

Annual Reports
of the
Town of Greenland
New Hampshire

FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2023

AS COMPILED BY THE TOWN OFFICERS

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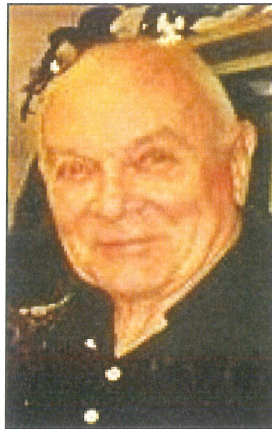
~ IN MEMORIUM ~

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.



« Wallace “Wally” Berg 10/5/1924 – 7/31/2023 »

Wally was a very respected and dedicated member of our community. He served as our Health Officer for 37 years, from 1977 until 2014. Wally also served on the Conservation Commission from 2004 until 2008. He honorably served his country for over 32 years, retiring as a Lieutenant Colonel. Wally was a member of the Greenland Vets and was very involved in putting together the memorial wall at Remembrance Park. He will be missed by all who knew him.



« Walter Lang 11/17/1925 – 12/08/2023 »

Walter was a very respected and dedicated member of our community. He and his wife opened their family landscape business in 1949 and it’s still going strong after 75 years. Walter loved Greenland....and Greenland loved Walter, so much that he was voted Citizen of the Year in 2018. Many of his community projects are still seen all around Town, at schools, churches and parks. He will be missed by all who knew him.



~ THE BRIDGES OF GREENLAND NEW HAMPSHIRE ~
(A little bit of history by John Hirtle)

Where there are roads, there are bridges. Bridges to cross the innumerable brooks and streams that drain into Great Bay, including the Winnicut River. The first mention of a bridge in town comes from a General Court document in June 1666, noting “two bridges and a swamp betwixt John Hall’s and Francis Drake’s;” were in bad condition. These small early bridges may have spanned Packer Brook and Pickering Brook, which cross Portsmouth Avenue between Newington Road and Route 33. Back then, even small brooks were prized as a source of power and water; between native beavers and newly arrived Europeans building dams, one can assume that the rough dirt traces they called roads would get a bit swampy from rising water.

From today’s viewpoint, it may seem trivial. But in 1666, this portion of Portsmouth Avenue was considered part of Post Road, the only overland route that linked Portsmouth to Boston. Riders and coaches would take messages, mail, or “post” along this road to maintain connections in the wilderness between the far-flung colonies along its route. Even small streams, like Haines Brook, would have a small bridge for those times of year when streams would overflow their banks and turn rough roads to mud. You can see how that would be an issue if you pause at Haines Brook, just to the south of Downs Avenue, and see how it floods after a heavy rain.

The last stream in Greenland along this ancient highway that needed a bridge was at Norton Brook, which empties into Sanderson Pond. By 1707 a bridge apparently crossed this brook somewhere to the east of today’s Post Road, near a now-vanished sawmill. Like other small bridges in town, it saw a cycle of decay and repair until a storm washed it away in June 1897. It was replaced the following year with a more substantial stone bridge. To the casual driver down Post Road, it appears there is a bridge still crossing the brook, but in fact it is a very large culvert framed in by concrete with the granite foundations of the old bridge standing solidly in place. The other brooks along this route that once had bridges over them now quietly flow through culverts under the road as well.

The maintenance of these early roads and wooden bridges was of some importance to keep overland lines of communication open. A more substantial route between Portsmouth and Exeter was to be laid out around 1700, and here we have the first suggestion of bridging the Winnicut River with a pontoon bridge across a millpond. The need for such a bridge implies that the western side of town was becoming more populated, and the Winnicut was slowly growing from a modest river into a series of dammed up millponds that were harder to cross.

After the usual delays in any fledgling government, a committee was formed between 1710 and 1711 to look at building a bridge across the Winnicut. A Portsmouth town meeting voted in September 1711 “that a bridge be built over Winnicut River by the way of a town rate; [and] that the selectmen be empowered to build the same.” Apparently by the autumn of 1711 a wooden bridge was built near the present crossing of Route 33.

Of course, nothing lasts forever, and by June 1736, the “Bridge over the Winnicut River” as it was referred to was in poor repair. By now, Greenland was its own town, and was responsible for maintaining this vital bridge. The town selectmen were summoned to a Court of Quarter Sessions that September to answer why the bridge was in poor repair – and they failed to show up. Consequently, Sheriff Wibird was ordered to bring the selectmen to the December court session. Selectman Thomas Packer appeared in December and provided proof that the bridge had been repaired. But the cycles of decay and repair of the Winnicut Bridge, alternatively called “The Great Bridge”, “The Mill Bridge”, or “The Sawmill Bridge” due to the nearby sawmills, would feature in town records for many decades to come.

The 1736 repairs must not have been adequate, as the wood structure was in need of repairs again in 1742. At the town meeting in March 1753, it was voted to build a stone bridge over the Winnicut, using locally sourced stones, some of which were quarried using four pounds of gunpowder. This bridge managed to last until a great storm struck the Seacoast region in February 1771, which washed it away. By now, there was enough traffic between the two sides of the river that it would be replaced by summer with a wood bridge.

At the 1800 town meeting, the question arose as to whether the Winnicut Bridge would be repaired or moved to a new location. It was decided to move the bridge closer to its present location on Route 33, straightening out the road. However, some were against building a new bridge, and petitions were circulated to try and reverse the decision in favor of repairing and widening the existing bridge. Another town meeting was held in August of the year to address the petition, and in the runup, a certain amount of politicking was done to determine how the voters – in this era, the white male heads of households – would vote. A surviving informal list of ninety-seven male voters came up with a total of 53 for the bridge, 33 against, and 11 “doubtful”. At the formal town meeting, the measure was passed, but it doesn’t seem as if the replacement bridge was built, and what records survive seem to indicate the old bridge was repaired once again. Even more repairs would be made in 1814. After this, every ten or so years, repairs would be made to the bridge.

As the lone crossing of the Winnicut River in Greenland, work would be periodically done to improve and straighten the main road leading to the bridge from Exeter and Portsmouth.

By now, most of the rivers and streams crossing Greenland had a bridge over them to carry traffic. But more were in the making thanks to the railroads that were coming to the town. One was on Breakfast Hill Road, where the new Eastern Railroad proposed building a bridge in 1846 that would carry road traffic over its new rail line. This wouldn’t actually happen until 1900, when a bridge was built over the rails. Because of its steep 7.2% incline, this seventeen-foot-tall wood decked bridge with granite abutments would be nicknamed the “Bump” bridge by speeders who knew racing over the top of the bridge would make the car jump or “bump” as it cleared the top. Like all bridges, it fell into periods of disrepair. In the 1990s when it was time to repair the wood deck, there was little need for a narrow thirty-foot wide bridge as railroad traffic on that line had decreased significantly. It was removed in 1996, followed by the rails in 2011. In 2023, work was being done on the site to create a rail trail where the tracks once crossed near the Breakfast Hill Golf Course. A similar bridge that was built at the same time still stands, carrying Atlantic Avenue in North Hampton.

Another bridge, this one a trestle carrying the rails of the Portsmouth and Concord Railroad over the northern reaches of the Winnicut River would be put in place around 1845. Over the years, this isolated railroad crossing would be witness to a number of deaths. As in many other New Hampshire towns, young people would cool off during those hot days of summer by jumping off of the bridge for a dip in the Winnicut. Unfortunately, even here the river is shallow, and submerged rocks abound, hidden under the water, waiting to provide a hard landing to the unwary jumper.

As strange as it may sound, a wooden bridge continued to carry increasing traffic across the Winnicut River well into the 1920s. Following a major two car accident on the bridge on September 11, 1927, where Moses Howard, the Greenland Chief of Police saved five people from drowning in the Winnicut, it was clear improvements needed to be made. The 1928 town meeting voted for funds to improve Portsmouth Avenue from the Gazebo to the Stratham line, which included the construction of a new concrete bridge. A temporary bridge was in place by November of that year, and the new bridge was opened in summer of 1929. Traffic increased, and by 1945 a proposal was made to build another bridge to connect Tide Mill Road to Bayside Road. This came to nothing.

Like its predecessors, the Winnicut’s concrete bridge of 1930 would be replaced in 1959 when work was done converting western portions of Portsmouth Avenue into an auxiliary highway now designated Route 33. Construction was briefly delayed by local fishermen worried about their catches of alewives, smelt and trout. Some houses were removed as the road was straightened and leveled to follow an improved route.

The current Winnicut Bridge spans 65 feet and is 49 feet wide. It was last rebuilt in 2004, and the deck may require a rebuild in the future due to the wear from the heavy traffic it carries. The most recent modification around the site occurred in 2009, when the final major dam on the river was

removed, and a fishway was installed underneath the bridge. The results of this fish ladder have not met expectations, and a dry hydrant that was installed to replace the pond created by the dam was not working as well as it should.

The largest bridges built in Greenland are those spanning the new Interstate 95 that cut through the sandy hillsides of the town. Unlike past bridges, which took their names from the brooks and rivers they crossed, these would be dedicated to Greenland residents who were casualties of World War Two. Out of seventy-nine patriots who served in that global conflict, Greenland was fortunate that only four were casualties. On Saturday, June 24, 1950, the Blue Star Memorial Highway was dedicated, and with it, a bridge at Ocean Road, and another at Breakfast Hill Road.

While there are weathered dedication plaques hidden on top of the abutments naming these men, there is little else there to tell their stories. Here then are brief biographies of the men who the bridges are named for.

The bridge that carries Ocean Road spans 271 feet and is just over 51 feet wide. It was named to honor Charles Herbert Hayden and Reginald Allen Trefethen:

Charles Herbert Hayden was born on January 24, 1924, in Exeter, New Hampshire. He had recently gotten out of high school and was working at the Sanders Engine Company for the Portsmouth Naval Shipyard when he joined the U.S. Navy. There he would serve as an Aviation Radioman Third Class on Peter 11 Bureau #48126, Patrol Squadron 213 (VPB-213), which was then training in North Carolina. This squadron had only been established in October 1943 to patrol the coastline to conduct rescues and search for enemy vessels, such as U-Boats using the Martin PBM Mariner, a medium patrol bomber flying boat. On December 12, 1943, the squadron suffered its first loss of an aircraft during a night training mission in poor weather, with Hayden counted among the twelve men and four officers aboard. A two-day search by twenty-one aircraft off the coast could not find a trace of the missing Mariner, and it was presumed that all hands were lost. The nineteen-year-old was declared "Missing in Action" off the coast of North Carolina on December 13, 1943, making Hayden Greenland's first casualty of World War Two. Curiously, it wasn't until May 14, 2016, that a memorial marker was dedicated to him in the family plot at Prospect Cemetery.

Born on October 12, 1926, Reginald Allen Trefethen was a Seaman First Class in the US Navy Reserve when he died on January 11, 1945. The eighteen-year-old had been attached to the Navy Armed Guard Center in Brooklyn, New York. From here, he was part of a navy guard unit that would be assigned to man defensive guns on merchant vessels as they made their way through U-Boat infested waters to deliver vital war supplies to Europe. Records indicate he made at least two crossings, one in early 1944 on a tanker, the *M/V Belgian Gulf*, and one at the end of 1944, on the Liberty ship *SS Thomas Bradlee*, which arrived in New York on December 15, 1944. Less than a month after returning to the United States, he would be seriously injured in a fall when he was apparently trying to enter the second story of the Boston University Law School in Boston, Massachusetts. He would never regain consciousness, and it was only thanks to his serial number that he was identified at Chelsea Naval Hospital, where he passed away from his injuries. Trefethen would be the youngest and last of Greenland's casualties during World War Two, and at the time his parents resided on Ocean Road. He was laid to rest in the family plot at Harmony Grove Cemetery in Portsmouth, New Hampshire.

The bridge that carries Breakfast Hill Road spans 253 feet, and is just over 51 feet wide, with a sidewalk on its northern side. It is named to honor Chaplain Charles Blakeney and John W. Weeks:

Charles Selinger Blakeney may have been the bravest and was certainly the oldest of the four honored on these bridges. Born in Halifax, Nova Scotia on February 8, 1904, he had immigrated to the United States and was a minister in Woodstock, New Hampshire when he registered for the draft on February 12, 1942, at the age of thirty-eight. At that point, the Canadian Army had already turned him down, and the cut off age for the draft was thirty-five. In addition, he was underweight, and had dental issues. Still, he persisted, and after the family had moved to Greenland to take up ministerial duties in town, he was accepted into the Chaplains Corps in 1943. His wife, Margaret, would remain in the parsonage and assume many of his duties in the church, such as parish calling, Sunday School, and other tasks, while a retired minister was found who would preach on Sundays. His daughter, Ruth, would attend Greenland Central School.

After training at the Chaplain School at Harvard University, and military training at Camp Butner in North Carolina, Blakeney joined the U.S. Army's 112th Infantry Regiment, 28th Infantry Division at Camp Pickett, Virginia. This was the "Keystone Division" that traced its honors back to the Sixteenth Pennsylvania; the Nazis would call it the "Bloody Bucket" division because the red keystone insignia they wore looked like a bucket. They would depart for Europe in October 1943, and would be stationed near Carmathen, Wales for a time. While the 112th was not part of the D-Day landings, they would land in France on July 25, 1944. The unit would make it to Paris when it was being liberated before turning northeast to pursue the retreating Germans. It was in the Forest of Compiègne that Blakeney's unit fell afoul of some German snipers. As Blakeney went to attend wounded men, the snipers shot him, and the medics who were giving aid to the fallen. While he was taken to an aid station, his wounds proved fatal, and he died the following day, September 2, 1944. He was ultimately laid to rest in Epinal American Cemetery, Epinal, France.

John W. Weeks is the last of those honored on the bridges, and his story is the most enigmatic, simply because there is no such person listed on the rolls of New Hampshire men who served in the Army, Navy, Air Force, or Marines during World War Two. There is a perfectly good reason for this, but first, let's meet his two predecessors, each of which has a justifiable claim to fame in his own right:

The first John W. (Wingate) Weeks was born in Greenland in 1781 and earned his living as a carpenter. During the War of 1812, he recruited a company for the Eleventh Regiment of the United State Infantry and rose to the rank of major. After the war, he moved to Lancaster New Hampshire, and was active in local politics while assisting in naming several mountains in the Presidential Range. He would serve New Hampshire's third congressional district from 1829 – 1833, before passing away in Lancaster, where he was laid to rest.

The second John W. (Wingate) Weeks was his grandnephew, born in Lancaster, NH in 1860. He would serve as a midshipman in the U.S. Navy from 1881 to 1883 and return to serve as a lieutenant during the Spanish-American War. His civilian career included ventures in civil engineering and finance before he turned his attention to politics. He served as a Massachusetts congressman from 1905 to 1913 and would serve in the Senate from 1913 to 1919. From 1921 to 1925 he would serve Presidents Harding and Coolidge as Secretary of War (now Secretary of Defense) until ill health forced him to retire. He passed away in 1926, and laid to rest in Arlington National Cemetery, Virginia.

These were two fine New Hampshire natives indeed, but these bridges were supposed to be named for men who served in the Second World War.

This puzzle was partially solved by simply reviewing the World War Two Memorial at the town's Remembrance Park. Under two long columns of brave Greenland men who served, at the bottom you will find the name John William Weeks.

His name appears as a member of the Merchant Marine, a sadly overlooked branch of the armed services, since their job is the mundane task of providing support and supplies to the soldiers and sailors in combat. The branch exists today, but unlike the other arms of the service, it lacks an official historian, and records of humble tankers and freighters are not in as high demand as those of exciting fighters or battleships.

John William Weeks was born on October 22, 1910, in Pueblo, Colorado to Thornton Norris Weeks and his wife, Florence. They had gone out there and he was apparently a manager in the King Investment & Lumber Company. But when Thornton's father, John W. Weeks, had a stroke, he returned to Greenland to take on the farm sometime prior to 1918. We find John William Weeks in Greenland in the 1920 census, but by 1930, the young man had moved on to Boston, MA, where he was a bank clerk. A 1938 city directory and the 1940 census has him employed as a clerk at the First National Bank of Boston, and married to a woman named Mary, who was a hospital stenographer.

At his mother's urging, John William Weeks would join the Merchant Marine, where he held the rating of Ordinary Seaman. He would join the crew of the Liberty cargo ship, *Sumner I. Kimball*. This was a new vessel, having been launched in Portland, Maine in September 1943, and had made a few voyages. In January 1944, she was part of the westbound convoy ON-219 enroute from Britain to New York when bad weather separated her from the group. Sailing through stormy weather, the ship was found on January 16, 1944, by the German submarine U-960 in the middle of the North Atlantic.

While the *Sumner I. Kimball* tried to evade, and ram the sub, the U-960 would torpedo the freighter, sinking her with the loss of all 69 men on board.

Interstate 95 would prove to be a vital corridor, and by 1971 plans were made to widen it from four to the eight lanes of traffic we are now familiar with. The location of the two bridges came up for some intense debate, as there was some consideration to relocate them – a plan which neighboring property owners were firmly against. New overpasses were built on the sites of the old bridges between 1972 and 1974 as the interstate was widened. A service “oasis” was envisioned near the Breakfast Hill Road Bridge, with exits to Route 1 and Route 101, but local opposition put an end to this plan.

From the vantage point of 2024 it is unlikely that any large new bridges will be required in Greenland. Those that are in place are well maintained, the one carrying Breakfast Hill Road having been resurfaced just last year. Still like their predecessors, the wear of ever-increasing traffic, road salt, and snow will lead to their replacement by better bridges in the future. Already the Winnicut Bridge, which lacks sidewalks, is seeing more and more traffic crossing it every year. When the time comes for the renewal of any of these vital bridges, we will all feel the pain of detours until something newer, stronger, and better is put in place, and perhaps we won’t take them for granted as often as we do today.

Portions of this article were adapted from “More Rambles from Greenland NH” a recently published collection of historic essays by the Hughes family. The book is available online and at the town offices. Further information was drawn from the Hughes family histories of the town, Ancestry.com, the NH-DOT, and other resources.



Photo Caption: The bridge that carries Route 33 over the Winnicut River in as seen in 2003, before the fish ladder was installed. Note the high-water mark left by the pond.

~ GREENLAND CITIZEN OF THE YEAR ~

Barbara Fleming	2023	Edith Lovering	2001
Jenna Raizes	2022	Ann Mayer	2000
Craig & Marcia McLaughlin	2021	Trudy Beck	1999
Barbara Wilson	2019	Bonnie Gardner	1998
Walter Lang	2018	Carl & Mary Mueller	1997
Anne Beauchemin	2017	Richard Carlin	1996
Paul F. Hughes	2016	Robert Grodan	1995
Kathleen Rugg	2015	Cynthia Smith	1994
Sheila Pratt	2014	Roy & Violet Chisholm	1993
Ralph Cresta	2013	Carol Sanderson	1991
Donna Lee Lewis	2012	Luther Preston	1990
Dick & Barbie Hazzard	2011	Chip Hussey	1989
Robert Krasko	2010	Sharon Fernald	1988
Mo & Colleen Sodini	2009	Duncan Brackett	1987
George Hayden	2008	Lena Kohlhase	1986
Marie Hussey	2007	Herbert Wilson	1985
Laurie Lebar	2006	Paul C. Hughes	1984
Luther Preston	2005	Philip Rowe	1984
Jerrian Hartmann	2004	Edna Weeks	1983
Shirley Hoonhout	2003	Frederick Bourassa	1982
Ruth Barnes	2002	Frank Richards	1981

Sponsored by the Greenland Women's Club



Barbara Fleming (center) 2023 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	04/20/2023

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



Boston Post Cane

~ ELECTED AND APPOINTED OFFICIALS ~

MODERATOR

Dean Bouffard Term Ends 2024

TOWN CLERK-TAX COLLECTOR

Marguerite "Marge" Morgan Term Ends 2025
Amy Bauer, Deputy

BOARD OF SELECTMEN

Steven Smith, Chair Term Ends 2025
Vaughan Morgan, Vice Chair Term Ends 2025
Randy Bunnell Term Ends 2024
Laura Malloy Term Ends 2026
Paul Stanley Term Ends 2026

SUPERVISORS OF THE CHECKLIST

Winston "Gus" Gouzoules Term Ends 2028
Joseph Philbrick Term Ends 2026
Marilyn Page Term Ends 2024

NH STATE SENATE (District 24)

Senator Debra Altschiller (603) 271-4063
debra.altschiller@leg.state.nh.us

NH STATE REPRESENTATIVES

Dennis Malloy (District 24) Greenland Office (603) 970-1827
dennis.malloy@leg.state.nh.us
Jaci Grote (District 24) Rye Office (603) 379-2007
jaci.grote@leg.state.nh.us

U.S. REPRESENTATIVES

Chris Pappas (202) 225-5456
Ann Kuster (202) 225-5206

U.S. SENATORS

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

BOARD OF ADJUSTMENT

Leonard Schwab, Chair Term Ends 2025
Chip Hussey, Vice Chair Term Ends 2024
Stephen Gerrato Term Ends 2024
Richard Rugg Term Ends 2025
Bill Bilodeau Term Ends 2026

TRUSTEES OF THE TRUST FUNDS

Dennis Malloy, Chair	Term Ends 2025
Richard Rugg	Term Ends 2026
Pamela Diamantis	Term Ends 2024

CEMETERY TRUSTEES

Michele Kaulback, Chair	Term Ends 2026
Robert Ellwood	Term Ends 2025
Donna Waldron	Term Ends 2024
Paul Hayden, Sexton	

PLANNING BOARD

Bob Dion, Chair	Term Ends 2024
Catie Medeiros, Vice Chair	Term Ends 2024
John McDevitt	Term Ends 2024
Dave Moore	Term Ends 2025
Stephan Toth	Term Ends 2026
Steve Smith, Selectman's Rep	Term Ends 2024
Stephen Gerrato, Rock. Planning Commissioner	Term Ends 2025
Philip Dion, Alternate	Term Ends 2024
Rich Winsor, Alternate	Term Ends 2024
Stu Gerome, Alternate	Term Ends 2024

LIBRARY TRUSTEES

Christine Peters, Chair	Term Ends 2024
Eileen Bischoff	Term Ends 2026
Marcia McLaughlin	Term Ends 2025
Jane Mann	Term Ends 2025
Libby Ellwood	Term Ends 2024
Katherine Bivona, Alternate	Term Ends 2024
David Phreaner, Alternate	Term Ends 2024

CONSERVATION COMMISSION

Bill Bilodeau	Appointment Ends 2024
Chip Hussey	Appointment Ends 2025
Kathleen Babin-Johnson	Appointment Ends 2025
Alice Passer	Appointment Ends 2025
Sheila Graydon	Appointment Ends 2026
Cynthia Gunn	Appointment Ends 2026

BUDGET COMMITTEE

Robert Krasko, Chair	Term Ends 2024
Frank Hansler, Vice Chair	Term Ends 2026
Michael Bilodeau	Term Ends 2024
Zach Pike	Term Ends 2025
Timothy Moynahan	Term Ends 2026
Jenna Raizes	Term Ends 2026
Mark Connelly	Term Ends 2025
Glenn Page	Term Ends 2025
Todd Cadle	Term Ends 2024
Randy Bunnell	Selectmen's Rep.
Patrick Walsh	School Board Rep.

RECREATION COMMITTEE

Sharon Hussey-McLaughlin, Chair	Appointment Ends 2025
D.J. Haskins	Appointment Ends 2025
Christopher Keenan	Appointment Ends 2025
Erika Coombs	Appointment Ends 2025

TOWN ADMINISTRATOR

Paul Sanderson

CHIEF OF POLICE DEPARTMENT

Tara Tucker

CHIEF OF FIRE DEPARTMENT

Ralph Cresta

**BLDING INSPECTOR/CODE ENF.
FIRE PREVENTION/CODE ENF.**

Paul St. Cyr

EMERGENCY MGT DIRECTOR

Dennis Cote

TOWN COUNSEL

Drummond Woodsum

HEALTH OFFICER

Dennis Cote

HIGHWAY SAFETY COMMITTEE

Tara Tucker
Amy Bauer
Marguerite Morgan
Paul St. Cyr

~ TOWN OF GREENLAND, NH ~
2023
MINUTES OF DELIBERATIVE SESSION

On February 4, 2023, Moderator Dean Bouffard, opened the Deliberative Session for the Town of Greenland, at 9:05 A. M. He led the attendees in the Pledge of Allegiance. Before the deliberation of the warrant articles on the posted Warrant, Mr. Bouffard introduced the Selectmen, Steve Smith, Chairman, Vaughan Morgan, Vice Chairman, James Connelly, Richard Winsor, Randy Bunnell, Town Administrator Paul Sanderson, Budget Committee Chairman Bob Krasko, Town Clerk, Marge Morgan and Charlotte Hussey, Administrative Assistant. He went on to explain the purpose of the meeting and the rules to be followed regarding the process of speaking to and amending a warrant article. The articles will be read as posted in the Warrant and as published in the Town Voter’s Guide. In 2015, the town voted to adopt SB-2, RSA 40:13. It states that a Deliberative Session allows for the explanation, discussion, debate, or amendment of the Warrant Articles. The final vote on each article will be taken at the Town Election on Tuesday, March 14, 2023, between 8:00 A. M. and 7:00 P. M. Mr. Bouffard emphasized that all of the articles on the warrant will appear on the ballot at the March election in the form they appeared on the warrant or as they may be amended by the voters at the meeting. He then proceeded to explain how the meeting would proceed. Each article will be read as written, then open for an explanation, comments, discussion or amendments. A member of the Select Board will explain the article with their recommendations for or against the article, and the floor will then be open for discussion and debate. Mr. Bouffard then requested that any amendments be made in writing for presentation to the Town Clerk. Each amendment will be completed and adopted or not before another amendment may be made. The 10% limitation on Article 3, the Operating Budget, was explained in detail. It means that the budget cannot be increased by more than \$618,332, which represents the 10% of the amount recommended by the Budget Committee. The process to vote on an amendment, either for or against, is by raising the yellow card given to voters at check-in. In order to vote, you must be a registered voter of the Town of Greenland.

