Facilities Maintenance Garage	15 Town Square	\$ 163,500
Gazebo	Post Rod/Ports Ave	\$ 29,000
Town Hall / Fire Station	11 Town Square	\$ 1,120,500
Police Station	10 Town Square	\$ 1,347,100
Public Works Building	13 Town Square	\$ 161,100
Records Storage Shed	13 Town Square	\$ 16,000
Recreation Storage	Krasko Field	\$ 45,000
Shed/Recycling Center	Cemetery Lane	\$ 6,000
Transfer Station Building	Cemetery Lane	\$ 19,800
Weeks Public Library	36 Post Road	\$ 2,000,000

### 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
Fire Dept	20058	Artic Cat	ATV
Police Dept	2013	Ford	Explorer
Police Dept	2013	Ford	Taurus
Police Dept	2014	Ford	Explorer
Police Dept	2015	Ford	Explorer
Police Dept	2016	Ford	Explorer
Police Dept	2017	Ford	Explorer
Police Dept	2020	Ford	Explorer
Police Dept	2020	Ford	Explorer
Police Dept	2020	Ford	Explorer
Police Dept	2022	Ford	Explorer
Police Dept	2014	Harley Davidson	Motorcycle (leased)
Police Dept	2007	Speed Monitor	Radar/Speed Trailer
Town Highway	2015	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 ~

**2** 021—Despite meetings being held virtually during the first half of 2021, the Planning Board had a very busy year. In May, the Planning Board was back to in-person meetings and members hit the ground running.

The Master Plan was completed and adopted in March 2021. Four zoning amendments were approved at Town Meeting in March; additional zoning amendments were discussed and reviewed. Major projects approved included townhouses at 410 Portsmouth Avenue and a seven-lot subdivision on Winnicut Road. A minor subdivision was approved off Post Road. The Planning Board also heard preliminary plans for a small cidery on Bayside Road, a Montessori School on Tide Mill Road, an age-restricted housing development on Tower Place and another age-restricted housing development and townhouses off Breakfast Hill Road. Continued into 2022 were a vehicle display lot on Portsmouth Avenue, a two-unit condex on Portsmouth Avenue to replace a condemned duplex, and a small retail development also on Portsmouth Avenue. As you can see, the Planning Board was making up for lost time in 2020 due to the pandemic.

The Planning Board and Mark Fougere, Planning Board Consultant, are to be commended for their tireless efforts during the virtual and in-person meetings. The public is invited and encouraged to attend Planning Board meetings: work sessions are held the first Thursday of each month; public hearings are held the third Thursday of each month. 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. Looking forward to a better 2022!

Respectfully submitted,

Stu Gerome  
Planning Board Co-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. In 2021, we continued composting for food scraps, which has been a successful program. If using a bag to collect food scraps please only use the green compost bags and not any other bag. Only composting bags can be used in the food scrap bins.

Disposal costs per ton have increased, but our overall costs have remained relatively stable. Costs for managing the transfer station and waste disposal are paid primarily through general taxation, though some of this is offset by dump stickers and other disposal fees collected.

### 2021 Transfer Station Costs/Revenue for Disposal Estimates\*

	Estimated Volume	Estimated Units	Estimated Cost/Revenue
MSW	966	Tons	-\$106,023.00
Bulky Materials	246	Tons	-\$46,374.00
General Recycling	326	Tons	-\$12,455.00
Electronics	2,311 pieces / 11 Tons	Pieces / Tons	-\$5,215.00
Hazardous Waste Days in Portsmouth	97 Vehicles From Greenland Participated	Charged Per Greenland Vehicle Participating	-\$6,781.00
Food Scrap Composting	12 Months of Bin Pickups	Full Year of Service	-\$890.00
Scrap Metal	64	Tons	\$2,332.00
Aluminum Cans	17	Tons	\$17,595.00

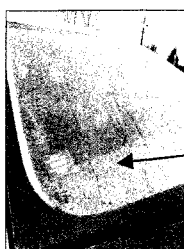
\* Does not include labor, utilities, and other costs indirectly associated with disposal. Please reference the MS-737 for more details.

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>. ***Vehicles without a current Greenland Transfer Station sticker or pass from the Town Clerk's Office will not be allowed to dump. Stickers must be properly displayed.***

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 join me in thanking them and help us keep them safe by driving slow and using caution while at the Transfer Station. They work hard to serve you and your families. Thanks for your help!

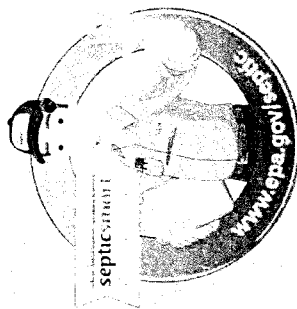
Respectfully submitted,

Matthew Scruton  
Town Administrator



Stickers should be on the  
lower front passenger  
side of the front  
windshield

# Do Your Part. Be SepticSmart!



**Shield Your Field**  
Divert rain and surface water away and avoid parking vehicles and planting trees on your drainfield.

**Don't Overload the Commode**  
Don't flush diapers, wipes or other items meant for a trashcan down the toilet.

**Think at the Sink**

Limit use of your garbage disposal and avoid pouring fats, grease, solids and harsh chemicals down the drain.

**Drainfield**

**Protect It and Inspect It**

A typical septic system should be serviced every one to three years by a septic service professional.

**Groundwater Recharge**

**Aquifer**

**Don't Strain Your Drain**

Use water efficiently and stagger use of water-based appliances, such as your washing machine or dishwasher.

**Keep It Clean**

If you are on a well, test your drinking water regularly to ensure it remains clean and free of contamination.

**Well**

**EPA**  
830-F-180-03 | May 2018



Stormwater in New England

FACTING PROBLEMS

## What you can do as a Citizen



### FACTS

Stormwater is the water that flows over the ground or pavement when it rains. Stormwater can pick up pollutants like oil, paint, and trash as it flows. Stormwater can then flow into streams, rivers, and lakes, where it can harm the environment. Stormwater can also flow into the ground, where it can pollute the water table.

### WHAT YOU CAN DO

#### Take steps in your home landscaping:

- **Rain barrels** — Rainwater can be collected from rooftops and used later on gardens. Rain barrels conserve water and reduce the amount of water that runs off your land.

- **Rain gardens** — Rain gardens planted with native plants can naturally offset the effects of stormwater runoff. Rainwater diverted to these areas from rooftops or paved areas will either be used by plants or will soak into the ground thereby recharging aquifers. Plants along roads or streams can trap stormwater pollution.

- **Lawn care** — Fertilizers and pesticides wash off gardens and pollute streams. Yard waste, such as leaves and grass clippings, can wash into storm drains, adding nutrients to streams. Avoid overwatering your lawn and use pesticides and fertilizers sparingly and organic mulch when possible. Compost or mulch yard waste so it doesn't go into storm drains or streams. Cover piles of dirt or mulch.

- **Paving surfaces** — Reduce the amount of pavement where you live. Brick walks, gravel driveways and porous concrete allow rainwater to run back into the ground to be filtered. Porous surfaces also replenish aquifers. Traditional concrete and asphalt rely on drains, pipes and other infrastructure to divert and control stormwater. The amount of non-porous surfaces is directly related to the health of rivers and lakes.

**Maintain septic systems** — Leaking septic systems release nutrients, bacteria and viruses into stormwater. Inspect your

system every three years and pump your tank as necessary (every three to five years). Don't dispose of household hazardous waste in sinks or toilets.

**Use care with your car** — If you wash your car at home, avoid using excess detergents or chemicals. Wash the car in your yard so wash water containing detergents seeps into the ground rather than into storm sewers or septic systems or use commercial car washes because they treat or recycle wastewater. Also, don't clean auto parts at home. Dumping car fluids into storm drains or on a street is like dumping them into a pond or river.

**Manage pet waste** — Clean up after your dog in cities and make sure waste is left far from water sources in rural areas. Flushing pet waste down the toilet is the best method. Leaving pet waste on the ground or throwing it into the storm drain increases public health risks because pet waste bacteria drains into nearby waterways.

**Support your municipal program** — Support local efforts to manage stormwater. Support repairs or improvements to your town or city's infrastructure. Allowing your town or city's infrastructure to erode will cost more money in the long run and create more pollution. Watch for notices about street sweeping programs.

**Handle household waste carefully** — Recycle or properly dispose of toxic products, including pesticides, paint, solvents and used oil. Don't pour them onto the ground or into storm drains. Use green cleaning products.

### KEY CONTACTS:

**United States  
EPA New England  
Assistance & Pollution Prevention  
(617) 913-1333  
[enw@epa.gov](mailto:enw@epa.gov)**

**Connecticut  
CSA New England  
Wastewater & Pollution  
Prevention Unit  
(817) 913-1333  
[enw@epa.gov](mailto:enw@epa.gov)**

### GENERAL INFO:

**United States  
EPA Northeast Region  
Suite 100  
Boston, MA 02112-3333  
(617) 913-1333  
[www.epa.gov/nea](http://www.epa.gov/nea)**

**United States  
EPA New England  
(617) 913-1333  
[www.epa.gov/nea](http://www.epa.gov/nea)**

**United States  
EPA New England  
[www.epa.gov/nea](http://www.epa.gov/nea)  
[www.epa.gov/nea](http://www.epa.gov/nea)**



Revised in 10/2010. [www.epa.gov/nea](http://www.epa.gov/nea) for more information. [www.epa.gov/nea](http://www.epa.gov/nea)

EPA-901-F-10-013  
November 2010

## ~ RECREATION COMMISSION~

2021 marks my fifth year as the Director of the Recreation Committee. The following are members, Ericka Coombs, Ken Avery, DJ Haskins, Jeff McNally, and Chris Keenan. In addition, non-voting member, Jenna Raizes.

2021 was in many ways a continuum of 2020 with the pandemic still a part of our lives. Thanks again to Erin and Ken Avery for organizing the ski club. Also, a big thank you to parents for arranging to drive the children to the mountain. We hope next year's program will include a bus. We were able to include two nights of skating at Strawberry Bank again this year.

T-ball and baseball made its return in the spring. Jenna and DJ were instrumental in pulling it together. Jenna added Pre-K to the Greenland Recreations programming. It was well received and will likely continue. Softball has appeared to lose some athletes to other spring sports though DJ organized a training session rather than a game format for Greenland residents' grades 1-2. DJ, with the help of some great parents, offered baseball for grades 1-3. Portsmouth Little League opened their program to younger children drawing athletes away from Greenland's former robust program. Thank you DJ and Jenna!

Spring 2021 brought the return of Mike Romps bootcamp for K-8, thank you Mike! Summertime 2021, Stacey Gosselin hosted another field hockey camp. Always a favorite with the girls and an important part of the field hockey program, as Greenland is a great contributor to PHS field hockey. A congratulations to PHS Girls Field Hockey, State Champions 2021! Mickey Smith, Varsity Soccer Coach for PHS girls, hosted a summer training camp. A well-attended program and PHS enjoyed another winning season and a trip to the playoffs. Woot woot!

Greenland celebrated its 300<sup>th</sup> anniversary this year! The town organized a craft fair behind the school. The recreation department coordinated a lacrosse demonstration along with other games. Most notably, a corn hole tournament that received many kudos! We are hoping to work another tournament into our future! The amazing weather we had that day was certainly a plus!

Soccer was back with a new offering to PreK, (thanks again Jenna) as well as grades K-6. Ericka, as always, did a remarkable job. She has been running the soccer program for years now and is hoping to pass the torch to another who would be interested in helping the Greenland Recreation. If you're interested, please do not hesitate to reach out to a member.

Greenland Recreation Basketball is one of our most popular programs. We decided to limit our program to Greenland residents. In addition, games were played at the RIM in Hampton, NH. Our hope was to reduce Covid exposure at the GCS facility. The feedback has been very positive. Time will tell regarding plans for next season.

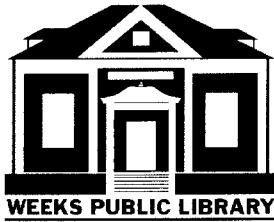
Parents have always been the key to our success. We are always looking for help to run programs, coach, or assist in the planning of our different programming. If you're interested, please contact a member of our board, and check out our website at [www.greenlandrec.com](http://www.greenlandrec.com).

Respectfully submitted,

Sharon Hussey-McLaughlin  
Recreation Director



## ~WEEKS PUBLIC LIBRARY~



Completion of the addition to and renovation of the Weeks Public Library continued to be the focus of the trustees and building committee throughout the year. “Substantial completion” was achieved on August 12<sup>th</sup>. For the remainder of the year, we continued to work on final details which had been delayed due to COVID.

Early in the year the trustees began planning an event to celebrate the completion of construction and the physical re-opening of the library. On August 28, 2021, a dedication ceremony was held in the large meeting room of the new addition, followed by an open house where citizens and invited guests were able to tour the addition and view the renovated main room of the old library building – now called “Greenland’s living room.” The event was a true celebration and attended by many of the town’s residents who were very pleased with the result. The library opened on the following Monday to the public with Covid precautions in place.

The trustees would like to thank the dedicated library staff for their perseverance throughout both the construction project and the unanticipated effects of the Covid pandemic. The staff continued working daily from home or in the building(s), meeting the need of patrons. Additionally, they made the transition from the old building to the new seamlessly putting the collection into its new home – book by book. They have also worked tirelessly to acclimate our new director, Candace Cousins to ensure that the patrons of the library are well served – especially the children who now are able to visit the library daily after school.

Another huge thank you goes to the Friends of the Weeks Public Library. The capital campaign that they conducted under the amazing guidance of Stuart Bauder enabled the project to be completed the way it was envisioned. Without their commitment to the library and the willingness to do what was needed, we would not have the wonderful new facility with all of its furnishings and a building that we can all look upon with a tremendous amount of pride.

We encourage all of Greenland’s residents to make use of the library – it’s programs, facilities, support services – or to just come and sit a spell in the beautiful living room. It is your library.

-Weeks Public Library Board of Trustees

Since our doors opened at the end of August, patrons have made great use of our space, with foot traffic up 48% from before construction as well as high program attendance and meeting space usage. We have welcomed back many loyal patrons issued cards to 144 new patrons/families. We look forward to continuing to serve the community of Greenland and provide it with the library it desires and deserves.



## **Youth Programming**

In 2021, the library enjoyed another year of fun, engaging, and educational youth programs. Throughout the year until the end of August, we provided weekly and monthly live virtual programs for elementary, middle, and high school students. Elementary programs included game days, a pet show, LEGO clubs, STEM story times, cooking programs, and book clubs. G5+ programs met weekly and included video game and virtual board game days, monthly virtual cooking programs, escape rooms, trivia, robotics, 3D printing workshops, DIY plushies, and a graphic novel club. We were happy to provide a fun, safe, social outlet for students while they navigated another challenging year.

Children and teens participated in this year's summer reading program through a bingo sheet with fun reading and summer challenges, as well as live programs over Zoom and weekly take-home kits. Our theme this year was "Tails and Tales," and we were thrilled to have a live virtual program from artist Judy Pancoast as she sang original animal songs to kick off the program. Other summer programs included Fantastic Frogs, DIY Squishies, Bug Bots, and much more. Students who completed the summer reading program by turning in their bingo sheets won a prize packet with a book and other fun surprises.

Since the opening of the library to the public at the beginning of September, we have welcomed many children, teens, and families back into library programs. Some in-person programming held this fall for pre-school through 4<sup>th</sup> grade students included Science Station, gift making, LEGO clubs, an outdoor Halloween party, and Dog Man Day.

Participation in our programs for grades 5 and up has doubled compared to numbers before the library project, and we are pleased to welcome 20+ teens and preteens to our programs on a weekly basis. Due to demand, we opened a second weekly session for G5+ programs to allow for social distancing. Our in-person programs have included Mini Pizzas, Kindergarten Day, a gift workshop, gaming days, Candy Pizza, Halloween Houses, craft days, and more.

In addition to virtual and in-person programs, we have also provided a minimum of one themed take home kit per month, each with different craft and STEM activities. Some kits this year have included Butterflies, an egg drop challenge, Fireworks, Art, Birds, Insects, and much more! A few popular kits included our festive Hot Cocoa Kit, and our "Creepy Crafts" Halloween bag. We are looking forward to another year of wonderful programs in 2022.

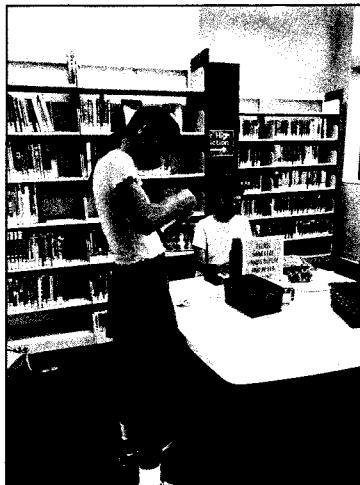
## **Teen Space**

Along with the opening of our new building in September, we also opened our new Teen Space. The space has been a big draw for students, and we welcome many each day after school. Some features of our Teen Space include a Maker Cart, with all sorts of craft and STEM materials, a Nintendo Switch with fun cooperative games, a board and card game center, and rotating craft and community engagement activities. We also have comfortable seating for reading, doing homework, and having fun with friends. Our increased space has also allowed for a dedicated "New Books" section, as well as a growing graphic novel section. We look forward to seeing the Teen Space grow and change with students in the coming year.

## Adult Programming

Once the new building opened, we began reviving our adult programming, and are looking to add in new offerings. We currently host a weekly Mahjong Group and Friday Morning Group. Classic Movie Night is due to return in March, and we are planning new programs to be rolled out this spring as well. Please check our Facebook or website for the latest news! We enthusiastically welcome suggestions for future programming, please pop in or email our director to discuss. If you are looking to get involved, please consider joining the Friends of the Weeks Public Library Group!

Respectfully Submitted,  
Candace Cousins, Library Director



## ~ 2021 WAGES OF TOWN EMPLOYEES ~

\*Total Gross pay (May include: Salary, Overtime, Grants, Pay for Leave, Special Detail, Other)

<b>Name</b>	<b>Title</b>	<b>Total Gross Pay</b>
Anania, Peter	Firefighter/EMT	\$ 1,005.70
Atkinson, Lee	Library Assistant	\$ 22,821.45
Barron, Shirley	Interim Library Director	\$ 15,347.50
Bauer, Amy	Deputy Town Clerk/Tax Collector	\$ 47,140.23
Beihl, Claire	Programming Librarian	\$ 30,369.38
Bertogli, Wayne	Police Officer	\$ 104,078.07
Bouffard, Dean	Moderator	\$ 1,200.00
Bunnell, Randy	Selectman	\$ 2,449.26
Connelly, Jamie	Selectman	\$ 3,000.00
Cook III, Robert	Firefighter/EMT	\$ 67,015.37
Cook, Robert Jr.	Firefighter/EMT	\$ 1,062.56
Cormier, James	Police Officer	\$ 78,273.97
Cote, Dennis	Emergency Mgmt. Director	\$ 11,512.50
Cousins, Candace	Library Director	\$ 14,014.51
Cresta, Katherine	Fire Department Secretary	\$ 5,304.50
Cresta, Ralph	Chief, Fire Department	\$ 37,131.50
Cummings, Lizbeth	Finance Director	\$ 42,887.64
Delisle, Donald	Transfer Station Attendant	\$ 3,145.90
DiGiovanni, Jacob	Firefighter/Paramedic	\$ 13,938.49
Drew, Nicholas	School Resource Officer	\$ 80,358.14
Eggerman, Chris	Firefighter/EMT	\$ 13,840.29
Fletcher, Barbara	Election Worker	\$ 55.00
Floyd, Michael	Firefighter/EMT	\$ 22,644.80
Francois, Timothy	Transfer Station Attendant	\$ 9,928.99
Gielow, Madeline	Library Assistant	\$ 3,410.02
Gobbi, Matthew	Firefighter	\$ 4,464.79
Gobbi, Michael	Police Officer	\$ 70,067.44
Gouzoules, Winston	Supervisor of Checklist	\$ 2,150.00
Grant, Kyle	Firefighter	\$ 4,809.70
Grimse, Denise	Library Director (retired)	\$ 42,571.54

Grodan, Robert	Transfer Station Attendant	\$ 23,014.20
Grodan, Wendy	Transfer Station Attendant	\$ 1,580.99
Hanley, Paul	Firefighter/EMT	\$ 79,668.85
Hayden, Paul	Cemetery Sexton	\$ 650.00
Hussey, Charlotte	Admin. Assistant	\$ 46,760.17
Hussey, Richard	Selectman	\$ 3,000.00
Hussey-McLaughlin, Sharon	Treasurer	\$ 2,067.49
Ireland Jr., Charles	Transfer Station Attendant	\$ 16,915.59
Izzo, Robert	Firefighter/EMT	\$ 21,843.80
Johnson, M. Virginia	Election Worker	\$ 142.50
Kurkul, David	Lieutenant, Police Department	\$ 105,048.81
Labonte, Julie	Firefighter/EMT	\$ 14,938.85
Labonte, Timothy	Firefighter/EMT	\$ 41,602.30
LaMontagne, Sean	Firefighter/EMT	\$ 34,631.67
Laurent, Tara	Chief, Police Department	\$ 107,801.38
Leahy, Brian	Police Officer	\$ 67,632.98
Lennon, Jacob	Firefighter/EMT	\$ 17,653.11
Lord, Jarrod	Seasonal Laborer	\$ 8,021.71
MacDonald, Susan	Asst. Library Director	\$ 46,967.80
Maher, Tom	Firefighter/EMT	\$ 602.85
Malloy, Dennis	Trustee of Trust Funds Secretary	\$ 1,500.00
Malloy, Laura	Supervisor of Checklist	\$ 1,150.00
Marcoux, Zachary	Firefighter/EMT	\$ 6,880.43
Markey, Jonathan	Firefighter/EMT	\$ 7,940.00
McClare, Timothy	Part-Time Police Officer	\$ 19,731.01
McGuinness, Mary	Election Worker	\$ 65.00
Miner, Patrick	Firefighter/EMT	\$ 201.37
Molleur, Elaine	Library Assistant	\$ 9,498.18
Mooers, Margaret	Library Assistant	\$ 14,014.51

Morgan, Marguerite	Town Clerk/Tax Collector	\$ 59,420.78
Newman, Richard	Part-Time Police Officer	\$ 31,142.75
Nickerson, Michael	Firefighter/EMT	\$ 18,883.44
Pace, Brandt	Transfer Station Attendant	\$ 18,189.39
Page, Marilyn	Election Worker	\$ 55.00
Peirce, Jeffrey	Part-Time Police Officer	\$ 10,160.95
Philbrick, Joseph	Supervisor of Checklist	\$ 2,150.00
Prieur, Mindy	Conservation Intern	\$ 993.75
Rolston, Elizabeth	Election Worker	\$ 42.50
Rolston, James	Deputy Treasurer	\$ 2,202.46
Sanderson, Carol	Election Worker	\$ 100.00
Sanderson, Paul	Election Worker	\$ 100.00
Sardinha, Jonathan	Policeman	\$ 71,606.59
Scruton, Matthew	Town Administrator	\$ 85,254.13
Shaw, Dana	Election Worker	\$ 120.00
Shephard, Jack	Building Inspector / Code Enforcement	\$ 63,901.23
Silver, Andrew	Firefighter/EMT	\$ 2,879.71
Skinner, Tracey	Library Assistant	\$ 2,943.64
Smith, Steve	Selectman	\$ 3,500.00
St. Cyr, Paul	Lieutenant, Firefighter/EMT	\$ 20,352.92
Sullivan, Michael	Part-Time Police Officer	\$ 9,297.73
Tillman, Thomas	Firefighter/EMT	\$ 7,024.40
Tretter, Elizabeth	Secretary, Police Department	\$ 46,481.27
Westlake, Tracey	Asst. Finance Director	\$ 12,759.50
Winsor, Richard	Selectman	\$ 3,000.00
Young, Wayne	Sergeant, Police Department	\$ 108,668.64
Zechel, Nancy	Election Worker	\$ 127.50

**TOWN OF GREENLAND,  
NEW HAMPSHIRE  
ANNUAL FINANCIAL REPORT  
AS OF AND FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2020**

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2020**

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## PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

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### **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, 2020, 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**

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Weeks Library Expansion Fund	Unmodified
Permanent 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.

*Town of Greenland  
Independent Auditor's Report*

***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, 2020, 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, 2020, 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.

***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.

December 13, 2021

*Blodzik & Sanderson  
Professional Association*

**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

Presented here is the Management Discussion & Analysis Report for the Town of Greenland, NH, for the year ending December 31, 2020. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Town Finance Director and ultimately 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 discussion and analysis provided here are intended to serve as an introduction to the Town of Greenland's basic financial statements. The Town of Greenland's basic financial statements consist of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

**Financial Highlights**

- There was an increase in the Town's total net position of \$133,385.

***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 financial information on all 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 of Greenland's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the Town of Greenland that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town of Greenland include general government, public safety, highways and streets, sanitation, and culture and recreation.

**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

The government-wide financial statements can be found on pages 10-11 of this report.

**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, like other state and local governments, 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.

Governmental funds are used 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, Permanent 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, the combining fund statements and schedules section of this report, as part of the supplementary information.

The Town adopts an annual appropriation budget for its General Fund. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund for 2020, with an adopted budget, is the General Fund.

The basic governmental fund financial statements can be found on pages 12-15 of this report.

**Fiduciary Funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reported in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The Town maintains one types of fiduciary fund. The Custodial funds report resources, not in a trust, that are held by the Town for other parties outside of Town's reporting entity.

The fiduciary fund financial statements can be found on pages 17-18 of this report. Additional information can be found on pages 51-52 of this report in the combining fund schedules and statements section of the report.

**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

***Notes to the Financial Statements.*** The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 19-38 of this report.

***Other Information.*** In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning Town's progress in funding its obligations to provide pension and OPEB benefits to its employees. Required supplementary information can be found immediately after the notes to the financial statements on pages 39-44. The combining and individual statements present the general fund's budgetary comparison in greater detail as well as the nonmajor governmental funds are presented immediately following the required supplementary information on pensions and OPEB. Combining and individual fund statements and schedules can be found on pages 45-52 of this report.