Article 1: Election of Town Officers

Selectman	- 2 positions - 3 years
Library Trustee	- 1 position - 3 years
Trustee of Trust Funds	- 1 position - 3 years
Zoning Bd. Of Adjustment	- 1 position - 3 years
Zoning Bd. Of Adjustment	- 1 position - 1 year
Planning Board	- 1 position - 3 years
Budget Committee	- 3 positions - 3 years
Cemetery Trustee	- 1 position - 3 years

Article 2: Zoning Article

ZONING

1. 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 19.3 General Standards, Section C Uses with the addition of new Conditional Use Criteria (CUP) language as follows:

3. Conditional Use Permit - Standards of Review:

Following a fully noticed public hearing on the proposed use, the Planning Board may issue a Conditional Use Permit if it finds, based on the information and testimony submitted with respect to the application, that:

- a. The development complies with all requirements of the Town of Greenland’s Subdivision and Site Plan Regulations.
- b. The use will not materially endanger public health or safety.
- c. Traffic shall safely operate with other land use(s) adjacent to the subject site.
- d. The ARH proposal is accessed from and has Frontage on a collector street limited to the following: State Highways, Breakfast Hill Road, Dearborn Road, Bayside Road, Portsmouth Avenue, Newington Road, and Winnicut Road.
- e. The maximum number of Town approved ARH units, including those in the proposed development, shall not exceed 12% of total number of housing units existing in the community as of April 1st of each year as inventoried in the Town’s Assessing records;

Amend paragraph D. to reference collector street standards and the CUP criteria;

Amend paragraphs J & K Density by deleting references to the gross and net track area calculation to determine density at 2.5 units per acre and replace with a lower density calculation that reads as follows: “A single-family subdivision plan, including sufficient information necessary in order to make an informed decision (such as: topography, wetlands, soils, test pits and other information as deemed necessary) shall be drawn. Said preliminary conceptual plan shall depict a conventional single family subdivision layout adhering to required minimum lot area and frontage requirements, to determine the number of lots the subject site could accommodate. Once this conceptual plan has been approved by the Planning Board depicting the number of lots possible on the subject site, the number of ARH units permitted may be doubled the approved lot total.”

Recommended by the Planning Board

Dave Moore, chairman of the Planning Board, explained the purpose of this article. It is brought forth to clean up the Age Restricted Housing article currently in place, due to the projects coming forth this year.

There being no further discussion, Article 2 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 3: Operating Budget

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$6,146,065? Should this article be defeated, the default budget shall be \$5,707,726, 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. (Majority vote required)

(NOTE: This warrant article [Operating Budget] does not include appropriations in any other warrant article.)

Recommended by the Board of Selectmen: 5-0

Recommended by the Budget Committee: 8-3

Projected Tax Rate Impact: \$.50 Per Thousand of Assessed Valuation

James Connelly explained that this Article appropriates the funds needed to conduct daily operations of town government. The difference between the operating budget and the default budget is \$438,339. There are three driving factors to this budget. Every five years the State of New Hampshire requires a reevaluation of town property, which has increased the cost of the assessing budget to accomplish this. The second factor is the addition of a full-time firefighter. The last factor is a six percent increase for our town employees. Good employees are hard to come by and hard to retain. In checking other towns in the area, we are either at or below the average pay rate. We felt that this six percent increase will help us

retain our employees as well as help with the increased cost of living. We recently lost our town administrator who went to Rye for an increase of \$30,000. Mr. Sanderson has stepped in to fill this position at \$85,000, not \$125,000 rate.

Mr. Rugg made a motion to amend line 4199, "Other General Government", on the budget to increase the amount by Twelve Hundred Dollars (\$1200), increasing this line to \$2190 for payment of a legal bill incurred by the Trustees of the Trust Fund. Seconded by Gus Gouzoules.

There followed a discussion by Mr. Rugg, stating RSA 31:23, that the town was legally obligated to pay this bill. Mr. Paul Sanderson and Mr. Vaughan Morgan explained that the reason the bill was not paid, was due to the fact that the Trustees never received approval from the Select Board, which is standard procedure for the payment of bills. Mr. Sanderson also explained that the attorney Mr. Rugg engaged, was an inactive attorney who can't charge a fee and is not licensed. The Board questioned this situation. Mr. Rugg went ahead and hired the law firm and then presented the bill for payment without going through the standard operating procedures for approving invoices. The legal bill was for a matter on various trust funds. In addition, the Emma Perkins Trust Fund involved the Town of North Hampton and the Town of Greenland, which was a very complicated situation and required legal services. Mr. Rugg expounded, at length, on the circumstances regarding this particular Trust and the correctness of payment of this bill.

A vote was taken regarding the increase to line 4199 of \$1200 to the budget, increasing the overall budget to \$6,147,265.

Amendment passed: Yes 26 No 23

Mr. Fred Mason questioned Article 10 the new firefighter position. He stated that this additional firefighter is also in the budget.

Steve Smith explained that Chief Cresta had originally asked for 4 new firefighters. It was decided that this was not going to be feasibly economical this year due to budget constraints. Therefore, the positions were split, vote for one in the operating budget and for one in the warrant article. That would result in getting 2 firefighters if they were both adopted.

Mr. Mark Fleming questioned the \$22,000 of revenue for equipment sold by the town. Mr. Winsor explained it was equipment that had not been used in years, etc. and was lying around no longer needed or used by the town.

Mr. Sanderson answered and explained the Special Revenue funds, how they are obtained, how they are spent and used. They have no impact on taxation.

There followed questions by a resident regarding the Ambulance Billing Fund, Rooms and Meals Revenue and whether additional firefighters would be on the warrant next year. Mr. Sanderson explained the processes and answered all questions.

There being no further discussion, Article 3 will appear on the ballot at the Town Election in the form it appears on the Warrant, as amended.

Mr. Bouffard stated in accordance with RSA 32:5 V.- If an article appropriating funds is amended at the deliberative session, the governing body and the budget committee may revise their respective recommendations on the revised warrant article and they shall appear on the ballot for the second session of the meeting. Select Board and Budget Committee members were advised to remain after conclusion of the meeting.

Article 04: POLICE STATION MAINTENANCE CAPITAL RESERVE FUND

To see if the Town will vote to raise and appropriate the sum of \$9,000 to be added to the Police Station Maintenance Capital Reserve Fund previously established. (Majority vote required.)

Recommended by the Board of Selectmen: 5-0

Recommended by the Budget Committee: 9-2

Projected Tax Rate Impact: \$.01 Per Thousand of Assessed Valuation

Mr. Richard Winsor explained that the purpose of this fund is to save for the replacement of the Police Station roof, heating system, septic and other structural needs. This fund was originally approved at the 2019 Town Meeting in the amount of \$5,000.

Discussions followed with regard to the Unreserved Fund Balance. It is calculated on an accrued basis. There is no statute governing the amount. Mr. Sanderson stated that we are using these funds to balance the taxes. Taxes are collected by the town for School, Town and County.

Mr. Duggan made an Amendment to Article 4 requesting payment for this fund to come from the Unreserved Balance Fund. Seconded by Mr. Fred Mason.

Mr. Mark Fleming spoke against this amendment. If this passes, it will set a precedent for the balance of the warrant articles.

Mr. Smith explained that the one cent appropriation is one cent per thousand of assessed valuation. If we do this for every article, it will run this fund balance down and would lower it. The Department of Revenue recommends the percentage that are allowed regarding this fund balance and the town needs to be within those parameters. He spoke in opposition to this amendment.

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

The amendment was not adopted: Yes 28 No 23

There being no further discussion, Article 4 will appear on the ballot at the Town Election as it appears on the Warrant.

Randy Bunnell made a motion to restrict reconsideration on Articles 3 and 4. The motion was seconded by Ms. Wendy Stanley Jones.

A vote was taken and the Motion was adopted.

Reconsideration of Articles 3 and 4 is restricted.

Article 05: POLICE EQUIPMENT CAPITAL RESERVE FUND

To see if the Town will vote to raise and appropriate the sum of \$2,400 to be added to the Police Equipment Capital Reserve Fund previously established. (Majority vote required.)

Mr. Winsor explained that this account saves for the replacement of police officers ballistic vests. This fund is to replace ballistic vests every five years. 2018 was the last year these vests were replaced. This is a housekeeping warrant.

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 11-0
Projected Tax Rate Impact: \$0.01 Per Thousand of Assessed Valuation

There being no further discussion, Article 5 will appear on the ballot at the Town Election in the form it appears on the Warrant.

Article 06: AMBULANCE BILLING

To see if the town will vote to raise and appropriate the sum of \$6,500 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 Impact: \$0.00 Per Thousand of Assessed Valuation

Mr. Richard Winsor explained that this is an annual warrant article to provide the funds needed to pay the cost incurred from a professional ambulance billing service. The funds come from ambulance revenue placed in a special revenue fund, so that there is no tax impact to this warrant.

There being no discussion, Article 6 will appear on the ballot at the Town Election in the form it appears in the Warrant.

Article 07: 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: 11-0
Projected Tax Rate Impact: \$0.08 Per Thousand of Assessed Valuation

Mr. Steve Smith explained this Capital Reserve Fund was established through a petitioned warrant article in 2020 for the purpose of financing all or part of the cost for construction of a new Fire Station. It is the consensus of the town that we will need a new fire station in the future. This fund continues to build and currently there is \$225,233 in this fund. There is no construction planned for 2023 and the issue must be discussed as part of the “Capital Improvement Plan (CIP) process that is led by the Planning Board. It has been decided to form a committee to discuss where, how and when we should do this. It is needed. It is time to move forward with this fund. No cost estimate is available right now, but the cost could be \$4,000,000 to \$5,000,000. The current balance of \$225,233 will go toward construction planning and engineering. Mr. Smith encouraged the voters to vote yes on this fund.

Mrs. Barbara Fleming spoke in favor of Article 7.

There being no further discussion, Article 7 will appear on the ballot for the Town Election as it appears in the Warrant.

Article 08: 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: 11-0
Projected Tax Rate Impact: \$0.00 Per Thousand of Assessed Valuation

Mr. Steve Smith explained that the purpose of this capital reserve fund is for future projects including town buildings, HVAC system, upgrading the existing computer hardware and software at the Town Hall, replacement of the backhoe and bobcat, etc. There is a need to access some of these funds in 2023 to provide for replacement of the software and hardware items that are in immediate need of attention.

Mr. Mark Fleming questioned the difference between Article 4 and Article 8.

Mr. Sanderson explained the reasoning. Mr. Winsor stated that the Select Board is trying to be fiscally responsible to have as little tax impact as possible and to use every bit of revenue we can.

Mr. Frank Hansler, Vice Chairman of the Budget Committee, suggested that all departments figure out their needs, to combine them so that the town can be more competitive in getting bids on HVAC, etc. to obtain better pricing.

There being no further discussion, Article 8 will appear on the ballot at the Town Election as it appears on the Warrant.

Article 09: RETIREMENT LIABILITY CAPITAL RESERVE FUND

To see if the Town will vote to raise and appropriate the sum of \$13,000 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 (11-0)
Projected Tax Rate Impact: \$0.02 Per Thousand of Assessed Valuation

Mr. Randy Bunnell explained that this capital reserve fund was established in 2011 for the purpose of funding the retirement liabilities for town employees. The proposed addition of funds will ensure that the retirement of one or more employees will not seriously impact the budget of the department that the employee serves. In answer to a question by a resident, Mr. Sanderson explained that if a long time employee was to retire now, it would wipe out the capital reserve fund.

There being no further discussion, Article 9 will appear on the ballot at the Town Election as it appears in the Warrant.

Article 10: NEW FIREFIGHTER POSITION

To see if the Town will vote to raise and appropriate the sum of \$93,536 for the purpose of creating and funding a new firefighter position for the remainder of 2023. The cost of this position for a full year in 2024 is estimated to be \$124,581 and is subject to approval of an appropriation at that time, and in future years. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. (Majority Vote Required)

Recommended by the Board of Selectmen (5-0)

Recommended by the Budget Committee (11-0)

Projected Tax Rate Impact: \$0.11 per Thousand of Assessed Valuation

Mr. Steve Smith, Chair of the Board, explained that the Fire Department has requested one new firefighter position in the operating budget and one new position described in this article. The positions will be used to maintain staffing of ambulance services, fire and rescue services and the ability to respond to mutual aid when called. The department has no volunteer members. The demand for service in 2022 increased by 17% over 2021. This was its busiest year on record, responding to 570 calls of which 326 were for rescue or emergency medical services. The number of available and qualified part-time or per diem staff continues to shrink as these individuals accept full-time employment in other departments, placing the ability to appropriately staff all shifts in question.

The Fire Department currently has 5 full time firefighters. This would increase the capability of the Fire Department to respond to calls but would leverage the use of the overtime and reduce overtime by having this full-time person. Currently, there is an open position that is being filled by an overtime or per diem person that is causing the overtime budget to run higher. Mr. Smith stated that our Code Enforcement Officer is also a fire fighter, who can cover the shifts if needed during the day. The 570 calls per year does not sound like much, but when you have only two people to respond and there are multiple calls, this puts an increased demand on the system. In 2017 the Town did a risk assessment which can be found on the town website. The two biggest findings were manpower and infrastructure issues, which includes trucks, building structure, etc. Manpower is very limited, and our firefighters are being solicited by other towns constantly, therefore, we need to maintain who we have and pay them the increase of 6% to retain them.

Mr. Connelly reiterated that after these firefighters are through their training, there are fire chiefs waiting outside the classes attempting to hire them. Again, this goes back to getting good people.

Mr. Dennis Malloy spoke in favor of this article explaining that this is a statewide problem. Personnel problems are challenging. Anything we can do to retain good people in Greenland is important. If we don't have a solid fire department, this could affect the insurance rates for the town and increase resident's homeowners insurance substantially. The town is growing. Mr. Smith reiterated and agreed with Mr. Malloy that this would be a problem if our fire department was lacking in these areas.

Mrs. Fleming suggested regionalization collaboration with other towns be looked at in the future. This was explored in the past and it was unsuccessful.

A question was raised as to the amount of overtime in the budget. Mr. Sanderson stated it was \$60,000 in the current budget.

Chief Cresta stated that they are losing firefighters all over the state, it is not just about overtime. We are losing 3 part time firefighters every year because they are getting full time jobs.

There being no further discussion on Article 10, it will appear on the ballot of the town election as it appears in the Warrant.

Article 11: FIRE DEPARTMENT DIGITAL RADIOS

To see if the town will vote to raise and appropriate the sum of \$128,000 for the purpose of purchasing and installing nine P-25 compliant radio sets for the Fire Department. These radio sets, both mobile and portable, will allow department staff to have fully compliant digital radio communications available in all vehicles and on the scene of any incident. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7. This sum to come from the Fire and Ambulance Special Revenue Fund previously established. This article shall be non-lapsing until December 31, 2025. No funds shall come from general 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

Mr. Smith explained that this article requests an appropriation to upgrade radio equipment for the Fire Department whether by a portable radio carried on the person or a mobile radio mounted in a department vehicle. The Department sought a grant from FEMA to accomplish the purpose but was not successful in obtaining the funds.

Mr. Smith stated that this was brought to our attention by the Fire Chief. Radio communications are one of the most important things in the fire service. Communication is critical between firefighters during a fire. Radios will be for the vehicles as well as the personnel. The change over from analog was made five years ago to digital communications. We need to update our equipment to be in compliance.

There being no further discussion on Article 11, it will appear on the ballot at the Town Election in the form it appears in the Warrant.

Article 12: USE OF 300TH ANNIVERSARY FUNDS

To see if the Town will vote appropriate the sum of \$4,323 for the purpose of funding final goals of the 300th Anniversary Committee. The Committee asks that \$3,000 be appropriated to the Cemetery Trustees for the purpose of repair of existing gravestones and \$800 be appropriated to the Greenland Historical Society for the purpose of erecting identifying signage on old houses in town, and \$523 to be used to replace the 300th Anniversary banners presently lining Portsmouth Avenue. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7V. (Majority vote required)

Recommended by the Board of Selectmen: 5-0

Recommended by the Budget Committee: 10-0-1

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

Mr. Morgan stated that this article deals with existing funds remaining after the conclusion of the events of the 300th Anniversary celebration. The members of the Committee have suggested these uses for the remaining funds. The funds are on hand, and there is no projected impact from the article.

Mr. Morgan explained that these funds are normally returned to the General Fund. However, Committee members wanted to apply these funds to committees in town that need funds.

Mr. Steve Smith stated that some of this appropriation would be used to restore some of the signage on the older homes in town.

There being no further discussion, Article 12 will appear on the ballot at the town election as it appears in the Warrant.

Article 13: Re-adoption of ALL VETERANS TAX CREDIT

Shall the town READOPT the ALL VETERANS TAX CREDIT in accordance with RSA 72:28-b for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans' tax credit voted by the town under RSA 72:28? (Majority Vote Required)

This is a non-money article required by the Department of Revenue Administration in response to HB 1667, Ch. 121, Laws of 2022 as set forth in TIR 2022-05. The bill explained the persons eligible for the credit to include those not yet discharged from service in the armed forces. If the underlying credit is not readopted by the municipality, the amount of the credit will change from the current \$750.00 down to \$50.00, which would affect nearly 200 veterans in our town. Because it is not a money article, the Selectmen and Budget Committee have not entered a recommendation for this article. The Town previously adopted this credit in 2017, and this article would restore the credit to the amount already voted by the Town.

Mr. Vaughan Morgan explained that this article allows a veteran's tax credit for veterans who have served their county.

There being no further discussion, Article 13 will appear on the ballot at the Town Election as it appears in the Warrant.

Article 14: Re-adopt Optional Veteran's Tax Credit

Shall the town READOPT the OPTIONAL VETERANS TAX CREDIT in accordance with RSA 72:28, II for an annual tax credit on residential property of \$750? (Majority Vote Required)

Mr. Morgan stated that this is same issue as Article 13, except that the Town adopted this credit by warrant article in 2020, and this article would restore the credit to the amount already voted by the Town.

There being no further discussion, Article 14 will appear on the ballot at the Town Election as it appears in the Warrant.

Mr. Steve Smith, Chairman of the Board of Selectman, spoke to thank James Connelly and Richard Winsor for the time they have served on the Select Board and wished them both well as their respective terms are expiring. They have decided not to run for reelection in 2023.

Mr. Mark Duggan made suggestions for the manner in which future Warrant Articles are handled.

There being no further business to come before the Deliberative Session, a Motion to Adjourn was made and accepted and the Motion was passed unanimously.

The Deliberative Session adjourned at 10:41 AM.

Respectfully submitted,

Marguerite F. Morgan
Town Clerk/Tax Collector

FINAL RESULTS 601 Ballots Cast

SAMPLE BALLOT



OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
GREENLAND, NEW HAMPSHIRE
March 14, 2023

BALLOT 1 OF 2

Marguerite R. Morgan
MARGUERITE R. MORGAN, TOWN CLERK

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

<u>THREE YEARS</u>	<u>Vote for TWO</u>	
PAUL STANLEY	372	<input type="checkbox"/>
LAURA MALLOY	472	<input type="checkbox"/>
<u>WRITE-IN Candidates</u>	349	<input type="checkbox"/>
<u>WRITE-IN</u>		<input type="checkbox"/>

For Library Trustees

<u>THREE YEARS</u>	<u>Vote for ONE</u>	
EILEEN BISCHOFF	514	<input type="checkbox"/>
<u>WRITE-IN Candidates</u>	80	<input type="checkbox"/>
<u>WRITE-IN</u>		<input type="checkbox"/>

For Trustee of Trust Funds

<u>THREE YEARS</u>	<u>Vote for ONE</u>	
RICHARD RUGG	470	<input type="checkbox"/>
<u>WRITE-IN Candidates</u>	129	<input type="checkbox"/>
<u>WRITE-IN</u>		<input type="checkbox"/>

For Zoning Board of Adjustment

<u>THREE YEARS</u>	<u>Vote for ONE</u>	
WILLIAM BILODEAU	482	<input type="checkbox"/>
<u>WRITE-IN Candidates</u>	118	<input type="checkbox"/>
<u>WRITE-IN</u>		<input type="checkbox"/>

For Zoning Board of Adjustment

<u>ONE YEAR</u>	<u>Vote for ONE</u>	
CHIP HUSSEY	398	<input type="checkbox"/>
<u>WRITE-IN Candidates</u>	193	<input type="checkbox"/>
<u>WRITE-IN</u>		<input type="checkbox"/>

For Planning Board

<u>THREE YEARS</u>	<u>Vote for ONE</u>	
STEPHAN TOTH	462	<input type="checkbox"/>
<u>WRITE-IN Candidates</u>	13	<input type="checkbox"/>
<u>WRITE-IN</u>		<input type="checkbox"/>

For Budget Committee

<u>THREE YEARS</u>	<u>Vote for THREE</u>	
MICHAEL CATAPANO	214	<input type="checkbox"/>
FRANK HANSLER	225	<input type="checkbox"/>
TIMOTHY MOYNAHAN	284	<input type="checkbox"/>
JENNA RAIZES	433	<input type="checkbox"/>
MICHAEL SKINNER	126	<input type="checkbox"/>
<u>WRITE-IN Candidates</u>	47	<input type="checkbox"/>
<u>WRITE-IN</u>		<input type="checkbox"/>

For Cemetery Trustees

<u>THREE YEARS</u>	<u>Vote for ONE</u>	
MICHELE KAULBACK	460	<input type="checkbox"/>
<u>WRITE-IN</u>	139	<input type="checkbox"/>

Article 02: Zoning
1. 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 19.3 General Standards, Section C Uses with the addition of new Conditional Use Criteria (CUP) language as follows: 3. Conditional Use Permit - Standards of Review: Following a fully noticed public hearing on the proposed use, the Planning Board may issue a Conditional Use Permit if it finds, based on the information and testimony submitted with respect to the application, that: a. The development complies with all requirements of the Town of Greenland's Subdivision and Site Plan Regulations. b. The use will not materially endanger public health or safety. c. Traffic shall safely operate with other land use(s) adjacent to the subject site. d. The ARH proposal is assessed from and has Frontage on a collector street limited to the following: State Highways, Braakfast Hill Road, Dearborn Road, Bayside Road, Portsmouth Avenue, Newington Road, and Winnicot Road. e. The maximum number of Town approved ARH units, including those in the proposed development, shall not exceed 12% of total number of housing units existing in the community as of April 1st of each year as inventoried in the Town's Assessing records; Amend paragraph D.
Article 02 Continued in Next Column

Article 02 Continued

to reference collector street standards and the CUP criteria; amend paragraphs J & K Density by deleting references to the gross and net track area calculation to determine density at 2.5 units per acre and replace with a lower density calculation that reads as follows: "A single-family subdivision plan, including sufficient information necessary in order to make an informed decision (such as topography, wetlands, soils, test pits and other information as deemed necessary) shall be drawn. Said preliminary conceptual plan shall depict a conventional single family subdivision layout adhering to required minimum lot area and frontage requirements, to determine the number of lots the subject site could accommodate. Once this conceptual plan has been approved by the Planning Board depicting the number of lots possible on the subject site, the number of ARH units permitted may be doubled the approved lot total."

Recommended by the Planning Board

YES 230
NO 165
Undervotes 50

Article 03: 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 \$3,147,285? Should this article be defeated, the default budget shall be \$5,707,726, 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: 5-0
Recommended by the Budget Committee: 8-2

Projected Tax Rate Impact: \$.50 Per Thousand of Assessed Valuation

YES 362
NO 221
Undervotes 817

TURN BALLOT OVER AND CONTINUE VOTING

FINAL RESULTS

SAMPLE BALLOT

ARTICLES CONTINUED

Article 04: POLICE STATION MAINTENANCE

To see if the Town will vote to raise and appropriate the sum of \$9,000 to be added to the Police Station Maintenance Capital Reserve Fund previously established. (Majority vote required.)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 9-2

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

YES 655

NO 118

Undervotes 27

Article 05: POLICE EQUIPMENT CAPITAL RESERVE FUND

To see if the Town will vote to raise and appropriate the sum of \$2,400 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: 11-0

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

YES 477

NO 99

Undervotes 24

Article 06: AMBULANCE BILLING

To see if the town will vote to raise and appropriate the sum of \$9,600 for the purpose of ambulance billing expenses with said funds to come from the Fire and Ambulance Special Revenue Fund previously established. (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

YES 531

NO 46

Undervotes 23

Article 07: 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: 11-0

Projected Tax Rate Impact: \$0.08 Per Thousand of Assessed Valuation

YES 417

NO 152

Undervotes

Article 08: 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 the 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 Impact: \$0.00 Per Thousand of Assessed Valuation

YES 497

NO 73

Undervotes 30

Article 09: RETIREMENT LIABILITY CAPITAL RESERVE FUND

To see if the Town will vote to raise and appropriate the sum of \$13,000 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: 11-0

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

YES 424

NO 44

Undervotes 32

Article 10: NEW FIREFIGHTER POSITION

To see if the Town will vote to raise and appropriate the sum of \$93,536 for the purpose of creating and funding a new firefighter position for the remainder of 2023. The cost of this position for a full year in 2024 is estimated to be \$124,681, and is subject to approval of an appropriation at that time, and in future years. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. (Majority vote required.)

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

Projected Tax Rate Impact: \$0.11 Per Thousand of Assessed Valuation

YES 375

NO 193

Undervotes 32

Article 11: Fire Department Digital Radios

To see if the Town will vote to raise and appropriate the sum of \$128,000 for the purpose of purchasing and installing nine P-25 compliant radio sets for the fire department. These radio sets, both mobile and portable, will allow department staff to have fully compliant digital radio communications available in all vehicles and on the scene of any incident. This special article is a special warrant article per RSA 32:3 VI (e). This sum to come from the Fire and Ambulance Special Revenue Fund previously established. This article shall be non-lapsing until December 31, 2025. No funds shall come from general 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

YES 467

NO 81

Undervotes 22

Article 12: Use of 300th Anniversary Fund

To see if the Town will vote to raise and appropriate the sum of \$4,323 for the purpose of funding final goals of the 300th Anniversary Committee. The Committee asks that \$3,000 be appropriated to the Cemetery Trustees for the purpose of repair of existing gravestones, and \$800 be appropriated to the Greenland Historical Society for the purpose of erecting identifying signage on old houses in the town, and \$523 be used to replace the 300th Anniversary Banners presently lining Portsmouth Avenue. This article shall be non-lapsing until December 31, 2025. This special article is a special warrant article per RSA 32:3 VI (d). (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

YES 572

NO 74

Undervotes 24

GO TO NEXT BALLOT AND CONTINUE VOTING

FINAL RESULTS

SAMPLE BALLOT



BALLOT 2 OF 2

OFFICIAL BALLOT
ANNUAL TOWN MEETING
TOWN OF
GREENLAND, NEW HAMPSHIRE
March 14, 2023

Marguerite F. Morgan
MARGUERITE F. MORGAN, TOWN CLERK

ARTICLES CONTINUED

Article 13: Re-adoption of ALL VETERANS TAX CREDIT

Shall the town READOPT the ALL VETERANS TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal to the same amount as the standard or optional veterans' tax credit voted by the town under RSA 72:28? (Majority vote required.)

YES 524

NO 503
Undervotes 25

Article 14: READOPT OPTIONAL VETERAN'S TAX CREDIT

Shall the town READOPT the OPTIONAL VETERANS TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$750? (Majority vote required.)

YES 521

NO 518
Undervotes 25

YOU HAVE NOW COMPLETED VOTING THIS BALLOT

FINAL RESULTS

SAMPLE BALLOT



OFFICIAL BALLOT
ANNUAL SCHOOL MEETING
TOWN OF
GREENLAND, NEW HAMPSHIRE
March 14, 2023

Christy Vogel
CHRISSE 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 District Moderator

THREE YEARS Vote for ONE
JONATHAN FLAGG 497
Undervotes 162

School District Clerk

THREE YEARS Vote for ONE
CHRISTINE MILLS 475
Undervotes 129

School Board Member

THREE YEARS Vote for TWO

KATIE CURTIS	<input checked="" type="checkbox"/>	322
TIMOTHY MOYNAHAN	<input type="checkbox"/>	78
JIM ROLSTON	<input type="checkbox"/>	157
TERESE WALL	<input type="checkbox"/>	181
PATRICK WALSH	<input type="checkbox"/>	274
DOUGLAS WILSON	<input type="checkbox"/>	68
<i>Undervotes 115</i>	<input type="checkbox"/>	
<i>Undervotes 2</i>	<input type="checkbox"/>	

ARTICLES

Article 01
2023-2024 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 this warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$13,333,834 (Thirteen Million Three Hundred Thirty-Three Thousand Six Hundred Thirty-Four Dollars)? Should this article be defeated, the default budget shall be \$13,102,095 (Thirteen Million One Hundred Two Thousand Ninety-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 a 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.)
Article 01 Continued in Next Column

Article 01 Continued

The Greenland School Board recommends the operating budget. (Vote 5-0)
The Greenland Budget Committee recommends the operating budget. (Vote 8-3)

Estimated Tax Impact: \$0.26
YES 354
NO 236

Undervotes 10

Article 02

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

Fiscal Year	Estimated Increase
2023-2024	\$118,437
2024-2025	\$25,004

and further to raise and appropriate \$118,437 (One Hundred Eighteen Thousand Four Hundred Thirty-Seven 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 5-0)
The Greenland Budget Committee recommends this warrant article. (Vote 8-2)

Estimated Tax Impact: \$0.13

YES 375
NO 277
Undervotes 14

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)

Estimated Tax Impact: \$0

YES 420
NO 168
Undervotes 22

Article 04

School Building and Grounds Expendable Trust Fund
Shall the Greenland School District vote to raise and appropriate up to \$125,000 (One Hundred Twenty-Five Thousand Eight Hundred Dollars) to be added to the School Building and Grounds Expendable Trust Fund previously established, with \$28,800 of that sum to be funded through the rental income received from the property and the remaining \$96,200 be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023 with no amount to be raised by additional taxation? (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)

Estimated Tax Impact - \$0

YES 685
NO 101
Undervotes 14

Article 05

Technology Expendable Trust Fund
Shall the Greenland School District vote to raise and appropriate up to \$25,000 (Twenty-Five Thousand Dollars) to be added to the Technology Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023, with no amount to be raised by additional taxation? (Majority vote required)

The Greenland School Board recommends this warrant article. (Vote 6-0)
The Greenland Budget Committee recommends this warrant article. (Vote 10-1)

Estimated Tax Impact: \$0

YES 67
NO 178
Undervotes



New Hampshire
Department of
Revenue Administration

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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

Name	Position	Signature
Steve Smith	Chairman	
Vaughan Morgan	Vice Chair	
Randy Bunnell	Member	
Laura Malloy	Member	
Paul Stanley	Member	

Name	Phone	Email
TODD HAYWOOD	603-496-7293	granitehillmunisvs@hotmail.com
TODD HAYWOOD	603-496-7293	granitehillmunisvs@hotmail.com

Preparer's Signature



New Hampshire
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Land Value Only			Acres	Valuation	
1A	Current Use RSA 79-A		2,116.76	\$477,100	
1B	Conservation Restriction Assessment RSA 79-B		0.00	\$0	
1C	Discretionary Easements RSA 79-C		247.00	\$105,000	
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		2,392.08	\$573,962,000	
1G	Commercial/Industrial Land		677.15	\$52,302,600	
1H	Total of Taxable Land		5,432.99	\$626,846,700	
1I	Tax Exempt and Non-Taxable Land		817.14	\$16,916,500	
Buildings Value Only			Structures	Valuation	
2A	Residential		0	\$607,035,800	
2B	Manufactured Housing RSA 674:31		0	\$0	
2C	Commercial/Industrial		0	\$133,040,400	
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	\$740,076,000	
2G	Tax Exempt and Non-Taxable Buildings		0	\$27,079,700	
Utilities & Timber				Valuation	
3A	Utilities			\$36,278,200	
3B	Other Utilities			\$0	
4	Mature Wood and Timber RSA 79:6			\$0	
5	Valuation before Exemption			\$1,402,200,900	
Exemptions			Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a		1	\$769,900	
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			\$1,401,431,000	
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	\$1,905,000
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	39	\$905,000
18	Wind Powered Energy Systems Exemption RSA 72:68		\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:65		\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems		\$0	0	\$0
20	Total Dollar Amount of Exemptions				\$2,890,000
21A	Net Valuation				\$1,398,541,000
21B	Less TIF Retained Value				\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value				\$1,398,541,000
21D	Less Commercial/Industrial Construction Exemption				\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction				\$1,398,541,000
22	Less Utilities				\$36,278,200
23A	Net Valuation without Utilities				\$1,363,262,800
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value				\$1,363,262,800



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Utility Value Appraiser

RSA 72:8-D OR NET BOOK AS REPORTED OR DRA VALUES W

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					\$0
MASS MUNICIPAL WHOLESAL ELECTRIC GENERATION			\$2,200		\$2,200
NEXTERA ENERGY SEABROOK LLC			\$87,300		\$87,300
PSNH DBA EVERSOURCE ENERGY	\$13,004,800	\$827,800		\$10,449,200	\$24,081,400
TAUNTON MUNICIPAL LIGHTING CO GENERATION					\$0
UNITIL ENERGY SYSTEMS INC	\$30,800				\$30,800
	\$13,035,400	\$827,600	\$89,500	\$10,449,200	\$24,181,700
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
GRANITE STATE GAS TRANSMISSION INC				\$2,825,700	\$2,825,700
MARITIMES & NORTHEAST PIPELINE LLC				\$4,685,900	\$4,685,900
NORTHERN UTILITIES INC	\$906,300				\$906,300
PORTLAND NATURAL GAS TRANSMISSION SYSTEM				\$2,678,800	\$2,678,800
	\$906,300			\$10,190,200	\$11,096,500



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$750	170	\$127,500
Surviving Spouse RSA 72:29-a	\$2,000	3	\$6,000
Tax Credit for Service-Connected Total Disability RSA 72:36	\$4,000	8	\$32,000
All Veterans Tax Credit RSA 72:28-b	\$750	30	\$22,500
Combat Service Tax Credit RSA 72:28-c			
		211	\$188,000

Deaf & Disabled Exemption Report			
Deaf Income Limits		Deaf Asset Limits	
Single		Single	
Married		Married	
Disabled Income Limits		Disabled Asset Limits	
Single	\$19,400	Single	\$35,000
Married	\$20,400	Married	\$60,000

Elderly Exemption Report						
First-time Filers Granted Elderly Exemption for the Current Tax Year		Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted				
Age	Number	Age	Number	Amount	Maximum	Total
65-74	1	65-74	8	\$90,000	\$720,000	\$720,000
75-79	1	75-79	4	\$115,000	\$460,000	\$460,000
80+	0	80+	5	\$145,000	\$725,000	\$725,000
			17		\$1,905,000	\$1,905,000
Income Limits		Asset Limits				
Single	\$37,500	Single	\$125,000			
Married	\$60,000	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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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	477.45	\$286,900
Forest Land	1,153.32	\$178,300
Forest Land with Documented Stewardship	193.71	\$7,800
Unproductive Land	0.00	\$0
Wet Land	287.28	\$6,100
	2,116.76	\$477,100

Other Current Use Statistics		
Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	64.05
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	4.10
Total Number of Owners in Current Use	Owners:	41
Total Number of Parcels in Current Use	Parcels:	74

Land Use Change Tax		
Gross Monies Received for Calendar Year		\$102,160
Conservation Allocation	Percentage: 0.00%	Dollar Amount: \$0
Monies to Conservation Fund		\$0
Monies to General Fund		\$102,160

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

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



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
Portsmouth Country Club	247.00	1	\$105,000

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation

Map	Lot	Block	%	Description
<i>This municipality has no Discretionary Preservation Easements.</i>				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

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 3188		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
<i>This municipality has no additional sources of PILTs.</i>	

Notes

I don't see where the certain disabled vet is applied on the ms-1 print out.
I reduced the exempt property value by the value of the rsa 36-a property value and added that value into the residential properties.

~REPORT OF THE BOARD OF SELECTMEN~

First, I must start with a great big Thank You to all the members of the Select Board, Town Administrator, department heads, staff, volunteers, and residents who worked with us through this tumultuous year. 2023 proved to be my most challenging year yet as board chair! We have made strides on several issues in town and continue to do our best to maintain a high standard to which you all deserve as taxpayers, residents, and visitors to our Town.

Work has continued from 2022 into the new year moving forward to better our Town's financial obligations, audit goals, and oversight of fund balance and investment policies. Thank you to Kevin Delaney for stepping up as Town Treasurer, and Jim Rolston as Deputy Treasurer, as well as Linda Zamarchi and Tracey Westlake in our finance department.

Roads and streets are among one of our greatest challenges. This year Route 33 saw a major upgrade and was re-designed for safety. We are thankful that moving forward there will be more work ahead. NHDOT has added to their 10-year plan more funding for the Winnicut River Bridge project. Many thanks go to Bob Dion, for being a strong advocate at the Rockingham Planning Commission on behalf of the Town.

Town infrastructure, and facilities prove to be still a huge issue as the town grows. The Town Hall is well past the projected year 2000 lifespan, and the Fire Department is quickly outgrowing that facility. A Facilities Committee has been established to plan, oversee and report on how to proceed with the best options to handle the needs of the Town in the future.

The Board worked closely with Town Administrator, Paul Sanderson, this year to make several changes to contracts, personnel issues, and cost-cutting measures to save the Town money. We entered into a full-service agreement with Piscataqua Landscaping and Tree Service to oversee all aspects of Town landscape maintenance, winter snow removal, and various other items.

The Greenland Energy Aggregate Committee was formed in June of this year. Thank you to Alice Passer, members of the community, and committee members who brought this forward and worked diligently to bring a plan before the Board. Their recommendation has moved forward and will be on the warrant for a vote in March of 2024.

Finally, the Town has made it through our Re-valuation year! This year seemed to hit hard for some folks. This is mainly due to skyrocketing home prices in the seacoast of NH, as well as a slow economy in early 2023. Re-valuation is State mandated, which happens every 5 years, as a whole town. This brought the total value of the Town to a whopping \$1,398,541,000.00 which is approximately 63% higher than last year.

Respectfully submitted,

Steve Smith
Board of Selectmen, Chair

~ TOWN ADMINISTRATOR'S REPORT~

In 2023, we were required by statute to conduct a town wide revaluation, and the task was completed in a timely manner with the help of our contracted assessor, Granite Hill Municipal Services. The real estate market has pushed the value of the town up to \$1,398,541,000.00, the first time it has been over \$1 billion. As a result, the tax rate dropped from \$18.09 to \$12.27.

We were able to repair and upgrade important elements of computer hardware and software systems to make them more capable and resistant to outside attack, but more must be done to complete this task in 2024 by replacing outdated equipment and software. We were able to make some improvements to the accounting system, but more must be done to complete this task, a fact which has been emphasized by our auditors in their report.

The state of our facilities is a significant capital planning issue for 2024 as we study how best to move forward on plans to solve this issue. The existing town hall and fire department facilities were built in 1980, designed to last to the year 2000, and sized to serve a town population of 2,000 citizens. The buildings are old, obsolete, and undersized to meet the needs of the town. This year, we have had to deal with unplanned remediation of mold in the fire department, and a failed heating system in the town hall. We used existing budget funds and capital reserves to make these repairs and also to repurpose a garage formerly used by a maintenance contractor into heated space for the Fire Department to store and operate its second ambulance and utility vehicle. The Fire Department finally has some relief from its cramped quarters. We also made improvements to the public works garage building which is now weathertight, heated, and capable of being safely used year-round as a maintenance facility for the first time in years.

We consolidated all our winter and summer maintenance activities in the hands of a single contractor, Piscataqua Landscaping Service Inc. This contract is a response to negative audit comments, and now contains performance standards to guide the scope and quality of work. The contract has shown immediate benefits in our ability to respond to the maintenance needs of town property in all seasons. We performed over \$300,000 in total road repairs and pavement improvements, all of which were performed by outside contractors.

During 2023 we were able to maintain staffing levels in the Police Department and were able to hire two firefighters in the Fire Department. Building code compliance improved as the new building inspector completed his first year of service in that position. During 2024, the need to compensate all town staff fairly and equitably is a primary issue of concern. We have contracted with Municipal Resources Inc. to perform a wage and classification study for this purpose and to help develop a better set of financial and personnel policies to guide us in the future.

We could not have accomplished these tasks without the assistance of our town employees. Our staff, with its accumulated knowledge, expertise and attention to detail is the greatest asset the town possesses. In 2024 we will continue to strive to improve our delivery of all essential public services within the limits of the resources that the voters provide.

Respectfully submitted,

Paul Sanderson
Town Administrator

~ TOWN CLERK/TAX COLLECTOR'S REPORT~

Another year has passed in a flash. Each year as we look back, we wonder where the time has gone. It's now time to remember our past year 2023. There have been many changes and updates this year, some due to necessity and some due to our choosing. The computer server was updated, so that our systems would not crash, and data would not be lost. This also created a challenge as we had to make sure all our data was transferred properly. With our forward-thinking Town Administrator, Paul Sanderson, we are slowly making progress in many areas that were lacking attention and were in dire need of being updated. Our town is growing every year and with growth comes the increased need for additional and sometimes more specialized personnel and equipment.

During 2023, our office registered, transferred, etc., 6,170 vehicles and boats, totaling \$1,211,354 in revenue. There were changes with new vehicle types becoming more popular, i.e. hybrids, electric, etc. These new style vehicles created new rates instituted by the Department of Motor Vehicles and updates to our software to accommodate these changes.

New Castle, one of our neighboring Seacoast towns, had issues within their town hall causing it to close. We stepped in and registered their vehicles and boats during this trying time until the situation was mitigated. Towns helping towns in times of trouble is an important part of the Town Clerk's network.

We had only one Town Election. However, during this time, the Secretary of State's Office prepared and instructed us on the new laws that have been passed that will affect us in 2024 when we have a total of 4 elections. We are all under a microscope during election time. The criticism and lack of knowledge abounds. This occurs as folks are hesitant to ask questions, failing to access available information on town and state websites, to help them understand the process. We will have available in late 2024 new counting machines for ballots. The Secretary of State will inform us when they are mandated for general use. The State will not fund the cost of these machines, which will create problems for smaller towns as the cost is approximately \$7,000.

Re-evaluation occurred this year creating quite a stir, as most properties increased in value by 50% or more. As expected, the complaints and questions were many. The increase in land values was a large part of the higher values. A re-evaluation is performed every five years. Abatement forms are always available for those having concerns regarding excessive values and must be filed by March 1, 2024. The total taxes collected this year were \$16,883,214. Liens for 2022 were \$149,048. Our uncollected taxes for the year end 2023 were at 2.5% of the amount billed. This coming year letters will be sent to verify all the credits and exemptions allowed and verification of the land that remains in current use.

Our duties are ever changing each day as our work is not limited to motor vehicle registrations, taxes, vital records, dog licenses, etc. In addition to all the above, our office prepares the Town Report, maintains the cemetery records, works with the Cemetery Trustees and Trustees of the Trust Funds. We notarize documents for our residents and, as a Justice of the Peace, warrants are signed for our Police Department when needed, also for our neighboring police departments and marriages are performed.

A huge thanks to all employees at the town hall for their help and working together as a team to make it a successful and productive year despite the challenges.

Respectfully submitted,

Marguerite "Marge" Morgan
Town Clerk/Tax Collector

~ FINANCIAL REPORT ~

	<u>2022</u>	<u>2023</u>
Motor Vehicle Permits	1,119,355.74	1,205,643.95
Motor Vehicle Decals	17,646.00	17,985.50
Boat Registrations	5,105.80	5,710.24
Fish & Game Income	92.00	88.00
Transportation Improvement Fund	13,987.50	14,341.90
Dog Licenses w/fines	5,379.50	5,494.00
NSF Fees	525.00	675.00
Marriage Licenses	175.00	140.00
Vital Statistics	1,502.00	1,298.00
Transfer Station Permits	22,290.00	20,710.00
Miscellaneous - Copies, filing fees, etc.	<u>5,957.03</u>	<u>5,963.33</u>
Total	1,192,015.57	1,278,049.92

~ 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
2013	\$	2.80	11.57	1.13	15.50
2014	\$	3.40	11.43	1.09	15.92
2015	\$	3.53	12.28	1.10	16.91
2016	\$	3.42	12.16	1.07	16.65
2017	\$	3.38	12.20	1.06	16.64
2018	\$	3.34	11.53	.92	15.79
2019	\$	3.64	11.81	.95	16.40
2020	\$	4.03	11.64	.91	16.58
2021	\$	4.82	12.96	.94	18.72
2022	\$	4.40	12.77	.92	18.09
2023	\$	2.88	8.76	.63	12.27

~VITAL RECORDS REPORT~

DEATHS

Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
Nitkowski, Frank	1/15/23	Portsmouth, NH	Nitkowski, Stanley	Thompson, Pearl
Mace, Nardena	1/25/23	Portsmouth, NH	Chick, Elsworth	Roger, Hellen
Richardson, Sandra	2/8/23	Exeter, NH	Conley, Medford	Richardson, Elaine
Picha, David	3/2/23	Brentwood, NH	Picha, George	Fieling, Margaret
MacLaughlin, Leslie	3/11/23	Greenland, NH	Powell, David	Moody, Elizabeth
Klockars, Susan	3/20/23	Portsmouth, NH	Laroche, Arthur	Stevens, Priscilla
Sewall, Elmer	4/20/23	Portsmouth, NH	Sewall, Arthur	Moulton, Gladys
Lloyd Jr., Fred	4/20/23	Portsmouth, NH	Lloyd Sr., Fred	Mack, Alice
Conway, Shirley	5/7/23	Greenland, NH	Keating, Edward	Sevigny, Edna
Ohlson, Marie	5/9/23	Portsmouth, NH	Ohlson, Louis	Wencek, Helen
Jousset, Jeffery	5/20/23	Portsmouth, NH	Jousset Sr., Albert	Leary, Grace
Gerrish, Jeffrey	5/24/23	Brentwood, NH	Gerrish, Kenneth	Arsenault, Lucy
Duguay, Devereaux	5/28/23	Exeter, NH	Duguay, Christian	Feugill, Elise
Saunders, Patricia	6/2/23	Dover, NH	Wilson, Joseph	Sheppard, Emily
Balaban, Irene	6/28/23	Hampton, NH	Stone, Joseph	Hurwitz, Bella
Miller, Leonore	7/24/23	Portsmouth, NH	Aigner, Albert	Heinke, Eleanor
Berg Sr., Wallace	7/31/23	Greenland, NH	Unknown	Landis, Goldie
Angis, Timothy	8/3/23	Portsmouth, NH	Angis, John	Whelan, Elaine
Nelson, Donald	8/5/23	Portsmouth, NH	Nelson, Joseph	O'Meara, Patricia
Nichols Sr., Stephen	8/16/23	Portsmouth, NH	Nichols, William	Nitkowski, Sonia
MacDonald, Barbara	9/14/23	Portsmouth, NH	Downs, Harry	Adams, Arlene
Clark, Brandon	10/8/23	Portsmouth, NH	Clark, Kevin	Vozella, Roseann
Hockmuth, Marjorie	10/18/23	Hampton, NH	Gunther, Arthur	Tarabert, Jessie
Cowan, Lawrence	10/22/23	Greenland, NH	Cowan, Richard	Lundgren, Mildred
Perry, Frank	11/19/23	Portsmouth, NH	Perry Jr., Frank	Glass, Evelyn
Lang Jr., Walter	12/8/23	Greenland, NH	Lang Sr., Walter	Kahler, Marie
Thompson, William	12/20/23	Rye, NH	Thompson, Ray	Connell, Suzanne
Farnsworth, Arthur	12/30/23	Fremont, NH	Farnsworth, John	Atkinson, Sadie

~VITAL RECORDS REPORT~

MARRIAGES

Spouse	Residence	Spouse	Residence	Town of Issuance	Place of Marriage	Date of Marriage
Bennett, Sean	Greenland	Murphy, Shannon	Greenland	Greenland	Greenland	2/9/23
Obrien, Margaret	Greenland	Sullivan, Christopher	Greenland	Greenland	Greenland	3/4/23
Carter, Damian	Greenland	Cormier, Kendra	Greenland	Greenland	Greenland	7/28/23
Grace, Carley	Greenland	Branco, Zachary	Greenland	Greenland	Greenland	7/28/23
Foulks, Jonah	Greenland	Meuse, Julia	Greenland	Greenland	Bedford, NH	9/25/23
Lebar, William	Greenland	Morse, Isabel	St. Petersburg FL	Greenland	Greenland	9/30/23
Pearl Jr., John	Greenland	Allard, Maureen	Greenland	Greenland	Greenland	10/31/23
Saona Centeno, Jorge Eduardo	Greenland	Zambrano Ordenez, Maria Jose	Greenland	Greenland	Greenland	12/2/23
Cutter, David	Greenland	Knight, Avery	Greenland	Greenland	Greenland	12/5/23