**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

**Government-Wide Financial Analysis**

*Statement of Net Position*

Net Position of the Town of Greenland as of December 31, 2020 and 2019, are as follows:

Assets	2020	2019
Capital assets, net	\$ 6,865,071	\$ 5,747,148
Other assets	7,962,526	8,023,015
Total assets	<u>14,827,597</u>	<u>13,770,163</u>
Deferred outflows of resources	<u>1,107,935</u>	<u>356,821</u>
Liabilities		
Long-term liabilities	7,112,583	5,907,365
Other liabilities	933,245	391,672
Total liabilities	<u>8,045,828</u>	<u>6,299,037</u>
Deferred Inflows of resources	<u>122,377</u>	<u>194,005</u>
Net Position		
Net investment in capital assets	5,032,526	2,592,148
Restricted	1,722,610	3,641,468
Unrestricted	1,012,191	1,400,326
Total net assets	<u>\$ 7,767,327</u>	<u>\$ 7,633,942</u>

**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

*Statement of Activities*

Changes in net position for the years ending December 31, 2020 and 2019, are as follows:

Revenues	2020	2019
Program Revenues:		
Charges for Services	\$ 342,281	\$ 342,668
Operating Grants and Contributions	304,082	115,605
General revenues		
Property and other taxes	3,144,449	3,350,287
Licenses and permits	1,249,409	1,340,853
Grants and contributions	214,707	251,569
Interest and investment earnings	208,718	336,736
Miscellaneous	89,556	146,205
Total General Revenues	<u>5,553,202</u>	<u>5,883,923</u>
Expenses		
General Government	1,955,196	1,514,566
Public Safety	1,974,130	1,829,665
Highways and streets	634,530	1,109,064
Sanitation	298,690	289,028
Health	25,434	31,535
Welfare	32,422	31,096
Culture and recreation	401,762	427,092
Conservation	1,761	12,707
Interest on long-term debt	95,892	102,426
Total expenses	<u>5,419,817</u>	<u>5,347,179</u>
Change in net position	133,385	536,744
Net position, beginning of year	<u>7,633,942</u>	<u>7,097,198</u>
Net position, end of year	<u>\$ 7,767,327</u>	<u>\$ 7,633,942</u>

As shown in the above statement, there was an increase in the Town's total net position of \$133,385.

**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

Capital Assets

Capital asset activity for the year ended December 31, 2020 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
<b>At cost:</b>				
Not being depreciated:				
Land	\$ 1,608,560	\$ -	\$ -	\$ 1,608,560
Construction in progress	913,740	2,485,480	(577,552)	2,821,668
Total capital assets not being depreciated	2,522,300	2,485,480	(577,552)	4,430,228
Being depreciated:				
Buildings and building improvements	1,696,800	-	-	1,696,800
Vehicles and equipment	2,526,588	121,307	-	2,647,895
Infrastructure	2,149,800	577,552	-	2,727,352
Total capital assets being depreciated	6,373,188	698,859	-	7,072,047
Total all capital assets	8,895,488	3,184,339	(577,552)	11,502,275
Less accumulated depreciation:				
Buildings and building improvements	(878,155)	(45,894)	-	(924,049)
Vehicles and equipment	(1,442,528)	(164,075)	-	(1,606,603)
Infrastructure	(827,657)	(181,440)	-	(1,009,097)
Total accumulated depreciation	(3,148,340)	(391,409)	-	(3,539,749)
Net book value, capital assets being depreciated	3,224,848	307,450	-	3,532,298
Net book value, all capital assets	\$ 5,747,148	\$ 2,792,930	\$ (577,552)	\$ 7,962,526

Economic Factors, Rates and 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 current year's assessment.

Following is a comparison of the 2020 to the 2019 tax rates:

	2020	2019
Town rate	\$ 4.03	\$ 3.64
Local school rate	9.64	9.83
State school rate	2.00	1.98
County rate	0.91	0.95
Total rate	\$ 16.58	\$ 16.40
Assessed value	\$ 872,818,300	\$ 861,933,999



**TOWN OF GREENLAND, NEW HAMPSHIRE  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDING DECEMBER 31, 2020**

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, 2020*

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,314,327
Investments	1,056,546
Taxes receivables (net)	412,766
Account receivables (net)	81,432
Capital assets:	
Land and construction in progress	4,430,228
Other capital assets, net of depreciation	3,532,298
Total assets	<u>14,827,597</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	1,086,254
Amounts related to other postemployment benefits	21,681
Total deferred outflows of resources	<u>1,107,935</u>
<b>LIABILITIES</b>	
Accounts payable	701,184
Accrued salaries and benefits	64,735
Retainage payable	107,040
Accrued interest payable	16,215
Intergovernmental payable	44,071
Long-term liabilities:	
Due within one year	225,000
Due in more than one year	6,887,583
Total liabilities	<u>8,045,828</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - deferred highway block grant	12,379
Amounts related to pensions	109,125
Amounts related to other postemployment benefits	873
Total deferred inflows of resources	<u>122,377</u>
<b>NET POSITION</b>	
Net investment in capital assets	5,032,526
Restricted	1,722,610
Unrestricted	1,012,191
Total net position	<u>\$ 7,767,327</u>

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, 2020**

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change In
	Expenses	Services	Contributions	Net Position
General government	\$ 1,955,196	\$ 6,551	\$ 48,219	\$ (1,900,426)
Public safety	1,974,130	261,497	133,580	(1,579,053)
Highways and streets	634,530	-	121,442	(513,088)
Sanitation	298,690	34,474	-	(264,216)
Health	25,434	-	-	(25,434)
Welfare	32,422	-	-	(32,422)
Culture and recreation	401,762	39,759	841	(361,162)
Conservation	1,761	-	-	(1,761)
Interest on long-term debt	95,892	-	-	(95,892)
Total governmental activities	<u>\$ 5,419,817</u>	<u>\$ 342,281</u>	<u>\$ 304,082</u>	<u>(4,773,454)</u>
General revenues:				
Taxes:				
Property				3,115,753
Other				28,696
Motor vehicle permit fees				1,150,739
Licenses and other fees				98,670
Grants and contributions not restricted to specific programs				214,707
Unrestricted investment earnings				208,718
Miscellaneous				89,556
Total general revenues				<u>4,906,839</u>
Change in net position				133,385
Net position, beginning				7,633,942
Net position, ending				<u>\$ 7,767,327</u>

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, 2020**

	General	Weeks Library Expansion	Permanent	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,903,181	\$ 871,551	\$ 140,264	\$ 399,331	\$ 5,314,327
Investments	396,753	-	659,793	-	1,056,546
Taxes receivable	441,511	-	-	-	441,511
Accounts receivable (net)	3,393	-	-	78,039	81,432
Interfund receivable	-	396,109	-	-	396,109
Total assets	<u>\$ 4,744,838</u>	<u>\$ 1,267,660</u>	<u>\$ 800,057</u>	<u>\$ 477,370</u>	<u>\$ 7,289,925</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 361,728	\$ 334,722	\$ -	\$ 4,734	\$ 701,184
Accrued salaries and benefits	64,735	-	-	-	64,735
Retainage payable	-	107,040	-	-	107,040
Intergovernmental payable	44,071	-	-	-	44,071
Interfund payable	396,109	-	-	-	396,109
Total liabilities	<u>866,643</u>	<u>441,762</u>	<u>-</u>	<u>4,734</u>	<u>1,313,139</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue - property taxes	86,073	-	-	-	86,073
Unavailable revenue - deferred highway block grant	12,379	-	-	-	12,379
Total deferred inflows of resources	<u>98,452</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,452</u>
<b>FUND BALANCES</b>					
Nonspendable	-	-	548,588	-	548,588
Restricted	96,655	825,898	251,469	-	1,174,022
Committed	1,217,886	-	-	472,636	1,690,522
Unassigned	2,465,202	-	-	-	2,465,202
Total fund balances	<u>3,779,743</u>	<u>825,898</u>	<u>800,057</u>	<u>472,636</u>	<u>5,878,334</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,744,838</u>	<u>\$ 1,267,660</u>	<u>\$ 800,057</u>	<u>\$ 477,370</u>	<u>\$ 7,289,925</u>

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, 2020*

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances of governmental funds (Exhibit C-1)		\$ 5,878,334
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 11,502,275	
Less accumulated depreciation	<u>(3,539,749)</u>	
		7,962,526
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	\$ 1,086,254	
Deferred inflows of resources related to pensions	(109,125)	
Deferred outflows of resources related to OPEB	21,681	
Deferred inflows of resources related to OPEB	<u>(873)</u>	
		997,937
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (396,109)	
Payables	<u>396,109</u>	
		-
Long-term revenue (taxes) is not available to pay current-period expenditures, and therefore, is deferred in the governmental funds.		86,073
Allowance for uncollectible property taxes that is recognized on a full accrual basis, but not on the modified accrual basis.		(28,745)
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(16,215)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 2,930,000	
Compensated absences	216,405	
Net pension liability	3,667,288	
Other postemployment benefits	<u>298,890</u>	
		(7,112,583)
Net position of governmental activities (Exhibit A)		<u>\$ 7,767,327</u>

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, 2029**

	General	Weeks Library Expansion	Permanent	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 3,157,092	\$ -	\$ -	\$ -	\$ 3,157,092
Licenses and permits	1,249,409	-	-	-	1,249,409
Intergovernmental receivable	518,789	-	-	-	518,789
Charges for services	82,455	-	-	259,826	342,281
Miscellaneous	169,776	20,427	106,260	1,811	298,274
Total revenues	<u>5,177,521</u>	<u>20,427</u>	<u>106,260</u>	<u>261,637</u>	<u>5,565,845</u>
<b>EXPENDITURES</b>					
Current:					
General government	1,403,781	-	-	-	1,403,781
Public safety	1,650,574	-	-	229,158	1,879,732
Highways and streets	429,285	-	-	-	429,285
Sanitation	296,085	-	-	-	296,085
Health	25,434	-	-	-	25,434
Welfare	32,422	-	-	-	32,422
Culture and recreation	347,985	-	-	29,862	377,847
Conservation	1,761	-	-	-	1,761
Debt service:					
Principal	225,000	-	-	-	225,000
Interest	97,059	-	-	-	97,059
Capital outlay	-	2,485,480	-	-	2,485,480
Total expenditures	<u>4,509,386</u>	<u>2,485,480</u>	<u>-</u>	<u>259,020</u>	<u>7,253,886</u>
Excess (deficiency) of revenues over (under) expenditures	<u>668,135</u>	<u>(2,465,053)</u>	<u>106,260</u>	<u>2,617</u>	<u>(1,688,041)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	33,639	396,109	-	-	429,748
Transfers out	(396,109)	-	(12,086)	(21,553)	(429,748)
Total other financing sources (uses)	<u>(362,470)</u>	<u>396,109</u>	<u>(12,086)</u>	<u>(21,553)</u>	<u>-</u>
Net change in fund balances	305,665	(2,068,944)	94,174	(18,936)	(1,688,041)
Fund balances, beginning	3,474,078	2,894,842	705,883	491,572	7,566,375
Fund balances, ending	<u>\$ 3,779,743</u>	<u>\$ 825,898</u>	<u>\$ 800,057</u>	<u>\$ 472,636</u>	<u>\$ 5,878,334</u>

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, 2020*

Net change in fund balances of governmental funds (Exhibit C-3)		\$(1,688,041)
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 exceeded depreciation expense in the current year, as follows:		
Capitalized capital outlay	\$ 2,606,787	
Depreciation expense	(391,409)	
		2,215,378
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (429,748)	
Transfers out	429,748	
		-
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.		
Repayment of bond principal		225,000
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 governmental funds.		
Decrease in accrued interest expense	\$ 1,167	
Increase in compensated absences	(95,866)	
Net change in net pension liability, and related deferred outflows of resources and deferred inflows of resources	(490,908)	
Net change in other postemployment benefits liability, and related deferred outflows of resources and deferred inflows of resources	(20,702)	
		(606,309)
Changes in net position of governmental activities (Exhibit B)		<u>\$ 133,385</u>

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, 2020**

	Original and Final Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Taxes	\$ 3,244,891	\$ 3,144,449	\$ (100,442)
Licenses and permits	1,573,000	1,249,409	(323,591)
Intergovernmental receivable	385,050	518,789	133,739
Charges for services	32,000	58,640	26,640
Miscellaneous	54,400	95,812	41,412
Total revenues	<u>5,289,341</u>	<u>5,067,099</u>	<u>(222,242)</u>
<b>EXPENDITURES</b>			
Current:			
General government	1,619,556	1,402,830	216,726
Public safety	1,564,809	1,650,574	(85,765)
Highways and streets	1,208,801	429,285	779,516
Sanitation	269,452	296,085	(26,633)
Health	37,635	25,434	12,201
Welfare	38,102	32,422	5,680
Culture and recreation	365,984	363,863	2,121
Conservation	1,001	1,761	(760)
Debt service:			
Principal	225,000	225,000	-
Interest	104,501	97,059	7,442
Total expenditures	<u>5,434,841</u>	<u>4,524,313</u>	<u>910,528</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(145,500)</u>	<u>542,786</u>	<u>688,286</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	41,500	28,553	(12,947)
Transfers out	(296,000)	(298,900)	(2,900)
Total other financing sources (uses)	<u>(254,500)</u>	<u>(270,347)</u>	<u>(15,847)</u>
Net change in fund balances	<u>\$ (400,000)</u>	<u>272,439</u>	<u>\$ 672,439</u>
Decrease in committed fund balance		975	
Unassigned fund balance, beginning		2,249,116	
Unassigned fund balance, ending		<u>\$ 2,522,530</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT E-1**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Fiduciary Funds**  
**Statement of Fiduciary Net Position**  
**December 31, 2020**

	All Custodial Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,648,983
Investments	<u>43,828</u>
Total assets	<u>4,692,811</u>
<b>LIABILITIES</b>	
Due to school district	<u>4,036,275</u>
<b>NET POSITION</b>	
Restricted	<u>\$ 656,536</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT E-2**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Fiduciary Funds**  
**Statement of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended December 31, 2020**

	All Custodial Funds
<b>ADDITIONS</b>	
Contributions	\$ 240,435
Investment earnings	864
Change in fair market value	5,833
Tax collections for other governments	10,903,413
Total additions	<u>11,150,545</u>
<b>DEDUCTIONS</b>	
Payments of taxes to other governments	10,903,413
Payments to other governments	22,365
Payments for escrow purposes	13,661
Total deductions	<u>10,939,439</u>
Change in net position	211,106
Net position, beginning	445,430
Net position, ending	<u>\$ 656,536</u>

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, 2020*

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**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
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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.

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.

***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 have also 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 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.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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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, 300<sup>th</sup> anniversary, and expendable trust funds are consolidated in the general fund.

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

**Permanent Funds** – 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.

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.

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 four nonmajor governmental funds.

**Fiduciary Fund Financial Statements** – Include a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. The Town’s fiduciary funds are custodial funds, which are custodial in nature. These funds are accounted for on a spending, or “economic resources” measurement focus and the accrual basis of accounting.

The Town reports the following fiduciary funds:

**Custodial Fund** – are custodial in nature and do not belong to the primary government. A custodial 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.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
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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.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
<b>Capital Asset Classes:</b>	
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). 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 29, 2020, and November 16, 2020, and due on July 1, 2020, and December 30, 2020. Interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding. The Town placed a lien on all outstanding taxes from 2019 on November 12, 2020.

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, 2020, utilized in the setting of the tax rate was as follows:

For the New Hampshire education tax	\$ 845,177,200
For all other taxes	\$ 872,818,300

The tax rates and amounts assessed for the year ended December 31, 2020, were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	\$4.03	\$ 3,512,632
School portion:		
State of New Hampshire	\$2.00	1,690,384
Local	\$9.64	8,415,891
County portion	\$0.91	797,138
Total	<u>\$16.58</u>	<u>\$14,416,045</u>

**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, 2020.



**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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***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 the Town's 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*** - 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

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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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 Statement 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.

**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.

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
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***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, taxes and ambulance receivables, and the useful lives of capital assets, net pension liability, other postemployment benefit liability, deferred outflows and inflows of resources related to both pension and other postemployment benefits, 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 U.S. generally accepted accounting principles (GAAP).

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.

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2020, \$200,000 of the beginning general fund unassigned fund balance was applied for this purpose and \$200,000 was voted from unassigned fund balance as a transfer to the capital reserve funds.

***2-B Budgetary Reconciliation to GAAP Basis***

While the Town reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual is presented for the major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 5,095,652
Adjustment:	
Basis difference:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	97,779
To eliminate transfers between general and blended funds	5,086
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	12,643
Per Exhibit C-3 (GAAP basis)	<u>\$ 5,211,160</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 4,823,213
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	(14,927)
To eliminate transfers between general and blended funds	(298,900)
Per Exhibit C-3 (GAAP basis)	<u>\$ 4,509,386</u>

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**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 \$9,963,310 and the bank balances totaled \$9,975,880.

Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 5,314,327
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	4,648,983
Total cash and cash equivalents	<u>\$ 9,963,310</u>

**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. Since 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, 2020:

	Valuation Measurement	
	Method	Fair Value
Investments type:		
Equity mutual funds	Level 1	\$ 832,819
Fixed income mutual fund	Level 2	267,555
Total fair value		<u>\$1,100,374</u>

**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)	\$ 1,056,546
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	43,828
Total investments	<u>\$ 1,100,374</u>

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**NOTE 5 – TAXES RECEIVABLE**

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2020. The amount has been reduced by an allowance for an estimated uncollectible amount of \$28,745. Taxes receivable by year are as follows:

	As reported on:	
	Exhibit A	Exhibit C-1
Property:		
Levy of 2020	\$ 277,757	\$ 277,757
Unredeemed (under tax lien):		
Levy of 2019	86,564	86,564
Levy of 2018	49,816	49,816
Levies of 2017 and prior	27,374	27,374
Less: allowance for estimated uncollectible taxes	(28,745) *	-
Net taxes receivable	<u>\$ 412,766</u>	<u>\$ 441,511</u>

\*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, 2020, 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, 2020 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	\$ 3,393	\$ 96,305	\$ 99,698
Less: allowance for uncollectibles	-	(18,266)	(18,266)
Net total receivables	<u>\$ 3,393</u>	<u>\$ 78,039</u>	<u>\$ 81,432</u>

**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2020 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 1,608,560	\$ -	\$ -	\$ 1,608,560
Construction in progress	913,740	2,485,480	(577,552)	2,821,668
Total capital assets not being depreciated	<u>2,522,300</u>	<u>2,485,480</u>	<u>(577,552)</u>	<u>4,430,228</u>
Being depreciated:				
Buildings and building improvements	1,696,800	-	-	1,696,800
Vehicles and equipment	2,526,588	121,307	-	2,647,895
Infrastructure	2,149,800	577,552	-	2,727,352
Total capital assets being depreciated	<u>6,373,188</u>	<u>698,859</u>	<u>-</u>	<u>7,072,047</u>
Total all capital assets	<u>8,895,488</u>	<u>3,184,339</u>	<u>(577,552)</u>	<u>11,502,275</u>

(Continued)

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*Capital assets continued:*

	Balance, beginning	Additions	Deletions	Balance, ending
Less accumulated depreciation:				
Buildings and building improvements	(878,155)	(45,894)	-	(924,049)
Vehicles and equipment	(1,442,528)	(164,075)	-	(1,606,603)
Infrastructure	(827,657)	(181,440)	-	(1,009,097)
Total accumulated depreciation	(3,148,340)	(391,409)	-	(3,539,749)
Net book value, capital assets being depreciated	3,224,848	307,450	-	3,532,298
Net book value, all capital assets	\$5,747,148	\$2,792,930	\$(577,552)	\$7,962,526

Depreciation 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	\$ 12,823
Public safety	168,370
Highways and streets	205,245
Sanitation	2,605
Culture and recreation	2,366
Total depreciation expense	<u>\$ 391,409</u>

**NOTE 8 – INTERFUND BALANCES AND TRANSFERS**

*Interfund Balances* - The composition of interfund balances as of December 31, 2020 is as follows:

Receivable Fund	Payable Fund	Amount
Weeks Library Capital Project	General	<u>\$ 396,109</u>

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, 2020 is as follows:

	Transfers In:		
	Weeks Library		
	General Fund	Expansion Fund	Total
Transfers out:			
General fund	\$ -	\$ 396,109	\$ 396,109
Permanent fund	12,086	-	12,086
Nonmajor funds	21,553	-	21,553
Total	<u>\$ 33,639</u>	<u>\$ 396,109</u>	<u>\$ 429,748</u>

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 \$4,080,346 at December 31, 2020, consist of the following:

General fund:	
Miscellaneous	<u>\$ 44,071</u>
Custodial fund:	
Balance of the 2020-21 school district assessment due to the Greenland School District	<u>4,036,275</u>
Total intergovernmental payables due	<u>\$4,080,346</u>

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**NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at December 31, 2020 consist of the following:

	Exhibit A
Amounts related to pensions (see Note 12)	\$1,086,254
Amounts related to other postemployment benefits (see Note 13)	21,681
Total deferred inflows of resources	<u>\$1,107,935</u>

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	-	86,073
Amounts related to pensions (see Note 12)	109,125	-
Amounts related to other postemployment benefits (see Note 13)	873	-
Total deferred inflows of resources	<u>\$ 122,377</u>	<u>\$ 98,452</u>

**NOTE 11 – LONG-TERM LIABILITIES**

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2020:

	Balance January 1, 2020	Additions	Reductions	Balance December 31, 2020	Due Within One Year
Bonds payable	\$ 3,155,000	\$ -	\$(225,000)	\$ 2,930,000	\$ 225,000
Compensated absences	120,539	95,866	-	216,405	-
Net pension liability	2,357,910	1,309,378	-	3,667,288	-
Net other postemployment benefits	273,916	24,974	-	298,890	-
Total long-term liabilities	<u>\$ 5,907,365</u>	<u>\$ 1,430,218</u>	<u>\$(225,000)</u>	<u>\$ 7,112,583</u>	<u>\$ 225,000</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2020	Current Portion
General obligation bonds payable:						
Road improvements	\$ 800,000	2015	2024	2.47	\$ 320,000	\$ 80,000
Weeks Library Expansion	\$ 2,900,000	2018	2038	3.14	2,610,000	145,000
Total					<u>\$ 2,930,000</u>	<u>\$ 225,000</u>

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2020, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2021	\$ 225,000	\$ 90,096	\$ 315,096
2022	225,000	83,476	308,476
2023	225,000	76,856	301,856
2024	225,000	70,432	295,432
2025	145,000	64,627	209,627
2026-2030	725,000	254,032	979,032
2031-2035	725,000	138,576	863,576
2036-2038	435,000	27,735	462,735
Totals	<u>\$ 2,930,000</u>	<u>\$ 805,830</u>	<u>\$ 3,735,830</u>

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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 a 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** – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). 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.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way, but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

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. Group I (employee and teacher) members are required to contribute 7% of earnable compensation and Group II (police and fire) members contribute 11.55% and 11.80% respectively. For fiscal year 2020, the Town contributed 24.77% for police, 26.43% for fire and 10.88% for other employees. The contribution requirement for the fiscal year 2020 was \$114,149, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At December 31, 2020 the Town reported a liability of \$3,667,288 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the Town's proportion was 0.06% which was an increase of 0.01% from its proportion measured as of June 30, 2019.



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For the year ended December 31, 2020, the Town recognized pension expense of \$593,529. At December 31, 2020 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	\$ 283,476	\$ 69,748
Changes in assumptions	362,768	-
Net difference between projected and actual investment earnings on pension plan investments	226,826	-
Differences between expected and actual experience	99,035	39,377
Contributions subsequent to the measurement date	114,149	-
Total	<u>\$ 1,086,254</u>	<u>\$ 109,125</u>

The \$114,149 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, 2021. 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,	
2021	\$ 155,622
2022	229,254
2023	257,520
2024	220,584
Totals	<u>\$ 862,980</u>

**Actuarial Assumptions** -- The collective total pension liability was based on the following assumptions:

Inflation:	2.0%
Salary increases:	5.6% average, including inflation
Wage inflation:	2.75% (2.25% for teachers)
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 -- June 30, 2019.

**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.

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Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. 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 6.75% 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 (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption		1% Increase 7.75%
		6.75%		
June 30, 2020	\$ 4,747,646	\$ 3,667,288		\$ 2,784,493

**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) is a public employee retirement system which administers a cost-sharing multiple-employer other postemployment benefit (OPEB) plan. For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system's website at [www.nhrs.org](http://www.nhrs.org).

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**Benefits Provided** – 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 2020 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 lesser 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 2020, the Town contributed 3.66% for police and fire, and 0.29% for other employees. The contribution requirement for the fiscal year 2020 was \$15,848, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At December 31, 2020, the Town reported a liability of \$298,890 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, 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, 2020, the Town's proportion was 0.07% which was an increase of 0.01% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized OPEB expense of \$49,225. At December 31, 2020, 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:	\$ 2,794	\$ 7
Net difference between projected and actual investment earnings on OPEB plan investments	1,118	-
Changes in assumptions	1,921	-
Differences between expected and actual experience	-	866
Contributions subsequent to the measurement date	15,848	-
Total	<u>\$ 21,681</u>	<u>\$ 873</u>

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The \$15,848 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, 2021. 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,	
2021	\$ 3,927
2022	331
2023	395
2024	307
Totals	<u>\$ 4,960</u>

**Actuarial Assumptions** – The collective total OPEB liability was based on the following actuarial assumptions:

Inflation:	2.0%
Salary increases:	5.6 % average, including inflation
Wage inflation:	2.75 % (2.25%) for teachers
Investment rate of return:	6.75 % net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Health Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**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 geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		2020
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50%	4.15%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	3.96%
Emerging Int'l Equities	7.00%	6.20%
Total international equity	20.00%	
Core Bonds	9.00%	0.42%
Global Multi-Sector Fixed Income	10.00%	1.66%
Absolute Return Fixed Income	6.00%	0.92%
Total fixed income	25.00%	
Private equity	10.00%	7.71%
Private debt	5.00%	4.81%
Total alternative investments	15.00%	
Real estate	10.00%	2.95%
Total	100.00%	

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**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2020, was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and 100-A:53. 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 6.75% 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 (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Actuarial Valuation Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2020	\$ 324,563	\$ 298,890	\$ 276,600

**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, 2020, or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town's single employer plan. The amounts that should be recorded as the net OPEB liability and the OPEB expense for the Town's single employer plan are unknown.

**NOTE 14 – COMMITMENTS**

The Town has active construction projects as of December 31, 2020. At year-end the Town's commitments with contractors for specific projects are as follows:

Capital Project Program	Spent to Date	Remaining Commitment
Weeks Library Renovation (Bauen Corporation)	\$ 2,318,410	\$ 1,093,075

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**NOTE 15 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION**

Net position reported on the government wide and fiduciary funds Statements of Net Position at December 31, 2020 include the following:

	Governmental Activities	Fiduciary Activities
Net investment in capital assets:		
Net book value, all capital assets	\$ 7,962,526	\$ -
Less:		
General obligation bonds payable	(2,930,000)	-
Total net investment in capital assets	<u>5,032,526</u>	<u>-</u>
Restricted net position:		
Perpetual care - principal balance	548,588	-
Perpetual care - income balance	251,469	-
Library	94,984	-
Weeks Library Expansion - Capital Project	825,898	-
300th Anniversary	1,671	-
School purposes	-	621,557
Road bonds and escrows	-	34,979
Total restricted net position	<u>1,722,610</u>	<u>656,536</u>
Unrestricted	<u>1,012,191</u>	<u>-</u>
Total net position	<u><u>\$ 7,767,327</u></u>	<u><u>\$ 656,536</u></u>

**NOTE 16 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances reported on the fund financial statements at December 31, 2020 include the following:

	General Fund	Weeks Library Expansion Fund	Permanent Fund	Nonmajor Funds	Total Governmental Funds
<b>Nonspendable:</b>					
Permanent fund - principal balance	\$ -	\$ -	\$ 548,588	\$ -	\$ 548,588
<b>Restricted:</b>					
Library	94,984	-	-	-	94,984
300th Anniversary	1,671	-	-	-	1,671
Permanent - income balance	-	-	251,469	-	251,469
Capital project	-	825,898	-	-	825,898
Total restricted fund balance	<u>96,655</u>	<u>825,898</u>	<u>251,469</u>	<u>-</u>	<u>1,174,022</u>
<b>Committed:</b>					
Expendable trust	1,208,930	-	-	-	1,208,930
Nonlapsing appropriations - encumbrances	8,956	-	-	-	8,956
Special revenue funds	-	-	-	472,636	472,636
Total committed fund balance	<u>1,217,886</u>	<u>-</u>	<u>-</u>	<u>472,636</u>	<u>1,690,522</u>
<b>Unassigned</b>	<u>2,465,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,465,202</u>
Total governmental fund balances	<u><u>\$ 3,779,743</u></u>	<u><u>\$ 825,898</u></u>	<u><u>\$ 800,057</u></u>	<u><u>\$ 472,636</u></u>	<u><u>\$ 5,878,334</u></u>

**NOTE 17 – 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 2020, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

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The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2020, to December 31, 2020, by Primex<sup>3</sup>, 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<sup>3</sup> 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. In 2020 the Town paid \$40,482 and \$42,129, respectively, to Primex for property, liability, and worker's compensation. At this time, Primex<sup>3</sup> 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 18 – COVID-19***

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES) Act in response to the economic downfall caused by the COVID-19 pandemic. This Act requires that the payment from these funds be used only to cover expenses that; are necessary expenditures incurred due to the public health emergency with respect to COVID-19; were not accounted for in the budget approved for 2020; and were incurred during the period that begins on March 1, 2020, and ends on December 31, 2020. The Town was awarded a portion of this federal funding totaling \$97,680. In addition to funding from the CARES Act, there are several other federal and state grants available.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

***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 13, 2021, the date the December 31, 2020 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, 2020*

	December 31,							
	2013	2014	2015	2016	2017	2018	2019	2020
Town's proportion of the net pension liability	0.04%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.06%
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	\$ 2,357,910	\$ 3,667,288
Town's covered payroll	\$ 767,167	\$ 852,962	\$ 870,009	\$ 1,064,179	\$ 1,030,397	\$ 1,004,730	\$ 1,188,744	\$ 1,098,843
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%	198.35%	333.74%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%

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, 2020**

	December 31,							
	2013	2014	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$111,869	\$154,836	\$169,864	\$184,511	\$179,198	\$196,276	\$213,257	\$254,710
Contributions in relation to the contractually required contributions	(111,869)	(154,836)	(169,864)	(184,511)	(179,198)	(196,276)	(213,257)	(254,710)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$767,167	\$852,962	\$870,009	\$1,064,179	\$1,030,397	\$1,004,730	\$1,188,744	\$1,098,843
Contributions as a percentage of covered payroll	14.58%	18.15%	19.52%	17.34%	17.39%	19.54%	17.94%	23.18%

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, 2020**

***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, 2020. 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 2020:**

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	20 years beginning July 1, 2019 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for teachers) in the 2017 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% 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. Based on the 2010-215 experience study.
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 2010-2015 experience study.

**Other Information:**

Notes	The board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-23 biennium.
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*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, 2020*

	December 31,				
	2016	2017	2018	2019	2020
Town's proportion of the net OPEB liability	0.04%	0.04%	0.06%	0.06%	0.07%
Town's proportionate share of the net OPEB liability	\$ 216,083	\$ 193,840	\$ 273,219	\$ 273,916	\$ 298,890
Town's covered payroll	\$1,064,179	\$1,030,397	\$1,004,730	\$1,188,744	\$1,098,843
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	20.31%	18.81%	27.19%	23.04%	27.20%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%

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, 2020*

	December 31,				
	2016	2017	2018	2019	2020
Contractually required contribution	\$ 25,936	\$ 25,127	\$ 26,396	\$ 28,513	\$ 31,696
Contributions in relation to the contractually required contribution	(25,936)	(25,127)	(26,396)	(28,513)	(31,696)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Town's covered payroll	\$ 1,064,179	\$ 1,030,397	\$ 1,004,730	\$ 1,188,744	\$ 1,098,843
Contributions as a percentage of covered payroll	2.44%	2.44%	2.63%	2.40%	2.88%

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

**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFIT LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**DECEMBER 31, 2020**

***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, 2020. 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.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated economic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

**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 (3.00% for teachers) in the 2017 valuation
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	2.45% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2010-2015 experience study.
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 2010-2015 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, 2020*

	Estimated	Actual	Variance Positive (Negative)
<b>Taxes:</b>			
Property	\$ 3,214,891	\$ 3,113,817	\$(101,074)
Interest and penalties on taxes	30,000	30,632	632
Total from taxes	<u>3,244,891</u>	<u>3,144,449</u>	<u>(100,442)</u>
<b>Licenses, permits, and fees:</b>			
Business licenses, permits, and fees	9,000	16,817	7,817
Motor vehicle permit fees	1,500,000	1,152,202	(347,798)
Building permits	40,000	52,490	12,490
Other	24,000	27,900	3,900
Total from licenses, permits, and fees	<u>1,573,000</u>	<u>1,249,409</u>	<u>(323,591)</u>
<b>Intergovernmental:</b>			
State:			
Shared revenues	28,257	34,017	5,760
Meals and rooms distribution	209,799	209,798	(1)
Highway block grant	93,196	121,442	28,246
Other	20,798	3,941	(16,857)
Federal:			
FEMA	8,000	10,088	2,088
Other	25,000	139,503	114,503
Total from intergovernmental	<u>385,050</u>	<u>518,789</u>	<u>133,739</u>
<b>Charges for services:</b>			
Income from departments	<u>32,000</u>	<u>58,640</u>	<u>26,640</u>
<b>Miscellaneous:</b>			
Sale of municipal property	400	400	-
Interest on investments	30,000	42,521	12,521
Other	24,000	52,891	28,891
Total from miscellaneous	<u>54,400</u>	<u>95,812</u>	<u>41,412</u>
<b>Other financing sources:</b>			
Transfers in	<u>41,500</u>	<u>28,553</u>	<u>(12,947)</u>
Total revenues and other financing sources	<u>5,330,841</u>	<u>\$ 5,095,652</u>	<u>\$(235,189)</u>
Unassigned fund balance used to reduce tax rate	200,000		
Amounts voted from fund balance	200,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 5,730,841</u>		



SCHEDULE 2  
TOWN OF GREENLAND, NEW HAMPSHIRE  
Major General Fund  
Schedule of Appropriations and Expenditures (Non-GAAP Budgetary Basis)  
For the Fiscal Year Ended December 31, 2020

	Appropriations	Expenditures	Variance Positive (Negative)
Current:			
General government:			
Executive	\$ 233,098	\$ 247,907	\$ (14,809)
Election and registration	88,227	81,406	6,821
Financial administration	125,128	150,952	(25,824)
Legal	29,000	23,740	5,260
Personnel administration	879,512	693,268	186,244
Planning and zoning	34,300	23,672	10,628
General government buildings	98,529	62,367	36,162
Cemeteries	15,050	20,374	(5,324)
Insurance, not otherwise allocated	100,000	88,713	11,287
Advertising and regional associations	15,001	8,925	6,076
Other	1,711	1,506	205
Total general government	1,619,556	1,402,830	216,726
Public safety:			
Police	961,813	954,642	7,171
Ambulance	54,860	23,861	30,999
Fire	457,616	596,169	(138,553)
Building inspection	65,520	60,060	5,460
Emergency management	25,000	15,842	9,158
Total public safety	1,564,809	1,650,574	(85,765)
Highways and streets:			
Administration	43,300	21,821	21,479
Highways and streets	1,151,501	396,031	755,470
Street lighting	14,000	11,433	2,567
Total highways and streets	1,208,801	429,285	779,516
Sanitation:			
Solid waste collection	150,952	164,589	(13,637)
Solid waste disposal	118,500	131,496	(12,996)
Total sanitation	269,452	296,085	(26,633)
Health:			
Administration	2,300	1,099	1,201
Pest control	20,000	14,000	6,000
Health agencies	15,335	10,335	5,000
Total health	37,635	25,434	12,201
Welfare:			
Administration and direct assistance	18,102	11,452	6,650
Intergovernmental welfare payments	20,000	20,970	(970)
Total welfare	38,102	32,422	5,680
Culture and recreation:			
Parks and recreation	33,045	17,624	15,421
Library	329,214	343,828	(14,614)
Patriotic purposes	3,725	2,411	1,314
Total culture and recreation	365,984	363,863	2,121

(Continued)

*SCHEDULE 2 (Continued)*  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Major General Fund*  
*Schedule of Appropriations and Expenditures (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2020*

	Appropriations	Expenditures	Variance Positive (Negative)
Conservation	1,001	1,761	(760)
Debt service:			
Principal of long-term debt	225,000	225,000	-
Interest on long-term debt	104,500	97,059	7,441
Interest on tax anticipation notes	1	-	1
Total debt service	329,501	322,059	7,442
Other financing uses:			
Transfers out	296,000	298,900	(2,900)
Total appropriations, expenditures, and other financing uses	<u>\$ 5,730,841</u>	<u>\$ 4,823,213</u>	<u>\$ 907,628</u>

*SCHEDULE 3*  
*TOWN OF GREENLAND, NEW HAMPSHIRE*  
*Major General Fund*  
*Schedule of Changes in Unassigned Fund Balance*  
*For the Fiscal Year Ended December 31, 2020*

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 2,249,116
Changes:		
Unassigned fund balance used to reduce 2020 tax rate		(200,000)
Amounts voted from fund balance		(200,000)
2020 Budget summary:		
Revenue shortfall (Schedule 1)	\$ (235,189)	
Unexpended balance of appropriations (Schedule 2)	<u>907,628</u>	
2020 Budget surplus		672,439
Decrease in committed fund balance		<u>975</u>
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		2,522,530
<i>Reconciliation on Non-GAAP Budgetary Basis to GAAP Basis</i>		
To record deferred property taxes not collected within 60 days of the fiscal year-end, not recognized on a budgetary basis		(86,073)
Elimination of the allowance for uncollectible taxes		<u>28,745</u>
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		<u>\$ 2,465,202</u>

**SCHEDULE 4**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Combining Balance Sheet**  
**December 31, 2020**

	Special Revenue Funds				Total
	Recreation	Police Details	Fire Inspection	Ambulance	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 67,457	\$ 103,431	\$ 28,136	\$ 200,307	\$ 399,331
Accounts receivable (net)	-	39,252	2,900	35,887	78,039
Total assets	<u>\$ 67,457</u>	<u>\$ 142,683</u>	<u>\$ 31,036</u>	<u>\$ 236,194</u>	<u>\$ 477,370</u>
<b>LIABILITIES</b>					
Accounts payable	\$ 4,734	\$ -	\$ -	\$ -	\$ 4,734
<b>FUND BALANCES</b>					
Committed	62,723	142,683	31,036	236,194	472,636
Total liabilities and fund balances	<u>\$ 67,457</u>	<u>\$ 142,683</u>	<u>\$ 31,036</u>	<u>\$ 236,194</u>	<u>\$ 477,370</u>

**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, 2020**

	Special Revenue Funds				Total
	Recreation	Police Details	Fire Inspection	Ambulance	
<b>REVENUES</b>					
Charges for services	\$ 16,338	\$ 182,261	\$ -	\$ 61,227	\$ 259,826
Miscellaneous	65	707	84	955	1,811
Total revenues	16,403	182,968	84	62,182	261,637
<b>EXPENDITURES</b>					
Current:					
Public safety	-	191,949	800	36,409	229,158
Culture and recreation	29,862	-	-	-	29,862
Total expenditures	29,862	191,949	800	36,409	259,020
Excess (deficiency) of revenues over (under) expenditures	(13,459)	(8,981)	(716)	25,773	2,617
<b>OTHER FINANCING USES</b>					
Transfers out	-	(17,053)	-	(4,500)	(21,553)
Net change in fund balances	(13,459)	(26,034)	(716)	21,273	(18,936)
Fund balances, beginning	76,182	168,717	31,752	214,921	491,572
Fund balances, ending	\$ 62,723	\$ 142,683	\$ 31,036	\$ 236,194	\$ 472,636

**SCHEDULE 6**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
**Custodial Funds**  
**Combining Schedule of Fiduciary Net Position**  
**December 31, 2020**

	Custodial Funds			Total
	Taxes	Trust Funds	Road Bonds and Escrows	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,036,275	\$ 577,729	\$ 34,979	\$ 4,648,983
Investments	-	43,828	-	43,828
Total assets	<u>\$ 4,036,275</u>	<u>\$ 621,557</u>	<u>\$ 34,979</u>	<u>\$ 4,692,811</u>
<b>LIABILITIES</b>				
Due to school district	\$ 4,036,275	\$ -	\$ -	\$ 4,036,275
<b>NET POSITION</b>				
Restricted	-	621,557	34,979	656,536
Total liabilities and net position	<u>\$ 4,036,275</u>	<u>\$ 621,557</u>	<u>\$ 34,979</u>	<u>\$ 4,692,811</u>

**SCHEDULE 7**  
**TOWN OF GREENLAND, NEW HAMPSHIRE**  
*Custodial Funds*  
**Combining Schedule of Changes in Fiduciary Net Position**  
**For the Fiscal Year Ended December 31, 2020**

	Custodial Funds			
	Taxes	Trust Funds	Road Bonds and Escrows	Total
<b>Additions:</b>				
Contributions	\$ -	\$ 220,000	20,435	\$ 240,435
Investment earnings	-	850	14	864
Change in fair market value	-	5,833	-	5,833
Tax collections for other governments	10,903,413	-	-	10,903,413
Total additions	10,903,413	226,683	20,449	11,150,545
<b>Deductions:</b>				
Payments of taxes to other governments	10,903,413	-	-	10,903,413
Payments to other governments	-	22,365	-	22,365
Payments for escrow purposes	-	-	13,661	13,661
Total deductions	10,903,413	22,365	13,661	10,939,439
Change in net position	-	204,318	6,788	211,106
Net position, beginning	-	417,239	28,191	445,430
Net position, ending	\$ -	\$ 621,557	\$ 34,979	\$ 656,536










# TOWN OF GREENLAND

## 2022

### Town Warrant & Town Budget



2022  
WARRANT

Name	Position	Signature
Steven Smith	Board of Selectmen Chairman	
Jamie Connelly	Board of Selectmen Vice Chairman	
Richard Hussey	Board of Selectmen	
Richard Winsor	Board of Selectmen	
Richard Bunnell	Board of Selectmen	

## **TOWN OF GREENLAND 2022 WARRANT**

To the inhabitants of the Town of Greenland, in the County of Rockingham, and the 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 fifth day of February 2022 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 eighth day of March 2022 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 01 - Election of Town Officials**

To choose all necessary Town Officers for the year ensuing.

### **Article 2 – Zoning**

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

Amend Article III - Establishment of Districts, Section 3.6 - Table of Uses, Item 10 - Multi-Family Use in the CA Commercial A District from a use allowed by Special Exception to a use allowed by Conditional Use Permit (CUP). In addition, amend title of Section 3.6.2 to include multi-family uses.

**Recommended by the Planning Board**

### **Article 3 – Zoning**

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

Amend Article XIX - Age Restricted (Senior) Housing Ordinance, by amending a portion of Section 19.1 – Purpose, to read as follows: “The regulations in this section have been established for the purpose of encouraging construction of Age Restricted Housing (ARH) cluster developments *which includes affordable units per Article XXIX – Workforce Housing, Section 29.5 – Definitions.* In addition, amend Section 19.3 - General Standards, by adding the following new subsection: *U. Ten percent (10%) of the Dwelling Unit Density derived from the overall density calculation required in Sections J & K shall be set aside as affordable as defined in Article XXIX - Workforce Housing; this would include the construction of either owner occupied or renter occupied workforce housing units. All other provisions outlined in Article XXIX – Workforce Housing, as applicable, shall apply including Section 29.2 - Authority, 29.4 - Conditional Use Permit Criteria, 29.5 - Definitions, 29.7 - Workforce Housing General Standards, 29.8 - Assurance of Continued Affordability, and 29.9 - Administration, Compliance and Monitoring.*

**Recommended by the Planning Board**

### **Article 4 - Zoning**

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

Amend the Greenland Zoning Ordinance by adding the following new article: ARTICLE XXX - IMPACT FEES.

### 30.1 – PURPOSE

To establish the authority to collect fees as the result of new development.

### 30.2 - AUTHORITY

This Ordinance is established pursuant to The State of New Hampshire RSA 674:21 (V). All references in this Ordinance will refer to State of New Hampshire RSA's.

### 30.3 - INTENT

This Ordinance is intended to:

- A. Implement and be consistent with the Town of Greenland's Master Plan.
- B. Allocate a fair and equitable share of the cost of public capital facilities (including school construction) to new development.
- C. Require that new development contribute its proportionate share of funds necessary to accommodate its impact on public facilities.
- D. Apply to all forms of development identified in NH RSA 674:21 (V), other than the sewer and water facilities.

### 30.4 - FINDINGS

The Town of Greenland is responsible for and committed to the provision of public facilities and services at levels necessary to support residential and non-residential growth and development. Such facilities and services have been and will be provided by the Town utilizing funds allocated via the Capital Improvements Program as regularly updated pursuant to NH RSA 674:5. The rate of growth experienced by the Town in recent years and projected growth rates, have and will continue to necessitate an expenditure of public funds in order to provide adequate facility standards. New development may create a need for the construction, equipping or expanding of public capital facilities. The imposition of impact fees is one of the available methods of ensuring that public expenditures are not excessive, and that new development bears a proportionate share of the cost of public capital facilities necessary to accommodate such development. This must be done in order to promote and ensure the public health, safety, and welfare.

The fees established by the Impact Fee Schedules for the categories identified in Section 30.8 are derived from, based upon, and shall not exceed the costs of:

- A. Providing additional public capital facilities necessitated by the new development for which the fees are levied; or
- B. Compensating the Town of Greenland for expenditures made for existing public facilities that were constructed in anticipation of new growth and development.

### 30.5 - DEFINITIONS

The following definitions shall apply to ARTICLE XXX - Impact Fees.

**Accessory Structure - Non-Residential:** A structure on the same lot with, and of a nature incidental and subordinate to, the principal structure.

**Applicant:** A person or agent applying for the issuance of a building permit, permit for manufactured home installation, subdivision, site plan or other local land use decision, permit or approval.

**Dwelling Unit:** One room or rooms connected together, constituting a separate, independent housekeeping establishment physically separated from any other dwelling units in the same structure, and containing independent cooking and sleeping facilities.

**New Development:** Any activity that results in:

- A. The creation of a new dwelling unit or dwelling units.
- B. The conversion of a non-residential use to a dwelling unit or dwelling units.
- C. Construction of new non-residential facilities and/or accessory structures.
- D. The conversion of a residential use to non-residential use.

‘New Development’ does not include:

- A. The reconstruction of a residential or non-residential structure that has been destroyed by fire or natural disaster, provided there is no change in the number of dwelling units or size of the structure.
- B. The replacement of a manufactured home with another manufactured home provided there is no change in the number of dwelling units or size of the structure.

**Public Capital Facilities:** Facilities and equipment which are owned and operated by the Town of Greenland, the Greenland School System, or cooperatively with other municipalities and which have a useful life of no less than five years. Public capital facilities do not include the costs associated with the operation, maintenance, or repair of such facilities, or with facility replacements that do not increase the capacity or level of service, but do include reasonable costs for planning, engineering, design, land acquisition, and other reasonable costs associated with such facilities.

**Total Non-Residential Area:** The total area of a non-residential structure shall equal the sum of the gross horizontal area of each floor and mezzanine. Any non-residential structure with an area of one hundred twenty (120) square feet or less is excluded.

**Total Residential Area:** The total residential area of a residential structure shall be equal to the sum of the gross horizontal area of each floor, including attached decks, porches, breezeways, sunrooms, balconies and attached garages. Total residential area excludes basements, cellars, and detached outbuildings.

### 30.6 - OFF-SITE IMPROVEMENT

An improvement that is required by the Planning Board for either a site plan or subdivision that is necessary, in the judgment of the Planning Board, for the project to operate properly on the day that it opens shall be considered to be an Off-Site Improvement. Off-site improvements for site specific applications shall be assessed on a case-by-case basis and shall be in addition to other impact fees imposed pursuant to this Ordinance. In a case in which it is determined that such an improvement is necessary for the proper operation of the project, the Planning Board shall so notify the applicant. The applicant shall be required to present to the Board a study that identifies the proportionate share of the cost of the required improvement. The Planning Board may, at the expense of the applicant, refer such study to a consultant of its own choosing to determine the reliability of the findings that shall be considered by the Board to arrive at an amount to be paid by the applicant for the offsite improvement. The applicant shall be assessed his/her proportionate share of the cost of the project. In cases where it is determined that an improvement is necessary for the proper functioning of a site plan or subdivision, but the applicant, for whatever reason is determined to contribute more than his/her proportionate share to the improvement under this section, and, therefore, that the improvement will also accommodate other future development, the Planning Board, at the request and expense of the applicant, may establish a separate, project related impact fee that assesses other future site plans or subdivisions for their proportionate share of the improvement to reimburse the applicant for such disproportionate contribution. Such future impact fees shall provide for the payment to the original applicant, with any interest.

### 30.7 - IMPOSITION OF IMPACT FEES FOR NEW DEVELOPMENT

Any person or agent, who after the effective date of this Ordinance, seeks to undertake new development within the Town of Greenland, New Hampshire, by applying for a building permit and who is not vested under NH RSA 674:39, is hereby required to pay the appropriate impact fee in the manner set forth in this Ordinance, in accordance with any Impact Fee Schedule adopted by the Board of Selectmen. No new building permit for an activity requiring payment of one or more impact fee(s) pursuant to this Ordinance shall be issued unless and until the impact fee(s) hereby required have been assessed and agreed upon.

### 30.8 - COMPUTATION OF IMPACT FEES

A. Amount of Impact Fees and Type of Facilities: The amounts of the impact fees shall be determined using the values contained in the Impact Fee Schedules for the following types of facilities:

1. Storm water, drainage, and flood control facilities
2. Public road systems and rights-of-way
3. Municipal office facilities
4. Public school facilities Town of Greenland
5. The municipality's proportional share of capital facilities of a cooperative or regional governmental venture
6. Public safety facilities
7. Public health facilities
8. Solid waste collection, transfer, recycling, processing, and disposal facilities
9. Public library facilities
10. Public recreational facilities not including public open space.

Sewer and water facilities are excluded from this list because the impacts on these facilities, as well as the fees relating to same, are addressed elsewhere in regulations arising out of NH RSA 38 and NH RSA 149-I.

B. Impact Fee Schedules shall be established and reviewed as set forth in Section 30.14 below. In the case of change of use, redevelopment expansion or modification of an existing use that constitutes 'New Development', the impact fees shall be based upon the net increase of the total residential area or total nonresidential area of the redevelopment, expansion, or modification.

C. Assessment and Payment of Fees. All impact fees imposed pursuant to this Ordinance shall be assessed prior to, or as a condition for, the issuance of a building permit or other appropriate permission to proceed with development. Impact fees shall be collected as a condition for the issuance of a certificate of occupancy.

D. Appeals. If an applicant elects to dispute the amount of the impact fee(s), the applicant may prepare and submit to the Planning Board an independent fee calculation study for the new development activity that is proposed. The Planning Board shall review such study and render a decision within sixty (60) days of the receipt of the independent fee calculation. All cost(s) incurred by the Town for the review of such study shall be paid by the applicant. The decision of the Planning Board regarding any disputed fee calculations may be appealed to the Superior Court as provided by NH RSA 677.15.

### 30.9 - ADMINISTRATION AND CUSTODY OF FUNDS COLLECTED

Any impact fee collected shall be properly identified and promptly deposited in the appropriate impact fee accounts and used solely for the purpose for which it was collected. Impact fee accounts shall be special revenue fund accounts and under no circumstances will impact fee revenues accrued to the General Fund. Each fee collected under a specific Impact Fee Schedule shall not be commingled with any other impact fee accounts or any other funds. The Town Treasurer shall have custody of all accounts and shall pay out the same only upon written orders of the Board of Selectmen. At the end of each fiscal year, the Town Treasurer shall prepare a report, showing a full account of all impact fee transactions during the year and deliver same to the Board of Selectmen and the Planning Board, and shall make the report available to the Public.

### 30.10 - REFUND OF FEES PAID

A refund shall be owed only when the Town has failed, within the period of six (6) years from the payment of a fee, to expend or encumber a fee for public capital facilities intended to benefit the development that had paid the fees. The Board of Selectmen shall notify the owner of record by certified mail, return receipt requested, that a refund is due. The current owner of property on which impact fees have been paid may apply for a full or partial refund of such fees, together with any accrued interest. In the event that the owner elects to apply for a refund, such application shall be submitted in writing to the Board of Selectmen within sixty (60) days from the date of receiving notice from the Board of Selectmen. Payment of a refund will be made within sixty (60) days after receiving the written request for a refund from the current owner of record.

### 30.11 - CREDITS IN EXCHANGE FOR PUBLIC CAPITAL FACILITIES

The Board of Selectmen may grant a credit to an impact fee in exchange for public capital improvements. Said public capital improvements may be offered by the applicant as total or partial payment of the required impact fee. Such credit shall be determined to represent an identifiable dollar value computed in a manner acceptable to the Planning Board. The Board of Selectmen shall act on a request for credit only after receipt of a recommendation on the request provided by the Planning Board. Any claim by the applicant for credit must be made prior to the Planning Board vote on subdivision or site plan approval. Credits shall not be transferable and apply only to a specific subdivision or site plan approval. Credits shall not be transferable from one impact fee to any other impact fee. Any decision by the Board of Selectmen pursuant to the credit provision of this section may be appealed to the Superior Court in accordance with NH RSA 677:15. Under no circumstances shall this section imply that the Board of Selectmen has an obligation to accept any credit offer that is proposed.