BIRTHS

Child's name	Date of Birth	Place of Birth	Father's Name	Mother's Name
McIntyre, Maude Elizabeth	2/5/23	Dover, NH	Not listed	McIntyre, Emily
Drahaus, Jonathan Isaac Kotsonis	3/31/23	Dover, NH	Drahaus, Michael	Kotsonis, Amy
O'Donnell, Nora Marie	4/28/23	Exeter, NH	O'Donnell, Brian	O'Donnell, Kelly
Brackenridge, Kellyn Joseph	5/4/23	Portsmouth, NH	Brackenridge, Nathan	Brackenridge, Kerri-Anne
Pearl, Emma Sloane	5/8/23	Portsmouth, NH	Pearl, Christopher	Pearl, Dana
DeMarco, Cam Slade	5/18/23	Dover, NH	DeMarco, Clay	DeMarco, Jenna
Rooney, Tenley Susan	6/1/23	Exeter, NH	Rooney, James	Raymond, Desiree
Ficara, Aurora Arlene	6/6/23	Dover, NH	Ficara III, Michael	Caligiure, Seraphina
Getman, Evelyn Roselee	6/7/23	Manchester, NH	Getman, Peter	Getman, Amanda
Sheehan, Logan Brendan	6/9/23	Greenland, NH	Sheehan, Brendan	Sheehan, Lauren
Hebert, Vivienne Row	6/24/23	Exeter, NH	Hebert, Eric	Hebert, Courtney
Coons, Nina Elizabeth	6/25/23	Dover, NH	Coons, Benjamin	Coons, Kourtney
Jepson, Wes Paul	7/24/23	Portsmouth, NH	Jepson, Paul	Jepson, Katelin
Richardson, Trey Daniel	7/26/23	Portsmouth, NH	Richardson, Jeffrey	Nonamaker, Danielle
Dunkerley, Odan Benjamin	8/7/23	Dover, NH	Dunkerley, Benjamin	Dunkerley, Aleaha
Haberland III, Gary Scott	8/20/23	Dover, NH	Haberland Jr., Gary	Johnson, Jacklyn
Mulvey, Blake Mae	9/29/23	Dover, NH	Mulvey, John	Mulvey, Elizabeth
Mulvey, Mckenna Lynn	9/29/23	Dover, NH	Mulvey, John	Mulvey, Elizabeth
Talon, Wesley Andrew	10/5/23	Dover, NH	Talon, Scott	Talon, Jasmine
Burke, Bailey Joseph	10/5/23	Portsmouth, NH	Burke, Holden	Baker, Josephine
Bibeau, Benjamin Wayne	10/12/23	Dover, NH	Bibeau, Kevin	Seavey, Sabrina
Parizo-Kellerman, Atlas Francis	10/26/23	Dover, NH	Parizo-Kellerman, Jarrett	Parizo-Kellerman, Seairra
Schrag, Harrison James	11/18/23	Exeter, NH	Schrag, Andrew	Schrag, Bonnie
Gersten, Emerson Christopher	12/6/23	Dover, NH	Gersten, Benjamin	Gersten, Meredith



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:	<input type="text" value="GREENLAND"/>	County:	<input type="text" value="ROCKINGHAM"/>	Report Year:	<input type="text" value="2023"/>
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PREPARER'S INFORMATION

First Name		Last Name	
<input type="text" value="Marguerite"/>		<input type="text" value="Morgan"/>	
Street No.	Street Name	Phone Number	
<input type="text" value="11"/>	<input type="text" value="Town Square"/>	<input type="text" value="(603) 431-7111"/>	
Email (optional)			
<input type="text" value="mmorgan@greenland-nh.com"/>			



New Hampshire
Department of
Revenue Administration

MS-61

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: 2022	Year: 2021	Year: 2020	
Property Taxes	3110		\$330,427.30	\$109,778.63	\$62,761.74	
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance						
Other Tax or Charges Credit Balance						

Taxes Committed This Year	Account	Levy for Year of this Report	2022	Prior Levies	
Property Taxes	3110	\$16,937,464.00			
Resident Taxes	3180				
Land Use Change Taxes	3120	\$136,670.00			
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				

Overpayment Refunds	Account	Levy for Year of this Report	2022	Prior Levies	
				2021	2020
Property Taxes	3110	\$29,651.21	\$52,526.12		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$2,191.20	\$14,407.52		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$17,105,976.41	\$397,360.94	\$109,778.63	\$62,761.74



New Hampshire
Department of
Revenue Administration

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Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$16,507,602.81	\$191,411.22		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Interest (include Lien Conversion)	\$2,191.20	\$14,407.52		
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)		\$139,016.08		
Discounts Allowed				
Abatements Made				
Abatements Made	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$16,497.00	\$52,526.12		
Resident Taxes				
Land Use Change Taxes	\$136,670.00			
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded				



New Hampshire
 Department of
 Revenue Administration

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Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2022	2021	2020
Property Taxes	\$443,015.40			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
Total Credits	\$17,105,976.41	\$397,360.94	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account # 1080 - All Years)	\$443,015.40
Total Unredeemed Liens (Account # 1110 - All Years)	\$245,784.80



New Hampshire
 Department of
 Revenue Administration

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Lien Summary

Summary of Debits				
	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2021	Year: 2020	Year: 2019
Unredeemed Liens Balance - Beginning of Year		\$109,778.63	\$62,761.74	\$31,391.39
Liens Executed During Fiscal Year	\$149,048.58			
Interest & Costs Collected (After Lien Execution)	\$506.53	\$10,564.90	\$7,613.93	\$1,041.08
Total Debits	\$149,555.11	\$120,343.53	\$70,375.67	\$32,432.47

Summary of Credits				
	Last Year's Levy	Prior Levies		
		2021	2020	2019
Redemptions	\$12,195.22	\$37,925.54	\$36,850.93	\$5,317.69
Interest & Costs Collected (After Lien Execution) #3190	\$506.53	\$10,564.90	\$7,613.93	\$1,041.08
Abatements of Unredeemed Liens	\$14,906.16			
Liens Deeded to Municipality				
Unredeemed Liens Balance - End of Year #1110	\$121,947.20	\$71,853.09	\$25,910.81	\$26,073.70
Total Credits	\$149,555.11	\$120,343.53	\$70,375.67	\$32,432.47

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$443,015.40
Total Unredeemed Liens (Account #1110 - All Years)	\$245,784.80



New Hampshire
Department of
Revenue Administration

MS-61

GREENLAND (187)

1. CERTIFY THIS FORM

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

Preparer's First Name

Preparer's Last Name

Date

Marguerite

Morgan

Feb 7, 2023

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 Morgan, Town Clerk Tax Collector
Preparer's Signature and Title

~ASSESSING DEPARTMENT REPORT~

In 2023 there were roughly 300 properties visited that had outstanding building permits or had ongoing construction as of April 1, 2022. 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 2023 due to a town-wide update of values. This was done in accordance with the New Hampshire Constitution and RSA 75:8-a.

There were 50 qualified sales submitted to the New Hampshire Department of Revenue Administration to derive the 2023 assessment ratio. The preliminary weighted mean assessment to sale ratio is 96.7% +/- . The median assessment to sale ratio is 96.2% with a coefficient of dispersion of 6.7%. The price-related differential (PRD) was 1.00. The next scheduled town wide revaluation will be conducted in 2028 provided there isn't a need prior to that.

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 or her 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~

2023 was an interesting year as the town continues to grow. A few housing developments are near completion and there are a couple more in the planning process, which will start construction this coming year. Most of the permits appeared to be renovations, additions, and solar systems. With the previous increase in electricity rates, and new rules for solar, along with residents trying to be greener for the environment, a lot of people are placing solar on their property. Solar and electricity vehicles are great under normal conditions but pose a serious fire hazard for homes and businesses. There isn't enough data yet to see how we can implement new codes. Lithium-Ion batteries also appear to be an issue. During the charging phase, these batteries can have what's called "Thermal Runaway" and start a fire. A series of E-bikes have caused fires in the City of New York and unfortunately resulted in a few deaths. We will keep an eye on how we proceed from here. My recommendation is to always read and abide by the owners' manuals and have updated combination smoke and carbon monoxide detectors that are integrated (communicate with each other) on all floors and bedrooms of your home. Have an escape plan and practice it.

A reminder to all residents that building permits are required for all small and large renovations and additions, as well as tents, pools, temporary storage boxes and new houses. It is up to the contractor to be aware of the process or pay double the permit fee. Another reminder is home businesses or "cottage industries" must be reviewed and approved prior to establishing a business in your home or property. This can result in cease-and-desist orders as well as heavy fines. Remember that any renovations and additions can improve your property value but may also increase your taxes; an oversite until you receive the bill.

As we head into the new year, we can guarantee the continued growth of the town. With the housing market on a steady climb, along with interest rates, I still don't see a slowdown anytime soon. Many homes are being sold over the asking price and contractors can't seem to keep up with demand. I plan on the State of NH updating the 2021 Building and Fire Codes to be implemented by July. The Electrical Code will also be updated to last year (NEC 2023 / NFPA 70). The town is looking to increase building fees and incorporate driveway and septic permits for new buildings like previous permits. We also look to implement fire prevention and inspections for all commercial businesses. I'm attending classes on a monthly basis to keep up with the latest building codes and techniques as well as fire prevention and investigation courses to stay fresh on the latest information. These are put on by the NH Building Association and State Fire Marshal's office in Concord frequently.

As we head into the new year, I look forward to serving both departments, you, and the community, to make sure it has safe buildings for all who come into our great and beautiful town. Please feel free to contact me if you have any questions or concerns.

Respectfully submitted,

Captain Paul St. Cyr
Building Inspector, Fire Prevention and Code Enforcement Officer

Permits Issued	2022	2023		2022	2023
New Homes	7	10	Plumbing	40	31
Residential renovations	96	76	Electric	148	142
Commercial Renovations	5	4	Signs	12	6
Occ. Permit-Residential	7	4	Test Pits	17	27
Occ. Permit-Commercial	3	5	Septic	6	3
Outbuilding	17	18	Septic Review	26	15
Driveway	6	1	Pools	7	4
Demolitions	9	1	Home Occupation	1	0
Roof	29	20	Mechanical	73	85
Gas	92	49	Sprinkler/Systems	1	1
Generators	11	13	Solar Array	30	37
Decks/Porches	0	15	Siding	0	10
Duplexes	0	0	Miscellaneous	22	36
			TOTAL PERMITS	665	613



Paul St Cyr – Building Inspector/Code Enforcement and Fire Prevention

~ POLICE DEPARTMENT REPORT ~

I remember when I was young thinking about the future and imagining there would be flying cars and walking robots by 2020. And while we're not quite flying our cars, it is amazing to see self-driving vehicles, powerful computers that fit in the palm of our hands, and instantaneous communication via emails and texts! We really are discovering new technologies daily. In 2023, Artificial Intelligence (AI) was in the forefront ... both the ethical implications as well as exploration of possible uses. ChatGPT and other applications were introduced as most people's first introduction to AI, offering wording suggestions for letters, speeches, and homework. Law enforcement is no exception, with changes to equipment and technology additions in almost every aspect of the field. We are truly on the precipice of an exciting time in history.

2023 was challenging in many ways for Greenland Police Department and other law enforcement agencies across the country. Hiring has become extremely difficult in almost every career, but especially in public safety. While I don't think there is any lack of altruism, young adults are very cognizant of the negative social opinion on policing. We started the year being two (2) officers short out of our full-time roster of nine (9). We had to adjust to covering all shifts, complicated by officers being out due to the birth of a child (Welcome, Liam Drake!), injuries and surgery. Displaying the true meaning of teamwork, we all pitched in and made it through by adjusting schedules and "stepping up" to help one another. It is in those challenging times that I am exceptionally proud of our police department staff, who always look out for the community and each other!

Throughout the year, GPD has been fortunate to be able to rely on the Greenland businesses and community members to partner with us whenever we need help. In addition to funding and manning our public events like National Night Out, Heroes & Helpers, Beards for Bucks, and K9 Willow's work, everyone comes together to work with the school, the Greenland Recreation Dept., the library, and the PTO. We at the Greenland Police Department know that it takes a combined effort with all aspects of our Town to truly have a great community. Together, we can do so much!

Willow and her handler, Eli, had a very busy year as well. Unfortunately, many of the situations that require Willow's help deal with extreme trauma and loss. While most of those incidents aren't publicized, the people who need her will never forget the emotional and sensory calm that she provides. Willow was deployed in response to several deaths this year, both within Greenland and across the State. To say that her reach is endless is not an exaggeration. Again, this year, Willow was invited to many different police departments and non-profit organizations who were all interested in starting their own comfort or therapy K9 programs. Research has shown that these programs have been extremely successful in aiding police officers' wellness, providing an additional way to connect with citizens, and assisting victims of trauma. While Willow and Eli were one of the first therapy K9 teams in New Hampshire, there are now more than 20 and more are being added every day!



GPD was again lucky to have access to three (3) different grants in 2023! We received our annual grant from New Hampshire Highway Safety to perform specific motor vehicle patrols. Each year we participate in national mobilizations to address the three (3) biggest causes of motor vehicle fatalities:

- Driving Under the Influence (“Drive sober or get pulled over!”),
- Speed,
- Distracted Driving (“U Drive. U Text. U Pay.”).

These are each addressed on certain days and at certain times with other police departments across the country. We also participate in a mobilization that encourages the use of seat belts: “Click It or Ticket!” (which in NH is “Join the NH Clique!”), as statistics prove over and over that about half of our motor vehicle fatalities are unbuckled drivers and/or passengers. We also received an equipment grant from Highway Safety in order to upgrade a piece of equipment that covertly collects speed data and vehicle counts so we can adjust our enforcement efforts to address specific problem roads/areas.

The second grant we were able to use was a Congressionally Directed Byrne grant that we applied for in 2022 through Sen. Jeanne Shaheen’s office. The grant provided \$75,000 to start our Body Worn Camera (BWC) program. After working with the Board of Selectmen to adopt a policy based on best practices (and compliant with NH law), we were able to deploy the BWCs in late 2023. Although we are still getting used to the extra equipment, they will provide added protection to both our officers and our citizenry and offer complete transparency.

The third grant we were able to expend was also from Sen. Shaheen’s Congressionally Directed Spending in 2022. We were able to utilize monies to install a keyless entry/security system in the police station. This enables us to better monitor the police station itself.

Lastly, GPD was the recipient of another extremely generous donation that is allowing us to update our evidence room to best practices, install a video surveillance system that utilizes the most recent technology, and cover some of Willow’s ongoing training. We are humbled and truly grateful for this amazing donation!

We welcomed two (2) new officers to GPD this year: Trevor Demo in June and Vanessa Simms in August.

- Trevor Demo grew up in the area and his father, Steve Demo, served as a Detective at the Portsmouth Police Department. Upon graduation from high school, Trevor moved to Colorado and settled in as an OHRV mechanic. He spent years skiing and snowmobiling some of Colorado’s best mountains before deciding to return to the NH Seacoast to be closer to family. Once here, Trevor decided to pursue a career in law enforcement, following in his father’s footsteps. Trevor graduated from the 194th NH Full-Time Police Academy in November of 2023 and then began his GPD Field Training Program. It was immediately clear that Trevor would be a great fit in Greenland, both with the personnel at GPD as well as the community.
- Vanessa Simms was already certified as a full-time NH Police Officer, working in Lee when we met her. Although she had only been in the field for a couple of years, it was clear that Vanessa embodied the GPD Mission of being part of a “police-citizen partnership” and “serving as a guardian without fear or favor”. Vanessa currently lives in Maine with her family and enjoys outdoor activities – especially hiking. Her positive outlook has been a great addition to GPD!

Respectfully submitted,

Tara Laurent
Police Chief

GPD Statistics

Year	Calls	Incidents	Arrests	M/V Stops	Crashes
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
2022	14,424	165	67	1,971	94
2023	12,065	141	69	1,384	106



Full-Time Sworn Personnel

Chief Tara Laurent	Hired F/T: 07/05/97	Newmarket Police & Greenland Police 26 YRS
Lt David Kurkul	Hired F/T: 07/01/87	Amtrack Police, Exeter Police, Greenland Police 35 YRS
Sgt Wayne Bertogli	Hired F/T: 01/19/03	Newmarket Police & Greenland Police 21 YRS
Ofc Mike Gobbi	Hired F/T: 1995 (3 yrs) & 11/01/07	Stratham Police & Greenland Police 19 YRS
Ofc Brian Leahy	Hired F/T: 07/23/14	Milton Police & Greenland Police 10 YRS
SRO Nick Drew	Hired F/T: 08/01/07	Northwood, Newmarket & Greenland Police 15 YRS
Ofc Mike Drake	Hired F/T: 03/02/22	Lee, Nottingham, Raymond & Greenland PD 15 YRS
Ofc Trevor Demo	Hired F/T: 06/28/23	Greenland Police 8 MOS
Ofc Vanessa Simms	Hired F/T: 11/23/20	Lee Police & Greenland Police 3 YRS

Part-Time Sworn Personnel

Ofc Mike Sullivan	F/T Certified – Retired	Newington Police & Greenland Police
Ofc Jamie Cormier	F/T Certified – Retired	Rochester Police & Greenland Police
Ofc Jon Sardinha	F/T Certified – Barrington PD	Nottingham Police & Greenland Police

~ FIRE DEPARTMENT REPORT ~

2023 marks the 5th year of the Fire Department's transition to a combination, all hazards organization, providing 24/7 coverage to the citizens and guests of Greenland. Transitioning to the 24-hour model has allowed us to staff 4 shifts of three highly trained fire and EMS personnel, who remain at the station ready to respond immediately to emergencies. The addition of 2 full-time positions approved in the 2023 budget brings our full-time staff to 6 firefighter/ALS providers and a full-time fire/building inspector. In combination with our part-time/call department, we fully staff the fire station most days with personnel ready to respond to emergencies in town and assist our mutual aid partners. Our members are continually training, performing maintenance, and looking for new ways to better serve the community.

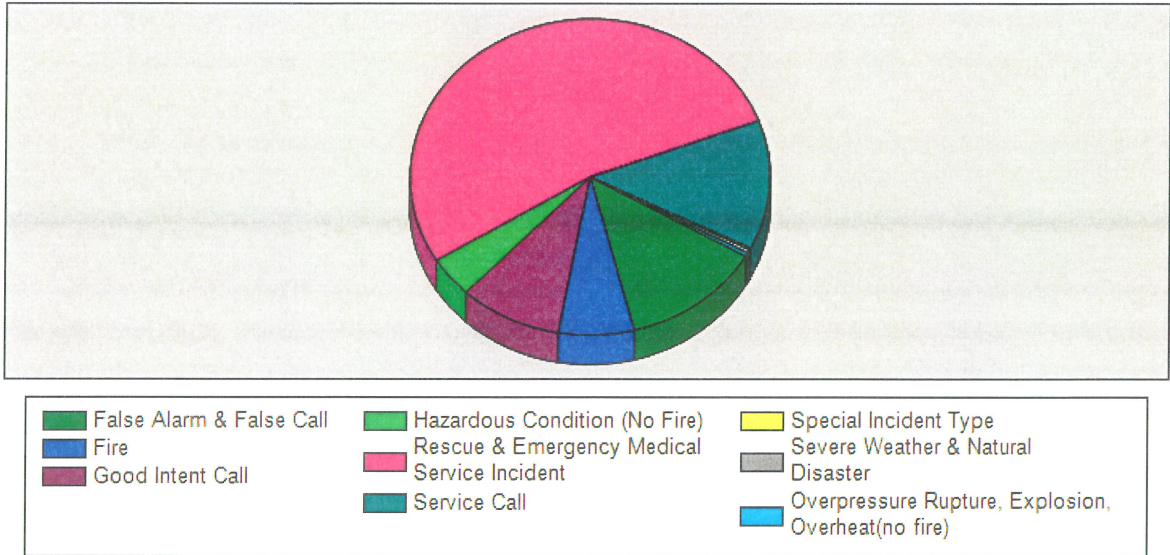
Like many other agencies around the state and across the country the department continues to struggle with finding individuals who are willing to commit to the ever-changing demands of our profession. Although our current staffing model allows us to cover most initial emergency calls, we still rely on our mutual aid partners for assistance with major incidents and secondary responses. We are fortunate to have a strong mutual aid system but like us they also struggle to find qualified help. In 2023 the department increased recruitment efforts and initiated a mentoring program for teens and young adults to ensure that we have a fully staffed part-time roster and can fill full-time positions as they become available.



New PL Custom Ambulance / Ambulance 2

This year the department took delivery of a new, Grant Funded, PL Custom ambulance ordered in 2021. Ambulance 2 is a fully equipped, Advanced Life Support unit and will serve as our primary response vehicle. Ambulance 1, also a fully equipped Advanced Life Support unit, remains in reserve for second calls, special details and when maintenance is conducted on the primary. Ambulance 1 has also been placed into a once weekly rotation to maintain it in good working order. Through additional grant funded purchases these vehicles were equipped with two Zoll Ventilators, nitrous oxide delivery systems for pain control and Spectrum IV Infusion Pumps which will provide more advanced medical care. Since most of the department's emergency calls are for medical issues, maintaining both units are essential to providing uninterrupted service to the citizens and guests of Greenland.

Finally, through grant funding the department purchased a command vehicle. This vehicle is equipped with the latest communications equipment and allows for the fire chief to communicate with and track crews, safely and efficiently at major incidents. The fire department is grateful for the funds received and to the various boards and town officials who work tirelessly to secure this money.



<u>Incident Type</u>	<u>Total</u>
Rescue & Emergency Medical Services Incident	281
False Alarms & False Calls	67
Fire	36
Good Intent Call	49
Hazardous Condition (No Fire)	22
Overpressure Rupture, Explosion, Overheat (No Fire)	2
Service Calls	70
Severe Weather & Natural Disaster	2
Special Incident Type	1

Calls for service in 2023 show a slight decrease overall but remain higher than the pre-Covid 19 numbers. The lower numbers are likely related to a wetter and milder weather pattern through much of the year. Despite lower numbers your fire department will remain vigilant in its pursuit to provide the highest level of service to the community of Greenland. We are ever humbled by the support of our community and remain ready to serve where and when needed.

Respectfully submitted,

Ralph Cresta
Fire Chief

~ EMERGENCY MANAGEMENT REPORT ~

Good year to all of you. Good year in many ways, first this was an off-cycle year for Seabrook Station. What does that mean for the residents of Greenland? It's simple, there were no drills to participate in preparation of an emergency at Seabrook Station. There were, however, monthly inspections and inventories that were submitted to the State of NH.

Our LEOP (Local Emergency Operation Plan) which is specific to Greenland has been submitted and approved by Federal, State and Local Officials. This does a couple of things for us. First off it is required to update the plan annually. It allows the Town of Greenland to apply for disaster assistance more easily during declarations by the Governor of NH. This is in conjunction with the Hazzard Mitigation Plan which is also a requirement by the State of NH.

I also am very happy to report there were no activations of the Town's Emergency Operations Center (EOC) in response to any major emergency that would affect the Town. No winter storms, no flooding, no wind damage, or long-term power outages like we have seen in the past. Rest assured we are prepared to respond at any time an event calls for it. I have attended several meetings throughout the year with NH Homeland Security Liaisons, several tabletop drills in preparation for the 2024 Seabrook Station drill cycle which will begin on February 7th, 2024, with a walk-through exercise and then a graded drill in April 2024.

Who makes up the Town EOC? Many of the elected officials, Town Office staff, department heads, department staff and even a few residents that want to give back to the community during major incidences and drills. If there is anyone willing to, or have the desire to give back to the community, or help your neighbors during times of need, then give me a call at the Town Office. I would love to show you what we do for radiological emergencies and in the event of other emergencies that will affect the Town for long periods of time.

Respectfully submitted,

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



~ HEALTH OFFICER REPORT ~

During the year 2023, we continued to monitor Covid 19 as it still appears to be persistent in our everyday lives. We still must be diligent when being treated for Covid to prevent the spread to those who are at risk. Loved ones with compromised immune systems, preexisting respiratory issues or any other condition that may increase the spread of Covid must be taken into consideration.

Large gatherings especially during the Holidays will increase the spread of Covid and any other communicable illness such as RSV and Influenza. NH has seen a rise in cases in the last month from roughly 2% to 9.3%. This is directly affecting the hospital caseloads and availability of beds in the Seacoast region. By continuing to be diligent with hand washing and using general precautions, it will help curb the spread and have an impact on the local hospitals and healthcare system.