### 30.12 - ADDITIONAL ASSESSMENTS

Payment of an impact fee does not restrict the Town or the Planning Board from requiring other payments from the applicant, including without limitation such payments relating to the cost of extensions of water and sewer mains or the construction or improvement of roads or streets or other infrastructure and facilities specifically benefiting the development which are required by the development review regulations or as otherwise permitted by law.

### 30.13 - PREMATURE AND SCATTERED DEVELOPMENT

Nothing in this Ordinance shall be construed so as to limit the existing authority of the Greenland Planning Board to provide against development, which is scattered or premature, which requires an excessive expenditure of public funds, or otherwise violates the Town of Greenland's Subdivision or Site Plan Regulations or Zoning Ordinance.

### 30.14 - ESTABLISHMENT, CALCULATION, REVIEW & TERMINATION OF IMPACT FEES

#### **30.14.1 Establishment of Impact Fees**

In order to establish an impact fee, the Capital Improvements Plan Committee, as established by the Planning Board, shall identify, and recommend to the Planning Board projects eligible for impact fee funding. If such recommendations are accepted, the Planning Board will then prepare an Impact Fee Schedule in accordance with NH RSA 674:21 and this Ordinance. The Planning Board shall conduct a public hearing on the proposed schedule and shall consider all comments received prior to finalizing the schedule. The Planning Board, upon such finalization, shall then submit the schedule to the Board of Selectmen for its consideration. The Board of Selectmen, at a regular meeting, shall either accept or reject the proposed schedule. The Impact Fee Schedule shall become effective when a majority of the Board of Selectmen approves the schedule. Should the Board of Selectmen fail to approve the schedule, it shall state its reason(s) for doing so in writing and shall forward these comments to the Planning Board within sixty (60) days of the receipt of the Impact Fee Schedule. The Planning Board may reconsider the adoption of such a schedule.

#### **30.14.2 Impact Fee Schedule Calculation**

The Impact Fee Schedule shall be prepared in accordance with NH RSA 674:21 and based upon the most recent data available. The Impact Fee Schedule shall be calculated using the following factors:

1. The size of the capital facility.
2. An estimate of the proportion of users from future Greenland commercial, industrial, or residential development subject to the impact fee that will use the facility when it has reached its capacity.
3. Projections of future users based upon new building permit projections.
4. Estimates of the cost to the Town of Greenland for the proposed facility, including financing and excluding non-municipal funding sources.
5. Credits for property taxes to be paid by the proportion of the project to be financed by impact fees.
6. A fee assessed for new development based upon the total residential area or total non-residential area.
7. A determination of the number of building permits that will need to be issued in order to finance the impact fee.

8. An accounting of the number of permits issued, with a maximum number of permits to be assessed an impact fee prior to the fee's termination.
9. Exemptions, if any.
10. Impact fee schedules will be available in the Planning and the Building Departments.

#### **30.14.3 – Review of Impact Fees**

The Planning Board shall review all established Impact Fee Schedules on an annual basis. The Planning Board shall modify the Impact Fee Schedule if it finds that new data is available that may change the schedule. This may include the replacement of factors used in the Impact Fee Schedule with more accurate or recent projections, data, and figures. The Planning Board shall submit the Impact Fee Schedule to the Board of Selectmen if modifications are recommended. The Board of Selectmen shall vote to affirm or deny the modifications within sixty (60) days of the receipt of recommendations from the Planning Board. If the Board of Selectmen fails to affirm the modifications, the Impact Fee Schedule in effect shall remain in place.

#### **30.14.4 – Termination of Impact Fees**

Impact fees shall terminate in accordance with the Impact Fee Schedule, which shall set forth the number of building permits to be issued prior to its expiration. The Board of Selectmen may terminate a specific Impact Fee Schedule in effect by majority vote. This may be done only after soliciting recommendations from the Planning Board, and after conducting a public hearing. The Planning Board shall be given sixty (60) days' notice prior to any such vote to provide written recommendations to the Board of Selectmen.

#### **30.15 - SEVERABILITY**

If any section, phrase, sentence, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

#### **30.16 - EFFECTIVE DATE**

This Ordinance shall become effective on the date of its passage, subject to the limitations imposed by NH RSA 676:12.

#### **Recommended by the Planning Board**

#### **Article 5 – Operating Budget**

Shall the Town 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 \$5,660,596? Should this article be defeated, the default budget shall be \$5,846,009, which is the same as last year, with certain adjustments required by previous action of the Town 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.

**Not Recommended by the Board of Selectmen: 5-0**

**Recommended by the Budget Committee: 6-3**

**Projected Tax Rate Impact: \$6.43 Per Thousand of Assessed Valuation**

#### **Article 6 – Police Station Maintenance CRF**

To see if the Town will vote to raise and appropriate the sum of \$13,000 to be added to the Police Station Maintenance CRF previously established. (Majority vote required)

**Recommended by the Board of Selectmen: 4-1**

**Recommended by the Budget Committee: 5-3, 1 Abstain**

**Projected Tax Rate Impact: \$0.02 Per Thousand of Assessed Valuation**

**Article 6: As Amended at Deliberative Session**



**Article 6 now reads:**

To see if the Town will vote to raise and appropriate the sum of \$13,000 to be added to the Police Station Maintenance CRF previously established; such sum to come from unreserved fund balance and not general taxation. (Majority vote required)

**Recommended by the Board of Selectmen: 4-1**

**Recommended by the Budget Committee: 9-2**

**Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation**

**Article 7 – Police Equipment CRF**

To see if the Town will vote to raise and appropriate the sum of \$5,700 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: 6-3**

**Projected Tax Rate Impact: \$0.01 Per Thousand of Assessed Valuation**

**Article 8: Ambulance Billing CRF**

To see if the town will vote to raise and appropriate the sum of \$4,500 for the purpose of 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**

**Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation**

**Article 9 – New Fire Station CRF**

To see if the Town will vote to raise and appropriate the sum of \$75,000 to be added to the New Fire Station Capital Reserve Fund previously established. (Majority vote required)

**Recommended by the Board of Selectmen: 5-0**

**Recommended by the Budget Committee: 5-4**

**Projected Tax Rate Impact: \$0.09 Per Thousand of Assessed Valuation**

**Article 10 – Town Equipment CRF**

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. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required)

**Recommended by the Board of Selectmen: 5-0**

**Recommended by the Budget Committee: 6-3**

**Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation**

**Article 11 – Discontinuance of Public Works Building CRF Fund**

To see if the town will vote to discontinue the following Capital Reserve Fund: Public Works Building CRF. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

**Article 12 – Road Improvement CRF**

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. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required)

**Recommended by the Board of Selectmen: 5-0**

**Recommended by the Budget Committee: 7-1, 1 Abstain**

**Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation**

**Article 13 – Municipal & Regional Transportation Improvement CRF**

To see if the Town will vote to raise and appropriate the sum of \$200,000 for road improvement and the paving of roads (to be identified by the Board of Selectmen) and authorize the withdrawal of \$200,000 from the Municipal & Regional Transportation Improvement CRF created in 2006 for that purpose. No amount to be raised from taxation. (Majority vote required)

**Recommended by the Board of Selectmen: 5-0**

**Recommended by the Budget Committee: 7-2**

**Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation**

**Article 13: As Amended at Deliberative Session**

**Article 13 now reads:**

To see if the Town will vote to raise and appropriate the sum of \$0 for road improvement and the paving of roads (to be identified by the Board of Selectmen) and authorize the withdrawal of \$0 from the Municipal & Regional Transportation Improvement CRF created in 2006 for that purpose. No amount to be raised from Taxation. (Majority vote required)

**Recommended by the Board of Selectmen: 5-0**

**Recommended by the Budget Committee: 11-0**

**Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation**

**Article 14 – Retirement Liability CRF**

To see if the Town will vote to raise and appropriate the sum of \$5,000 to be added to the Retirement Liability Capital Reserve Fund previously established. (Majority vote required)

**Recommended by the Board of Selectmen: 5-0**

**Recommended by the Budget Committee: 7-2**

**Projected Tax Rate Impact: \$0.01 Per Thousand of Assessed Valuation**

**Article 15 – Conservation Land CRF (Withdrawal for Easement)**

To see if the town will vote to raise and appropriate the sum of \$200,000 for the purpose of contributing to the acquisition of a conservation easement on a portion of the Great Bay Farm (Parcel R22-015-000), said land is located at or near 160 Newington Road in Greenland, NH and would prevent any future developments on approximately 154 acres of undeveloped land. The purpose of this easement is to preserve open space in the community, protect valuable agricultural and forest land, wildlife habitat, and wetland. This vote authorizes the Town of Greenland to consider or accept a back-up executory interest in said conservation easement. Approval of the easement language is subject to the Board of Selectmen's final review and approval. Further, to authorize the withdrawal of \$200,000 from the Conservation Land Fund created for that purpose. This approval will not lapse until the easement is completed or by the end of 2024, whichever is sooner. This article is not conditional on the passage of any other warrant article. (Majority vote required)

**Recommended by the Board of Selectmen: 4-0, 1 Abstain**

**Recommended by the Budget Committee: 6-3**

**Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation**

#### **Article 16 – Conservation Easement**

To see if the Town will vote to raise and appropriate the sum \$500,000 for the purpose of contributing to the acquisition of a conservation easement on a portion of the Great Bay Farm (Parcel R22-015-000), said land is located at or near 160 Newington Road in Greenland, NH and would prevent any future developments on approximately 154 acres of undeveloped land. The purpose of this easement is to preserve open space in the community, protect valuable agricultural and forest land, wildlife habitat, and wetland. This vote authorizes the Town of Greenland to consider or accept a back-up executory interest in said conservation easement. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the easement is completed or by the end of 2024, whichever is sooner. This article is not conditional on the passage of any other warrant article. (Majority vote required)

**Recommended by the Board of Selectmen: 4-0, 1 Abstain**

**Recommended by the Budget Committee: 6-3**

**Projected Tax Rate Impact: \$0.57 Per Thousand of Assessed Valuation**

**Article 16: As Amended at Deliberative Session**

#### **Article 16 now reads:**

To see if the Town will vote to raise and appropriate the sum \$500,000 for the purpose of contributing to the acquisition of a conservation easement on a portion of the Great Bay Farm (Parcel R22-015-000), said land is located at or near 160 Newington Road in Greenland, NH and would prevent any future developments on approximately 154 acres of undeveloped land. The purpose of this easement is to preserve open space in the community, protect valuable agricultural and forest land, wildlife habitat, and wetland. This vote authorizes the Town of Greenland to consider or accept a back-up executory interest in said conservation easement. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the easement is completed or by the end of 2024, whichever is sooner. This article is not conditional on the passage of any other warrant article. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority vote required)

**Not Recommended by Board of Selectmen: 2-2, 1 Abstain**

**Recommended by Budget Committee: 11-0**

**Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation**

#### **Article 17 – Town Conservation Support**

To see if the Town will vote to raise and appropriate the sum of \$17,600 for supporting Conservation. Possible uses include, but are not limited to, the maintenance of conservation lands, open space, and trails as well as research and public outreach. Funds may also be used towards the cost-share portion of conservation related grants. The Conservation Commission shall be the agents to expend. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the said purposes are completed or by the end of 2024, whichever is sooner. (Majority vote required)

**Recommended by the Board of Selectmen: 5-0**

**Recommended by the Budget Committee: 6-3**

**Projected Tax Rate Impact: \$0.02 Per Thousand of Assessed Valuation**

Proposed Budget  
Greenland

For the period beginning January 1, 2022 and ending December 31, 2022

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: Jan 31, 2022

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
Steven Smith	Chair, Board of Selectmen	[Signature]
James Connolly	Board of Selectmen	[Signature]
Richard Hussar	Board of Selectmen	[Signature]
Richard Winsor	Board of Selectmen	[Signature]
Randy Bunnell	Board of Selectmen	[Signature]

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/>



New Hampshire  
Department of  
Revenue Administration

2022  
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	05	\$267,539	\$246,790	\$251,825	\$0	\$251,825	\$0
4140-4149	Election, Registration, and Vital Statistics	05	\$75,859	\$84,881	\$86,424	\$0	\$86,474	\$0
4150-4151	Financial Administration	05	\$144,428	\$126,406	\$127,950	\$0	\$127,950	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	05	\$81,098	\$39,000	\$39,000	\$0	\$39,000	\$0
4155-4159	Personnel Administration	05	\$501,574	\$1,036,890	\$1,057,447	\$0	\$1,057,447	\$0
4191-4193	Planning and Zoning	05	\$26,361	\$34,300	\$34,300	\$0	\$34,300	\$0
4194	General Government Buildings	05	\$81,075	\$110,006	\$110,006	\$0	\$100,006	\$0
4195	Cemeteries	05	\$10,542	\$23,750	\$23,750	\$0	\$23,750	\$0
4196	Insurance	05	\$55,201	\$105,000	\$106,890	\$0	\$106,890	\$0
4197	Advertising and Regional Association	05	\$11,872	\$9,041	\$9,041	\$0	\$9,041	\$0
4199	Other General Government	05	\$12,399	\$1,711	\$1,711	\$0	\$1,711	\$0
<b>General Government Subtotal</b>			<b>\$1,267,948</b>	<b>\$1,817,775</b>	<b>\$1,848,344</b>	<b>\$0</b>	<b>\$1,848,394</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	05	\$1,272,922	\$963,300	\$988,058	\$0	\$994,058	\$0
4215-4219	Ambulance	05	\$58,976	\$23,400	\$18,900	\$0	\$18,900	\$0
4220-4229	Fire	05	\$610,137	\$660,361	\$677,088	\$0	\$677,088	\$0
4240-4249	Building Inspection	05	\$70,506	\$66,551	\$68,318	\$0	\$68,318	\$0
4290-4298	Emergency Management	05	\$9,713	\$25,000	\$25,000	\$0	\$25,000	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>			<b>\$2,022,254</b>	<b>\$1,738,612</b>	<b>\$1,777,364</b>	<b>\$0</b>	<b>\$1,783,364</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2022  
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
<b>Highways and Streets</b>								
4311	Administration	05	\$57,403	\$42,001	\$42,001	\$0	\$42,001	\$0
4312	Highways and Streets	05	\$1,098,402	\$1,151,501	\$1,151,501	\$0	\$861,502	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	05	\$8,969	\$13,000	\$13,000	\$0	\$13,000	\$0
4319	Other		\$300	\$0	\$0	\$0	\$0	\$0
	<b>Highways and Streets Subtotal</b>		<b>\$1,165,074</b>	<b>\$1,206,502</b>	<b>\$1,206,502</b>	<b>\$0</b>	<b>\$916,503</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration		\$72,775	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	05	\$94,309	\$158,806	\$160,975	\$0	\$160,975	\$0
4324	Solid Waste Disposal	05	\$112,687	\$125,000	\$125,000	\$0	\$125,000	\$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
	<b>Sanitation Subtotal</b>		<b>\$279,771</b>	<b>\$283,806</b>	<b>\$285,975</b>	<b>\$0</b>	<b>\$285,975</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>								
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
	<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>								
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
	<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



New Hampshire  
Department of  
Revenue Administration

2022  
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
<b>Health</b>								
4411	Administration	05	\$1,845	\$2,900	\$2,900	\$0	\$2,900	\$0
4414	Pest Control	05	\$17,500	\$20,000	\$20,000	\$0	\$20,000	\$0
4415-4419	Health Agencies, Hospitals, and Other	05	\$11,335	\$15,335	\$15,335	\$0	\$15,335	\$0
	<b>Health Subtotal</b>		<b>\$30,680</b>	<b>\$38,235</b>	<b>\$38,235</b>	<b>\$0</b>	<b>\$38,235</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	05	\$2,175	\$18,102	\$18,102	\$0	\$18,102	\$0
4444	Intergovernmental Welfare Payments	05	\$23,773	\$23,000	\$23,000	\$0	\$23,000	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$25,948</b>	<b>\$41,102</b>	<b>\$41,102</b>	<b>\$0</b>	<b>\$41,102</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	05	\$13,240	\$11,900	\$12,143	\$0	\$12,143	\$0
4550-4559	Library	05	\$359,550	\$557,550	\$366,574	\$0	\$382,879	\$0
4583	Patriotic Purposes	05	\$3,734	\$3,725	\$3,725	\$0	\$1,725	\$0
4589	Other Culture and Recreation	05	\$3,471	\$18,800	\$18,800	\$0	\$18,800	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$379,995</b>	<b>\$591,975</b>	<b>\$401,242</b>	<b>\$0</b>	<b>\$415,547</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	05	\$921	\$1,001	\$1,001	\$0	\$1,975	\$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
	<b>Conservation and Development Subtotal</b>		<b>\$921</b>	<b>\$1,001</b>	<b>\$1,001</b>	<b>\$0</b>	<b>\$1,975</b>	<b>\$0</b>



New Hampshire  
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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	05	\$225,000	\$225,000	\$225,000	\$0	\$225,000	\$0
4721	Long Term Bonds and Notes - Interest	05	\$90,180	\$104,501	\$104,501	\$0	\$104,501	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$315,180</b>	<b>\$329,501</b>	<b>\$329,501</b>	<b>\$0</b>	<b>\$329,501</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$75,000	\$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
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$5,929,266</b>	<b>\$0</b>	<b>\$5,660,596</b>	<b>\$0</b>





Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (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	08	\$4,500	\$0	\$4,500	\$0
		<i>Purpose: Ambulance Billing</i>				
4611-4612	Administration and Purchasing of Natural Resources	15	\$200,000	\$0	\$200,000	\$0
		<i>Purpose: Withdrawal from Conservation Land CRF</i>				
4611-4612	Administration and Purchasing of Natural Resources	16	\$500,000	\$0	\$500,000	\$0
		<i>Purpose: Conservation Land</i>				
4619	Other Conservation	17	\$17,600	\$0	\$17,600	\$0
		<i>Purpose: Town Conservation Support</i>				
4909	Improvements Other than Buildings	13	\$200,000	\$0	\$200,000	\$0
		<i>Purpose: Municipal &amp; Regional Transportation Imp. CRF</i>				
4915	To Capital Reserve Fund	06	\$13,000	\$0	\$0	\$13,000
		<i>Purpose: Police Station Maintenance</i>				
4915	To Capital Reserve Fund	07	\$5,700	\$0	\$5,700	\$0
		<i>Purpose: Police Equipment Capital Reserve Fund</i>				
4915	To Capital Reserve Fund	09	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: New Fire Station Capital Reserve Fund</i>				
4915	To Capital Reserve Fund	10	\$7,500	\$0	\$7,500	\$0
		<i>Purpose: Town Equipment Capital Reserve Fund</i>				
4915	To Capital Reserve Fund	12	\$200,000	\$0	\$200,000	\$0
		<i>Purpose: Road Improvement CRF</i>				
4915	To Capital Reserve Fund	14	\$5,000	\$0	\$5,000	\$0
		<i>Purpose: Retirement Liability Capital Reserve Fund</i>				
Total Proposed Special Articles			\$1,228,300	\$0	\$1,215,300	\$13,000



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



New Hampshire  
Department of  
Revenue Administration

2022  
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
<b>Taxes</b>					
3120	Land Use Charge Tax - General Fund		\$22,850	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$484	\$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	05	\$36,984	\$49,767	\$49,767
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$60,318</b>	<b>\$49,767</b>	<b>\$49,767</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits	05	\$16,661	\$16,817	\$16,817
3220	Motor Vehicle Permit Fees	05	\$1,185,814	\$1,152,202	\$1,152,202
3230	Building Permits	05	\$95,283	\$52,490	\$52,490
3290	Other Licenses, Permits, and Fees	05	\$60,375	\$27,897	\$27,897
3311-3319	From Federal Government	05	\$24,641	\$10,088	\$10,088
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$1,382,774</b>	<b>\$1,255,494</b>	<b>\$1,255,494</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	05	\$304,605	\$629,595	\$629,595
3353	Highway Block Grant	05	\$79,505	\$121,442	\$121,442
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)	05	\$13,771	\$154,642	\$154,642
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$397,881</b>	<b>\$905,679</b>	<b>\$905,679</b>



New Hampshire  
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Revenue Administration

2022  
MS-737

Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
<b>Charges for Services</b>					
3401-3406	Income from Departments	05	\$111,577	\$177,626	\$177,626
3409	Other Charges		\$0	\$0	\$0
	<b>Charges for Services Subtotal</b>		<b>\$111,577</b>	<b>\$177,626</b>	<b>\$177,626</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property	05	\$0	\$400	\$400
3502	Interest on Investments	05	\$697	\$25,047	\$25,047
3503-3509	Other	05	\$24,410	\$27,459	\$27,459
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$25,107</b>	<b>\$52,906</b>	<b>\$52,906</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	08	\$0	\$4,500	\$4,500
3913	From Capital Projects Funds		(\$103,975)	\$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	15, 13	\$15,685	\$400,000	\$400,000
3916	From Trust and Fiduciary Funds		\$245	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
	<b>Interfund Operating Transfers In Subtotal</b>		<b>(\$88,045)</b>	<b>\$404,500</b>	<b>\$404,500</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	12, 10	\$0	\$207,500	\$207,500
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$0</b>	<b>\$207,500</b>	<b>\$207,500</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$1,889,612</b>	<b>\$3,057,472</b>	<b>\$3,057,472</b>



Budget Summary

Item	Selectmen's Period ending 12/31/2022 (Recommended)	Budget Committee's Period ending 12/31/2022 (Recommended)
Operating Budget Appropriations	\$5,929,266	\$5,660,596
Special Warrant Articles	\$1,228,300	\$1,215,300
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$7,157,566	\$6,875,896
Less Amount of Estimated Revenues & Credits	\$3,057,472	\$3,057,472
Estimated Amount of Taxes to be Raised	\$4,100,094	\$3,818,424



Supplemental Schedule

1. Total Recommended by Budget Committee	\$6,875,896
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$225,000
3. Interest: Long-Term Bonds & Notes	\$90,180
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$315,180
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$6,560,716
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$656,072
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)	\$7,531,968



Default Budget of the Municipality  
**Greenland**

For the period beginning January 1, 2022 and ending December 31, 2022

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 31, 2022

**GOVERNING BODY 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
Steven Smith	Chair, Board of Selectmen	Steven A Smith
James Connelley	Board of Selectmen	Jim Connelley
Richard Hussy	Board of Selectmen	Rich Hussy
Richard Winsor	Board of Selectmen	Rich Winsor
Randy Bunnell	Board of Selectmen	Randy Bunnell

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/mvd-prog>



New Hampshire  
Department of  
Revenue Administration

2022  
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>General Government</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
4130-4139	Executive	\$246,790	\$0	\$0	\$246,790
4140-4149	Election, Registration, and Vital Statistics	\$84,881	\$0	\$0	\$84,881
4150-4151	Financial Administration	\$126,406	\$0	\$0	\$126,406
4152	Revaluation of Property	\$0	\$0	\$0	\$0
4153	Legal Expense	\$39,000	\$0	\$0	\$39,000
4155-4159	Personnel Administration	\$1,036,890	\$0	\$0	\$1,036,890
4191-4193	Planning and Zoning	\$34,300	\$0	\$0	\$34,300
4194	General Government Buildings	\$110,006	\$0	\$0	\$110,006
4195	Cemeteries	\$23,750	\$0	\$0	\$23,750
4196	Insurance	\$105,000	\$0	\$0	\$105,000
4197	Advertising and Regional Association	\$9,041	\$0	\$0	\$9,041
4199	Other General Government	\$1,711	\$0	\$0	\$1,711
<b>General Government Subtotal</b>		<b>\$1,817,775</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,817,775</b>
<b>Public Safety</b>					
4210-4214	Police	\$963,300	\$0	\$0	\$963,300
4215-4219	Ambulance	\$18,900	\$0	\$0	\$18,900
4220-4229	Fire	\$660,361	\$0	\$0	\$660,361
4240-4249	Building Inspection	\$66,551	\$0	\$0	\$66,551
4290-4298	Emergency Management	\$25,000	\$0	\$0	\$25,000
4299	Other (Including Communications)	\$0	\$0	\$0	\$0
<b>Public Safety Subtotal</b>		<b>\$1,734,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,734,112</b>
<b>Airport/Aviation Center</b>					
4301-4309	Airport Operations	\$0	\$0	\$0	\$0
<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>					
4311	Administration	\$42,001	\$0	\$0	\$42,001
4312	Highways and Streets	\$1,151,501	\$0	\$0	\$1,151,501
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$13,000	\$0	\$0	\$13,000
4319	Other	\$0	\$0	\$0	\$0
<b>Highways and Streets Subtotal</b>		<b>\$1,206,502</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,206,502</b>





New Hampshire  
Department of  
Revenue Administration

2022  
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Sanitation</b>					
4321	Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$158,806	\$0	\$0	\$158,806
4324	Solid Waste Disposal	\$125,000	\$0	\$0	\$125,000
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		\$283,806	\$0	\$0	\$283,806
<b>Water Distribution and Treatment</b>					
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
<b>Electric</b>					
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
<b>Health</b>					
4411	Administration	\$2,900	\$0	\$0	\$2,900
4414	Pest Control	\$20,000	\$0	\$0	\$20,000
4415-4419	Health Agencies, Hospitals, and Other	\$15,335	\$0	\$0	\$15,335
Health Subtotal		\$38,235	\$0	\$0	\$38,235
<b>Welfare</b>					
4441-4442	Administration and Direct Assistance	\$18,102	\$0	\$0	\$18,102
4444	Intergovernmental Welfare Payments	\$23,000	\$0	\$0	\$23,000
4445-4449	Vendor Payments and Other	\$0	\$0	\$0	\$0
Welfare Subtotal		\$41,102	\$0	\$0	\$41,102
<b>Culture and Recreation</b>					
4520-4529	Parks and Recreation	\$11,900	\$0	\$0	\$11,900
4550-4559	Library	\$359,550	\$0	\$0	\$359,550
4583	Patriotic Purposes	\$3,725	\$0	\$0	\$3,725
4589	Other Culture and Recreation	\$18,800	\$0	\$0	\$18,800
Culture and Recreation Subtotal		\$393,975	\$0	\$0	\$393,975



New Hampshire  
Department of  
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2022  
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Conservation and Development</b>					
4611-4612	Administration and Purchasing of Natural Resources	\$1,001	\$0	\$0	\$1,001
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		\$1,001	\$0	\$0	\$1,001
<b>Debt Service</b>					
4711	Long Term Bonds and Notes - Principal	\$225,000	\$0	\$0	\$225,000
4721	Long Term Bonds and Notes - Interest	\$104,501	\$0	\$0	\$104,501
4723	Tax Anticipation Notes - Interest	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$329,501	\$0	\$0	\$329,501
<b>Capital Outlay</b>					
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
<b>Operating Transfers Out</b>					
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		\$5,846,009	\$0	\$0	\$5,846,009



**New Hampshire**  
*Department of*  
*Revenue Administration*

**2022**  
**MS-DTB**

**Reasons for Reductions/Increases & One-Time Appropriations**

Account      Explanation

*No reasons entered for reductions/increases or one-time appropriations.*



GREENLAND CENTRAL  
SCHOOL  
2022

School Warrant  
&  
School Budget



## 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 Annual School District Meeting will be held as follows:

**First Session of Annual Meeting (Deliberative Session)**

Date: February 7, 2022

Time: 6:00 PM

Location: Greenland Central School

Details: 70 Post Road, Greenland, NH 03840

**Second Session of Annual Meeting (Official Ballot Voting)**

Date: March 8, 2022

Time: 8:00 AM – 7:00 PM

Location: Greenland Central School

Details: 70 Post Road, Greenland, NH 03840

### GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 31, 2022 and attested copy of this document was posted at the place of meeting and at the SAU Office, Greenland Town Hall, and that an original was delivered to the Town Administrator.

Name	Position
Patrick Walsh	School Board Chair
Talley Westerberg	School Board Vice-Chair
John Balboni	School Board Member
Maria Emory	School Board Member
Scot Hopps	School Board Member

**Signature**



**Article 01     2022-2023 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 \$12,952,226 (Twelve Million Nine Hundred Fifty-Two Thousand Two Hundred Twenty-Six Dollars)? Should this article be defeated, the default budget shall be \$12,832,290 (Twelve Million Eight Hundred Thirty-Two Thousand Two Hundred Ninety 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 4-0)

The Greenland Budget Committee recommends the operating budget. (Vote 8-1)

Estimated tax impact: \$.42

Yes

No

**Article 02     Greenland Association of Coastal Teachers**

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 Association of Coastal Teachers/Greenland, which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2022-2023	\$194,584
2023-2024	\$175,799
2024-2025	\$176,550
2025-2026	\$198,523

and further to raise and appropriate \$194,584 (One Hundred Ninety-Four Thousand Five Hundred Eighty-Four Dollars) 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. (Majority vote required) (NOTE: This appropriation is in addition to Warrant Article 1, the Operating Budget)

The Greenland School Board recommends this warrant article. (Vote 4-0)

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

Estimated tax impact: \$.22

Yes

No



**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)

Yes                      No

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

To see if the Greenland School District will vote to raise and appropriate up the sum of \$60,000 (Sixty Thousand Dollars) to be added to the School Building 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 with such sum to be funded through unassigned fund balance June 2022 (Majority vote required.)

The Greenland School Board recommends this warrant article. (Vote 4-0)

The Greenland Budget Committee recommends this warrant article. (Vote 7-2)

Estimated Tax Impact - \$0

Yes                      No

**Article 05    Technology Expendable Trust Fund**

To see if the Greenland School District will vote to raise and appropriate up to \$15,000 (Fifteen Thousand Dollars) to be placed in the Technology Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2022 unassigned fund balance. (Majority vote required)

The Greenland School Board recommends this warrant article. (Vote 4-0)

The Greenland Budget Committee recommends this warrant article. (Vote 7-2)

Estimated Tax Impact - \$0

Yes                      No



**First Session of Annual Meeting (Deliberative Session)**

Date: February 7, 2022

Time: 6:00 PM

Location: Greenland Central School- 70 Post Road Greenland, NH 03840

**6:00 PM**

Dean Bouffard began the meeting with opening remarks, welcoming all guests to the meeting, and invited all to join in the Pledge of Allegiance. He followed by announcing members of the School Board, School Administration, Superintendent Petralia, Assistant Superintendent Killen, SAU 50 Business Administrator, Special Education Director, Tech Director, Facility Manager, and other distinguished guests. Before the Warrant Articles were presented, he provided an explanation of how the process for the Deliberative Session would proceed.

**Article 01**

**2022-2023 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 \$12,952,226 (Twelve Million Nine Hundred Fifty Two Thousand Two Hundred Twenty Six Dollars)? Should this article be defeated, the default budget shall be \$12,832,290 (Twelve Million Eight Hundred Thirty-Two Thousand Two Hundred Ninety 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 4 0)

The Greenland Budget Committee recommends the operating budget (Vote 8 1)

Dean Bouffard then presented Article 01 as written.

School Board Member Scott Hopps discussed the increase in the operating budget noting that \$304,731 of the operating budget was contractually obligated.

School Board Member Talley Westerberg discussed the expenses that were transferred to other services vs the expenses in the operating budget. She also discussed the use of grant funding to offset costs of \$120,435.

Dean Bouffard opened the meeting to any questions in regards to Warrant Article 01.

There was no further discussion or questions.

Warrant Article 01 will appear on the ballot as written.

**Article 02 – Greenland Association of Coastal Teachers**

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 Association of Coastal Teachers/Greenland which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year 2	Estimated Increase
2022-2023	\$194,584
2023-2024	\$175,799
2024-2025	\$176,550
2025-2026	\$198,523

and further to raise and appropriate \$194,584 (One Hundred Ninety-Four Thousand Five Hundred Eighty-Four Dollars) 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. (Majority vote required) (NOTE: This appropriation is in addition to Warrant Article 1, the Operating Budget)

The Greenland School Board recommends this warrant article. (Vote 4-0)

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

Dean Bouffard then presented Article 02 as written.

Superintendent Petralia stated that this agreement is the result of an agreement reached between the Greenland School Board and the Association of Coastal Teachers/Greenland. He further explained the history of the previous 5-year agreement, the one-year agreement for 2021-2022, the language changes that would be in the proposed agreement, as well as the increase in instructional time that would result due to the proposed agreement. Finally, he explained the breakdown of the salary schedule and estimated increases.

Dean Bouffard opened the meeting to any questions in regards to Warrant Article 02.

Greenland Resident Vaughn Morgan questioned whether Warrant Article 02 was calculated into the proposed budget suggested in Warrant Article 01.

Superintendent Petralia responded that Article 02 was a separate Warrant Article and was not included in the proposed Operating Budget in Warrant Article 01

There was no further discussion or questions.

Warrant Article 02 will appear on the ballot as written.

#### **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)

Dean Bouffard then presented Article 03 as written.

Dean Bouffard opened the meeting to any questions in regards to Warrant Article 03.  
There was no further discussion or questions.

Warrant Article 03 will appear on the ballot as written.

#### **Article 04**

**School Building and Grounds Expendable Trust Fund** To see if the Greenland School District will vote to raise and appropriate up the sum of \$60,000 (Sixty Thousand Dollars) to be added to the School Building 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 with such sum to be funded through unassigned fund balance June 2022 (Majority vote required.)

The Greenland School Board recommends this warrant article. (Vote 4-0)

The Greenland Budget Committee recommends this warrant article. (Vote 7-2)

Dean Bouffard then presented Article 04 as written.

Dean Bouffard opened the meeting to any questions in regards to Warrant Article 04.  
There was no further discussion or questions.

Warrant Article 04 will appear on the ballot as written.

#### **Article 05**

##### **Technology Expendable Trust Fund**

To see if the Greenland School District will vote to raise and appropriate up to \$15,000 (Fifteen Thousand Dollars) to be placed in the Technology Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2022 unassigned fund balance (Majority vote required)

The Greenland School Board recommends this warrant article. (Vote 4-0) The Greenland Budget Committee recommends this warrant article. (Vote 7-2)

Dean Bouffard then presented Article 05 as written.

Dean Bouffard opened the meeting to any questions in regards to Warrant Article 05.

There was no further discussion or questions.

Warrant Article 05 will appear on the ballot as written.

Dean Bouffard stated that the Warrant Articles would be moved to the ballot.

Chairman of the School Board Pat Walsh thanked the audience for their support and acknowledged the upcoming retirement of Superintendent Petralia.

Superintendent Petralia then thanked Chairman Walsh. He continued by expressing gratitude for the voters, parents, and community for supporting the school budget. There was a standing ovation in honor of Superintendent Petralia.

Dean Bouffard closed the meeting at approximately 6:30 PM and the meeting was adjourned.

Respectfully submitted,  
Chrissy Vogel



New Hampshire  
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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, 2022 to June 30, 2023

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

This form was posted with the warrant on: January 28, 2022

**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
Patrick M. Walsh	School Board Rep	<i>Patrick M. Walsh</i>
Donald Miller	Budget Committee	<i>Donald Miller</i>
John Zachary Pike	Budget Committee	<i>John Zachary Pike</i>
PAUL SANDERSON	"	<i>Paul Sanderson</i>
Bob Krasko	"	<i>Bob Krasko</i>
Frank Hawster	"	<i>Frank Hawster</i>
Mark E. Connelly	"	<i>Mark E. Connelly</i>

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/>



New Hampshire  
Department of  
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Instruction</b>								
1100-1199	Regular Programs	01	\$5,413,883	\$5,656,670	\$5,710,691	\$0	\$5,710,691	\$0
1200-1299	Special Programs	01	\$1,023,547	\$1,192,556	\$1,422,351	\$0	\$1,422,351	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$118,398	\$156,184	\$133,191	\$0	\$133,191	\$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
<b>Instruction Subtotal</b>			<b>\$6,555,828</b>	<b>\$7,005,410</b>	<b>\$7,266,233</b>	<b>\$0</b>	<b>\$7,266,233</b>	<b>\$0</b>
<b>Support Services</b>								
2000-2199	Student Support Services	01	\$340,413	\$438,309	\$470,096	\$0	\$470,096	\$0
2200-2299	Instructional Staff Services	01	\$296,789	\$320,441	\$330,549	\$0	\$330,549	\$0
<b>Support Services Subtotal</b>			<b>\$637,202</b>	<b>\$758,750</b>	<b>\$800,645</b>	<b>\$0</b>	<b>\$800,645</b>	<b>\$0</b>
<b>General Administration</b>								
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	\$89,465	\$45,842	\$56,221	\$0	\$56,221	\$0
<b>General Administration Subtotal</b>			<b>\$89,465</b>	<b>\$45,842</b>	<b>\$56,221</b>	<b>\$0</b>	<b>\$56,221</b>	<b>\$0</b>



New Hampshire  
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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Executive Administration</b>								
2320 (310)	SAU Management Services	01	\$491,050	\$574,577	\$604,521	\$0	\$604,521	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$300,540	\$304,428	\$316,931	\$0	\$316,931	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$698,733	\$535,186	\$574,896	\$0	\$574,896	\$0
2700-2799	Student Transportation	01	\$453,785	\$592,083	\$402,277	\$0	\$402,277	\$0
2800-2999	Support Service, Central and Other	01	\$1,932,926	\$2,105,569	\$2,237,213	\$0	\$2,237,213	\$0
	<b>Executive Administration Subtotal</b>		<b>\$3,877,034</b>	<b>\$4,111,943</b>	<b>\$4,135,838</b>	<b>\$0</b>	<b>\$4,135,838</b>	<b>\$0</b>
<b>Non-Instructional Services</b>								
3100	Food Service Operations	01	\$149,084	\$139,000	\$139,000	\$0	\$139,000	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Non-Instructional Services Subtotal</b>		<b>\$149,084</b>	<b>\$139,000</b>	<b>\$139,000</b>	<b>\$0</b>	<b>\$139,000</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction</b>								
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		\$19,313	\$14,000	\$33,665	\$0	\$33,665	\$0
4900	Other Facilities Acquisition and Construction	01	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>		<b>\$19,313</b>	<b>\$14,000</b>	<b>\$33,665</b>	<b>\$0</b>	<b>\$33,665</b>	<b>\$0</b>
<b>Other Outlays</b>								
5110	Debt Service - Principal	01	\$371,682	\$374,128	\$376,515	\$0	\$376,515	\$0
5120	Debt Service - Interest	01	\$101,032	\$82,586	\$64,199	\$0	\$64,199	\$0
	<b>Other Outlays Subtotal</b>		<b>\$472,714</b>	<b>\$456,714</b>	<b>\$440,714</b>	<b>\$0</b>	<b>\$440,714</b>	<b>\$0</b>



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Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
<b>Fund Transfers</b>								
5220-5221	To Food Service	01	\$34,859	\$0	\$19,910	\$0	\$19,910	\$0
5222-5229	To Other Special Revenue	01	\$262,551	\$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		\$297,410	\$60,000	\$79,910	\$0	\$79,910	\$0
	Total Operating Budget Appropriations				\$12,952,226	\$0	\$12,952,226	\$0





New Hampshire  
Department of  
Revenue Administration

2022  
MS-27

Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (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 Building and Grounds Expendable Trust Fund				
5252	To Expendable Trusts/Fiduciary Funds	05	\$15,000	\$0	\$15,000	\$0
		Purpose: Technology Expendable Trust Fund				
Total Proposed Special Articles			\$75,000	\$0	\$75,000	\$0



New Hampshire  
Department of  
Revenue Administration

2022  
MS-27

Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)
1100-1199	Regular Programs	02	\$115,227	\$0	\$115,227	\$0
		Purpose: Greenland Association of Coastal Teachers				
1200-1299	Special Programs	02	\$16,155	\$0	\$16,155	\$0
		Purpose: Greenland Association of Coastal Teachers				
2000-2199	Student Support Services	02	\$16,805	\$0	\$16,805	\$0
		Purpose: Greenland Association of Coastal Teachers				
2200-2299	Instructional Staff Services	02	\$3,065	\$0	\$3,065	\$0
		Purpose: Greenland Association of Coastal Teachers				
2800-2999	Support Service, Central and Other	02	\$43,332	\$0	\$43,332	\$0
		Purpose: Greenland Association of Coastal Teachers				
Total Proposed Individual Articles			\$194,584	\$0	\$194,584	\$0



New Hampshire  
Department of  
Revenue Administration

2022  
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Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
<b>Local Sources</b>					
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	\$78,723	\$78,723	\$78,723
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01, 04	\$30,000	\$54,000	\$54,000
Local Sources Subtotal			\$108,723	\$132,723	\$132,723
<b>State Sources</b>					
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	\$60,000	\$65,000	\$65,000
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			\$166,764	\$171,764	\$171,764



New Hampshire  
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Revenues		Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
Account	Source	Article		
<b>Federal Sources</b>				
4100-4539	Federal Program Grants	01	\$60,000	\$60,000
4540	Vocational Education		\$0	\$0
4550	Adult Education		\$0	\$0
4560	Child Nutrition	01	\$17,000	\$17,000
4570	Disabilities Programs		\$0	\$0
4580	Medicaid Distribution		\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0
4810	Federal Forest Reserve		\$0	\$0
Federal Sources Subtotal			\$77,000	\$77,000
<b>Other Financing Sources</b>				
5110-5139	Sale of Bonds or Notes		\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0
9998	Amount Voted from Fund Balance	04, 05	\$51,000	\$51,000
9999	Fund Balance to Reduce Taxes		\$0	\$0
Other Financing Sources Subtotal			\$51,000	\$51,000
Total Estimated Revenues and Credits			\$352,487	\$432,487



New Hampshire  
Department of  
Revenue Administration

2022  
MS-27

Budget Summary

Item	School Board Period ending 6/30/2023 (Recommended)	Budget Committee Period ending 6/30/2023 (Recommended)
Operating Budget Appropriations	\$12,952,226	\$12,952,226
Special Warrant Articles	\$75,000	\$75,000
Individual Warrant Articles	\$194,584	\$194,584
Total Appropriations	\$13,221,810	\$13,221,810
Less Amount of Estimated Revenues & Credits	\$432,487	\$432,487
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$12,789,323	\$12,789,323



Supplemental Schedule

1. Total Recommended by Budget Committee	\$13,221,810
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)	\$13,221,810
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,322,181
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)	\$14,543,991



Default Budget of the School District

Greenland Local School

For the period beginning July 1, 2022 and ending June 30, 2023

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 28, 2022

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
Scot Hopps	School Board Member	[Signature]
John Ballam	School Board Member	[Signature]
Maria Emory	School Board Member	[Signature]
TALON WESTERBERG	SCHOOL BOARD MEMBER	[Signature]
Arride M. Walk	School Board (Chair)	[Signature]

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/>



**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Instruction</b>					
1100-1199	Regular Programs	\$5,656,670	\$12,655	\$0	\$5,669,325
1200-1299	Special Programs	\$1,192,556	\$164,666	\$0	\$1,357,222
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$156,184	(\$32,609)	\$0	\$123,575
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
<b>Instruction Subtotal</b>		<b>\$7,005,410</b>	<b>\$144,712</b>	<b>\$0</b>	<b>\$7,150,122</b>
<b>Support Services</b>					
2000-2199	Student Support Services	\$382,372	\$76,601	\$0	\$458,973
2200-2299	Instructional Staff Services	\$320,441	\$0	(\$2,924)	\$317,517
<b>Support Services Subtotal</b>		<b>\$702,813</b>	<b>\$76,601</b>	<b>(\$2,924)</b>	<b>\$776,490</b>
<b>General Administration</b>					
0000-0000	Collective Bargaining	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$45,842	\$0	\$0	\$45,842
<b>General Administration Subtotal</b>		<b>\$45,842</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,842</b>
<b>Executive Administration</b>					
2320 (310)	SAU Management Services	\$574,677	\$0	\$0	\$574,677
2320-2399	All Other Administration	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	\$304,428	\$0	\$0	\$304,428
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$535,186	\$0	\$0	\$535,186
2700-2799	Student Transportation	\$592,083	\$0	\$0	\$592,083
2800-2999	Support Service, Central and Other	\$2,064,522	\$135,226	\$0	\$2,199,748
<b>Executive Administration Subtotal</b>		<b>\$4,070,896</b>	<b>\$135,226</b>	<b>\$0</b>	<b>\$4,206,122</b>
<b>Non-Instructional Services</b>					
3100	Food Service Operations	\$139,000	\$0	\$0	\$139,000
3200	Enterprise Operations	\$0	\$0	\$0	\$0
<b>Non-Instructional Services Subtotal</b>		<b>\$139,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$139,000</b>





**New Hampshire**  
Department of  
Revenue Administration

**2022**  
**MS-DSB**

**Appropriations**

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
<b>Facilities Acquisition and Construction</b>					
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	\$14,000	\$0	\$0	\$14,000
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0
	<b>Facilities Acquisition and Construction Subtotal</b>	<b>\$14,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>
<b>Other Outlays</b>					
5110	Debt Service - Principal	\$374,128	\$2,387	\$0	\$376,515
5120	Debt Service - Interest	\$82,586	\$0	(\$18,387)	\$64,199
	<b>Other Outlays Subtotal</b>	<b>\$456,714</b>	<b>\$2,387</b>	<b>(\$18,387)</b>	<b>\$440,714</b>
<b>Fund Transfers</b>					
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
	<b>Fund Transfers Subtotal</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>
	<b>Total Operating Budget Appropriations</b>	<b>\$12,494,675</b>	<b>\$358,926</b>	<b>(\$21,311)</b>	<b>\$12,832,290</b>



**Reasons for Reductions/Increases & One-Time Appropriations**

<b>Account</b>	<b>Explanation</b>
5120	Based on bond amortization schedule
5110	Based on bond amortization schedule
2200-2299	One time purchase of software
1400-1499	Student needs for ESY decreased
1100-1199	Changes based CBA
1200-1299	Based on student needs
2000-2199	Based on student needs and WA #4 (2021 ballot) passed
2800-2999	Based on CBA and WA #4 (2021 ballot) passed

# **REPORTS OF THE GREENLAND SCHOOL DISTRICT**

Greenland, New Hampshire

*Fiscal Year July 1, 2020, to June 30, 2021*

## **MATERIAL INCLUDED IN THIS REPORT**

School District Officers  
Minutes of the District Meeting  
Superintendent's Report  
Assistant Superintendent's Report  
Special Education Director's Report  
Director of Technology's Report  
Facilities Manager's Report  
Greenland Central School Principal's Report  
Portsmouth High School Principal's Report  
2021 Wages of School Employees  
Greenland Central School Statistics  
General Fall Enrollment Report  
Teachers and Staff  
Data for Greenland's 2021 High School Graduates  
2020-2021 Audit Report

## **SCHOOL DISTRICT OFFICERS**

		Term Expires
SCHOOL BOARD	John Balboni	2024
	Scot Hopps	2024
	Maria Emory	2023
	Patrick Walsh	2023
	Talley Westerberg	2022
MODERATOR	Vacancy	
CLERK	Vacancy	
TREASURER	Jerrian Hartman	2024

**SUPERINTENDENT OF SCHOOLS -- Salvatore H. Petralia**

# **REPORT OF THE ANNUAL SCHOOL DISTRICT MEETING FOR THE TOWN OF GREENLAND, NEW HAMPSHIRE February 3, 2021**

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 9, 2021 at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.*

Meeting was called to order by Moderator Dean Bouffard who explained the meeting would be attended in person as well as via Zoom participants. He further explained the safety protocols that were in place due to Covid. He also made note of how comments should be made from remote participants via the use of email, and that participants in the building should announce their name and address before making any comments. He acknowledged that Greenland resident, Jon Flagg, was in attendance to assist the moderator, if there was an overflow of attendees in other designated areas during the meeting.

Once all the meeting protocols were addressed, all stood and recited The Pledge of Allegiance. Introductions were made for the School Board Members, Administrators, and SAU 50 Staff that were present, both in person and remotely.

## **Article 1: 2021-2022 Operating Budget**

Article 1 was presented and read by Dean Bouffard.

School Board Member Pat Walsh explained the rationale for Article 1.

Participants were invited to ask questions in regards to Article 1.

There was no further discussion or questions.

Article 1 will appear on the ballot in its current form.

*2021-2022 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 \$12,357,783 (Twelve Million Three Hundred Fifty-Seven Thousand Seven Hundred Eighty-Three Dollars)? Should this article be defeated, the default budget shall be \$12,139,125 (Twelve Million One Hundred Thirty-Nine Thousand One Hundred Twenty-Five 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 this warrant article (Vote 5-0)***

## **Article 2: Greenland Association of Coastal Teachers**

Article 2 was presented and read by Dean Bouffard.

School Board Member Pat Walsh explained the rationale for Article 2.

Participants were invited to ask questions in regards to Article 2.

There was no further discussion or questions.

Article 2 will appear on the ballot in its current form.

*Greenland Association of Coastal Teachers: To see if the Greenland School District will vote to approve the cost items included in the one-year extension of collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers/Greenland, which calls for the following increase in salaries and benefits at the current staffing level: Fiscal Year Estimated Increase 2021-2022 \$139,892 and further to raise and appropriate \$136,892 (One Hundred Thirty-Six Thousand Eight Hundred Ninety-Two Dollars) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the one-year extension of collective bargaining 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) Estimated Tax Impact: \$0.16***

**Article 3: If Article 2 is Defeated**

Article 3 was presented and read by Dean Bouffard.  
Participants were invited to ask questions in regards to Article 3.  
There was no further discussion or questions.  
Article 3 will appear on the ballot in its current form.

*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 4: Social Worker**

Article 4 was presented and read by Dean Bouffard.  
School Board Member Talley Westerberg explained the rationale for Article 4.  
Participants were invited to ask questions in regards to Article 4.  
There was no further discussion or questions.  
Article 4 will appear on the ballot in its current form.

*Social Worker: To see if the Greenland School District will vote to raise and appropriate the sum of \$96,984 (Ninety-Six Thousand Nine Hundred Eighty-Four Dollars), such sum representing the costs attributable to the amount in salary and benefits to hire a full-time Social Worker.*

***The Greenland School Board recommends this warrant article (Vote 3-2) Estimated Tax Impact: \$0.11***

**Article 5: School Buildings and Grounds Expendable Trust Fund**

Article 5 was presented and read by Dean Bouffard.  
School Board Member Pat Walsh explained the rationale for Article 5.  
Participants were invited to ask questions in regards to Article 5.  
There was no further discussion or questions.  
Article 5 will appear on the ballot in its current form.

*School Building 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 Building 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, 2021 unassigned fund balance. (Majority vote required.)*

***The Greenland School Board recommends this warrant article (Vote 5-0) Estimated Tax Impact \$0.00***

**Article 6: Technology Expendable Trust Fund**

Article 6 was presented and read by Dean Bouffard.  
School Board Member Pat Walsh explained the rationale for Article 6.  
Participants were invited to ask questions in regards to Article 6.  
There was no further discussion or questions.  
Article 6 will appear on the ballot in its current form.

*Technology Expendable Trust Fund: To see if the Greenland School District will vote to raise and appropriate up to \$15,000 (Fifteen Thousand Dollars) to be placed in the Technology Expendable Trust Fund previously established, with sum to be funded from the June 30, 2021 unassigned fund balance. (Majority vote required.)*

***The Greenland School Board recommends this warrant article (Vote 5-0) Estimated Tax Impact \$0.00***

**Article 7: Retainage**

Article 7 was presented and read by Dean Bouffard.

School Board Member Pat Walsh explained the rationale for Article 7.

Participants were invited to ask questions in regards to Article 7.

There was no further discussion or questions.

Article 7 will appear on the ballot in its current form.

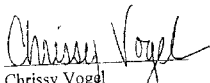
*Retainage: To see if the school district will vote to authorize, indefinitely until rescinded, to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, to the maximum percent as law allows of the current fiscal year's net assessment, in accordance with RSA 198:4-b, II. Such fund balance retained may only be used to reduce the tax rate or for emergencies to be approved by the Department of Education under RSA 32:11. (Majority vote required.)*

***The Greenland School Board recommends this warrant article. (Vote 5-0) Estimated Tax Impact \$0.00***

With no further discussion, Dean Bouffard stated that the Warrant Articles would be moved to the ballot as written to be voted on Tuesday, March 9th, 2021.

As there was no other business, a motion was made to adjourn the meeting by Greenland Resident, Bob Krasko. The motion was seconded, and the meeting was adjourned at approximately 7:05 pm.

Respectfully submitted,

  
Chrissy Vogel

## **Report of the Superintendent**

**Salvatore H. Petralia**  
**2021**

I am honored to present my annual report, reflecting the work of the Greenland School District in 2020-2021. Despite the many challenges presented by the pandemic, the staff and students at Greenland Central School remained steadfast to allow for in-person learning for the entire year. What an accomplishment!

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.

Greenland staff members are led by Principal Tamara Hallee, Assistant Principal Lauren Teeden, and Special Education Coordinator Shonda Thibeault. 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. Once again, the Greenland Central School PLC Leadership Team was instrumental in providing the necessary guidance and valuable input to the school's re-entry plan which created the roadmap to another successful fall re-opening.