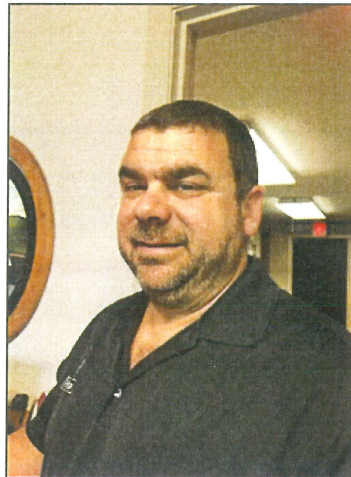
Also, during 2023, the health officer investigated several cases of hoarding, unhealthy conditions, or unsafe conditions. In collaboration with the Town's inspection services all were investigated and corrective actions were in place as needed.

Please keep an eye or an ear out for your neighbors, often early intervention can prevent unhealthy living conditions. Some of the reasonings for these conditions are due to lack of family, social interaction, illness or simply living alone. We can all help out!! Any questions or concerns, please reach out to the Town Health Officer by contacting the Town Hall at 603-431-7111.

Here is to a healthy and happy 2024.

Respectfully submitted,

Dennis P. Cote
Health Officer



Dennis Cote,
Health Officer and Emergency Mgmt. Director

~ CONSERVATION COMMISSION ~

2023 was a rebuilding year for the Conservation Commission with the loss of five of our members, mainly our former chairperson Laura Byergo. She was with us for ten years and chairperson for five of those years. Laura was instrumental in the establishment of the Thompson Brook Trail and the hiring of our summer intern and many other projects during her leadership.

We were fortunate to have three new members join the Conservation Commission this year: Sheila Grayson, Cynthia Gunn and Dr. Alice Passer. Chip Hussey is our current chairman, and we also have Kathleen Babin-Johnson who has taken over the monitoring of conservation easements and the hiring of our intern Phoenix LaFlamme Howe from the University of New Hampshire. Phoenix did a nice presentation of the project at our January meeting.

We will be maintaining the Thompson Brook Trail and the cleanup of the old Liberty Hill Campground area. We have been working on it for the last couple of years and it takes a lot of manpower.

Something we are looking at in the future is the possibility of a kayak and canoe launch at Rolston Park on the Winnicut River.

In closing, I would like to say that we could use more members and volunteers to help with our projects.

Respectfully submitted,

William "Bill" Bilodeau



~TRUSTEES OF THE TRUST FUNDS~

Greenland's Trustees of Trust Funds are responsible for managing and investing Greenland's twenty-one capital reserve and trust funds. The Trustees hold meetings at the Greenland Town Hall on the third Friday of every month at 7:30 a.m., and open to the public.

The Trustees of Trust Funds provide fiduciary oversight of Greenland's Trust and Capital Reserve Funds (CRF's) with the funding and purpose determined by the voters of Greenland. The Greenland Select Board has the authority to expend these funds, the Greenland Central School Board (GCSB) has the authority to expend GCSB Trust and Capital Reserve Funds, the Weeks Library Trustees have the authority to expend the library trusts and CRF's and the Cemetery Trustees have the authority to expend the Cemetery Perpetual Care trust fund. All organizations are limited to only those expenditures that meet the purposes spelled out in approved warrant articles.

The Trustees report a total of \$3,474,755.56 held in CRF's and Trust Funds as of December 31, 2023. These range in amounts from just under \$1,000 to nearly \$900,000 with each one managed as a separate account using a specific investment mandate. Year-end totals for each fund follow this report.

Activity for 2023

The Trustees managed the following transactions on behalf of the Town of Greenland, GCSB, the Weeks Library Trustees and the Cemetery Trustees at the formal requests of all four entities.

- \$65,403.92 of The Emma Perkins Trust funds to the town of Greenland with another \$5,973.48 still being held by Bank of America.
- \$176,000.00 from the Greenland Central School Maintenance Fund to the Greenland Central School for roof replacement.
- \$3,267.95 from the Greenland Central School Maintenance Fund to the Greenland Central School for basement waterproofing.
- \$34,926.00 from the Greenland Central School Technology Fund to the Greenland Central School.
- \$15,000.00 from the Greenland Central School Technology Fund to the Greenland Central School.
- \$3,025.00 from the Police Equipment Fund to the Town of Greenland for purchase of bullet proof vests
- \$8,269.02 in interest accrued from the Cemetery Perpetual Care Fund to the Town of Greenland.
- \$4,297.93 to the Weeks Library Trustees from the Weeks Library
- \$10,250.00 to the Town of Greenland from the Police Equipment Fund
- \$21,515.62 to the Town of Greenland from the Town Equipment Fund.
- \$9,000 deposited into the Police Maintenance Fund
- \$2,400 deposited into the Police Equipment Fund
- \$75,000 deposited into the Fire Station Capital Fund
- \$13,000 deposited into the Retirement Liability Fund
- No requests were received in 2023 for a Sanderson Scholarship award

Initiatives for 2024

With the increased complexity of investment management and most specifically the reporting requirements of the NH Attorney's General office and the NH Department of Revenue Administration, the Trustees have voted to engage Three Bearings Fiduciary Advisors of Hampton, NH, to provide management and reporting services. Three Bearings Fiduciary Advisors are experienced money managers and provide these same services for dozens of NH towns, municipalities, and other non-profit organizations. The company is approved by the NH AG's office for these services.

Warrant Article 14 will be discussed at the February 3, 2024, deliberative session. Its purpose is to create a Greenland Cemetery Expendable Trust allowing all investment income and proceeds received from the sale of burial space permits in Greenland public cemeteries to be used for the maintenance of cemeteries. It will also name the Cemetery Trustees as agents to expend from this fund.

Prudent Investor Act

Investment policies of the Trustees follow the guidelines of the Prudent Investor Act that includes preserving the purchasing power of Greenland CRF 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. Funds are 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,

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

SUMMARY OF THE GREENLAND TOWN TRUSTS: 12/31/2023

GREENLAND TRUST FUNDS

Cemetery Perpetual Care	560,036.68
Library Fund	198,466.36
Sanderson Scholarship	52,669.08
Emma Perkins Trust	<u>65,403.92</u>
Total Trust Funds	\$ 876,576.04

GREENLAND CAPITAL RESERVE FUNDS

Registration Road Maintenance Fund	225,004.64
Conservation Land	303,872.59
Town Equipment	62,102.26
Transfer Station Equipment	74,636.79
Police Equipment	954.97
General Road Maintenance Fund	888,004.77
Storm Maintenance	67,836.60
Retirement Liability	25,256.48
Police Station Maintenance	40,704.04
Fire Station	301,357.84
Town Events	<u>6,500.00</u>
Total Greenland Capital Reserve Funds	\$1,996,230.98

WEEKS LIBRARY

Library Emergency Repair	<u>14,837.01</u>
Total Weeks Library Funds	\$14,837.01

GREENLAND CENTRAL SCHOOL FUNDS

School Building and Grounds Maintenance	133,753.82
Unanticipated Tuition Expense	226,659.40
Special Education	176,635.51
School Technology	<u>50,062.80</u>
Total Greenland Central School Funds	\$587,111.53

Total Greenland Capital Reserve and Trust Funds **\$3,474,755.56**

~ CEMETERY TRUSTEES ~

Lots Sold 2023

Delcina Goolsby	Cremation Lot \$ 500.00
Linya Call	Cremation Lot \$ 500.00
Fred Dobler	2 Person Lot \$1,000.00
Cynthia Kohlhase	4 Person Lot \$2,000.00

The funds donated from the Greenland's 300th Anniversary were used to upright stones in the Hillside Cemetery.

The stumps along the fence in Prospect Hill Cemetery were removed. With the removal of the stumps the Cemetery gained about 70 additional Cremation Lots.

The roads were leveled to improve the water drainage issue in the Prospect Hill Cemetery.

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

Respectfully submitted,

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



Hillside Cemetery

~ TREASURER'S REPORT ~

It has been my pleasure serving the Town of Greenland as the Treasurer in 2023. We were able to consolidate town banking relationships from 3 different banks, to 1 bank for all accounts this year. The Treasurer's Report for the Year Ending December 31, 2023 is as follows.

GENERAL FUND

Balance 12/31/22	\$ 7,262,070.20
Balance 12/31/23	\$ 8,138,052.99

SPECIAL AMBULANCE FUND

Balance 12/31/22	\$ 372,809.22
Balance 12/31/23	\$ 385,539.64

RECREATION FUND

Balance 12/31/22	\$ 65,708.89
Balance 12/31/23	\$ 51,463.74

POLICE SPECIAL DETAIL FUND

Balance 12/31/22	\$ 98,392.23
Balance 12/31/23	\$ 111,456.01

PLANNING BOARD ESCROW FUND

Balance 12/31/22	\$ 16,798.34
Balance 12/31/23	\$ 15,517.57

ARPA

Balance 12/31/22	\$ 409,760.35
Balance 12/31/23	Closed, moved to General Fund

FIRE INSPECTION FUND

Balance 12/31/22	\$ 26,458.83
Balance 12/31/23	\$ 27,094.32

Respectfully submitted,

Kevin Delaney
Treasurer

~ SCHEDULE OF TOWN INSURED PROPERTY ~

As of December 31, 2023

Buildings

Property Name	Location	Building Total
Bandstand	Remembrance Park	\$ 26,000
Concession Stand	Caswell Field	\$ 67,300
Concession Stand	Krasko Field	\$ 27,500
Concession Stand	Maloney Field	\$ 14,300
Facilities Maintenance Garage	15 Town Square	\$ 201,000
Gazebo	Post Rod/Ports Ave	\$ 29,000
Town Hall / Fire Station	11 Town Square	\$ 1,448,900
Police Station	10 Town Square	\$ 1,765,500
Public Works Building	13 Town Square	\$ 241,400
Records Storage Shed	13 Town Square	\$ 17,000
Recreation Storage	Krasko Field	\$ 59,000
Shed/Recycling Center	Cemetery Lane	\$ 6,000
Transfer Station Building	Cemetery Lane	\$ 91,300
Weeks Public Library	36 Post Road	\$ 4,547,000

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	2022	Ford	F-550 Ambulance
Fire Dept	2008	Express	Cargo Trailer
Fire Dept	2008	Artic Cat	ATV
Fire Dept	2013	Ford	Taurus
Fire Dept	2022	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	Interceptor
Police Dept	2022	Ford	Interceptor
Police Dept	2014	Harley Davidson	Motorcycle (leased)
Police Dept	2007	Speed Monitor	Radar/Speed Trailer
Town Highway	2015	GMC	3500 Diesel Truck
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 ~

The Planning Board completed many projects in 2023. An extensive review of the former Rolling Green Nursery at 64 Breakfast Hill Road, that subsequently became Gardener's Supply, was completed and approved. The Bird Dog Cidery at 150 Bayside Road applied for an expansion to offer more services and was also approved. A large 13 lot subdivision located at 125 Dearborn Road is currently under review.

Modifications to subdivision ordinance provide increased opportunity and larger size for Accessory Dwelling Units (ADU) to be built on existing residential property. These ADUs represent opportunities for residents to downsize into an ADU if they wish to leave their larger residence. It is also an opportunity for younger growing families to find suitable housing. Work to define the locale and architecture of the Town Center Zone is incomplete, but ongoing. An impact fee for new construction to support the financing of the Weeks Library was introduced.

Increasing traffic on Route 33 is a constant concern of the board. The continued growth in the region, and of The Pease Tradeport, contribute to ever increasing traffic through Greenland. The Planning Board sent letters to NHDOT this year encouraging a corridor study of Rt 33 to provide a current view of the traffic. Our need was elevated on the list into the top ten. It is hoped to lead to a wider bridge to alleviate the traffic flow problems, reduce congestion for emergency vehicles, and provide a safer crossing for bicyclists and pedestrians.

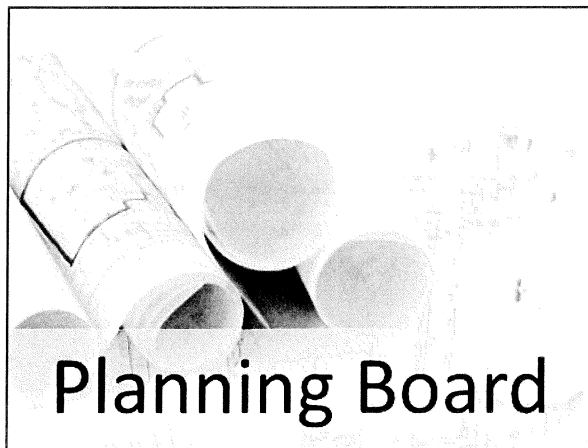
Mark Fougere, Planning Board Consultant, provides exemplary support to the board, meeting with us twice monthly, on the first and third Thursday evenings at 6:30 pm. He reviews applications for the various construction and land use proposals in advance of the Planning Board meetings and in support of applicants to answer their concerns.

Eric Weinrieb of Altus Engineering provides civil engineering support to the Planning Board. He reviews the various projects as requested to identify concerns and needs to comply with existing town ordinances. His contributions are appreciated immensely.

We want to share our appreciation to the many volunteers that work as members of the committees supporting our town. Without their participation and support, our town would be a very different community. Our appreciation also goes to the staff at the town office whose support makes our boards effective.

Respectfully submitted,

Bob Dion
Planning Board Chairman



~ RECYCLING REPORT ~

The team members at the Transfer Station are pleased to listen, advise, and help any resident to properly use the facility, and also to help reduce the cost that all of us pay for the collection and disposal of the various types of waste that we accept. They are also trained and certified by the Department of Environmental Services to properly operate the facility. Here are just a few of the steps each of us can take to help the effort: obtain and display a dump sticker or day pass on any vehicle you use to access the facility! The fee you pay helps to train and pay staff, obtain proper handling equipment for the staff, and prevent persons not authorized to use the facility from dumping waste. This year 2,071 permits were issued, for revenue of \$20,710.00.

Non-fee items:

- We accept food scraps for compost. Please do not dump anything in the tote other than food scraps in the green compostable bags. Loose scraps, or the use of any other bag is not allowed. We paid **\$1,651.64** for this service in 2023.
- Recycle! Not only is it mandatory, but saves us money because it is the least expensive way to dispose of waste. Any attendant can advise as to the items allowed as they screen the materials placed into this composter. You can also visit the Ecomaine website, www.ecomaine.org for tips to better follow the guidelines. We paid **\$11,515.00** for this service in 2023.
- General solid waste, which is the most expensive item to collect and transfer to a landfill. Anything that could be recycled, or collected as compost, or placed into metals, such as aluminum cans, reduce the volume and cost of this type of waste. The more we create, the more likely we will be forced to increase fees or adopt some other system to control this type of waste. We paid **\$91,330.49** for this service in 2023.

Fee items that are charged for:

- Bulky waste, which includes construction debris, rugs, and furniture. Try to create as little as possible of this, as it is difficult to handle, and costly to transport and to place into a landfill. Reuse materials when possible, and if items can be reused by others, take them to locations such as Goodwill, Savers, or the Salvation Army. We paid **\$52,854.12** for this service in 2023.
- The same is true of electronics, which can sometimes be donated, rather than collected for transfer. We do accept these items, but there is a cost, which was **\$1,336.06** in 2023.
- Materials with environmental or health hazards, such as refrigerators, air conditioners, tires, fluorescent lights, and mattresses, which require special handling and storage. The cost was **\$4,527.22** in 2023.
- Please save other hazardous materials for the collection days in Portsmouth, to ensure proper and safe disposal. The dates are on the town website. The cost was **\$14,115.56** in 2023.

- Here are the amounts of waste collected:

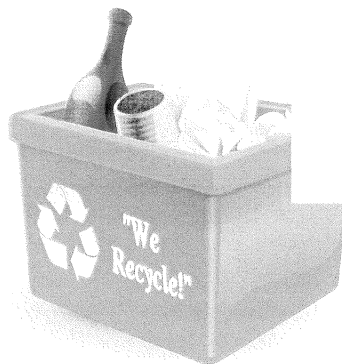
2023 Transfer Station Volume/Units for Disposal Estimates*

	Estimated Volume	Estimated Units
MSW	919.08	Tons
Bulky Materials	223.00	Tons
General Recycling	298.98	Tons
Electronics	1,548 pieces / 7.09 Tons	Pieces / Tons
Hazardous Waste Days in Portsmouth	84 Vehicles From Greenland Participated	Charged Per Greenland Vehicle Participating
Food Scrap Composting	12 Months of Bin Pickups	Full Year of Service
Scrap Metal	55.28	Tons
Aluminum Cans	20.38	Tons

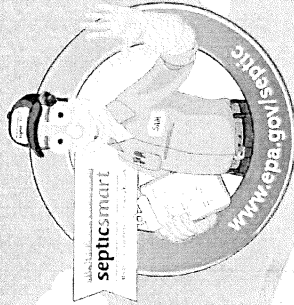
Our team members do an outstanding job serving the public and we appreciate their excellent customer service and the many ways they help serve the community. Please join me in thanking them and help us keep them safe by driving slowly and using caution while at the Transfer Station. Thanks for your help!

Respectfully submitted,

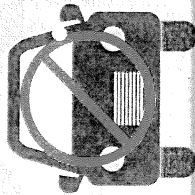
Transfer Station



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.

Toilet paper only

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

Drainfield

Septic tank

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

Groundwater Recharge

Don't Strain Your Drain
Use water efficiently and stagger use of water-based appliances, such as your washing machine or dishwasher.

Pump Your Tank
Ensure your septic tank is pumped at regular intervals as recommended by a professional.

Keep It Clean

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

Well

Aquifer





What you can do as a Citizen

U.S. EPA | STORMWATER OUTREACH AT EPA NEW ENGLAND



STORMWATER is a leading cause of poor water quality. Rain or melted snow runs down driveways, sidewalks and streets carrying oil, dirt and other pollutants into nearby waterways. Polluted runoff, which can cause erosion and flooding, runs into waterways and degrades plants, fish, shellfish and other wildlife. In water used for recreation, the runoff can lead to illness, and people who eat contaminated fish can also become sick. Untreated stormwater can also contaminate drinking water sources.

INTRO:

Whether you live in a rural farmhouse or a 21-story apartment building, you have a role to play in reducing the amount of pollution from stormwater that runs into our rivers, lakes, streams and groundwater. The way you manage your property, your pet's waste, your garbage, or even your municipal taxes will affect the pollution from stormwater runoff. Below are some suggestions for how you, as an individual, can reduce your impact on stormwater and the environment.

TO DO YOUR PART:

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:

MYRA SCHWARTZ
EPA New England
Assistance & Pollution Prevention
(617) 918-1696
schwartz.myra@epa.gov

LEAH O'NEILL
EPA New England
Watershed & Nonpoint
Source Unit
(617) 918-1633
oneill.leah@epa.gov

GENERAL INFO:

EPA NEW ENGLAND
5 Post Office Square
Suite 100
Boston, MA 02109-3912
(617) 918-1111
www.epa.gov/region1/

**EPA TOLL-FREE
CUSTOMER SERVICE**
1-888-EPA-7341

LEARN MORE AT:
[www.epa.gov/region1/
topics/water/stormwater.html](http://www.epa.gov/region1/topics/water/stormwater.html)



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EPA-901-F-10-013
November 2010

~ RECREATION COMMISSION~

The 2023 Recreation Committee thanks the residents for its utilization of the recreation services it provides, as well as, the volunteer efforts of its members include Erika Coombs, Chris Keenan, and Terese Wall, along with non-voting members, Jenna Raizes, Greenland School Resource Officer Nick Drew and Will Dennen. We also extend a big thank you to Rob Holt!

The Ski Club, led by Liza McGucken, despite a lack of cooperation from Mother Nature, went off as planned and is always a popular activity. Remember to sign up early as this one fills up fast!

We offered two nights of skating at Strawberry Bank again this year for Greenland residents and friends of Greenland Recreation. Always an enjoyable evening and well attended.

Greenland Recreation Basketball, one of our most popular programs, Pre-K thru Grade-2, had 69 children sign up! Our 3rd – 5th grades had 83 students participate. This season we applaud the 5/6 boys, who won the championship! Congratulations guys!

The recreation department did not forget about the adult population! We offered yoga at the Parish House, thank you Barry Glunt. As well as playing Pickleball at the GCS gym. Pickleball continues into the summer months with pickup games at the tennis courts on Wednesday nights.

T-ball is a great sport for youngsters to learn about teamwork and cooperation and become exposed to a sport they may play in several forms for many years ahead. In addition to the physical benefits of getting our kids off the screens and outside moving around, tee-ball helps build self-confidence and self-esteem in children. What better volunteers for this... Jenna and DJ!

For softball, we partnered with Portsmouth Girls Softball for our U6-U12. Several Greenland girls participated. We continue to struggle to find 12+ girls in each of the age brackets to be able to field our own teams, so partnering with Portsmouth ensures girls of any age can play. It is the same for baseball, Portsmouth Little League is a well-run organization offering play into the summer.

During Summertime 2023, Stacey Gosselin hosted another field hockey camp that included 18 registered athletes. This camp is 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.

Mickey Smith, Varsity Soccer Coach for PHS girls, hosted a summer training camp for high school girls. This was a very well-attended program with 50 athletes, and PHS enjoyed another winning season and yes, another trip to the playoffs! The fall brought soccer with the offering to Pre-Kindergarten (thanks again Jenna and DJ) as well as grades K-6th. A successful year learning technical skills while having fun, that's just what newcomer, Will Dennen accomplished! Thank you Will.

The Summer Concert series was back. This year we hosted 3 concerts, one in June and two in August. Thank you to the Greenland Women's Club for assistance and thank you Sue, mom of Terese Wall for your help!

For the first time, we hosted a Halloween Party for grades K-5th. There was no charge for those who came, though we did ask for registration, for planning purposes. Terese Wall headed this effort, thank you Terese!

Parents' participation has always been the key to our success. We are always looking for help to run programs, act as a coach or assist in the planning of our different programming. We also have projects underway to improve our fields, courts, and other capital assets. We will be engaging in fund raisers and looking for help from our corporate partners. Any assistance would be greatly appreciated! If you're interested, please contact a member of our board, and check out our website at www.greenlandrec.com. Thank you for another successful year!

Respectfully submitted

Sharon Hussey McLaughlin, Co-Chair
DJ Haskins, Co-Chair

~WEEKS PUBLIC LIBRARY~

2023 was indeed another eventful year for the Library. With some staff changes, a retirement and welcoming a new director, we are now settling into a nice rhythm.

We acknowledge the steadfast support and comradery of the Friends of the Library. Their support allows the Library to enrich its programming offerings - specifically, their support of our Summer Reading Program, Children's, Teen, and Adult programming. Their donations to the Library have opened up more choices for Greenland residents, and we are so pleased here at the Library to have new tools to provide all of our patrons with fun, exciting, and educational opportunities.

2023 was also about exploring boundaries and then seeing how far past those self-imposed limits we could get. We have reopened on Fridays. We have made our meeting spaces available for extended hours. We have added Zoom capability, available for groups meeting in the library. We have equipped – via a generous grant from the New Hampshire Charitable Foundation – a patron technology room that accommodates podcasting, audio/video recording and editing, image editing, 3D printing, and soon, digital scanning.

These new capacities add to our ability to meet needs we have heard from our community. Not only can we host meetings with participants from around the country, but we can enable our patrons and community to reach out in multiple modalities from the comfort of the library or even their own homes. Zoom, blog, and podcast capacity extend our patron's presence in town, and far beyond its borders. We will be able to assist in archiving valued, older information, enhancing the preserved history of Greenland and families of Greenland.

We have also recently adopted new technology for the Library that allows us to track participation more accurately at Library events. These new metrics let us evaluate the Greenland community's response to our programs and help us shape our future. They also allow us to more carefully assess and allocate the use and management of this brilliant new facility as we continue to get busier.

We've always known that we were a popular resource for children of all ages after school, but putting a number to that helps us determine what resources we need to plan for in the future. The same applies to adult use of the Library as a meeting and gathering space.

For instance, we have numbers for November and December that demonstrate we had over 700 individuals attend events and programs here at the library over those two months. That number doesn't even include individuals who just came in to borrow a book, magazine, use our technology, find a quiet place to study or work, or just sit and relax in the living room.

It would be remiss of us not to thank the Town offices and Select Board for all of their assistance and advice over the past year. It has made the growing pains of occupying this much larger and complex space much more bearable.

2024 will be a year of growth, exploration, and extension. We can't wait to see what happens next!