The Town of Greenland held its annual election on March 9, 2021. The school district ballot contained warrant articles in support of the FY 2022 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 Patrick Walsh (Chairperson), John Balboni, Maria Emory, Scot Hopps, and Talley Westerberg for their support of district initiatives.

Other individuals and organizations continued to make a difference in the lives of Greenland students throughout the school year. The Greenland Community supported staff and students through various fundraisers and school-wide events. Various municipal departments including Police, Fire, and Recreation provide valuable assistance and presence not only in the school but also assisting to support families in need. Other community organizations such as the Greenland Women's Club, Weeks Library, and Greenland Veterans have been staunch supporters at the school. Thank you for sharing the common goal of providing the best learning opportunities for students.

In closing, it has been a privilege to serve as Superintendent of Schools in SAU 50. This is my eighth and final year working with you in this most important process. I remain committed to supporting the core mission of the Greenland School District in the months ahead.

Sincerely,

Salvatore Petralia  
Superintendent, SAU 50





**Curriculum, Assessment, and Instruction**  
**Greenland School District**  
**Kelli R. Killen**  
**Assistant Superintendent**

**Curriculum and Instruction**

SAU 50 Mission Statement (continued for 2021-2022): to meet the physical, mental, and emotional safety and well-being of students so meaningful learning can continue.

We were excited to be in the school building full time. Social Emotional Learning remains a focus to combat the effects the pandemic continues to have on our students and families. Instruction is happening in the building five full days a week.

For the second year, teachers are using the prioritized SAU 50 Curriculum standards at each grade level to focus the most important learning, which would allow time for emotional support. The SAU 50 website now has an updated curriculum site: <https://sites.google.com/sau50.org/sau-50-curriculum/home>

**Equity**

A lot of information on equity has been out in the public and has been a focus in education. SAU 50 defines equity as removing barriers to educational access for all students and especially those which have been marginalized. These marginalized groups include those of race, LGBTQIA, disability, socio-economic status, gender, mental health, and behavior. We further define the work we need to do for equity as identifying the marginalized groups in our schools, determining barriers, and removing those barriers. At this time, we have begun to analyze our curriculum and school board policies.

**Assessment**

New Hampshire State Assessment:

In the spring of 2021, 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 comparison of the data showed students were still progressing in their learning although not to the same level as in the past. We did not see huge gaps in learning as may have been evidenced in other districts around the country. While the scores, especially in math, showed fewer students at the proficiency level, we know students are continuing to learn, all-be-it slower when compared to years before the pandemic. This is to be expected, and students will be able to catch up. It just will take time.

The percentages of students meeting proficiency on the assessments are listed below. We do not have the breakdown for each grade of the state percentage of proficient, just the overall.

**English Language Arts 2021**

Grade	Level 3 and Level 4 (proficient)	State	2019	State 2019
3	60%		84%	
4	66%		86%	
5	81%		86%	
6	80%		89%	
7	>90%		85%	
8	90%		83%	
Overall	77%	52%	85%	56%

**Mathematics 2021**

Grade	Level 3 and Level 4 (proficient)	State	2019	State 2019
3	57%		77%	
4	75%		78%	
5	68%		77%	
6	50%		77%	
7	74%		59%	
8	52%		76%	
Overall	63%	38%	74%	48%

**Science 2021**

Grade	Level 3 and Level 4 (proficient)	State	2019	State 2019
5	57%		70%	
8	69%		68%	
Overall	62%	37%	70%	39%

**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	4
ESOL	6
Homeless Education	0
Title I	37
Section 504	37

**GREENLAND SCHOOL DISTRICT  
SPECIAL EDUCATION EXPENSES/REVENUES  
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-A**

<b>SPECIAL EDUCATION EXPENSES</b>		<b>2019-2020</b>	<b>2020-2021</b>
1200	Special Programs	\$963,679	\$763,624
1430	Summer School	\$70,320	\$66,081
2140	Psychological Services	\$60,445	\$80,474
2150	Speech and Audiology	\$57,354	\$54,570
2160	Physical and Occupational Therapy	\$67,166	\$69,661
2332	Administration Costs	\$-	\$-
2722	Special Transportation	\$257,717	\$57,266
	<b>TOTAL EXPENSES</b>	<b>\$1,476,682</b>	<b>\$1,091,675</b>
<b>SPECIAL EDUCATION REVENUES</b>			
3110	Special Ed Portion Adequacy Funds	\$119,307	\$103,814
3230	Special Education Aid	\$166,857	\$102,226
4580	Medicaid	\$2,900	\$1,774
	<b>TOTAL REVENUES</b>	<b>\$289,064</b>	<b>\$207,814</b>
<b>ACTUAL DISTRICT COST FOR SPECIAL EDUCATION</b>		<b>\$1,765,746</b>	<b>\$1,299,489</b>



**School Administrative Unit 50**  
**Director of Technology Annual Report**  
**July 1, 2020 – June 30, 2021**

The 2020-2021 school year was for the most part, business as usual. The core function of the technology department was to support and maintain technology as we continued to navigate the COVID-19 pandemic. The technology department provided support to staff and students amidst in-person and remote learning due to cohort and staff quarantines. The lessons we have learned from 2019 through 2021 allow us to make quick adjustments and provide support no matter the situation or type of content delivery.

The major push for the 2020-2021 school year was to plan, budget, and prepare for a massive network conversion and change of Internet connectivity for all schools and the central office. This started with filing for reimbursable funding in 2019 for the 2021-2022 school year. This process involves creating public bids, reviewing vendor proposals, and measuring them against a rubric to ensure the right vendor for the right price is chosen. The vendor proposals were input into the 2021-2022 budget (a year in advance) to assure stakeholder buy-in across all areas.

The project entailed the recreation of each school network, to provide a robust, more flexible and secure design that would set the buildings up for the next twenty or so years of growth and technology changes. This would be accomplished by increasing the network capacity and implementing virtual networks to isolate network traffic to specific scopes of the network.

The second portion of the project was to work with the chosen Internet provider to design, scope, and build out fiber Internet connections to each of the six buildings. This was started in spring of 2021 with a completion date of summer to allow for final build out of the internal networks to reflect the changes in Internet connectivity.

The overall necessity of this project is to provide for better Internet connectivity and internal networks to support teaching and learning in the digital age. As previously mentioned, these changes will provide growth for the schools and technology for at least the next twenty years.



**School Administrative Unit 50**  
**Annual Report**  
**Timothy MacDuff, Facilities Manager**

During my first partial year as the Facilities Manager for SAU 50, all the buildings were reviewed and acute concerns noted with resolutions implemented or plans set in place to address such issues. The Facilities Assessments, performed by Mr. Richard White in the early portion of 2021, served as the operating platform regarding the review, recommendations, and corrective actions taken during the remainder of 2021. Other building concerns that would impact code compliance or performance characteristics were also captured and noted.

As mentioned in previous 2021 communications, within the various school boards that comprise SAU 50, the topic of roofs, specifically their condition and performance, have been noted and actions taken. Due to the severity of the consequences generated through leaking roofs, SAU 50 has contracted with a roofing consulting company to ensure roofing projects are designed, monitored, and executed in the best manner possible. Everything the SAU owns lies beneath the roofs of its schools. The need to introduce and implement “experiential diligence” is critically important to the successful elimination of roofing issues.

The second aspect of facilities management pursued on a district-wide basis, is heating, ventilation, and air conditioning (HVAC) systems. Some of the issues that have been resolved, had initially been brought to my attention during my interview. The objective of the HVAC review is to establish reliable and consistent performance from the various HVAC systems throughout the school districts. Problems have been aggressively pursued to eliminate undependable equipment as well as resolving situational weaknesses within certain systems.

The final segment of facility refinement concerns the orderly presentation of the school sites in general, combined with the orderly configuration of utility and other low-profile support spaces. These areas are functionally significant to the efficient operation of the site. The objective from this perspective is to earn descriptors such as “professional,” “purposeful,” and “helpful.” Be it a community member, parent, student, teaching professional, visiting sports team, or local legislator, people expect things to be fully functional, clean, safe, and in order.

SAU 50 was in good physical condition in July 2021. Currently, it’s in better condition. This did not occur overnight. It was the result of many people across the SAU combined with the efforts of multiple vendors as well as Sate and Town agencies and departments. There’s more work ahead, but it will be worth it, to the benefit of all who interact with our schools or are part of the communities the schools serve.

## **Greenland Central School Report of the Principal**

### **Tamara Hallee**

Greenland Central School's theme this year is *community*. This theme is very fitting due to the uncertainty and uneasiness of the continued pandemic and the need for us to rise up and work together. When we were initially planning for this year, we thought things would be much different. We expected to come back to school and go back to our normal school practices. Much to our dismay, COVID-19 put a damper on this and we had to head into the school year with another COVID Plan. We were able to make some changes which we felt would assist the social emotional needs of our children and staff, such as allowing students to remove their masks when outdoors and play with children in various classes at recess. In addition, we have been offering Math Counts, athletics, and band (with safety measures in place). These changes have been beneficial but we are still seeing the strain on staff and students.

### **Commendations**

I commend our teaching staff for their continued efforts throughout a year that has proven to be even more challenging than the one prior. Our staff has held their heads up high for our students and have fought through every hurdle that has been placed in their way. Despite being exhausted, they continue to put a tremendous amount of work into their daily lessons. They adjust plans to meet the needs of the students in front of them and have incorporated social emotional learning opportunities throughout the day (that align with our student support team) while challenging the students academically. Our paraprofessional staff has been working incredibly hard to assist students and staff. We appreciate their flexibility and willingness to help out wherever and whenever needed.

Our school nurse has been invaluable, navigating the ever-changing COVID landscape and its effect on school. She stays up to date with everything COVID and has been in constant communication with administration and families in order to adhere to our plan and keep the school community safe.

The front office staff have risen to superstar status! They provide continuous support to students, staff, families, and the community. They have had to navigate everything COVID, sub shortages, supporting the nurse, communicating with families, assisting with the budget process, and so much more!

Our student support team has hit the ground running to support our needs. They facilitate individual and group counseling sessions, respond to crises, meet weekly with the administrative team, host professional development for staff, teach classroom lessons based on standards as well as needs assessments, and run intervention groups. We have seen a dramatic increase in students in need of the support teams' guidance and support. Despite all the great things in place, COVID-19 has resulted in greater social emotional needs of our students. As a result, there is a demand for an additional student support member within the school. The School Board has approved the additional team member using ESSER grant funding for the next year and a half. We are thankful to be able to provide our students with the support they need.

Our GCS facilities staff has been superb in keeping the school sanitized and clean in addition to the other daily maintenance that occurs around the school. In addition, our head custodian has been overseeing many projects this year including working with roofers and a company that will be installing our new handicap lift (to the STEM room), overseeing the installation of our new front doors (over vacation), working with an engineer to look at our structure and incorporating new HVAC units for 1965 section of the building.

## SRO Spotlight

A new and vital member of our school community is our School Resource Officer, Nick Drew. Officer Drew has settled nicely into our school community and is making a difference in the lives of our GCS students, staff, and families. He not only assists us in ensuring we have safety measures in place, he also teaches classes, builds relationships, and supports the Greenland community at large. We are fortunate to have him on our team! Below is a showcase of quotes and pictures that are a small part of Officer Drew's work.

### Quotes from 7th and 8th Grade Students

"He has made a positive impact here and has made a connection with many students."



"During indoor recess, he brought our table some cards and played with us. He also gives us Jolly Ranchers sometimes and makes the school feel like a safer and happier place."

"Officer Drew is a pretty cool guy. He's very nice to talk to and is very helpful. I really appreciate Officer Drew's presence in our school because he protects us and is a great resource to talk to."

"Officer Drew helps make the Gaga game more fair!"

"Officer Drew makes sure our school is safe and also teaches what is called LEAD which is a new form of Dare (I think) and educates kids on anti-drug and alcohol stuff."

"He is very nice to kids and fun to be around. He is also able to keep the flow of traffic when the line of cars is rolling in."

"Officer Drew has helped our building in many ways."

- Keeps us safe
- Interacts with everyone
- Cheers kids up"

Officer Drew and Greenland PD went shopping to provide families with gifts under their trees during the holiday season!





Officer Drew participates in PE with students



Halloween matches!



Officer Drew played in the staff vs 8th graders soccer game.



Officer Drew at the Probability Fair, waiting in line with students to shoot hoops, and helping younger students on the Seesaw.



### Quotes about Officer Drew from Kindergarteners:



"Officer Drew helps our school. He protects it."

"He protects us!"

"When Officer Drew and I had the same Halloween costume on, it was SO cool! He directs traffic at our school."

"He keeps our school safe."



Another valuable member of our community is Willow, the PD Therapy Dog and her handler Eli. Willow and Eli spend time greeting students in the morning, attend classes, and support students when they are having a tough time. Adults and students alike enjoy their visits.

### Professional Growth

Our PLC Leadership Team continues to collaboratively inform decisions made within the school. Our collaborative leadership model that has been established at GCS has been beneficial for building community and fostering togetherness. We have agreed on what items we need to continue to pursue as well as what can come off our plate during these times. We are beginning work with a data coach this January in order to build our own data team. This work will be supported by a PowerSchool add-on that we are getting to keep track of student data. In addition, we are working on focusing on the social emotional needs of students as well as getting the school back to normalcy by bringing back valued activities such as "school buddies" between grades.

Our GCS team is continuously growing its practices. Staff has been attending professional development through outside agencies as well as with consultants within our building. We have also added early release days to the calendar in order to support our staff professional development and collaboration needs. During the early release time, staff will connect with colleagues, look at data, discuss ways to support students, plan for learning, and complete professional development. In addition, I have continued to provide professional development articles and videos to staff in order to support their development. It is not uncommon for staff to provide articles and videos to share as well. We look forward to working and expanding our knowledge as a learning community.

## Community Connections

We have felt the support this year from many members of the community including but not limited to the Greenland Women's Club, Recreation Department, Weeks Library, Greenland Veterans, the Budget Committee, Police, Fire Department, etc. Our GPO and Parent community have contributed to the success of the school. They are always finding ways to promote the school and support both staff and students. Their steadfast support is greatly appreciated. We thank them for our ongoing playground remodel, the funds they provide our staff so they have what they need in the classroom, their staff appreciation treats, and other assistance. The School Board has also worked closely with the administration in order to make sure we are providing solid opportunities for our students while keeping them safe. They continue to spend countless hours learning about COVID-19, school safety measures, the CDC and NH DHHS guidelines, and much more. In addition, they are responsive to our needs and support our staff. We are so thankful for the multitude of support we receive from these important stakeholders.

## Looking Ahead

Our enrollment numbers have remained steady overall, however, we have seen a shift toward higher enrollment in our middle school. Because of this, we convened a Structure Committee which includes staff, administration, a Board member, and parents, in order to discuss restructuring our middle school. The committee will be presenting their findings to the community during a Structure Committee presentation on *January 31st at 6:30pm*.

We have had several staff move on from GCS and welcomed many new staff in 2021-22. We have hired new teachers:

Caitlynn Brown, Grade 5 - one year position	Bridgette Hartley, Grade 6
Heather McDonald, Elementary Spanish	Madison Shimko, Band
Betsy Smith, Case Manager - one year position	Maggie Olson, School Counselor
Laura Youngberg, School Social Worker	Alanna Morron, Grade 5
Nikoll Lauze - Case Manager	Emma Murzic, Building Substitute
Alyssa Ervin, Reading & Math Support Paraprofessional	Jessica Couture, Kindergarten Paraprofessional
Kristin Ramby, Sp. Ed. Paraprofessional	Jana Goldstein, Reading & Math Support Paraprofessional
Jeff Rodgers, Tech Coordinator	Jen Ingalls, Sp. Ed. Paraprofessional
Tara Mazzarella, Sp. Ed. Paraprofessional	Caroline Coe, Sp. Ed. Paraprofessional

Unfortunately we have not been able to fill all of our positions and we are still short on substitutes. A special thank you to everyone who has worked together to make this year a success.

I am appreciative of the efforts of both our students and staff. GCS leads the way with an exceptional population, and this year is no different. Our staff remains diligent and works tirelessly to make GCS a special community. Our students continue to persevere despite the many challenges. I am forever thankful for what our community is and offers our students. I look forward to our continued work for years to come.

## Portsmouth High School Report

Mary Lyons, Principal

Accredited by the New England Association of Schools and Colleges, Portsmouth High School is a comprehensive high school offering a wide range of challenging opportunities for students. PHS prepares students for liberal arts colleges, schools, and colleges for technical and career training, as well as positions in business and industry for the world of work.

Portsmouth High School believes students must be challenged in rigorous and relevant ways in order to reach their highest potential. We believe students strive for excellence in an environment that fosters a strong sense of belonging, creates partnerships between students and adults, allows students to explore and contribute to their own education, and celebrates student success. In addition, we believe students will become life-long learners when taught to think critically, to effectively analyze information, and be respectful of others.

The faculty and staff at the high school takes great pride in providing a curriculum that is rigorous, personalized, equitable, and leads to college and career readiness. We continue to offer a wide range of classes in core subjects as well as a variety of offerings in visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programming includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, health sciences, and education and teacher training. Honors classes are offered in core subject areas including international language. We also offer a variety of Advanced Placement and Dual Enrollment courses. The AP and Dual Enrollment programs offer juniors and seniors the opportunity to earn college credit while attending high school.

Portsmouth High School students excel academically, placing above state and national averages on standardized tests and receiving acceptance to top colleges in the country. Our competitive athletic programs, outstanding performing arts programs, numerous clubs, and activities offer opportunities for every student to engage, excel and serve as a source of pride for our community.

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. The successes that are achieved are constant reminders of the benefits that come from hard work and a dedication to our core values of Excellence, Community, Commitment, and Leadership.

With 1039 students and 34% of the population coming from Rye, Newcastle, Newington and Greenland, the faculty and staff at Portsmouth High School take great pride in servicing the educational needs of students from both SAUs. Our long-standing partnership, continued collaboration, and shared commitment to improving the learning of all students has helped shape and grow the Portsmouth High School community into what it is today.

Respectfully submitted,

Mary Lyons  
PHS Principal



GREENLAND CENTRAL SCHOOL  
Statistics for Ten Years Ending June 30, 2021

School Year	Weeks in Year	Males	Females	Total Pupils	* ADM	**ADA	Average Daily Attendance	Percentage of Attendance
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
2019/20	39	192	227	419	418.98	12.26	406.72	97.0
2020-2021	39	161	194	355	388.01	12.56	376.89	96.78

\* Average Daily Membership      \*\* Average Daily Absences

GENERAL FALL ENROLLMENT REPORT  
AS OF OCTOBER 1, 2021

GRADE	K	1	2	3	4	5	6	7	8	TOTAL
	4	27	51	36	50	52	43	47	42	390

STATE ASSESSMENT PROGRAM

School and District Report Card can be found at the School District Website:  
[www.sau50.org](http://www.sau50.org)  
or at the State Website:  
<https://ireport.education.nh.gov/>

# GREENLAND SCHOOL DISTRICT STAFF MEMBERS

BACON, SUSAN	Media Teacher
BARNES, KARA	Teacher - Kindergarten
BONACCI, WILLIAM	Building Custodian
BOWERSOX, MEGHAN	Teacher - Grade 2
BROMLEY, LORIE	Teacher - Grade 4
BROWN, CAITLYNN	Teacher - Grade 5
BROWNELL, JACOB	Teacher - Music
BUCKLEY, JULIE	Paraprofessional
BZDAFKA, RICHARD	Teacher - Grade 7/8
CANNER, VICTORIA	Reading Specialist
CARNEY, AMANDA	Paraprofessional
CHADWICK, ARNOLD	Building Custodian
CHENEY, LYNNE	Secretary Assistant
COE, CAROLINE	Paraprofessional
COHOON, SUZANNE	Special Education Teacher
CONNELLY, NICOLE	Paraprofessional
COUTURE, JESSICA	Paraprofessional
CURTIS, DAVID	Building Custodian
DANK, MARY	Teacher - Art
DAVIS, EMILY	Teacher - Kindergarten
DOWLING, JONATHAN	Teacher - Grade 5
DOWNING, STEPHANIE	Teacher - Grade 4
DREW, NICK	Student Resource Officer
EMERSON, NANCY	Teacher - Kindergarten
ERVIN, ALYSSA	Paraprofessional
FLAGG, POLLY	Paraprofessional
FLETCHER, JODI	Occupational Therapist
FRANGIONE, MARIA	Teacher - Grade 1
FRIEDMAN, JESSICA	Administrative Assistant to the Principal
FRIZZLE, CYNTHIA	Teacher - World Language
GANTENBEIN, WYATT	Teacher - 7/8
GIVENS, ALYSSA	Teacher - Grade 4
GOLDSTEIN, JANA	Paraprofessional
GORDON, ANDREA	Paraprofessional
GOSSELIN, STACEY	Teacher - PE/Health
HAIGHT, JENNIFER	Teacher - Grade 7/8
HALLEE, TAMARA	Principal
HARTLEY, BRIDGETTE	Teacher - Grade 6
HAYNES, MELISSA	Special Education Teacher
HETT, SUSAN	Teacher - Grade 1

HOYT, LANA	Psychologist
HUDSON, JAMIE	Custodial Manager
INGALLS, JENNIFER	Paraprofessional
JOHNSTON, MAGGIE	Teacher - Grade 3
JORGENSEN, JACQUELINE	Teacher - Kindergarten
JUREVIC, CASEY	Teacher - Grade 5
LAUZE, NIKOLL	Special Education Teacher
LEE, HANNAH	Speech/Language Therapist
MARTENS, ERIC	Teacher - Grade 7/8
MAZZARELLA, TARA	Paraprofessional
MCDONALD, HEATHER	Teacher - World Language
MCGINTY, KEVIN	Building Custodian
MOARATTY, KRISTIN	Paraprofessional
MORRON, ALANNA	Teacher - Grade 5
MURZIC, EMMA	Building Substitute
NASON, ASHLEY	Teacher - Grade 6
NORMANDEAU, ABIGAYLE	Teacher - Grade 3
OLSON, MAGGIE	Guidance Counselor
PAUL, KELLY	Nurse
PITTS, JANICE	Paraprofessional
PRIETO, ANDREA	Teacher - Grade 7/8
RAMBY, KRISTIN	Paraprofessional
RANDALL-GETCHELLE, MONICA	Math Specialist
ROGERS, JEFF	Technology Coordinator
RYAN, CAROLE	Special Education Teacher
SABALAKOV, OXANA	Paraprofessional
SHERRILL, TRACY	Teacher - Grade 6
SHIMKO, MADISON	Teacher - Band
SIMEONE, BARBARA	Paraprofessional
SIMONS, KATHERINE	Teacher - Grade 3
SINCLAIR, ERIN	Teacher - Grade 2
SLUDER, STEPHANIE	Paraprofessional
SMITH, ELIZABETH (BETSEY)	Special Education Teacher - One Year
TEEDEN, LAUEN	Assistant Principal
THIBEAULT, SHONDA	Special Education Coordinator
VARLIKLI, HULYA	ESOL
VOGEL, CHRISTINE	Teacher - Grade 2
WELD, JOHN (RANDY)	Teacher - Grade 5
WINFREY, KELLY	BCBA
YOUNGBERG, LAURA	Social Worker

### Greenland District High School Report Class of 2021

Students Graduating From Portsmouth High School	38
Students in the Top 10 (#4, #6, #10)	3
Students in the Top 20 (# 12, #13, #19)	3
Students Attending Four Year College/University/Community College	34
Students Entering the Military	0
Students Entering the Work Force	4
Students taking GAP Year	0
Students Entering Internship in the Trades	0

### Four Year Colleges/Universities/Community College

University of New Hampshire (8)	University of Colorado
Bates College (2)	University of Maine
Champlain College	University of Oregon
Florida Atlantic University	University of Rochester
Florida State University	University of Southern California
Southern New Hampshire University (2)	University of Tampa
St. Joseph's College of Maine	University of Virginia
Syracuse University	Worcester Polytechnic Institute.