Respectfully submitted,

Adam Shlager
Library Director



~ 2023 WAGES OF TOWN EMPLOYEES ~

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

Name	Title	Total Gross Pay
Anderson, Natasha	Library Assistant I	\$ 10,110.02
Anania, Peter	Firefighter/AEMT	\$ 451.97
Atkinson, Lee	Library Assistant II	\$ 26,569.84
Bauer, Amy	Deputy Town Clerk/Tax Collector	\$ 50,380.73
Barron, Shirley	Interim Director	\$ 9,975.00
Bergeron, Glenn	Transfer Station Attendant	\$ 18,582.97
Bertogli, Wayne	Police Officer	\$ 118,095.98
Bouffard, Dean	Moderator	\$ 1,200.00
Bourdon, Ross	Transfer Station Attendant	\$ 175.50
Bunnell, Randy	Selectman	\$ 3,000.00
Burgess-Labonte, Gabriel	Firefighter/AEMT	\$ 6,209.41
Butzel, Steve	Interim Director	\$ 14,162.50
Collis, Lauren	Teen Librarian	\$ 32,590.44
Connelly, Jamie	Selectman	\$ 500.00
Cook III, Robert	Firefighter/AEMT	\$ 78,195.63
Cook, Robert Jr.	Firefighter/EMT	\$ 186.68
Cormier, James	Police Officer	\$ 11,332.82
Cote, Dennis	Emergency Mgmt. Director/Health Officer	\$ 8,885.05
Cousins, Candace	Library Director	\$ 14,974.64
Cresta, Katherine	Fire Department Secretary	\$ 5,791.45
Cresta, Ralph	Chief, Fire Department	\$ 40,540.18
Delaney, Kevin	Treasurer	\$ 8,333.40
Demo, Trevor	Police Officer	\$ 28,446.50
Dobler, Frederick	Transfer Station Attendant	\$ 9,310.61
Dobler, Mary Ann	Library Assistant I	\$ 3,126.56
Drake, Michael	Police Officer	\$ 87,197.95
Drew, Nicholas	School Resource Officer	\$ 87,136.01
Eggerman, Chris	Firefighter/EMT	\$ 15,136.76
Floyd, Michael	Firefighter/EMT	\$ 45,907.60
Francois, Timothy	Transfer Station Attendant	\$ 3,399.48
Gielow, Madeline	Library Assistant I	\$ 4,415.18
Gionet, Ryan	Firefighter/AEMT	\$ 216.00

Gobbi, Matthew	Firefighter/EMT	\$ 51,695.42
Gobbi, Michael	Police Officer	\$ 86,503.85
Gouzoules, Winston	Supervisor of Checklist	\$ 1,200.00
Grodan, Robert	Transfer Station Attendant	\$ 21,630.30
Grodan, Wendy	Transfer Station Attendant	\$ 168.23
Hakker, Chelsea	Police Officer	\$ 11,624.77
Hanley, Paul	Capt., Firefighter/Medic	\$ 93,478.52
Hayden, Paul	Cemetery Sexton	\$ 650.00
Hussey, Charlotte	Admin. Assistant	\$ 50,668.84
Izzo, Robert	Firefighter/EMT	\$ 20,311.48
Kurkul, David	Lieutenant, Police Department	\$ 115,904.77
Kutchma, Matthew	Transfer Station Attendant	\$ 6,830.57
Labonte, Julie	Firefighter/EMT	\$ 19,286.11
Labonte, Timothy	Firefighter/AEMT	\$ 79,498.46
LaFlamme-Howe, McKenzie	Conservation Comm Intern	\$ 360.00
LaMontagne, Sean	Firefighter/AEMT	\$ 86,324.71
Leahy, Brian	Police Officer	\$ 80,469.99
Lennon, Jacob	Firefighter/AEMT	\$ 7,649.37
Lord, Jarrod	Seasonal Laborer	\$ 11,173.87
Maher, Tom	Firefighter	\$ 373.38
Malloy, Dennis	Trustee of Trust Funds Secretary	\$ 1,500.00
Malloy, Laura	Selectwoman	\$ 2,500.00
Marcoux, Zachary	Firefighter/AEMT	\$ 9,687.85
Markey, Jonathan	Firefighter/Medic	\$ 30,242.51
Miner, Patrick	Firefighter/Medic	\$ 1,839.84
Molleur, Elaine	Library Assistant	\$ 11,826.75
Mooers, Margaret	Library Assistant	\$ 4,421.09
Morgan, Marguerite	Town Clerk/Tax Collector	\$ 64,799.85
Morgan, Vaughan	Selectman	\$ 3,000.00
Nahas, Kelly	Library Assistant I	\$ 2,222.57
Newman, Richard	Part-Time Police Officer	\$ 1,942.56
Nickerson, Michael	Firefighter/Medic	\$ 4,102.37
Pace, Brandt	Transfer Station Attendant	\$ 19,321.10

Page, Marilyn	Election Worker	\$ 1,200.00
Parent, Adam	Firefighter/Medic	\$ 283.20
Philbrick, Joseph	Supervisor of Checklist	\$ 1,200.00
Rolston, James	Deputy Treasurer	\$ 1,830.83
Sanderson, Paul	Town Administrator	\$ 90,150.46
Sardinha, Jonathan	Policeman	\$ 15,241.45
Schindler, Robert	Transfer Station Attendant	\$ 1,813.50
Shlager, Adam	Library Director	\$ 29,459.12
Simms, Vanessa	Police Officer	\$ 24,859.24
Smart, Charles	Interim Building Inspector	\$ 140.00
Smith, Steve	Selectman	\$ 3,500.00
St. Cyr, Paul	Capt., Firefighter/AEMT Building Inspect.	\$ 79,303.34
Stanley, Paul	Selectman	\$ 2,500.00
Sullivan, Michael	Part-Time Police Officer	\$ 2,051.84
Tillman, Thomas	Firefighter/EMT	\$ 9,039.69
Tretter, Elizabeth	Secretary, Police Department	\$ 50,914.08
Tucker, Tara	Chief, Police Dept.	\$ 121,658.75
Westlake, Tracey	Asst. Bookkeeper	\$ 12,571.82
Wilkins, Karly	Children's Librarian	\$ 53,182.62
Winsor, Richard	Selectman	\$ 500.00
Zamarchi, Linda	Bookkeeper	\$ 53,248.38

**TOWN OF GREENLAND,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022**

TOWN OF GREENLAND, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and aggregate remaining fund information of the Town of Greenland as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Adverse
General Fund	Unmodified
Remaining aggregate fund information	Unmodified

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter described in the "Matters Giving Rise to Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities financial statements of the Town of Greenland, as of December 31, 2022, 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 on the Major Fund and Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Greenland as of December 31, 2022, 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.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Town of Greenland and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matters Giving Rise to 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 healthcare 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***

Responsibilities of Management for the Financial Statements

The Town of Greenland's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Greenland's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Greenland's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Greenland's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in fiscal year 2022 the Town adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

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 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 is the responsibility of management and, 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

Town of Greenland
Independent Auditor's Report

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.

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 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.

Supplementary 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 accompanying 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.

February 15, 2024
Concord, New Hampshire

Plodzik & Sanderson
Professional Association

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Net Position
December 31, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 9,977,899
Investments	1,029,516
Taxes receivables (net)	466,601
Account receivables (net)	58,770
Capital assets:	
Land and construction in progress	1,608,560
Other capital assets, net of depreciation	6,677,338
Total assets	19,818,684
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	979,027
Amounts related to other postemployment benefits	20,462
Total deferred outflows of resources	999,489
LIABILITIES	
Accounts payable	186,844
Accrued salaries and benefits	11,184
Accrued interest payable	14,072
Intergovernmental payable	4,326,026
Long-term liabilities:	
Due within one year	225,000
Due in more than one year	6,301,460
Total liabilities	11,064,586
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	3,095
Unavailable revenue - donations	40,059
Unavailable revenue - highway block grant	91,660
Unavailable revenue - ARPA grant	409,761
Amounts related to pensions	34,796
Total deferred inflows of resources	579,371
NET POSITION	
Net investment in capital assets	5,805,898
Restricted	1,091,486
Unrestricted	2,276,832
Total net position	\$ 9,174,216

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, 2022

	Expenses	Program Revenues		Net (Expense) Revenue and Change In Net Position
		Charges for Services	Operating Grants and Contributions	
General government	\$ 1,513,535	\$ 4,812	\$ 1,670	\$ (1,507,053)
Public safety	2,208,569	161,200	49,385	(1,997,984)
Highways and streets	1,197,108	-	93,770	(1,103,338)
Sanitation	254,264	40,680	-	(213,584)
Health	13,295	-	-	(13,295)
Welfare	15,729	-	-	(15,729)
Culture and recreation	442,211	38,775	55	(403,381)
Conservation	3,077	-	-	(3,077)
Interest on long-term debt	81,997	-	-	(81,997)
Total governmental activities	<u>\$ 5,729,785</u>	<u>\$ 245,467</u>	<u>\$ 144,880</u>	<u>(5,339,438)</u>
General revenues:				
Taxes:				
Property				3,621,959
Other				90,578
Motor vehicle permit fees				1,141,889
Licenses and other fees				211,534
Grants and contributions not restricted to specific programs				364,945
Unrestricted investment earnings				122,949
Miscellaneous				237,395
Total general revenues				<u>5,791,249</u>
Special item:				
Unrealized loss on investments				<u>(244,578)</u>
Change in net position				207,233
Net position, beginning				8,966,983
Net position, ending				<u>\$ 9,174,216</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, 2022

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 8,706,321	\$ 1,271,578	\$ 9,977,899
Investments	382,632	646,884	1,029,516
Receivables:			
Taxes receivable	561,366	-	561,366
Accounts receivable (net)	11,470	47,300	58,770
Interfund receivable	-	25,464	25,464
Total assets	<u>\$ 9,661,789</u>	<u>\$ 1,991,226</u>	<u>\$ 11,653,015</u>
LIABILITIES			
Accounts payable	\$ 183,858	\$ 2,986	\$ 186,844
Accrued salaries and benefits	11,184	-	11,184
Intergovernmental payable	4,326,026	-	4,326,026
Interfund payable	-	25,464	25,464
Total liabilities	<u>4,521,068</u>	<u>28,450</u>	<u>4,549,518</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	105,912	-	105,912
Unavailable revenue - donations	40,059	-	40,059
Unavailable revenue - highway block grant	91,660	-	91,660
Unavailable revenue - ARPA grant	-	409,761	409,761
Total deferred inflows of resources	<u>237,631</u>	<u>409,761</u>	<u>647,392</u>
FUND BALANCES			
Nonspendable	-	597,151	597,151
Restricted	123,035	371,300	494,335
Committed	2,315,095	584,564	2,899,659
Assigned	314,858	-	314,858
Unassigned	2,150,102	-	2,150,102
Total fund balances	<u>4,903,090</u>	<u>1,553,015</u>	<u>6,456,105</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 9,661,789</u>	<u>\$ 1,991,226</u>	<u>\$ 11,653,015</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, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because:		
Total fund balances of governmental funds (Exhibit C-1)		\$ 6,456,105
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$ 12,576,494	
Less accumulated depreciation	<u>(4,290,596)</u>	8,285,898
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	\$ 979,027	
Deferred inflows of resources related to pensions	(34,796)	
Deferred outflows of resources related to OPEB	<u>20,462</u>	964,693
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (25,464)	
Payables	<u>25,464</u>	-
Property taxes not collected within 60 days of fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds.		
Deferred property taxes	\$ 102,817	
Allowance for uncollectible taxes	<u>(94,765)</u>	8,052
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(14,072)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bonds	\$ 2,480,000	
Compensated absences	96,847	
Net pension liability	3,646,856	
Other postemployment benefits	<u>302,757</u>	(6,526,460)
Net position of governmental activities (Exhibit A)		<u>\$ 9,174,216</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, 2022

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 3,831,511	\$ -	\$ 3,831,511
Licenses and permits	1,353,423	-	1,353,423
Intergovernmental receivable	461,191	48,579	509,770
Charges for services	50,013	195,454	245,467
Miscellaneous	232,570	79,253	311,823
Unrealized loss on investments	(92,827)	(151,751)	(244,578)
Total revenues	<u>5,835,881</u>	<u>171,535</u>	<u>6,007,416</u>
EXPENDITURES			
Current:			
General government	1,387,906	4,500	1,392,406
Public safety	1,974,305	180,248	2,154,553
Highways and streets	1,001,745	250	1,001,995
Sanitation	251,659	-	251,659
Health	13,295	-	13,295
Welfare	15,729	-	15,729
Culture and recreation	377,473	52,669	430,142
Conservation	3,077	-	3,077
Debt service:			
Principal	225,000	-	225,000
Interest	83,072	-	83,072
Total expenditures	<u>5,333,261</u>	<u>237,667</u>	<u>5,570,928</u>
Excess (deficiency) of revenues over (under) expenditures	<u>502,620</u>	<u>(66,132)</u>	<u>436,488</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	35,195	-	35,195
Transfers out	-	(35,195)	(35,195)
Total other financing sources (uses)	<u>35,195</u>	<u>(35,195)</u>	<u>-</u>
Net change in fund balances	537,815	(101,327)	436,488
Fund balances, beginning	4,365,275	1,654,342	6,019,617
Fund balances, ending	<u>\$ 4,903,090</u>	<u>\$ 1,553,015</u>	<u>\$ 6,456,105</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, 2022

Net change in fund balances of governmental funds (Exhibit C-3)		\$ 436,488
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. Depreciation expense exceeded capital outlay in the current year, as follows:		
Capitalized capital outlay	\$ 88,561	
Depreciation expense	<u>(369,956)</u>	(281,395)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (35,195)	
Transfers out	<u>35,195</u>	-
Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds.		
Change in deferred tax revenue	\$ (5,633)	
Change in allowance for uncollectible taxes	<u>(64,765)</u>	(70,398)
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	\$ 1,075	
Decrease in compensated absences	151,735	
Net change in net pension liability, and related deferred outflows of resources and deferred inflows of resources	(244,163)	
Net change in other postemployment benefits liability, and related deferred outflows of resources and deferred inflows of resources	<u>(11,109)</u>	(102,462)
Changes in net position of governmental activities (Exhibit B)		<u><u>\$ 207,233</u></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, 2022

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	\$ 3,703,026	\$ 3,761,113	\$ 58,087
Licenses and permits	1,342,855	1,339,487	(3,368)
Intergovernmental receivable	500,864	461,191	(39,673)
Charges for services	50,000	48,143	(1,857)
Miscellaneous	167,651	205,565	37,914
Total revenues	<u>5,764,396</u>	<u>5,815,499</u>	<u>51,103</u>
EXPENDITURES			
Current:			
General government	1,506,691	1,387,906	118,785
Public safety	2,173,358	1,974,403	198,955
Highways and streets	916,503	1,145,795	(229,292)
Sanitation	285,975	251,659	34,316
Health	38,235	13,295	24,940
Welfare	41,102	15,729	25,373
Culture and recreation	371,756	371,964	(208)
Conservation	719,575	3,077	716,498
Debt service:			
Principal	225,000	225,000	-
Interest	104,501	83,072	21,429
Total expenditures	<u>6,382,696</u>	<u>5,471,900</u>	<u>910,796</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(618,300)</u>	<u>343,599</u>	<u>961,899</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	204,500	30,868	(173,632)
Transfers out	(306,200)	(306,200)	-
Total other financing sources (uses)	<u>(101,700)</u>	<u>(275,332)</u>	<u>(173,632)</u>
Net change in fund balances	<u>\$ (720,000)</u>	68,267	<u>\$ 788,267</u>
Increase in committed fund balance		(517,600)	
Unassigned fund balance, beginning		2,607,487	
Unassigned fund balance, ending		<u>\$ 2,158,154</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, 2022

	All Custodial Funds
ASSETS	
Cash and cash equivalents	\$ 913,134
Investments	41,872
Intergovernmental receivable	4,290,676
Total assets	5,245,682
LIABILITIES	
Due to school district	4,290,676
NET POSITION	
Restricted	\$ 955,006

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, 2022

	All Custodial Funds
ADDITIONS	
Contributions	\$ 675,551
Investment earnings	2,017
Change in fair market value	(10,182)
Tax collections for other governments	12,076,021
Fees collected for State of New Hampshire	325,803
Total additions	13,069,210
DEDUCTIONS	
Payments of taxes to other governments	12,076,021
Payments to other governments	163,933
Payments for escrow purposes	288,832
Fees remitted to State of New Hampshire	325,803
Total deductions	12,854,589
Change in net position	214,621
Net position, beginning	740,385
Net position, ending	\$ 955,006

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, 2022

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TOWN OF GREENLAND, NEW HAMPSHIRE
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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 five-member Board of Selectmen. In evaluating how to define the Town for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The Town has no component units to include in its reporting entity.

1-B Basis of Accounting and Measurement Focus

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

Government-wide Financial Statements – The Town’s government-wide financial statements include a Statement of Net Position and a Statement of Activities. 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 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 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
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

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.

The Town reports the following major governmental fund:

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, and debt service. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the general fund.

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.

Capital Projects Fund – is used to account for the Weeks Library expansion project.

Permanent Fund – is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town’s cemetery operations.

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

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.

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.

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

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.

Level 3 – Inputs are significant unobservable inputs, using assumptions in determining the fair value of investments and derivative instruments.

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 are reported in the applicable 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 Town has established a threshold of \$50,000 or more and an estimate useful life in excess of one year 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 asset lives are not capitalized.

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

	<u>Years</u>
Capital Asset Classes:	
Buildings and building improvements	20-40
Vehicles and equipment	5-20
Infrastructure	15-20

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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DECEMBER 31, 2022

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. Warrants for the year were issued on May 23, 2022, and November 9, 2022, and due on July 1, 2022, and December 30, 2022, respectively. For any regular property taxes issued, the interest accrues at a rate of 8% on bills outstanding after the due date and 14% on tax liens outstanding.

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

The Town net assessed valuation as of April 1, 2022, utilized in the setting of the tax rate was as follows:

Total assessment valuation with utilities	\$ 884,534,665
Total assessment valuation without utilities	\$ 857,576,200

The tax rates and amounts assessed for the year ended December 31, 2022 were as follows:

	Per \$1,000 of Assessed Valuation	Property Taxes Assessed
Municipal portion	<u>\$4.40</u>	<u>\$ 3,886,121</u>
School portion:		
State of New Hampshire	\$1.45	1,247,546
Local	\$11.32	10,013,130
County portion	<u>\$0.92</u>	<u>815,345</u>
Total	<u><u>\$18.09</u></u>	<u><u>\$ 15,962,142</u></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, 2022.

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. The Town has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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. The Town has six types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years. In addition, unavailable revenues from grants arises when the related eligible expenditures will not be made until the subsequent period.

1-K Compensated Absences

General leave for the Town includes vacation, sick, 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 Town'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 available resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

1-L Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as an expense when the related liabilities are incurred.

1-M 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.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Director Borrowings and Direct Placements*, the Town utilizes the following classification to categorize the financial transactions:

Direct Placements – financial transactions for the sale of bonds where the Town engages with a single buyer or limited number of buyers without a public offering.

1-N 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.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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1-O Postemployment Benefits Other Than Pensions (OPEB)

The Town 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 – The Town maintains a single employer plan but has not obtained an actuarial report calculating the other postemployment benefit liability, deferred outflows of resources, and deferred inflows of resources in accordance with Government Accounting Standards Board pronouncement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

1-P Net Position/Fund Balances

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

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

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

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

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

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

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

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

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

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

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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When multiple net position/fund balance classifications are available for use, it is the Town'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 is to be used to reduce taxes.

1-Q 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 receivables, the useful lives of tangible and 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.

1-R Material Change in Fund Classification

The accompanying financial statements reflect a change in classification from the prior year. Specifically, the capital project fund which accounts for the Weeks Library expansion activity did not qualify as a major fund for the current fiscal year. As such it was reclassified to the nonmajor governmental funds.

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. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

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

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

State statutes require balanced budgets but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2022, none of the beginning general fund unassigned fund balance was applied for this purpose. However, \$720,500 was voted from unassigned fund balance to various capital reserve funds totaling \$220,500 and \$500,000 for the purpose of contributing to the acquisition of a conservation easement on a portion of the Great Bay Farm.

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 general fund.

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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)	\$ 5,846,367
Adjustment:	
Basis differences:	
GASB Statement No. 54:	
To record miscellaneous income of the blended funds	(50,016)
To record transfers in of the blended funds	4,327
Change in deferred tax revenue relating to 60-day revenue recognition recognized as revenue on the GAAP basis, but not on the budgetary basis	70,398
Per Exhibit C-3 (GAAP basis)	\$ 5,871,076
Expenditures and other financing uses:	
Per Exhibit D (budgetary basis)	\$ 5,778,100
Adjustment:	
Basis differences:	
Encumbrances, beginning	166,387
Encumbrances, ending	(314,858)
GASB Statement No. 54:	
To record expenditures of the blended funds during the year	9,832
To eliminate transfers between general and blended funds	(306,200)
Per Exhibit C-3 (GAAP basis)	\$ 5,333,261

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. As a result of implementation of this Statement, the Town has assessed all potential agreements that may be applicable for reporting under GASB Statement No. 87 and have determined that none of the agreements have met the requirements of the pronouncement.

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The Town's deposits are entirely covered by Federal Depository Insurance Corporation (FDIC) or by collateral held by the Town's agent in the Town's name. The FDIC currently insures the first \$250,000 of the Town's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by the collateral. As of year-end, the carrying amount of the Town's deposits was \$10,891,033 and the bank balances totaled \$10,940,898.

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Cash and cash equivalents reconciliation:

Cash per Statement of Net Position (Exhibit A)	\$ 9,977,899
Cash per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	913,134
Total cash and cash equivalents	<u>\$ 10,891,033</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. Because investing is not a core part of the Town’s mission, the Town determines that the disclosures related to these investments only need to be disaggregated by major type. The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Town has the following recurring fair value measurements and maturities as of December 31, 2022:

	Valuation Measurement Method	Fair Value
Investments type:		
Equity mutual funds	Level 1	\$ 831,704
Fixed income mutual funds	Level 2	239,684
Total fair value		<u>\$ 1,071,388</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)	\$ 1,029,516
Investments per Statement of Net Position - Fiduciary Funds (Exhibit E-1)	41,872
Total investments	<u>\$ 1,071,388</u>

NOTE 5 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2022. The amount has been reduced by an allowance for an estimated uncollectible amount of \$94,765. Taxes receivable by year are as follows:

	Governmental Activities	General Fund
Property:		
Levy of 2022	\$ 330,427	\$ 330,427
Unredeemed (under tax lien):		
Levy of 2021	109,778	109,778
Levy of 2020	62,762	62,762
Levies of 2019 and prior	56,716	56,716
Yield	1,683	1,683
Less: allowance for estimated uncollectible taxes	(94,765) *	-
Net taxes receivable	<u>\$ 466,601</u>	<u>\$ 561,366</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).

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NOTE 6 – OTHER RECEIVABLES

Receivables at December 31, 2022, consisted of accounts (billings for police details, ambulance, and other user charges) and intergovernmental amounts arising. 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, 2022 for the Town's individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

	Governmental	Governmental Funds			Fiduciary
	Activities	General	Nonmajor	Total	Funds
Accounts receivable	\$ 120,401	\$ 11,470	\$ 108,931	\$ 120,401	\$ -
Intergovernmental	-	-	-	-	4,290,676 ¹
Elderly liens	27,058	27,058	-	27,058	-
Gross receivables	147,459	38,528	108,931	147,459	4,290,676
Less: allowance for uncollectibles	(88,689)	(27,058)	(61,631)	(88,689)	-
Net total receivables	\$ 58,770	\$ 11,470	\$ 47,300	\$ 58,770	\$ 4,290,676

¹ Fiduciary Funds - intergovernmental receivables represent property taxes collected on behalf of the Greenland School District. These amounts are collected and are part of the Town's general fund cash at year-end. The general fund reports an offsetting intergovernmental payable for this amount at year-end, see Note 9.

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 is as follows:

	Balance, beginning	Additions	Deletions	Balance, ending
At cost:				
Not being depreciated:				
Land	\$ 1,608,560	\$ -	\$ -	\$ 1,608,560
Construction in progress	3,773,372	-	(3,773,372)	-
Total capital assets not being depreciated	5,381,932	-	(3,773,372)	1,608,560
Being depreciated:				
Buildings and building improvements	1,696,800	3,773,372	-	5,470,172
Vehicles and equipment	2,681,849	88,561	-	2,770,410
Infrastructure	2,727,352	-	-	2,727,352
Total capital assets being depreciated	7,106,001	3,861,933	-	10,967,934
Total all capital assets	12,487,933	3,861,933	(3,773,372)	12,576,494
Less accumulated depreciation:				
Buildings and building improvements	(967,093)	(39,455)	-	(1,006,548)
Vehicles and equipment	(1,764,357)	(151,754)	-	(1,916,111)
Infrastructure	(1,189,190)	(178,747)	-	(1,367,937)
Total accumulated depreciation	(3,920,640)	(369,956)	-	(4,290,596)
Net book value, capital assets being depreciated	3,185,361	3,491,977	-	6,677,338
Net book value, all capital assets	\$ 8,567,293	\$ 3,491,977	\$ (3,773,372)	\$ 8,285,898

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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	\$	11,943
Public safety		157,929
Highways and streets		195,113
Sanitation		2,605
Culture and recreation		2,366
Total depreciation expense	<u>\$</u>	<u>369,956</u>

NOTE 8 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2022 is as follows:

Receivable Fund	Payable Fund	Amount
Nonmajor - Police Detail	Nonmajor - Recreation	<u>\$ 25,464</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, 2022 is as follows:

	Transfers In:
	General
	Fund
Transfers out:	
Nonmajor funds	<u>\$ 35,195</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 at December 31, 2022 consist of:

	Governmental Activities	Governmental Fund General	Fiduciary Funds
Balance due to the New Hampshire Retirement System	\$ 35,350	\$ 35,350	\$ -
Property taxes due to the custodial funds	4,290,676 ²	4,290,676	-
Property taxes due to the Greenland School District	-	-	4,290,676 ³
Total intergovernmental payables due	<u>\$ 4,326,026</u>	<u>\$ 4,326,026</u>	<u>\$ 4,290,676</u>

² Property taxes due to the custodial fund represent amounts collected by the Town on behalf of Greenland School District and are reported as a component of general fund cash at year-end.

³ Property taxes due to the Greenland School District represent amounts collected by the Town that will be paid to the School District in incremental payments based upon an agreed schedule in the next calendar year.

NOTE 10 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at December 31, 2022, consist of amounts related to pensions totaling \$979,027 and amounts related to OPEB totaling \$20,462. For further discussion on these amounts, see Note 12 and 13, respectively.

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Deferred inflows of resources are as follows:

	Governmental	Governmental Funds		
	Activities	General	Nonmajor	Total
American Rescue Plan Act grant received in advance of eligible expenditures	\$ 409,761	\$ -	\$ 409,761	\$ 409,761
Property taxes collected in advance of warrants being issued	3,095	3,095	-	3,095
Donations received in advance of eligible expenditures	40,059	40,059	-	40,059
Highway Block grant received in advance of eligible expenditures	91,660	91,660	-	91,660
Deferred property taxes not collected within 60 days of fiscal year-end	-	102,817	-	102,817
Amounts related to pensions (see Note 12)	34,796	-	-	-
Total deferred inflows of resources	<u>\$ 579,371</u>	<u>\$ 237,631</u>	<u>\$ 409,761</u>	<u>\$ 647,392</u>

NOTE 11 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2022:

	Balance	Additions	Reductions	Balance	Due Within One Year	Due In More Than One Year
	January 1, 2022			December 31, 2022		
Bonds payable:						
Direct placements	\$ 2,705,000	\$ -	\$ (225,000)	\$ 2,480,000	\$ 225,000	\$ 2,255,000
Compensated absences	248,582	-	(151,735)	96,847	-	96,847
Net pension liability	2,575,585	1,071,271	-	3,646,856	-	3,646,856
Net other postemployment benefits	285,423	17,334	-	302,757	-	302,757
Total long-term liabilities	<u>\$ 5,814,590</u>	<u>\$ 1,088,605</u>	<u>\$ (376,735)</u>	<u>\$ 6,526,460</u>	<u>\$ 225,000</u>	<u>\$ 6,301,460</u>

Long-term bonds are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at	Current
					December 31, 2022	Portion
Bonds payable - direct placements						
Road improvements	\$ 800,000	2014	2024	2.47	\$ 160,000	\$ 80,000
Weeks Library Expansion	\$ 2,900,000	2018	2038	3.14	2,320,000	145,000
Total					<u>\$ 2,480,000</u>	<u>\$ 225,000</u>

The annual requirements to amortize all general obligation bonds outstanding as of December 31, 2022, including interest payments, are as follows:

Fiscal Year Ending December 31.	Bonds - Direct Placements		
	Principal	Interest	Total
2023	\$ 225,000	\$ 76,856	\$ 301,856
2024	225,000	70,432	295,432
2025	145,000	64,627	209,627
2026	145,000	60,011	205,011
2027	145,000	55,395	200,395
2028-2032	725,000	207,958	932,958
2033-2037	725,000	92,363	817,363
2038	145,000	4,616	149,616
Totals	<u>\$ 2,480,000</u>	<u>\$ 632,258</u>	<u>\$ 3,112,258</u>

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.

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NOTE 12 – DEFINED BENEFIT PENSION PLAN

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

Benefits Provided – 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 members are required to contribute 7% of earnable compensation and group II members (police and fire) are required to contribute 11.55% and 11.80% respectively. For fiscal year 2022, the Town contributed 30.67% for police, 29.78% for fire and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$386,372, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At December 31, 2022 the Town reported a liability of \$3,646,856 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, the Town’s proportion was 0.06% which was the same as its proportion measured as of June 30, 2021.

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For the year ended December 31, 2022, the Town recognized pension expense of \$492,037. At December 31, 2022 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	\$ 365,932	\$ 20,797
Changes in assumptions	193,984	-
Net difference between projected and actual investment earnings on pension plan investments	138,211	-
Differences between expected and actual experience	68,445	13,999
Contributions subsequent to the measurement date	212,455	-
Total	\$ 979,027	\$ 34,796

The \$212,455 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, 2023. 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,	
2023	\$ 279,123
2024	240,695
2025	(3,374)
2026	215,332
Thereafter	-
Totals	\$ 731,776

Actuarial Assumptions – The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2021, using the following actuarial assumptions which, accordingly, apply to 2022 measurements:

Inflation:	2.00%
Salary increases:	5.40% 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, 2021, valuation was based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – 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 long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	3.60%
Inflation	0.00%	2.25%
Total	100.00%	7.30%

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 6.75%	1% Increase 7.75%
June 30, 2022	\$ 4,893,162	\$ 3,646,856	\$ 2,610,668

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 (OPEB)

13-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2022 Comprehensive Annual Financial Report, which can be found on the system’s website at 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.

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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 benefit 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 2022 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 2022, 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 2022, the Town contributed 3.21% for police and fire, and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$35,483, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At December 31, 2022, the Town reported a liability of \$302,757 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. 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, 2022, the Town’s proportion was 0.08% which was an increase of 0.01% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the Town recognized OPEB expense of \$43,986. At December 31, 2022, 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
Net difference between projected and actual investment earnings on OPEB plan investments	\$ 827	\$ -
Contributions subsequent to the measurement date	19,635	-
Total	\$ 20,462	\$ -

The \$19,635 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, 2023. 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,	
2023	\$ 137
2024	35
2025	(326)
2026	981
Hereafter	-
Totals	\$ 827

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Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2021, and a measurement date of June 30, 2022. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.00% per year
Wage inflation:	2.75% (2.25% for teachers)
Salary increases:	5.40% average, including inflation
Investment rate of return:	6.75% 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 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, 2021, valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – 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 long-term rates of return for 2022:

Asset Class	Target Allocation	30 Year Geometric Return
Broad US Equity (1)	30.00%	7.60%
Global Ex-US Equity (2)	20.00%	7.90%
Total public equity	50.00%	
Real Estate Equity	10.00%	6.60%
Private Equity	10.00%	8.85%
Total private market equity	20.00%	
Private Debt	5.00%	7.25%
Core U.S. Fixed Income (3)	25.00%	
Inflation	0.00%	2.25%
Total	100.00%	7.30%

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2022, was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the Town’s proportionate share of the OPEB liability calculated using the discount rate of 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, 2022	\$ 328,694	\$ 302,757	\$ 280,168

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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, 2022, or contracted with an actuarial firm to assist in evaluating the impact of this standard on the Town. The amounts that should be recorded as the net OPEB liability and the OPEB expense is unknown.

NOTE 14 - ENCUMBRANCES

The outstanding encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at December 31, 2022 are as follows:

General fund:	
Public safety	\$ 3,293
Highways and streets	307,242
Culture and recreation	4,323
Total encumbrances	<u>\$ 314,858</u>

NOTE 15 – GOVERNMENTAL ACTIVITIES AND FIDUCIARY FUNDS NET POSITION

Governmental and fiduciary fund net position reported on the Statements of Net Position at December 31, 2022 include the following:

	Governmental Activities	Fiduciary Funds
Net investment in capital assets:		
Net book value, all capital assets	\$ 8,285,898	\$ -
Less:		
General obligation bonds payable	(2,480,000)	-
Total net investment in capital assets	<u>5,805,898</u>	<u>-</u>
Restricted net position:		
Perpetual care - principal balance	597,151	-
Perpetual care - income balance	243,700	-
Library	123,035	-
Weeks Library Expansion - Capital Project	127,600	-
School purposes	-	681,204
Road bonds and escrows	-	273,802
Total restricted net position	<u>1,091,486</u>	<u>955,006</u>
Unrestricted	<u>2,276,832</u>	<u>-</u>
Total net position	<u>\$ 9,174,216</u>	<u>\$ 955,006</u>

TOWN OF GREENLAND, NEW HAMPSHIRE
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NOTE 16 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2022 include the following:

	General Fund	Nonmajor Funds	Total Governmental Funds
Nonspendable:			
Permanent fund - principal balance	\$ -	\$ 597,151	\$ 597,151
Restricted:			
Library	123,035	-	123,035
Permanent - income balance	-	243,700	243,700
Capital project	-	127,600	127,600
Total restricted fund balance	<u>123,035</u>	<u>371,300</u>	<u>494,335</u>
Committed:			
Expendable trust	1,797,495	-	1,797,495
Nonlapsing appropriations	517,600	-	517,600
Recreation fund	-	35,118	35,118
Police detail fund	-	141,527	141,527
Ambulance fund	-	407,866	407,866
ARPA	-	53	53
Total committed fund balance	<u>2,315,095</u>	<u>584,564</u>	<u>2,899,659</u>
Assigned:			
Encumbrances	314,858	-	314,858
Unassigned	<u>2,150,102</u>	<u>-</u>	<u>2,150,102</u>
Total governmental fund balances	<u>\$ 4,903,090</u>	<u>\$ 1,553,015</u>	<u>\$ 6,456,105</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 2022, the Town was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from January 1, 2022 to December 31, 2022 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the Town's property schedule on file with Primex³. 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 Primex³ 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 2022 the Town paid \$49,250 and \$41,708 respectively, to Primex for property liability, and worker's compensation. At this time, Primex³ 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 – TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The Town had no material tax abatements or programs for the year ended December 31, 2022.

TOWN OF GREENLAND, NEW HAMPSHIRE
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NOTE 19 – 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.

The Town was allotted a total of \$431,322 in federal funding from the American Rescue Plan Act (ARPA) in 2021. A total of \$215,661, or 50% of the funding, was received in 2021. The remainder, \$215,661 was received in 2022. Eligible uses of these funds include pandemic response or its negative impacts, workforce personnel, including payroll and hazard premium pay, provision of government services to the extent of reduced revenue and necessary water, sewer, and broadband investment. For the year ended December 31, 2022, the Town spent \$21,561 of the funds received. The remaining funds are included in deferred inflows of resources until eligible expenditures have been made.

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

NOTE 20 – CONTINGENT LIABILITIES

The Town participates in various federal grant programs, the principal of which are subject to program compliance audits pursuant to the Single Audit Function as amended. Accordingly, the government's compliance with applicable grant requirements will be established at a future date. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the government anticipates such amounts, if any, will be immaterial.

NOTE 21 – 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 February 15, 2024, the date the December 31, 2022 financial statements were available to be issued, and the following event occurred that required disclosure:

At the 2023 Annual Town Meeting held on March 14, 2023, the residents of the Town approved Warrant Article No. 8, which appropriates the use of \$7,500 from the December 31, 2022, unassigned fund balance as a transfer to the town equipment capital reserve fund.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT F
TOBEN 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, 2022

Fiscal year-end	December 31,		December 31,		December 31,		December 31,		December 31,		December 31,		
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	June 30,	June 30,	
Measurement date	June 30,	June 30,	June 30,	June 30,	June 30,	June 30,	June 30,	June 30,	June 30,	June 30,	2020	2021	2022
Town's:													
Proportion of the net pension liability	0.04%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
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	\$ 2,694,161	\$ 3,646,856	\$ 2,694,161	\$ 2,694,161	\$ 3,646,856
Covered payroll	\$ 767,167	\$ 852,962	\$ 870,009	\$ 1,064,179	\$ 1,030,397	\$ 1,004,730	\$ 1,188,744	\$ 1,098,843	\$ 1,258,891	\$ 1,463,682	\$ 1,098,843	\$ 1,258,891	\$ 1,463,682
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%	214.01%	249.16%	333.74%	214.01%	249.16%
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%	72.22%	65.12%	58.72%	72.22%	65.12%

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, 2022
Unaudited

Fiscal year-end	December 31, 2013		December 31, 2014		December 31, 2015		December 31, 2016		December 31, 2017		December 31, 2018		December 31, 2019		December 31, 2020		December 31, 2021		December 31, 2022	
	June 30, 2013	June 30, 2014	June 30, 2014	June 30, 2015	June 30, 2015	June 30, 2016	June 30, 2016	June 30, 2017	June 30, 2017	June 30, 2018	June 30, 2018	June 30, 2019	June 30, 2019	June 30, 2020	June 30, 2020	June 30, 2021	June 30, 2021	June 30, 2022	June 30, 2022	
Contractually required contributions	\$ 111,869	\$ 154,836	\$ 169,864	\$ 184,511	\$ 179,198	\$ 196,276	\$ 213,257	\$ 254,710	\$ 337,201	\$ 386,372										
Contributions in relation to the contractually required contributions	(111,869)	(154,836)	(169,864)	(184,511)	(179,198)	(196,276)	(213,257)	(254,710)	(337,201)	(386,372)										
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	\$ 1,463,783	\$ 1,540,169										
Contributions as a percentage of covered payroll	14.58%	18.15%	19.52%	17.34%	17.39%	19.54%	17.94%	23.18%	23.04%	25.09%										

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, 2022

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

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – Salary increases changed to 5.4% from 5.6% in the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

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, 2022. 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.

EXHIBIT II
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, 2022

Fiscal year-end	December 31, 2016		December 31, 2017		December 31, 2018		December 31, 2019		December 31, 2020		December 31, 2021		December 31, 2022	
	June 30, 2016	June 30, 2017	June 30, 2017	June 30, 2018	June 30, 2018	June 30, 2019	June 30, 2019	June 30, 2020	June 30, 2020	June 30, 2021	June 30, 2021	June 30, 2022	June 30, 2022	
Measurement date														
Town's proportion of the net OPEB liability	0.04%	0.04%	0.04%	0.06%	0.06%	0.06%	0.06%	0.07%	0.07%	0.07%	0.07%	0.07%	0.08%	
Town's proportionate share of the net OPEB liability (asset)	\$ 216,083	\$ 193,840	\$ 193,840	\$ 273,219	\$ 273,219	\$ 273,916	\$ 273,916	\$ 298,890	\$ 298,890	\$ 288,156	\$ 288,156	\$ 302,757	\$ 302,757	
Town's covered payroll	\$ 1,064,179	\$ 1,030,397	\$ 1,004,730	\$ 1,004,730	\$ 1,188,744	\$ 1,188,744	\$ 1,098,843	\$ 1,098,843	\$ 1,098,843	\$ 1,258,891	\$ 1,258,891	\$ 1,463,682	\$ 1,463,682	
Town's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	20.31%	18.81%	18.81%	27.19%	27.19%	23.04%	23.04%	27.20%	27.20%	22.89%	22.89%	20.68%	20.68%	
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.91%	7.53%	7.53%	7.75%	7.75%	7.74%	7.74%	11.06%	11.06%	12.28%	12.28%	

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, 2022
Unaudited

Fiscal year-end	December 31, 2016	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Contractually required contribution	\$ 25,936	\$ 25,127	\$ 26,396	\$ 28,513	\$ 31,696	\$ 34,686	\$ 35,483
Contributions in relation to the contractually required contribution	(25,936)	(25,127)	(26,396)	(28,513)	(31,696)	(34,686)	(35,483)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Town's covered payroll	<u>\$ 1,064,179</u>	<u>\$ 1,030,397</u>	<u>\$ 1,004,730</u>	<u>\$ 1,188,744</u>	<u>\$ 1,098,843</u>	<u>\$ 1,463,783</u>	<u>\$ 1,540,169</u>
Contributions as a percentage of covered payroll	2.44%	2.41%	2.63%	2.40%	2.88%	2.37%	2.30%

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

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFIT LIABILITY
FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022

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

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – Salary increases changed to 5.4% from 5.6% in the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

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, 2022. 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.

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, 2022

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 3,602,661	\$ 3,621,959	\$ 19,298
Land use charge	47,825	50,870	3,045
Yield	1,684	1,683	(1)
Interest and penalties on taxes	50,856	86,601	35,745
Total from taxes	<u>3,703,026</u>	<u>3,761,113</u>	<u>58,087</u>
Licenses, permits, and fees:			
Business licenses, permits, and fees	17,144	17,073	(71)
Motor vehicle permit fees	1,165,611	1,141,889	(23,722)
Building permits	110,000	142,492	32,492
Other	50,100	38,033	(12,067)
Total from licenses, permits, and fees	<u>1,342,855</u>	<u>1,339,487</u>	<u>(3,368)</u>
Intergovernmental:			
State:			
Meals and rooms distribution	358,982	358,982	-
Highway block grant	93,028	93,770	742
Other	23,766	3,231	(20,535)
Federal:			
FEMA	10,088	-	(10,088)
Other	15,000	5,208	(9,792)
Total from intergovernmental	<u>500,864</u>	<u>461,191</u>	<u>(39,673)</u>
Charges for services:			
Income from departments	50,000	48,143	(1,857)
Miscellaneous:			
Sale of municipal property	22,662	22,662	-
Interest on investments	35,385	52,235	16,850
Other	109,604	130,668	21,064
Total from miscellaneous	<u>167,651</u>	<u>205,565</u>	<u>37,914</u>
Other financing sources:			
Transfers in	204,500	30,868	(173,632)
Total revenues and other financing sources	5,968,896	<u>\$ 5,846,367</u>	<u>\$ (122,529)</u>
Amounts voted from fund balance	720,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 6,688,896</u>		

See Independent Auditor's Report.

SCHEDULE 2
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
General government:					
Executive	\$ -	\$ 251,825	\$ 290,727	\$ -	\$ (38,902)
Election and registration	-	96,474	81,159	-	15,315
Financial administration	-	127,950	125,659	-	2,291
Legal	-	39,000	14,693	-	24,307
Personnel administration	-	715,744	654,412	-	61,332
Planning and zoning	-	34,300	18,859	-	15,441
General government buildings	-	100,006	83,337	-	16,669
Cemeteries	-	23,750	20,056	-	3,694
Insurance, not otherwise allocated	-	106,891	83,374	-	23,517
Advertising and regional associations	-	9,041	12,611	-	(3,570)
Other	-	1,710	3,019	-	(1,309)
Total general government	-	1,506,691	1,387,906	-	118,785
Public safety:					
Police	3,195	1,328,473	1,149,348	3,293	179,027
Ambulance	-	23,400	14,611	-	8,789
Fire	-	728,167	744,934	-	(16,767)
Building inspection	-	68,318	58,480	-	9,838
Emergency management	-	25,000	6,932	-	18,068
Total public safety	3,195	2,173,358	1,974,305	3,293	198,955
Highways and streets:					
Administration	-	42,000	37,039	-	4,961
Highways and streets	163,192	861,503	953,458	307,242	(236,005)
Street lighting	-	13,000	11,248	-	1,752
Total highways and streets	163,192	916,503	1,001,745	307,242	(229,292)
Sanitation:					
Solid waste collection	-	160,975	189,676	-	(28,701)
Solid waste disposal	-	125,000	61,983	-	63,017
Total sanitation	-	285,975	251,659	-	34,316
Health:					
Administration	-	2,900	3,960	-	(1,060)
Pest control	-	20,000	-	-	20,000
Health agencies	-	15,335	9,335	-	6,000
Total health	-	38,235	13,295	-	24,940
Welfare:					
Administration and direct assistance	-	18,102	130	-	17,972
Intergovernmental welfare payments	-	23,000	15,599	-	7,401
Total welfare	-	41,102	15,729	-	25,373
Culture and recreation:					
Parks and recreation	-	12,143	11,197	4,323	(3,377)
Library	-	339,088	339,088	-	-
Patriotic purposes	-	1,725	847	-	878
Other	-	18,800	16,509	-	2,291
Total culture and recreation	-	371,756	367,641	4,323	(208)

(Continued)

See Independent Auditor's Report.

SCHEDULE 2 (Continued)
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2022

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Conservation	-	719,575	3,077	-	716,498
Debt service:					
Principal of long-term debt	-	225,000	225,000	-	-
Interest on long-term debt	-	104,501	83,072	-	21,429
Total debt service	-	329,501	308,072	-	21,429
Other financing uses:					
Transfers out	-	306,200	306,200	-	-
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 166,387	\$ 6,688,896	\$ 5,629,629	\$ 314,858	\$ 910,796

See Independent Auditor's Report.

SCHEDULE 3
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2022

Unassigned fund balance, beginning (Non-GAAP Budgetary Basis)		\$ 2,607,487
Changes:		
Amounts voted from fund balance		(720,000)
2022 Budget summary:		
Revenue shortfall (Schedule 1)	\$ (122,529)	
Unexpended balance of appropriations (Schedule 2)	910,796	
2022 Budget surplus		788,267
Increase in committed fund balance		(517,600)
Unassigned fund balance, ending (Non-GAAP Budgetary Basis)		2,158,154
<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		(102,817)
Elimination of the allowance for uncollectible taxes		94,765
Unassigned fund balance, ending, GAAP basis (Exhibit C-1)		\$ 2,150,102

See Independent Auditor's Report.

SCHEDULE 4
TOWN OF GREENLAND, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2022

	Special Revenue Funds					Capital	Permanent	Total
	Recreation	Police Details	Fire Inspection	Ambulance	ARPA	Project Fund	Fund	
ASSETS								
Cash and cash equivalents	\$ 63,568	\$ 98,392	\$ -	\$ 378,237	\$ 409,814	\$ 127,600	\$ 193,967	\$ 1,271,578
Investments	-	-	-	-	-	-	646,884	646,884
Accounts receivable (net)	-	17,671	-	29,629	-	-	-	47,300
Interfund receivable	-	25,464	-	-	-	-	-	25,464
Total assets	<u>\$ 63,568</u>	<u>\$ 141,527</u>	<u>\$ -</u>	<u>\$ 407,866</u>	<u>\$ 409,814</u>	<u>\$ 127,600</u>	<u>\$ 840,851</u>	<u>\$ 1,991,226</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ 2,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,986
Interfund payable	25,464	-	-	-	-	-	-	25,464
Total liabilities	<u>28,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,450</u>
Deferred inflows of resources:								
Unavailable revenue - ARPA grant	-	-	-	-	409,761	-	-	409,761
Fund balances:								
Nonspendable	-	-	-	-	-	-	597,151	597,151
Restricted	-	-	-	-	-	127,600	243,700	371,300
Committed	35,118	141,527	-	407,866	53	-	-	584,564
Total fund balances	<u>35,118</u>	<u>141,527</u>	<u>-</u>	<u>407,866</u>	<u>53</u>	<u>127,600</u>	<u>840,851</u>	<u>1,553,015</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 63,568</u>	<u>\$ 141,527</u>	<u>\$ -</u>	<u>\$ 407,866</u>	<u>\$ 409,814</u>	<u>\$ 127,600</u>	<u>\$ 840,851</u>	<u>\$ 1,991,226</u>

See Independent Auditor's Report.

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, 2022

	Special Revenue Funds					Capital	Permanent	Total
	Recreation	Police Details	Fire Inspection	Ambulance	ARPA	Project Fund	Fund	
REVENUES								
Intergovernmental	\$ -	\$ 48,579	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,579
Charges for services	35,544	78,136	-	81,774	-	-	-	195,454
Miscellaneous	48	789	80	2,212	53	294	75,777	79,253
Unrealized loss on investments	-	-	-	-	-	-	(151,751)	(151,751)
Total revenues	<u>35,592</u>	<u>127,504</u>	<u>80</u>	<u>83,986</u>	<u>53</u>	<u>294</u>	<u>(75,974)</u>	<u>171,535</u>
EXPENDITURES								
Current:								
General government	-	-	-	-	-	-	4,500	4,500
Public safety	-	179,933	-	315	-	-	-	180,248
Highways and streets	-	-	-	-	-	250	-	250
Culture and recreation	52,669	-	-	-	-	-	-	52,669
Total expenditures	<u>52,669</u>	<u>179,933</u>	<u>-</u>	<u>315</u>	<u>-</u>	<u>250</u>	<u>4,500</u>	<u>237,667</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,077)</u>	<u>(52,429)</u>	<u>80</u>	<u>83,671</u>	<u>53</u>	<u>44</u>	<u>(80,474)</u>	<u>(66,132)</u>
OTHER FINANCING USES								
Transfers out	-	-	(26,545)	-	-	-	(8,650)	(35,195)
Net change in fund balances	<u>(17,077)</u>	<u>(52,429)</u>	<u>(26,465)</u>	<u>83,671</u>	<u>53</u>	<u>44</u>	<u>(89,124)</u>	<u>(101,327)</u>
Fund balances, beginning	52,195	193,956	26,465	324,195	-	127,556	929,975	1,654,342
Fund balances, ending	<u>\$ 35,118</u>	<u>\$ 141,527</u>	<u>\$ -</u>	<u>\$ 407,866</u>	<u>\$ 53</u>	<u>\$ 127,600</u>	<u>\$ 840,851</u>	<u>\$ 1,553,015</u>

See Independent Auditor's Report.