### SAT Scores 2021

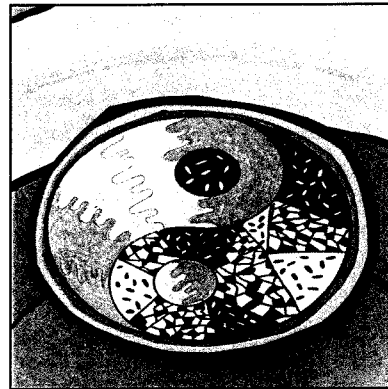
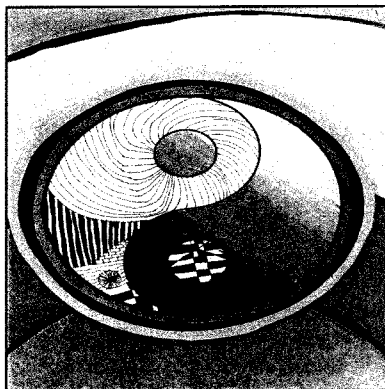
	Reading/Writing	Mathematics
Greenland (31 students)	Middle 50%: 540-695 Mean: 609	Middle 50%: 495-690 Mean: 590
Portsmouth (185 Students)	Middle 50%: 520-650 Mean: 586	Middle 50%: 490-650 Mean: 574

~ 2021 SCHOOL EMPLOYEE WAGES ~		
(Wages listed are Social Security earning for the year ending Dec. 31, 2021 )		
<b><u>NAME</u></b>	<b><u>POSITION</u></b>	<b><u>Earnings</u></b>
BACON, Susan	Librarian	67,463.14
BAILEY, Stephen	Technology Coordinator	26,397.32
BALBONI, John	School Board Member	2,000.00
BARNES, Kara	Teacher	62,475.43
BEBEAU, Amber	Substitute	2,825.00
BONACCI, William H	Custodian	20,057.82
BOUFFARD, Dean	Moderator	75.00
BOWERSOX, Meghan	Teacher	54,187.33
BROMLEY, Lorie	Teacher	64,601.88
BROWN, Caitlynn	Teacher	18,705.15
BROWNELL, Jacob	Teacher	47,366.57
BZDAFKA, Richard	Teacher	81,925.43
CANNER, Victoria	Reading Specialist	87,003.77
CARNEY, Amanda	Special Ed. Aide	5,945.69
CHADWICK, Arnold	Custodian	34,699.38
CHENEY, Lynne	Secretary Assistant	9,061.18
CLARK, Roseann	Substitute	1,670.00
CLEARY REUNING, Sheila	Counselor	52,488.85
COE, Caroline	Special Ed. Aide	2,694.72
COHOON, Suzanne	Teacher	55,672.93
COLLYER, Kathleen	Substitute	710.00
CONNELLY, Nicole	Educational Aide	19,736.01
CONNER, Melissa	Long-term Substitute	32,497.10
CONNOLLY MITCHELL, Mary	Educational Aide	7,621.49
COOK, Jennifer	Substitute	2,707.50
COUTURE, Jessica	Educational Aide	6,926.74
CURTIS, David	Custodian	35,580.87
DANK, Mary	Teacher	63,324.03
DAVIS, Emily	Teacher	50,307.38
DIONNE, Shelly	Substitute	225.00
DONNELLY, Dian	Substitute	487.50
DOWLING, Jonathan	Teacher	68,668.93
DOWNING, Stephanie	Teacher	65,504.15
DRAKE, Sarah	Substitute	210.00
DRAPEAU, Sylvia	Educational Aide	12,039.51
DUCHARME, Warren	Custodian	45,732.28
DUNAGAN, Patrick	Substitute	1,375.00
DUSTIN, Kayla	Long-term Substitute	25,808.40
EMERSON, Nancy	Teacher	80,010.50
EMORY, Maria	School Board Member	2,250.00
ERVIN, Alyssa	Educational Aide	7,865.18
FERRIS, Meredith	Special Education Aide	14,754.75
FLAGG, Polly	Special Education Aide	13,985.08
FLETCHER, Jodi	Occupational Therapist	44,976.67
FLINT, Lori	Mentor	640.00

FRANGIONE, Marie	Teacher	60,720.24
FRIEDMAN, Jessica	Secretary	47,372.87
FRIEDMAN, Madison	Substitute	4,285.00
FRIZZELL, Kendall	Substitute	4,367.50
FRIZZLE, Cynthia	Spanish Teacher	82,466.43
GANTENBEIN, Wyatt	Teacher	57,076.64
GIVENS, Alyssa	Teacher	61,256.81
GOLDSTEIN, Jana	Educational Aide	2,964.60
GORDON, Andrea	Special Education Aide	25,867.03
GOSSELIN, Stacey	Teacher	61,708.90
GRATTAN, Kimberly	Extended School Year	2,550.00
GUERRERA, Stephen	Custodian	4,702.22
GUTH, Eugene	Music Teacher	22,516.20
GUYRE, Lynne	Teacher	36,749.22
HAIGHT, Jennifer	Teacher	63,619.40
HALLEE, Tamara	Principal	96,958.94
HAMLIN, Rebecca	Minute Taker for School Board	200.00
HARTLEY, Bridgette	Teacher	17,308.26
HARTMANN, Jerrian	Treasurer	3,000.00
HAYNES, Melissa	Teacher	50,376.28
HETT, Susan	Teacher	69,629.62
HOLMES, Sarah	Mentor	530.00
HOPPS, Scot	School Board Member	1,000.00
HOYT, Lana	School Psychologist	38,327.09
HUDSON, James	Custodian	56,064.50
HUGHES, Serina	Building Substitute	12,912.96
INGALLS, Jennifer	Special Education Aide	3,024.43
JOHNSTON, Maggie	Teacher	52,015.37
JORGENSEN, Jacqueline	Teacher	59,072.39
JUREVIC, Casey	Teacher	64,801.27
KILLEN, Erin	Special Education Aide	11,252.58
LAUZE, Nikoll	Teacher	19,205.91
LEE, Hannah	Speech and Language Teacher	52,781.83
MACK, Erin	Long-term Substitute	24,311.04
MARSHMAN, Michelle	Substitute	10,007.50
MARTENS, Eric	Teacher	51,931.18
MAZZARELLA, Tara-Lynne	Special Education Aide	14,144.57
MCDONALD, Heather	Teacher	11,592.03
MCDONOUGH, Ann	Extender School Year	2800.00
MCGINTY, Kevin	Custodian	29,611.79
MOARATTY, Kristin	Special Education Aide	24,718.60
MORRON, Alanna	Teacher	43,509.35
MURZIC, Emma	Building Substitute	3,305.67
NASON, Ashley	Teacher	58,873.47
NORMANDEAU, Abigayle	Teacher	58,784.55
OLSON, Margaret	Counselor	21,624.66
PAUL, Kelly	Nurse	51,779.99
PHILBRICK, Joseph	Supervisor of the Checklist	50.00
PITTS, Janice	Special Education Aide	20,362.94



PITTS, Janice	Special Education Aide	20,362.94
PRATT, Sheila	Substitute	7,785.00
PRIETO, Andrea	Teacher	77,771.82
RAMBY, Kristin	Special Education Aide	6,707.76
RAND, Tamara	Special Education Aide	11,441.48
RANDALL GETCHELL, Monica	Teacher	57,110.70
RAYMOND, Gabrielle	Teacher	30,409.98
RODGERS, Jeffrey	Technology Coordinator	23,203.12
RYAN, Carole	Teacher	63,806.36
SABALAKOV, Oxana	Special Education Aide	19,297.28
SAMONAS BUCKLEY, Julie	Special Education Aide	25,484.10
SHERRILL, Tracy	Teacher	79,606.49
SHIMKO, Madison	Teacher	6,575.58
SIMEONE, Barbara	Special Education Aide	18,307.74
SIMONS, Katherine	Teacher	68,293.45
SINCLAIR, Corinne	Teacher	38,673.37
SINCLAIR, Erin	Teacher	22,822.06
SLUDER, Stephanie	Special Educational Aide	17,108.62
SMITH, Elizabeth	Teacher	35,926.79
SMITH, Elizabeth P.	Coach	1,600.00
SPRING, John	Substitute	687.50
TEEDEN, Lauren E	Assistant Principal	77,850.37
THIBEAULT, Shonda	Special Education Coordinator	80,722.27
TILDEN, Jennifer	Teacher	10,477.53
TOBEY, Carol	Teacher	3,622.50
VARLIKI, Hulya	ESOL	21,869.75
VISCHER, Beth	Substitute	20,260.90
VOGEL, Christine	Teacher	59,150.91
WALSH, Ethan	Substitute	190.00
WALSH, Patrick	School Board Member	2,250.00
WELD, John	Teacher	50,831.56
WESTERBERG, Talley	School Board Member	2,000.00
WINFREY, Kelly	BCBA	37,455.70
WOOD, Kim	Substitute	6,630.00
WYMAN, Effie	Special Education Aide	12,307.20
YOUNGBERG, Laura	Social Worker	22,165.71



**GREENLAND SCHOOL DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

**GREENLAND SCHOOL DISTRICT**  
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**JUNE 30, 2020**

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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 School Board  
Greenland School District  
Greenland, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Greenland School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School District'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 from 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 audit opinions.

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Greenland School District, as of June 30, 2020, 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 2020 the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinions are not modified with respect to this matter.

#### ***Other Matters***

**Management's Discussion and Analysis** Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting

*Greenland School District  
Independent Auditor's Report*

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. Our opinion on the basic financial statements is not affected by the missing information.

**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:

- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, 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 Greenland School District'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.

January 21, 2021

*Robert J. Sanderson*  
*The Greenland Association*

## ***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**GREENLAND SCHOOL DISTRICT**  
*Statement of Net Position*  
**June 30, 2020**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,198,967
Other receivables	3,045
Intergovernmental receivable	485,224
Inventory	4,868
Capital assets, not being depreciated	219,840
Capital assets, net of accumulated depreciation	4,957,160
Total assets	<u>6,869,104</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	1,339,945
Amounts related to other postemployment benefits	49,226
Total deferred outflows of resources	<u>1,389,171</u>
<b>LIABILITIES</b>	
Accounts payable	6,779
Accrued salaries and benefits	169,630
Accrued interest payable	64,247
Noncurrent obligations:	
Due within one year	397,749
Due in more than one year	8,541,800
Total liabilities	<u>9,180,205</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - grants	2,738
Amounts related to pensions	164,953
Amounts related to other postemployment benefits	1,328
Total deferred inflows of resources	<u>169,019</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,836,959
Unrestricted	<u>(3,927,908)</u>
Total net position	<u>\$ (1,090,949)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT B*  
**GREENLAND SCHOOL DISTRICT**  
*Statement of Activities*  
*For the Fiscal Year Ended June 30, 2020*

		Program Revenues		Net (Expense)
		Charges	Operating	Revenue and
		for	Grants and	Change in
	Expenses	Services	Contributions	Net Position
Governmental activities:				
Instruction	\$ 6,751,381	\$ -	\$ 57,623	\$ (6,693,758)
Support services:				
Student	403,812	-	-	(403,812)
Instructional staff	174,634	-	6,400	(168,234)
General administration	52,463	-	-	(52,463)
Executive administration	444,829	-	-	(444,829)
School administration	267,357	-	-	(267,357)
Operation and maintenance of plant	555,673	-	-	(555,673)
Student transportation	386,844	-	-	(386,844)
Other	2,055,347	-	-	(2,055,347)
Noninstructional services	88,036	55,409	21,926	(10,701)
Interest on long-term debt	96,247	-	-	(96,247)
Total governmental activities	<u>\$ 11,276,623</u>	<u>\$ 55,409</u>	<u>\$ 85,949</u>	<u>(11,135,265)</u>
General revenues:				
School district assessment				8,472,948
Grants and contributions not restricted to specific programs				2,657,498
Interest				19,715
Miscellaneous				217,715
Total general revenues				<u>11,367,876</u>
Change in net position				232,611
Net position, beginning, as restated (see Note 15)				(1,323,560)
Net position, ending				<u>\$ (1,090,949)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.



**EXHIBIT C-1**  
**GREENLAND SCHOOL DISTRICT**  
**Governmental Funds**  
**Balance Sheet**  
**June 30, 2020**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,171,329	\$ 27,638	\$ 1,198,967
Receivables:			
Accounts	1,281	1,761	3,045
Intergovernmental	179,200	6,021	485,224
Interfund receivables	3,251	-	3,251
Inventory	7	4,868	4,868
Total assets	\$ 1,655,064	\$ 40,291	\$ 1,695,355
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 6,779	\$ 6,779
Accrued salaries and benefits	169,630	-	169,630
Interfund payable	-	3,251	3,251
Total liabilities	169,630	10,030	179,660
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - grants	-	2,738	2,738
<b>FUND BALANCES</b>			
Nonspendable		4,868	4,868
Committed	580,922	-	580,922
Assigned	93,183	22,653	115,843
Unassigned	811,324	-	811,324
Total fund balances	1,485,434	27,523	1,512,957
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,655,064	\$ 40,291	\$ 1,695,355

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-2**  
**GREENLAND SCHOOL DISTRICT**  
**Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position**  
**June 30, 2020**

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,512,957
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources; therefore, are not reported in the governmental funds:		
Cost	\$ 10,555,896	
Less accumulated depreciation	(5,378,896)	
		5,177,000
Pension and other postemployment benefits (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	\$ 1,339,945	
Deferred inflows of resources related to pensions	(164,953)	
Deferred outflows of resources related to OPEB	49,226	
Deferred inflows of resources related to OPEB	(1,328)	
		1,222,890
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position:		
Receivables	\$ (3,251)	
Payables	3,251	
		-
Interest on long-term debt is not accrued in governmental funds:		
Accrued interest payable		(64,217)
Long-term liabilities are not due and payable in the current period; therefore, are not reported in the governmental funds:		
Bond	\$ 960,000	
Capital lease	1,380,011	
Compensated absences	111,891	
Net pension liability	5,265,369	
Other postemployment benefits	1,222,248	
		(8,939,549)
Net position of governmental activities (Exhibit A)		<u>\$ (1,090,949)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C-3**  
**GREENLAND SCHOOL DISTRICT**  
**Governmental Funds**

**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Fiscal Year Ended June 30, 2020**

	General	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
School district assessment	\$ 8,472,948	\$ -	\$ 8,472,948
Other local	176,800	119,208	296,008
State	2,658,700	1,533	2,660,233
Federal	2,900	77,145	80,045
Total revenues	11,311,348	197,886	11,509,234
<b>EXPENDITURES</b>			
Current:			
Instruction	7,638,906	110,380	7,749,286
Support services:			
Student	420,629	-	420,629
Instructional staff	168,234	6,400	174,634
General administration	52,463	-	52,463
Executive administration	444,829	-	444,829
School administration	267,357	-	267,357
Operation and maintenance of plant	514,684	-	514,684
Student transportation	386,844	-	386,844
Other	1,633,123	-	1,633,123
Noninstructional services	-	86,246	86,246
Debt service:			
Principal	320,000	-	320,000
Interest	56,000	-	56,000
Facilities acquisition and construction	72,022	-	72,022
Total expenditures	11,975,091	203,026	12,178,117
Deficiency of revenues under expenditures	(663,743)	(5,140)	(668,883)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	7,486	7,486
Transfers out	(7,486)	-	(7,486)
Capital lease	1,380,041	-	1,380,041
Total other financing sources (uses)	1,372,555	7,486	1,380,041
Net change in fund balances	708,812	2,346	711,158
Fund balances, beginning, as restated (see Note 15)	776,622	25,177	801,799
Fund balances, ending	\$ 1,485,434	\$ 27,523	\$ 1,512,957

The Notes to the Basic Financial Statements are an integral part of this statement.

*EXHIBIT C-4*  
**GREENLAND SCHOOL DISTRICT**  
*Reconciliation of the Statement of Revenues, Expenditures, and*  
*Changes in Fund Balances - Governmental Funds to the Statement of Activities*  
*For the Fiscal Year Ended June 30, 2020*

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 711,158
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 expense in the current year, as follows:		
Capitalized capital outlay	\$ 1,405,391	
Depreciation expense	<u>(371,063)</u>	
		1,034,328
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (7,486)	
Transfers out	<u>7,486</u>	
		-
Proceeds from issuing long-term liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. 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.		
Inception of capital lease	\$ (1,380,041)	
Principal repayment of bond	<u>320,000</u>	
		(1,060,041)
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Increase in accrued interest expense	\$ (40,247)	
Decrease in compensated absences payable	9,637	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(385,192)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>(37,032)</u>	
		<u>(452,834)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ 232,611</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT D**  
**GREENLAND SCHOOL DISTRICT**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Budgetary Basis)*  
**General Fund**  
**For the Fiscal Year Ended June 30, 2020**

	Budgeted Amounts			Variance
	Original	Final	Actual	Positive (Negative)
REVENUES				
School district assessment	\$ 8,472,948	\$ 8,472,948	\$ 8,472,948	\$ -
Other local	49,000	49,000	175,177	126,177
State	2,625,823	2,629,926	2,658,700	28,774
Federal	20,000	20,000	2,900	(17,100)
Total revenues	11,167,771	11,171,874	11,309,725	137,851
EXPENDITURES				
Current:				
Instruction	6,597,883	6,597,883	6,251,650	346,233
Support services:				
Student	409,889	409,889	420,629	(10,740)
Instructional staff	214,918	214,918	201,624	13,294
General administration	44,327	44,327	48,310	(3,983)
Executive administration	444,829	444,829	444,829	
School administration	266,743	266,743	267,837	(1,094)
Operation and maintenance of plant	536,855	540,958	561,968	(21,010)
Student transportation	486,158	486,158	386,844	99,314
Other	1,805,313	1,805,313	1,633,923	171,390
Debt service:				
Principal	320,000	320,000	320,000	-
Interest	56,000	56,000	56,000	
Facilities acquisition and construction	27,000	27,000	30,839	(3,839)
Total expenditures	11,209,915	11,214,018	10,624,453	589,565
Excess (deficiency) of revenues over (under) expenditures	(42,144)	(42,144)	685,272	727,416
OTHER FINANCING USES				
Transfers out	(125,259)	(125,259)	(131,486)	(6,227)
Net change in fund balance	\$ (167,403)	\$ (167,403)	553,786	\$ 721,189
Increase in committed fund balance			(46,179)	
Unassigned fund balance, beginning			303,717	
Unassigned fund balance, ending			\$ 811,324	

The Notes to the Basic Financial Statements are an integral part of this statement

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Greenland School District, in Greenland, New Hampshire (the School District), 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 fiscal year 2020 the School District implemented GASB Statement No. 84, *Fiduciary Activities*, which changed the way fiduciary activities are recorded. See Note 2-C for further information on this pronouncement.

***1-A Reporting Entity***

The Greenland School District is a municipal corporation governed by an elected 5-member School Board. In evaluating how to define the School District 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 School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

***1-B Government-wide and Fund Financial Statements***

***Government-wide Financial Statements*** – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District's non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

***Fund Financial Statements*** – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds, and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current, debt service or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Debt service includes both interest and principal outlays related to bonds. Capital outlay includes expenditures for equipment, real property, or infrastructure.

***Other Financing Sources (Uses)*** – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as "transfers in" by the receiving fund and as "transfers out" by the disbursing fund.

***1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

***Measurement Focus and Basis of Accounting*** – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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.

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For this purpose, the School District 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. District assessments, intergovernmental revenue, and other local sources 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 and claims and judgments, are recorded only when payment is due.

**Financial Statement Presentation** – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental fund:

**General Fund** – is the School District’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 district assessments, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, debt service, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the general fund.

**Nonmajor Funds** – The School District also reports three nonmajor governmental funds.

**1-D Cash and Cash Equivalents**

The School District 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. A cash pool is maintained that is available for use by all funds. Each fund’s portion of this pool is reflected on the combined financial statements under the caption “cash and cash equivalents.”

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside 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 of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

**1-E Receivables**

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

**1-F Inventory**

Inventories are valued at cost (first-in, first-out) which approximates market. The School District’s inventories include various items consisting of food products, supplies, and commodities. USDA commodities received from the Federal government are recorded at the value established by the Federal government using the average cost method. Inventorial items are recorded as expenditures when consumed at the school (the consumption method). The nonspendable fund balance at the governmental fund level is equal to the amount of inventories at year-end to indicate the portion of the governmental fund balance that is nonspendable.



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***I-G Capital Assets***

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The School District has established a threshold of \$25,000 or more and an estimated useful life in excess of five years for capitalization of depreciable assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

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 School District 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.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

<b>Capital Asset Class:</b>	<u><b>Years</b></u>
Buildings and building improvements	30
Equipment and fixtures	5 - 7
Software and technology infrastructure	5

***I-H 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.

***I-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 June 30, 2020.

***I-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 inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which 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.

***I-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.

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***I-L Compensated Absences***

General leave for the School District includes vacation, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

***I-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* 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.

***I-N Postemployment Benefits Other Than Pensions (OPEB)***

The School District maintains two separate other postemployment benefit plans, 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*** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

***I-O Net Position/Fund Balances***

Government-wide statements - Equity is classified as net position and displayed in two components:

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of the bond, or other debt attributable to the acquisition, construction, or improvement of those assets.

**Unrestricted Net Position** – Consists of net position not meeting the definition of the preceding category. 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 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; or (b) are legally or contractually required to be maintained intact.

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**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 (School District 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 School District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

**Unassigned** – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District'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 accordance with RSA 198:4-bII, *Contingency Fund*, the School District voted to retain general fund unassigned fund balance of \$253,280 to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate.

### ***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/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, recoverability of inventory, and the useful lives of 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 School District's operations. At its annual meeting, the School District adopts a budget for the current year for the general fund, as well as the nonmajor grants and food service funds. Except as reconciled below, the budget was adopted on a basis consistent with United States 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. In the fiscal year 2020, \$142,403 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$25,000 was appropriated to fund the School District's capital reserve funds.

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**2-B Budgetary Reconciliation to GAAP Basis**

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for the major governmental fund which had a budget. Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues and other financing sources:	
Per Exhibit D (budgetary basis)	\$ 11,309,725
Adjustments:	
Basis difference:	
Capital lease inception	1,380,041
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	1,623
Per Exhibit C-3 (GAAP Basis)	<u>\$ 12,691,389</u>
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 10,755,939
Adjustments:	
Basis difference:	
Encumbrances, beginning	63,785
Encumbrances, ending	(93,188)
Capital lease inception	1,380,041
GASB Statement No. 54:	
To remove transfer from the general fund to the blended expendable trust fund	(124,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 11,982,577</u>

**2-C Accounting Change**

Governmental Accounting Standards Board Statement No. 84, *Fiduciary Activities*, was implemented during fiscal year 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust of equivalent arrangement that meet specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or other condition is required to be taken or met by the beneficiary to release the assets. Beginning net position for the fiduciary funds was restated to retroactively report the change in accounting principle. see Note 15.

**DETAILED NOTES ON ALL FUNDS**

**NOTE 3 – CASH AND CASH EQUIVALENTS**

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$1,198,967 and the bank balances totaled \$2,977,798.

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**NOTE 4 – RECEIVABLES**

Receivables at June 30, 2020, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and expendable trust funds held by the Town of Greenland Trustees of Trust Funds for the School District. Receivables are recorded on the School District'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.

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2020 consisted of the following:

	Balance beginning	Additions	Balance, ending
At cost:			
Not being depreciated:			
Land	\$ 219,840	\$ -	\$ 219,840
Being depreciated:			
Buildings and building improvements	8,766,853	1,380,041	10,146,894
Equipment and fixtures	87,135	25,350	112,485
Software and technology infrastructure	76,677	-	76,677
Total capital assets being depreciated	8,930,665	1,405,391	10,336,056
Total capital assets	9,150,505	1,405,391	10,555,896
Less accumulated depreciation:			
Buildings and building improvements	(4,899,255)	(359,879)	(5,259,134)
Equipment and fixtures	(57,651)	(6,892)	(64,543)
Software and technology infrastructure	(50,927)	(1,292)	(52,219)
Total accumulated depreciation	(5,007,833)	(371,063)	(5,378,896)
Net book value, capital assets being depreciated	3,922,832	1,034,328	4,957,160
Net book value, all capital assets	\$ 4,142,672	\$ 1,034,328	\$ 5,177,000

Depreciation expense of \$371,063 was charged to the instruction function of the School District based on their usage of the related assets.

**NOTE 6 – INTERFUND BALANCES AND TRANSFERS**

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2020 are as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	\$ 3,251

Interfund transfers during the year ended June 30, 2020 are as follows:

	Transfers In Nonmajor Fund
Transfers out:	
General fund	\$ 7,486

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

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**NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources of at June 30, 2020 consist of amounts related to pensions totaling \$1,339,945 and amounts related to OPEB totaling \$49,226. For further discussion on these amounts, see Notes 10 and 11, respectively.

Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	Governmental Activities	Nonmajor Governmental Funds
Local grant revenue collected in advance of eligible expenditures being made	\$ 2,738	\$ 2,738
Amounts related to pensions, see Note 10	164,953	-
Amounts related to OPEB, see Note 11	1,328	-
Total deferred inflows of resources	<u>\$ 169,019</u>	<u>\$ 2,738</u>

**NOTE 8 – CAPITAL LEASE OBLIGATION**

The School District has entered into a capital lease agreement under which the related equipment will become the property of the School District when all the terms of the lease agreement are met.

	Standard Interest Rate	Present Value of Remaining Payments as of June 30, 2020
Capital lease obligation		
Energy efficiency equipment	4.35%	<u>\$ 1,380,041</u>

Leased equipment under capital lease, included in capital assets, is as follows:

	Governmental Activities
Equipment:	
Energy efficiency equipment	\$ 1,380,041
Less: accumulated depreciation	69,002
Total capital lease equipment	<u>\$ 1,311,039</u>

The annual requirements to amortize the capital lease payable as of June 30, 2020, including interest payments, are as follows:

Fiscal Year Ending June 30,	Governmental Activities
2021	\$ 112,714
2022	112,714
2023	112,714
2024	112,714
2025	112,714
2026-2030	563,571
2031-2035	563,571
2036-2040	338,142
Total requirements	2,028,854
Less: interest	648,813
Present value of remaining payments	<u>\$ 1,380,041</u>

Amortization of lease equipment under capital assets is included with depreciation expense.

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**NOTE 9 – LONG-TERM LIABILITIES**

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2020:

	Balance July 1, 2019 (as restated)	Additions	Reductions	Balance June 30, 2020	Due Within One Year
General obligation bond	\$ 1,280,000	\$ -	\$ (320,000)	\$ 960,000	\$ 320,000
Capital lease	-	1,380,041	-	1,380,041	51,682
Compensated absences	121,528	-	(9,637)	111,891	26,067
Pension related liability	5,108,436	156,939	-	5,265,369	-
Net other postemployment benefits	1,174,683	51,108	(3,343)	1,222,448	-
Total long-term liabilities	\$ 7,684,644	\$ 1,588,088	\$ (333,180)	\$ 8,939,549	\$ 397,749

The long-term bond is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2020
General obligation bond payable:					
School construction/renovations	\$ 6,473,415	2002	2023	4.44%	\$ 960,000

The annual requirements to amortize the general obligation bond outstanding as of June 30, 2020, including interest payments, are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2021	\$ 320,000	\$ 40,000	\$ 360,000
2022	320,000	24,000	344,000
2023	320,000	8,000	328,000
Totals	\$ 960,000	\$ 72,000	\$ 1,032,000

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

**NOTE 10 – 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.

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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 1/16 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 School District. 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 2020, the School District contributed 15.99% for teachers and 10.88% for other employees. The contribution requirement for the fiscal year 2020 was \$480,507, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2020, the School District reported a liability of \$5,265,369 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District's proportion of the net pension liability was based on a projection of the School District'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, 2019, the School District's proportion was 0.11% which was the same as its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School District recognized pension expense of \$858,529. At June 30, 2020, the School District 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	\$ 648,938	\$ 8,721
Net difference between projected and actual investment earnings on pension plan investments	-	13,011
Changes in assumptions	188,919	-
Differences between expected and actual experience	29,113	113,220
Contributions subsequent to the measurement date	472,975	-
Total	<u>\$ 1,339,945</u>	<u>\$ 164,953</u>

The \$472,975 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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	
June 30,	
2020	\$ 383,658
2021	121,847
2022	159,092
2023	37,420
Thereafter	-
Total	<u>\$ 702,017</u>



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**Actuarial Assumptions** – The collective total pension liability was determined by an actuarial performed as of June 30, 2018, rolled forward to June 30, 2019, using the following assumptions:

Inflation:	2.5% per year
Wage inflation	3.25% per year (3.00% for Teachers)
Salary increases:	5.6% average, including inflation
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 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2019
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	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	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
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.

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**Sensitivity of the School District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the School District'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, 2019	\$ 7,050,546	\$ 5,265,369	\$ 3,789,934

**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 11 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**11-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 2019 Comprehensive Annual Financial Report, which can be found on the system's website at [www.nhrs.org](http://www.nhrs.org).

**Benefits Provided** – 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 2019 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 lesser 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 2019, 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 2020, the School District contributed 1.81% for teachers and 0.29% for other employees. The contribution requirement for the fiscal year 2020 was \$51,890, which was paid in full.

**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2020, the School District reported a liability of \$463,898 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was

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determined by an actuarial valuation as of that date. The School District's proportion of the net OPEB liability was based on a projection of the School District'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, 2019, the School District's proportion was 0.11% which was an increase of 0.01% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School District recognized OPEB expense of \$33,340. At June 30, 2020, the School District 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	\$ 1,810	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	521
Changes in assumptions	-	-
Differences between expected and actual experience	-	807
Contributions subsequent to the measurement date	47,416	-
Total	<u>\$ 49,226</u>	<u>\$ 1,328</u>

The \$47,416 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. 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 June 30,	
2020	\$ 657
2021	(346)
2022	36
2023	135
Hereafter	-
Totals	<u>\$ 482</u>

**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, 2019. 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 (3.00% for Teachers)
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, 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 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.

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Following is a table presenting target allocations and long-term rates of return for 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2019
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	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	9.00%	1.12%
Global Multi-Sector Fixed Income	10.00%	2.46%
Absolute Return Fixed Income	6.00%	1.50%
Total fixed income	25.00%	
Private equity	10.00%	7.90%
Private debt	5.00%	4.86%
Total alternative investments	15.00%	
Real estate	10.00%	3.00%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2019 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 School District's Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the School District's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the School District'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, 2019	\$ 503,168	\$ 463,898	\$ 429,775

**Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate** – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change 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

### **11-B Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

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**Benefits Provided** – The School District provides postemployment healthcare benefits for certain eligible retirees. The benefits are provided through fully insured plans that are sponsored by HealthTrust Inc, a non-profit, employee benefits pool devoted exclusively to serving New Hampshire municipal, school and county governments.

**Employees Covered by Benefit Terms** – At July 1, 2019, 59 active employees were covered by the benefit terms.

**Total OPEB Liability** – The School District's total OPEB liability of \$758,350 was measured as of June 30, 2020 and was determined by an actuarial valuation as of July 1, 2019.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$758,350 in the July 1, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.21%
Healthcare Cost Trend Rates:	
Current Year Trend	4.70%
Second Year Trend	9.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2030
Salary Increases	2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30, 2020.

Mortality rates were based on the SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Rate 2006).

**Changes in the Total OPEB Liability**

	June 30,
	2020
Total OPEB liability beginning of year	\$ 707,212
Changes for the year:	
Service cost	53,424
Interest	15,434
Benefit payments	(17,750)
Total OPEB liability end of year	<u>\$ 758,350</u>

**Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate** – The July 1, 2019 actuarial valuation was prepared using a discount rate of 2.21%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$707,762 or by 6.67%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$808,746 or by 6.65%.

	Discount Rate		
	1% Decrease	Baseline 2.21%	1% Increase
Total OPEB Liability	\$ 808,746	\$ 758,350	\$ 707,762

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**Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2019 actuarial valuation was prepared using an initial trend rate of 4.70%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$862,126 or by 13.68%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$668,612 or by 11.83%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 4.70%	1% Increase
Total OPEB Liability	\$ 668,612	\$ 758,350	\$ 862,126

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2020, the School District recognized OPEB expense of \$68,858. At June 30, 2020, the School District reported no deferred outflows or inflows of resources as this was not applicable in the initial year of the valuation.

**NOTE 12 – ENCUMBRANCES**

Encumbrances outstanding at June 30, 2020 in the general fund are as follows:

Current:	
Instruction:	
Regular programs	\$ 965
Special programs	750
Total instruction	<u>1,715</u>
Support services:	
Instructional staff	33,390
General administration	3,250
School administration	480
Operation and maintenance of plant	53,553
Other	800
Total support services	<u>91,473</u>
Total encumbrances	<u>\$ 93,188</u>

**NOTE 13 – GOVERNMENTAL ACTIVITIES NET POSITION**

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2020 include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value of all capital assets	\$ 5,177,000
Less:	
General obligation bond payable	(960,000)
Capital lease payable	<u>(1,380,041)</u>
Total net investment in capital assets	<u>2,836,959</u>
Unrestricted	<u>(3,927,908)</u>
Total net position	<u>\$ (1,090,949)</u>

None of the net position is restricted by enabling legislation.

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**NOTE 14 – GOVERNMENTAL FUND BALANCES**

Governmental fund balances at June 30, 2020 consist of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Inventory	\$ -	\$ 4,868	\$ 4,868
<b>Committed:</b>			
Expendable trust	499,097	-	499,097
Voted appropriation - March 2020	72,000	-	72,000
Grants	9,825	-	9,825
Total committed fund balance	580,922	-	580,922
<b>Assigned:</b>			
Encumbrances	93,188	-	93,188
Student activities	-	22,655	22,655
Total assigned fund balance	93,188	22,655	115,843
<b>Unassigned:</b>			
Unassigned - retained (RSA 198:4-b11)	253,280	-	253,280
Unassigned	558,044	-	558,044
Total unassigned	811,324	-	811,324
Total governmental fund balances	<u>\$ 1,485,434</u>	<u>\$ 27,523</u>	<u>\$ 1,512,957</u>

**NOTE 15 – PRIOR PERIOD ADJUSTMENTS**

Net position/fund balance at July 1, 2019 was restated for the following:

	Government-wide Statements	Other Governmental Funds
To restate for the cumulative changes related to implementation of GASB Statement No. 84	\$ 19,123	\$ 19,123
To restate for the local OPEB liability related to implementation of GASB Statement No. 75	(707,242)	-
Net position/fund balance, as previously reported	(635,441)	6,054
Net position/fund balance, as restated	<u>\$ (1,323,560)</u>	<u>\$ 25,177</u>

**NOTE 16 – RISK MANAGEMENT**

The School District 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 2020, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2019 to June 30, 2020 by Primex<sup>3</sup>, which retained \$2,000,000 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<sup>3</sup> 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. In fiscal year 2019-20 the School District paid \$14,244 and \$17,633, respectively, to Primex for workers' compensation and property/liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The School District 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.

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**NOTE 17 – CONTINGENT LIABILITIES**

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

**NOTE 18 – 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 January 21, 2021, the date the June 30, 2020 financial statements were available to be issued, and noted the following event occurred that requires recognition or disclosure.

On March 11, 2020, the World Health Organization declared, the outbreak of a coronavirus (COVID-19), a global pandemic. In response to the pandemic, the State of New Hampshire's Governor, issued an order declaring a state of emergency on March 13, 2020. It is anticipated that the impact of the pandemic will continue for some time. As a result, economic uncertainties have arisen which could have a financial impact on the School District, though such impact is unknown at this time.



***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT E**  
**GREENLAND SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of Net Pension Liability*  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended June 30, 2020**

	June 30					
	2014	2015	2016	2017	2018	2019
School District's proportion of the net pension liability	0.09%	0.09%	0.09%	0.09%	0.09%	0.11%
School District's proportionate share of the net pension liability	\$ 3,799,547	\$ 3,360,903	\$ 3,372,064	\$ 4,584,552	\$ 4,272,066	\$ 3,108,430
School District's covered payroll	\$ 2,794,121	\$ 2,897,877	\$ 2,806,816	\$ 3,156,665	\$ 3,099,274	\$ 2,932,014
School District's proportionate share of the net pension liability as a percentage of its covered payroll	135.98%	117.56%	120.14%	145.23%	137.84%	174.23%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%
						65.59%

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

**EXHIBIT F**  
**GREENLAND SCHOOL DISTRICT**  
*Schedule of School District Contributions - Pensions*  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended June 30, 2020**

	June 30,					
	2014	2015	2016	2017	2018	2019
Contractually required contribution	\$ 219,521	\$ 285,298	\$ 285,569	\$ 308,717	\$ 318,228	\$ 448,396
Contributions in relation to the contractually required contributions	219,521	285,298	285,569	308,717	318,228	448,396
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 2,794,121	\$ 2,807,877	\$ 2,806,816	\$ 3,156,665	\$ 3,099,274	\$ 2,922,014
Contributions as a percentage of covered payroll	7.86%	10.16%	10.17%	9.78%	10.27%	15.29%
						\$ 476,217
						\$ 3,099,274
						\$ 15.37%

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

**GREENLAND SCHOOL DISTRICT**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
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***Schedule of the School District's Proportionate Share of Net Pension Liability and  
Schedule of School District Contributions – Pensions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits E and F represent the actuarial determined costs associated with the School District's pension plan at June 30, 2020. 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 2019:**

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	3.13% 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 2019 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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**EXHIBIT G**  
**GREENLAND SCHOOL DISTRICT**  
*Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2020*

	June 30,			
	2017	2018	2019	2020
School District's proportion of the net OPEB liability	0.11%	0.11%	0.10%	0.11%
School District's proportionate share of the net OPEB liability (asset)	\$ 353,963	\$ 324,056	\$ 467,141	\$ 463,898
School District's covered payroll	\$ 3,156,665	\$ 3,099,274	\$ 2,932,614	\$ 3,099,274
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	17.52%	16.91%	15.94%	14.97%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%

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

**EXHIBIT H**  
**GREENLAND SCHOOL DISTRICT**  
*Schedule of School District Contributions - Other Postemployment Benefits*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2020*

	June 30,			
	2017	2018	2019	2020
Contractually required contribution	\$ 66,383	\$ 67,932	\$ 45,160	\$ 48,289
Contributions in relation to the contractually required contribution	66,383	67,932	45,160	48,289
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
School District's covered payroll	\$ 3,156,665	\$ 3,099,274	\$ 2,932,011	\$ 3,099,274
Contributions as a percentage of covered payroll	2.10%	2.19%	1.54%	1.56%

The Notes to the Required Supplementary Information - Other Postemployment Benefits Liability is an integral part of this schedule.

*EXHIBIT I*  
**GREENLAND SCHOOL DISTRICT**  
*Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios*  
*For the Fiscal Year Ended June 30, 2020*

	June 30, 2020
OPEB liability, beginning of year	\$ 761,242
Changes for the year:	
Service cost	53,424
Interest	15,134
Benefit payments	<u>(17,750)</u>
OPEB liability, end of year	\$ 758,350
Covered payroll	<u>\$ 2,804,009</u>
Total OPEB liability as a percentage of covered payroll	27.05%

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

**GREENLAND SCHOOL DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2020**

***Schedule of the School District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits***

As required by GASB Statement No. 75, Exhibits G and H represent the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2020. 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	3.13% 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.

***Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios***

As required by GASB Statement No. 75, Exhibit I represents the actuarial determined costs associated with the School District's other postemployment benefits at June 30, 2020. The schedule is 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.



***COMBINING AND INDIVIDUAL FUND SCHEDULES***

*SCHEDULE 1*  
**GREENLAND SCHOOL DISTRICT**  
*Major General Fund*  
*Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2020*

	Estimated	Actual	Variance Positive (Negative)
School district assessment			
Current appropriation	\$ 8,472,948	\$ 8,172,918	\$ -
Other local sources:			
Investment earnings	-	17,855	17,855
Miscellaneous	49,000	157,322	108,322
Total from other local sources	49,000	175,177	126,177
State sources:			
Adequacy aid (grant)	724,001	724,001	-
Adequacy aid (tax)	1,658,276	1,658,276	-
School building aid	105,464	105,464	-
Catastrophic aid	138,082	166,857	28,775
Other state aid	4,103	4,102	(1)
Total from state sources	2,629,926	2,658,700	28,774
Federal sources:			
Medicaid	20,000	2,900	(17,100)
Total revenues	11,171,874	\$ 11,309,725	\$ 137,851
Use of fund balance to reduce school district assessment	142,403		
Use of fund balance - appropriated	25,000		
Total revenues and use of fund balance	\$ 11,339,277		

**SCHEDULE 2**  
**GREENLAND SCHOOL DISTRICT**  
**Major General Fund**

*Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended June 30, 2020*

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 8,930	\$ 5,253,547	\$ 5,108,208	\$ 965	\$ 153,304
Special programs	-	1,197,804	1,042,790	750	154,264
Other programs	-	146,532	107,867	-	38,665
Total instruction	8,930	6,597,883	6,258,865	1,715	346,233
Support services:					
Student	-	409,889	420,629	-	(10,740)
Instructional staff	-	214,918	168,234	33,390	43,294
General administration	7,403	44,327	52,463	3,250	(3,983)
Executive administration	-	444,829	444,829	-	-
School administration	-	266,743	267,357	480	(1,094)
Operation and maintenance of plant	6,269	540,958	511,684	53,553	(21,010)
Student transportation	-	486,158	386,814	-	99,344
Other	-	1,805,313	1,633,123	800	171,390
Total support services	13,672	4,213,135	3,888,163	91,473	247,171
Debt service:					
Principal of long-term debt	-	320,000	320,000	-	-
Interest on long-term debt	-	56,000	56,000	-	-
Total debt service	-	376,000	376,000	-	-
Facilities acquisition and construction	41,183	27,000	72,022	-	(3,839)
Other financing uses:					
Transfers out	-	125,259	131,486	-	(6,227)
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 63,785	\$ 11,339,277	\$ 10,726,536	\$ 93,188	\$ 583,338

**SCHEDULE 3**  
**GREENLAND SCHOOL DISTRICT**  
**Major General Fund**  
*Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended June 30, 2020**

Unassigned fund balance, beginning		\$ 303,717
Changes:		
Unassigned fund balance used to reduce school district assessment		(142,403)
Unassigned fund balance appropriated for use in 2019-2020		(25,000)
2019-2020 Budget summary:		
Revenue surplus (Schedule 1)	\$ 137,851	
Unexpended balance of appropriations (Schedule 2)	<u>583,338</u>	
2019-2020 Budget surplus		721,189
Increase in committed fund balance		(46,179)
Unassigned fund balance, ending		<u>\$ 811,324</u>

**SCHEDULE 4**  
**GREENLAND SCHOOL DISTRICT**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2020**

	Special Revenue Funds			
	Grants	Food Service	Student Activities	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 4,983	\$ 22,655	\$ 27,638
Accounts receivable	-	1,761	-	1,761
Intergovernmental receivable	5,989	35	-	6,024
Inventory	-	4,868	-	4,868
Total assets	<u>\$ 5,989</u>	<u>\$ 11,647</u>	<u>\$ 22,655</u>	<u>\$ 40,291</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 6,779	\$ -	\$ 6,779
Interfund payable	3,251	-	-	3,251
Total liabilities	<u>3,251</u>	<u>6,779</u>	<u>-</u>	<u>10,030</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - grants	<u>2,738</u>	<u>-</u>	<u>-</u>	<u>2,738</u>
<b>FUND BALANCES</b>				
Nonspendable	-	4,868	-	4,868
Assigned	-	-	22,655	22,655
Total fund balances	<u>-</u>	<u>4,868</u>	<u>22,655</u>	<u>27,523</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,989</u>	<u>\$ 11,647</u>	<u>\$ 22,655</u>	<u>\$ 40,291</u>

*SCHEDULE 5*  
**GREENLAND SCHOOL DISTRICT**  
*Nonmajor Governmental Funds*  
*Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances*  
*For the Fiscal Year Ended June 30, 2020*

	Special Revenue Funds			
	Grants	Food Service	Student Activities	Total
<b>REVENUES</b>				
Other local	\$ 3,169	\$ 55,648	\$ 60,391	\$ 119,208
State	-	1,533	-	1,533
Federal	56,752	20,393	-	77,145
Total revenues	59,921	77,574	60,391	197,886
<b>EXPENDITURES</b>				
Current:				
Instruction	53,521	-	56,859	110,380
Support services:				
Instructional staff	6,460	-	-	6,460
Noninstructional services	-	86,246	-	86,246
Total expenditures	59,921	86,246	56,859	203,026
Excess (deficiency) of revenues over (under) expenditures	-	(8,672)	3,532	(5,140)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	7,486	-	7,486
Net change in fund balances	-	(1,186)	3,532	2,346
Fund balances, beginning, as restated (see Note 15)	-	6,051	19,123	25,177
Fund balances, ending	\$ -	\$ 4,868	\$ 22,655	\$ 27,523



## **PLODZIK & SANDERSON**

*Professional Association/Accountants & Auditors*

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### ***INDEPENDENT AUDITOR'S COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES***

To the Members of the School Board  
Greenland School District  
Greenland, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Greenland School District, as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiencies in the Greenland School District's internal control to be material weaknesses:

#### ***Reliance on the General Ledger***

Our audit procedures revealed that there are significant delays in producing financial statements at the end of each period due to the lack of reliance on the general ledger. Essentially, the financial assistant maintains manual external records for all cash receipts which are never entered into the general ledger system. Cash receipts are not being posted to the general ledger and there is no way to compare the cash carrying balance that is obtained from the Treasurer's reconciliation to what the balance is in the general ledger. Continued neglect of the general ledger will not only continue to cause delays in the financial statements, but will allow for possible irregularities, including fraud, to exist and continue without timely detection. We suggest that this situation be corrected as soon as possible with the recognition of the general ledger as the primary book of record and that efforts be made to ensure it is complete and accurate. Management has hired an outside consultant to enter the School District's cash receipts for the year and reconcile each cash account so that the financial statements could be audited.

**Management's Response:** Management has hired an outside consultant to enter the School District's cash receipts for the year and reconcile each account so that the financial statements could be audited. The consultant will do the same procedure in 2020-2021 to bring the revenue balances up to date and reconcile the most recent bank statement. This will enable Business Office personnel to compare the cash carrying balance that is obtained from the Treasurer's reconciliation to what the balance is in the general ledger.

#### ***Monthly Reconciliation and Closing Procedures***

Our audit procedures revealed that there is no systematic method of ensuring that timely and complete monthly reconciliation and closing procedures take place, and this is in great part due to the lack of reliance on the general ledger as noted in the previous finding. This situation leads to a continuing and growing backlog of transactions and journal entries that are not posted into the accounting

***Greenland School District  
Independent Accountant's Communication of Significant Deficiencies and Material Weaknesses***

system, which limits the usefulness of the accounting information in making well informed business decisions. This accounting function disorganization will ultimately cause significant errors in the financial records and financial statements as well as allow possible irregularities, including fraud, to exist and continue without notice. Some additional time was spent during the audit reconciling account balances, especially related to the interfund accounts, accounts receivable, and accounts payable. This situation should be corrected as soon as possible with the establishment of a system of consistent monthly reconciliations and closing procedures.

**Management's Response:** Management will establish a system of consistent monthly reconciliations and closing procedures. We recognize that the general ledger is the primary book of record and efforts will be made to ensure it is complete and accurate.

***Food Service Fund Cash Account***

The School District maintains a separate bank account to collect all funds received from food service sales. The money in this account accumulates until year end, at which time a transfer is made to the general fund operating account of the School District. Food service expenditures are paid from the general fund operating account, and as a result of not transferring funds on a timely basis, the general fund advances cash to the food service fund to cover the funds expenditures. Consistent with previous comments, food service revenue was not posted to the general ledger until the School District hired an outside consultant to assist in posting all of the School District's cash receipts for the year. It is recommended that the food service bank account be closed out and that future food service deposits be made to the operating account. All revenue should be recorded in the general ledger in a timely manner.

**Management's Response:** The food service bank account will be closed out and future food service deposits will be made to the operating account. This will be effective in the 2020-2021 Fiscal year. As soon as the deposits are caught up and the procedures are put in place for reconciliation, all revenue will be recorded in the general ledger in a timely manner.

***Grants Fund Chart of Accounts***

The School District has only established one general ledger account per each grant, gift, or donation in the grants fund for expenditures and only one revenue account for all grants. Revenue and expenditures are also being netted through the expenditure account, resulting in inaccurate revenue and expenditure balances in the general ledger. In addition, the use of a single expenditure account does not allow for proper classification of expenditures by account function and object, in accordance with the School District's financial reporting requirements. Additional time and analysis was required to present data at the appropriate level of detail to comply with State and Federal reporting requirements. We recommend that the School District establish a chart of accounts that supports the financial reporting requirements of the grants fund. This chart should also allow for segregation of activity by grant project, gift or donation, in order to monitor adherence to grant budgets, and allow for proper revenue recognition practices.

**Management's Response:** Proper classification of expenditures by account function and object will be set up in the general ledger in accordance with the School District's financial reporting requirements. A chart of accounts will be established to allow for segregation of activity by grant project, gift, or donation, in order to monitor adherence to grant budgets and allow for proper revenue recognition practices.

***Budget Review, and Oversight***

Budget transfers were made throughout the period without the review or approval of the School Board. The annual budget is a key control in monitoring School District operating objective and compliance with state budget regulations. Through the use of frequent unapproved budget transfers, the reliance on the budget as an internal control was significantly diminished. In order to maintain the integrity of the budget, and allow for reliance on the budget for monitoring, controls over budget transfers should be established. Budget transfers should only be initiated for significant matters and should be formally approved by the School Board. Budget transfers should not be made throughout the year in order to smooth out variances that occur in accounts for interim periods throughout the year.

**Management's Response:** Management will develop procedures to ensure that the final approved budgets filed with the State are recorded in the general ledger. This has been corrected during the 2020-2021 Budget development process. The Budget that is recorded in the general ledger reconciles to the budget submitted to the State. This will continue in future budgets as well. Budget transfers will be initiated for significant matters and will be formally approved by the Board.



*Greenland School District*  
*Independent Accountant's Communication of Significant Deficiencies and Material Weaknesses*

***Student Activity Fund***

Student activity funds are now reported as a special revenue fund for which the School District is acting in an administrative capacity; therefore, it is imperative that strong internal controls exist to ensure that funds are safely maintained, no disbursements are made without proper authorization, and a regular accounting of the transactions within each activity is prepared. Our audit of the student activity fund disclosed the following conditions:

- The monthly bank statements are not being reconciled to the cash book.
- Copies of cancelled checks clearing the bank are not being retained with the monthly bank statements.
- The school secretary is a signer on the bank account.
- There is a lack of a segregation of duties in that the school secretary is responsible for processing payments and deposits, depositing money in the bank, performing the monthly bank reconciliations, and is also a signer on the bank account.
- A summary of activity form is not being prepared.
- There is no supporting documentation retained for receipts.
- There is no formal approval of disbursements.

The above noted items are a weakness in internal controls which creates chances for a misappropriation of funds and the use of funds in the student activity fund could be made for inappropriate purposes. In order to assist the School District with this situation we recommend the following:

- At the end of every month the monthly bank statement should be reconciled to the cash book and then reviewed and approved by the school principal.
- Copies of the bank statements that report the cancelled checks clearing the bank each month should be retained on file with the bank statements as evidence of the cash disbursement occurring.
- Since the secretary is responsible for the accounting of the student activity funds including cash disbursements, cash receipts, reconciliation and is also a signer on the bank account this has created a segregation of duties issue. To mitigate the risks associated with this it is strongly recommended that the secretary be removed from the account as a signer. In addition, it is recommended that the school principal review and formally approve the monthly bank reconciliations, and summary of activity. In addition, the school principal should be reviewing the monthly bank statements for unusual activity.
- A summary of activity should be prepared on a monthly basis that summarizes the activity of each individual student activity account. This summary should then be reconciled to the bank statement at the end of each month and any variances found should be investigated and resolved immediately.
- All receipts and disbursements should be supported by appropriate documentation retained on file.
- All cash disbursements made out of the student activity fund should be appropriate and related to student purposes. If the cash disbursement is for something other than the student activity fund that it should be made either out of the general fund or private source.
- Finally, the business office should be periodically reviewing the monthly bank reconciliations, monthly summary of activity and overall activity to ensure that there is a proper accounting of the student activity fund.

**Management's Response:** The conditions disclosed in the audit of the student activity fund pose a weakness in internal controls which creates chances for a misappropriation of funds. In order to assist the Greenland School District with this, Plodzik & Sanderson recommends seven procedures that we will follow, such as reconciling bank statements to the cash book and being reviewed by the Principal; preparing a monthly summary of activity; retaining cancelled checks; all supporting documentation; and having the Business Office periodically review the monthly financial statements.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

***Regular Reconciliation of Bank Statements***

During our audit, we noted that bank statements for the School District's payroll and food service fund were not reconciled regularly. Ideally, bank statements should be opened and reviewed and reconciled on a monthly basis and any discrepancies identified by corrected immediately. These reconciliations should then be compared to the general ledger balances, however in the current year this was not possible due to the general ledger not being properly maintained as noted in the above finding. We recommend that all bank accounts be reconciled monthly to the general ledger and that any variances identified are promptly investigated and resolved.

## *Greenland School District*

### *Independent Accountant's Communication of Significant Deficiencies and Material Weaknesses*

**Management's Response:** Due to the general ledger not being properly maintained, bank reconciliations could not be compared to the general ledger. Bank statements will be reconciled monthly and compared to the general ledger once the general ledger balances are brought up to the current month.

#### *Accounting Department Staffing*

Based on our observations during the audit, it is our opinion that the School District's accounting department is currently understaffed. As a result, certain accounting duties as well as efficient and effective processing of accounting transactions does not occur. Timely financial statements are critical to enable the effective management for the School District. We recommend that the School District hire an additional full-time employee to assist in the accounting function and enable the accounting processes to be brought up to date and kept on a current basis.

**Management's Response:** Management will continue to hire an Accounting Consultant to work on the financial records of the District and the Administration will recommend hiring a full-time employee in the SAU once funds become available and approval is received by the Joint SAU Board.

#### *Food Service Fund Revenue Reconciliation*

During our audit, we noted that the School District did not perform periodic reconciliations on the revenue accounts, nor did it reconcile the point of service system used to track student meals to the money collected. It is important to reconcile point of service reports to the general ledger to ensure the accuracy of financial information and minimize the risk of misstatement or misappropriation. We strongly recommend that the School District implement a procedure, whereby point of service reports are reconciled to the general ledger on a monthly basis. We also recommend that appropriate management level personnel review the reconciliations for accuracy and document evidence of their review for audit purposes.

**Management's Response:** In order to ensure the accuracy of financial information and minimize the risk of misappropriation, point of service reports will be reconciled to the general ledger monthly.

#### *Capital Asset Records*

Procedures over identifying and receiving capital asset additions and disposals are no adequate. At the present time, there is no procedures for maintaining and reconciling the capital asset records. The lack if such a procedure can lead to inaccurate reporting of capital asset costs, disposals, and depreciation expense on the year-end financial statements. To prevent the need for major adjustments to the capital asset records at the end of each year, we recommend that the capital asset records are reconciled on a monthly basis and a search for capital asset additions and disposals also be performed at this time.

**Management's Response:** Capital asset records will be reconciled on a monthly basis by running object code 700 reports and find purchases over the Capital Asset threshold, pull invoices/back up and retain these documents. These capital assets will then be added to the District's Capital Assets record for the current fiscal year. Any construction projects will be reconciled on a yearly basis at the close of the project.

The Greenland School District's written responses to the significant deficiencies and material weaknesses identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

This communication is intended solely for the information and use of management, the School Board, and others within the Greenland School District, and is not intended to be, and should not be, used by anyone other than these specified parties.

January 21, 2021

*Danrik Sanderson*  
*Professional Association*