SCHEDULE 6
TOWN OF GREENLAND, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Fiduciary Net Position
December 31, 2022

	Custodial Funds				Total
	Taxes	School Trust Funds	Road Bonds and Escrows	State Fees	
ASSETS					
Cash and cash equivalents	\$ -	\$ 639,332	\$ 273,802	\$ -	\$ 913,134
Investments	-	41,872	-	-	41,872
Intergovernmental receivables	4,290,676	-	-	-	4,290,676
Total assets	<u>\$ 4,290,676</u>	<u>\$ 681,204</u>	<u>\$ 273,802</u>	<u>\$ -</u>	<u>\$ 5,245,682</u>
LIABILITIES					
Due to school district	\$ 4,290,676	\$ -	\$ -	\$ -	\$ 4,290,676
NET POSITION					
Restricted	-	681,204	273,802	-	955,006
Total liabilities and net position	<u>\$ 4,290,676</u>	<u>\$ 681,204</u>	<u>\$ 273,802</u>	<u>\$ -</u>	<u>\$ 5,245,682</u>

See Independent Auditor's Report.

SCHEDULE 7
TOWN OF GREENLAND, NEW HAMPSHIRE
Custodial Funds
Combining Schedule of Changes in Fiduciary Net Position
For the Fiscal Year Ended December 31, 2022

	Custodial Funds				Total
	Taxes	School Trust Funds	Road Bonds and Escrows	State Fees	
Additions:					
Contributions	\$ -	\$ 150,000	\$ 525,551	\$ -	\$ 675,551
Investment earnings	-	1,901	116	-	2,017
Change in fair market value	-	(10,182)	-	-	(10,182)
Tax collections for other governments	12,076.021	-	-	-	12,076.021
Fees collected for State of New Hampshire	-	-	-	325,803	325,803
Total additions	<u>12,076.021</u>	<u>141,719</u>	<u>525,667</u>	<u>325,803</u>	<u>13,069,210</u>
Deductions:					
Payments of taxes to other governments	12,076.021	-	-	-	12,076.021
Payments to other governments	-	163,933	-	-	163,933
Payments for escrow purposes	-	-	288,832	-	288,832
Fees remitted to State of New Hampshire	-	-	-	325,803	325,803
Total deductions	<u>12,076.021</u>	<u>163,933</u>	<u>288,832</u>	<u>325,803</u>	<u>12,854,589</u>
Change in net position	-	(22,214)	236,835	-	214,621
Net position, beginning	-	703,418	36,967	-	740,385
Net position, ending	<u>\$ -</u>	<u>\$ 681,204</u>	<u>\$ 273,802</u>	<u>\$ -</u>	<u>\$ 955,006</u>

See Independent Auditor's Report.



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S COMMUNICATION OF MATERIAL WEAKNESSES

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

In planning and performing our audit of the basic financial statements of the Town of Greenland as of and for the year ended December 31, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Town of Greenland's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 Town of Greenland's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Greenland'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 material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not 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.

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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Establish and Implement Accounting Manual

During our audit, we noted the Town does not have an accounting policies and procedures manual. The purposes of such a manual are to ensure that proper accounting principles are being applied, that similar transactions are treated consistently, and that financial reports are produced in the form desired by management. A well-written accounting manual will aid in the training of new employees and assist management in delegating and segregating duties. The manual should include, but not be limited to:

- An organizational chart.
- Job descriptions, outlining duties and responsibilities,
- Descriptions of methods, procedures, and accounting principles to be followed, including explanations and examples of principal transactions.
- A chart of accounts with detailed explanation of the items to be included therein, and
- Any other documents or forms for which uniformity of use is desired.

We recommend that the Town develop a comprehensive accounting policies and procedures manual. In the process of developing the manual, we recommend a comprehensive review of the existing accounting system, offering management the opportunity to eliminate or improve procedures and thereby create a more efficient and effective system.

Management's Response: Management's response can be found in the Appendix – Management's Responses.

Accounting Discipline

As a result of our audit, we found an overall lack of formal review and reconciliations in many areas of the accounting and finance functions. Accounting tasks such as monthly reconciliations of balance sheet accounts, cross-checks, and formal reviews play a key role in proving the accuracy of accounting data and financial information that comprise the year-end financial

Town of Greenland
Independent Auditor's Communication of Material Weaknesses

statements. We also noted numerous instances where transactions were modified or deleted due to input errors made throughout the year. In addition, several transactions were posted to the incorrect accounts. Contributing factors include, but were not limited to:

- Lack of well-defined accounting policies and procedures manual, and
- Lack of experience and training on proper general ledger maintenance

It is imperative that the Town establish review and reconciliation policies and procedures to ensure compliance with generally accepted accounting principles, and to verify that no material misstatements exist. Many of the problems identified by the audit process could have been avoided or brought to the attention of management much earlier if the records were reviewed and reconciled on a timely basis by appropriate personnel.

Management's Response: Management's response can be found in the Appendix – Management's Responses.

In addition, we noted other matters involving internal control and its operation that we have reported to management of the Town of Greenland in a separate letter dated February 15, 2024.

The Town of Greenland's responses to the findings identified in our audit are described above and the Town's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, the Board of Selectmen, and others within the Town of Greenland, and is not intended to be, and should not be, used by anyone other than these specified parties.

February 15, 2024
Concord, New Hampshire

Robert J. Sanderson
Professional Association

APPENDIX



TOWN OF GREENLAND
Greenland, NH 03840
11 Town Square · PO Box 100
Phone: 603.431.7111 · Fax: 603.430.3761
Website: www.greenland-nh.com

January 16, 2024

Plodzick and Sanderson
193 North Main Street
Concord, NH 03301-5063

Re: Town of Greenland, New Hampshire Management Response to Auditor's Communication of Material Weaknesses dated December 29, 2023

To members of the firm,

Following is the response of the Board of Selectmen to the above noted written communication:

1. Establish and Implement an Accounting Policies and Procedure Manual.
 - a. The Board concurs with this recommendation, and with the suggestions contained therein as to the contents of the manual. At this writing, the Town has contracted with Municipal Resources Inc. to perform a wage and classification study of all positions in all departments in the town, including stipend positions. When this product is received, it will facilitate the creation of up-to-date job descriptions that outline duties and responsibilities of employees of the town.
 - b. We have adopted the DRA chart of accounts and modified the quickbooks company file in March of 2023 to reflect this new chart of accounts. Operation of this new company file in 2023 has taught us that the subaccount structure can be improved to increase accuracy and uniformity in the coding of expense and revenue transactions. These incremental changes are occurring in the 2024 year.
 - c. We recognize that the quickbooks software does not meet our needs for proper fund based accounting and effective management reporting. Once we have our operating budget in place, whether as to our proposed operating budget or a default budget, we recognize the need to address the software issues presented and develop a solution within available resources.
 - d. We have started the process to develop a job description for a skilled finance director and human resources position and are meeting with Municipal Resources Inc. to determine how to develop the position, properly advertise it and ultimately select a candidate. This is occurring in February of 2024. We also recognize that the creation and maintenance of paper-based payroll records is tedious, inefficient, and prone to human error.
 - e. We recognize that the creation and maintenance of paper-based payroll records is tedious, inefficient, and prone to human error. Payroll record maintenance is presently left to the library for its employees, the police department for all of its staff, the fire department for all of its staff

and the town office for town office staff and transfer station employees. Decentralized record keeping means that the present operator of the quickbooks payroll software does not have access to compiled records for leave of any type, overtime calculations, special detail calculations, and the like. This inhibits the ability to perform recommended reconciliations or to compile estimates of liabilities in the event of termination or retirement of an employee without involving the affected department head. It would also inhibit the ability to respond accurately to requests for information from state regulators or the NH Retirement System.

2. Accounting Discipline.

- a. The Board concurs with this recommendation, which is closely related to Recommendation 1, and which includes the creation of an accounting policies and procedures manual.
- b. The person holding the office of treasurer changed in 2023, and immediately commenced the monthly reconciliation of all bank accounts. During 2023, we ended all banking relationships with Bank Prov, which did not meet required collateralization standards. The previous treasurer created a relationship with M & T Bank, which quickly proved to be a poor choice as to convenience and as to proper support, and which also did not meet collateralization requirements. We then created a relationship with TD Bank, which has met our expectations as to convenience, accuracy, staff support, and proper collateralization. This relationship continues into 2024. All statements are now being reconciled on a timely basis between the finance specialist, the treasurer and the town clerk/tax collector, leading to proper identification and timely correction of routine issues. We are also working closely with the Trustees of the Trust Funds, to assure the timely transfer of funds between operating and investment accounts and careful reconciliation of all transactions.


3. Other Audit Findings.

- a. Monitoring of contractual agreements, snow plowing. In response to previous comments, the town allowed its contract with the previous snow plowing vendor to expire in 2023 following a continuation of all the issues identified in the observation for this 2022 period. There is now a new comprehensive maintenance agreement in place with a different vendor. The new contract contains clear policies and standards for the conduct of maintenance activities, and contains a clear schedule for compensation, which is not based upon days and hours worked, fuel surcharges, and the like. Invoicing is timely and in compliance with the terms of the comprehensive maintenance agreement. This observation has been largely corrected.
- b. Other contractual arrangements. The primary contract to be monitored is with the town engineering consultant, who provides support to the planning board for projects under review and provides support to maintenance and repair activities. As to the planning board efforts, all billing is comprehensive and timely and in accordance with standards contained in RSA 676:4. This is self-policing to a certain extent because the funds are provided by developer applicants who have a right to ask for clarification of any bill and to have full planning board review of contested items. As to support for maintenance and repair, we have full descriptive billing for all services, which includes technical review of maintenance to assure that it meets project specifications.
- c. IT Policies and Controls. The Board concurs with this finding. In 2022, the entire IT function at the town office and fire department was being performed with home-level software and freeware that was inappropriate and insecure in the performance of public tasks in a networked

IT environment. A server environment was in operation that was old, obsolete and at the end of its useful life. Desktop machinery and software were old, obsolete, and inadequate as to security. In 2023, a computer services provider was obtained and improvements were made in equipment and proper software licensing. We are working closely with Primex, as our insurer, to develop and implement proper IT controls and policies. The work is incomplete and will continue in 2024 as resources permit. We also note that this response is limited to the Town office staff and its functions and the Fire Department. The library maintains its own equipment, software, and policies; reporting to the Library Trustees. The town staff has no access to library equipment or software, and library staff have no access to Town equipment or software. The Police Department maintains its own equipment, software and policies. The town staff has no access to police equipment or software, and police staff have no access to Town equipment or software. The town office does maintain an inventory of equipment or software in these other locations. We have been careful to assure that the locations do have access to recommendations from Primex and all communications from the NH DOIT security staff.

- d. Ambulance billing write-offs. The Board partially concurs with this finding. A large number of ambulance services are provided to medicare eligible patients. In accordance with Medicare law and regulations, the town must accept assignment and payment of the amounts offered by Medicare, regardless of the actual cost of service, or adopted rates for provision of services. When these transactions are adjusted from actual adopted rates to medicare rates by the billing service we use, it does not constitute a write off or a write down of the bill. Instead it is an adjustment based upon law, and no collection action against a patient is permitted. Thus, this observation should expressly exclude any billing of a medicare eligible patient that is conducted in accordance with applicable federal law. To the extent that a bill to a non-medicare eligible patient is written down or written off at this time, the observation is valid. We are working within the fire department to develop a clear reporting of these transactions for periodic presentation to the selectmen for a formal decision. The policies involved are in development and will be presented to the selectmen for review and approval in 2024.
 - e. Debit withholding balances. The Board concurs with this recommendation, and will implement a policy to require the recommended reconciliations.
 - f. Sick leave sell back policy. The Board concurs with this recommendation, and notes that the potential negative ramifications of the policy are even broader than noted in the observation due to the impact upon reporting to the NH Retirement System. This policy was not implemented in the 2023 year. Legal counsel was obtained on the policy, and the Board formally removed the provision from the Personnel Policy in November of 2023. There is no intent to readopt this provision, or a variant of the same, in 2024.
 - g. Documentation for expenditures. The Board concurs with this recommendation, which is closely related to the accounting policies and procedures manual recommendation. As this manual is produced and implemented, it will contain improved detailed procedures for required backup documentation for all proposed expenditures. It is hoped this will occur in 2024.
4. Other Matters.
- The Board has not determined the applicability of the noted GASB Statements for their impact on the 2022 reporting period. It does note as follows:
- a. We do not believe that the Town of Greenland is involved in any conduit debt obligations invoking GASB 91.

- b. We do not know of the impacts of GASB 92, and 99.
- c. We do not participate in any public-private, public-public partnerships, or availability arrangements invoking GASB 94.
- d. We will be disclosing all subscription-based IT arrangements for the 2023 year as required by GASB 96.
- e. We do not know the applicability of GASB 100 or 101 for our operations.

Sincerely,

Paul G. Sanderson
Town Administrator
psanderson@greenland-nh.com

TOWN OF GREENLAND

2024

Town Warrant & Town Budget



Greenland

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

First Session of Annual Meeting (Deliberative Session)

Date: Saturday, February 03, 2024
Time: 9:00 am
Location: Greenland School, Post Road
Details: Multi-Purpose Room

Second Session of Annual Meeting (Official Ballot Voting)

Date: Tuesday, March 12, 2024
Time: 8 am to 7 pm
Location: Greenland School, Post Road
Details: Multi-Purpose Room

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 29, 2024, a true and attested copy of this document was posted at the place of meeting and at Greenland Town Hall and that an original was delivered to Marguerite Morgan, Town Clerk.

Name	Position	Signature
Steven Smith	Chairman, Board of Selectmen	
Vaughan Morgan	Vice Chairman, Board of Selectmen	
Randy Bunnell	Member	
Laura Malloy	Member	
Paul Stanley	Member	



Article 01 Elections

To choose all necessary Town Officers for the year ensuing.

Article 02 Zoning Article

Amend Zoning Ordinance Article III, Establishment of Districts, Section 3.7 Supplemental Use Provisions, 3.7.11 Accessory Dwelling Unit, 3.7.11.2 to read as follows: The living area of the accessory dwelling unit shall not exceed a maximum assessed of 1,200 square feet of conditioned space or 40% of the existing principal conditioned space, whichever is lesser. The accessory dwelling unit shall not contain more than two bedrooms.

Amend 3.7.11.3 to read as follows: The Accessory Dwelling Unit may be a part of the principal dwelling unit or as a detached structure.

Recommended by the Planning Board

Article 03 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 \$6,732,453? Should this article be defeated, the default budget shall be \$6,082,662, 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: 5-0
Recommended by the Budget Committee: 9-0-1
ABS

The projected Tax Rate Impact of this article is \$0.46 Per Thousand of Assessed Valuation.

Article 04 Police Station Maintenance

To see if the Town will vote to raise and appropriate the sum of \$3,000 to be added to the Police Station Maintenance Capital Reserve Fund previously established. This sum to come from unreserved fund balance with no amount to



be raised by taxation. (Majority vote required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 8-1-1
ABS

The projected Tax Rate Impact of this article is
\$0.00 Per Thousand of Assessed Valuation.

Article 05 Police Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of \$3,000 to be added to the Police Equipment Capital Reserve Fund previously established. This sum to come from unreserved fund balance, with no amount to be raised by taxation.
(Majority vote required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 8-1-1
ABS

The projected Tax Rate Impact of this article is
\$0.00 Per Thousand of Assessed Valuation.

Article 06 Ambulance Billing

To see if the town will vote to raise and appropriate the sum of \$6,500 for the purpose of funding ambulance billing expenses, with said funds to come from the Fire and Ambulance Special Revenue Fund previously established.
(Majority vote required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 9-0-1
ABS

The projected Tax Rate Impact of this article is
\$0.00 Per Thousand of Assessed Valuation.

Article 07 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: 9-0-1
ABS

The projected Tax Rate Impact of this article is
\$0.05 Per Thousand of Assessed Valuation.



Article 08 Change of Purpose, New Fire Station Capital Reserve Fund

To see if the town will vote to change the purpose of the existing New Fire Station Capital Reserve Fund from the current purpose of "financing all or part of the cost for construction of a new Fire Station" to "financing all or part of the cost for siting, design, or construction of a new Fire Station" Furthermore, to name the board of selectmen as agents to expend from the fund".
(2/3 vote required)

Article 09 Retirement Liability Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of \$25,000 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: 9-0-1
ABS

The projected Tax Rate Impact of this article is \$0.01 Per Thousand of Assessed Valuation.

Article 10 Town Equipment Capital Reserve Fund

To see if the Town will vote to raise and appropriate the sum of \$25,000 to be added to the Town Equipment Capital Reserve Fund previously established.
(Majority vote required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 9-0-1
ABS

The projected Tax Rate Impact of this article is \$0.01 Per Thousand of Assessed Valuation.

Article 11 New Firefighter Positions

To see if the Town will vote to raise and appropriate the sum of \$94,000 for the purpose of creating and funding one new firefighter position for the remainder of 2024. The cost of this position for a full year in 2025 is estimated to be \$125,000 and is subject to approval of an appropriation at that time, and in future years. This special article is a special warrant article per RSA 32:3 VI (d) and RSA 32:7 V. (Majority vote required)



Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 9-0-1
ABS

The projected Tax Rate Impact of this article is
\$0.06 Per Thousand of Assessed Valuation.

**Article 12 Modify the Municipal Transportation
Improvement Fund**

To see if the Town will vote to modify the Municipal and Transportation Improvement Fund fee originally adopted in 2006 from the current amount of \$2.50 per vehicle registered to \$5.00 per vehicle registered, in accordance with RSA 261:153, VI(b). (Majority vote required)

Article 13 Rescind Adoption of the Budget Committee

To see if the Town will vote to rescind the adoption of RSA 32:14 by the 1972 Town Meeting, which created the Greenland Budget Committee. If this article is adopted, it will take effect for the 2025 annual meeting, however the current members of the budget committee would serve during the 2025 budget process leading to the 2025 annual meeting, following which the budget committee would cease to exist. (Majority vote required)

**Article 14 Creation of Greenland Cemetery Expendable
Trust Fund**

To see if the town will vote to establish the Greenland Cemetery Expendable Trust Fund pursuant to RSA 31:19-a and RSA 289:2-a, allowing all future proceeds received from the sale of burial space permits in Greenland public cemeteries and any interest gained thereon, to be used for the maintenance of cemeteries; and, further to name the Cemetery Trustees as agents to expend from this fund. Further to raise and appropriate the sum of \$1 to this newly established fund.
(Majority vote required)

Article 15 Discontinue the Library Future Growth Fund

To see if the town will vote to discontinue the Library Future Growth Fund created in 2007. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)



Article 16 Readopt the Solar Exemption

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

Article 17 Community Power Authorization

To see if the Town will vote to adopt the Greenland Community Choice Aggregation Plan which authorizes the Board of Selectmen to develop and implement a Greenland Community Choice Aggregation Program as described therein (pursuant to RSA 53-E). This program would allow the Town to provide Greenland residents and businesses access to competitive markets for supplies of energy and related energy services. (Majority vote required)

Article 18 Rescind the SB2 Form of Town Meeting

Shall we rescind the provisions of RSA 40:13 (known as SB 2), as adopted by the Town of Greenland on March 10, 2015, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law? A 3/5 majority of those voting on the question shall be required to rescind.

Article 19 Modify the Blind Exemption

Shall the town modify the provisions of RSA 72:37, Exemption for the Blind, to allow an inhabitant who is legally blind as determined by the blind services program, to be exempt each year on the assessed value, for property tax purposes, of his or her residential real estate to the value of \$100,000, provided that each applicant satisfy the requirements of RSA 72:33 and 72:34 before the exemption is granted?
(Majority vote required)

Article 20 Recreation Capital Reserve Fund



To see if the town will vote to establish a Recreation Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of making long term improvements to existing recreational property owned by the town, and to raise and appropriate the sum of \$1 to the fund. Further, to name the Recreation Commission as agents to expend from said fund. (Majority vote required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 8-0-2
ABS

The projected Tax Rate Impact of this article is
\$0.00 Per Thousand of Assessed Valuation.

Article 21 Recreation Advertising Revolving Fund

To see if the town will vote to establish a revolving fund pursuant to RSA 31:95-h, to be called the Recreation Advertising Revolving Fund for the purpose of purchasing recreation equipment for use on town owned recreational facilities. All revenues received for advertising placed upon recreational properties from charges or sponsorships authorized by the Recreation Commission will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general fund balance. Further to raise and appropriate the sum of \$1 to be added to the fund for these purposes. The town treasurer shall have custody of all moneys in the fund and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created. (Majority vote required)

Recommended by the Board of Selectmen: 5-0
Recommended by the Budget Committee: 8-0-2
ABS

The projected Tax Rate Impact of this article is
\$0.00 Per Thousand of Assessed Valuation.



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**Proposed Budget
 Greenland**

For the period beginning January 1, 2024 and ending December 31, 2024
 Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 29, 2024

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
Frank Hansler	Chairman, Budget Committee	
Robert Krasko	Vice Chairman, Budget Committee	
Michael Bilodeau	Member	
Todd Cadle	Member	
Mark Connelly	Member	
Glenn Page	Member	
Zack Pike	Member	
Timothy Monahan	Member	
Jenna Raizes	Member	
Patrick Walsh	School Board Representative	
Randy Bunnell	Board of Selectmen Representative	
Donald Miller	Alternate	

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/>



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Proposed Budget

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2023	Appropriations for period ending 12/31/2023	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
General Government								
4130	Executive	03	\$268,649	\$301,504	\$456,270	\$0	\$456,270	\$0
4140	Election, Registration, and Vital Statistics	03	\$82,956	\$89,065	\$120,090	\$0	\$120,090	\$0
4150	Financial Administration	03	\$197,701	\$144,714	\$158,080	\$0	\$158,080	\$0
4152	Property Assessment		\$52,680	\$55,000	\$0	\$0	\$0	\$0
4153	Legal Expense	03	\$10,819	\$49,000	\$39,000	\$0	\$39,000	\$0
4155	Personnel Administration	03	\$1,186,023	\$1,210,271	\$1,424,000	\$0	\$1,424,000	\$0
4191	Planning and Zoning	03	\$30,349	\$24,602	\$28,000	\$0	\$28,000	\$0
4194	General Government Buildings	03	\$168,535	\$74,524	\$100,000	\$0	\$100,000	\$0
4195	Cemeteries	03	\$32,802	\$27,540	\$24,885	\$0	\$24,885	\$0
4196	Insurance Not Otherwise Allocated	03	\$94,310	\$111,021	\$111,021	\$0	\$111,021	\$0
4197	Advertising and Regional Associations	03	\$4,120	\$9,054	\$9,338	\$0	\$9,338	\$0
4198	Contingency		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	03	\$2,608	\$2,910	\$15,500	\$0	\$15,500	\$0
	General Government Subtotal		\$2,131,552	\$2,099,205	\$2,486,184	\$0	\$2,486,184	\$0
Public Safety								
4210	Police	03	\$929,420	\$993,993	\$1,027,467	\$0	\$1,027,467	\$0
4215	Ambulances	03	\$22,704	\$24,360	\$20,000	\$0	\$20,000	\$0
4220	Fire	03	\$813,528	\$1,081,690	\$1,114,102	\$0	\$1,114,102	\$0
4240	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290	Emergency Management	03	\$11,985	\$25,000	\$25,000	\$0	\$25,000	\$0
4299	Other Public Safety		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$1,777,637	\$2,125,043	\$2,186,569	\$0	\$2,186,569	\$0
Airport/Aviation Center								
4301	Airport Administration		\$0	\$0	\$0	\$0	\$0	\$0
4302	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
4309	Other Airport		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Proposed Budget

Highways and Streets						
4311	Highway Administration	03	\$0	\$42,001	\$798,000	\$0
4312	Highways and Streets	03	\$1,164,358	\$950,002	\$56,000	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$9,283	\$13,000	\$13,000	\$0
4319	Other Highway, Streets, and Bridges	03	\$0	\$0	\$30,000	\$0
Highways and Streets Subtotal			\$1,173,641	\$1,005,003	\$897,000	\$0
Sanitation						
4321	Sanitation Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection	03	\$174,896	\$102,200	\$102,200	\$0
4324	Solid Waste Disposal	03	\$105,174	\$221,000	\$256,000	\$0
4325	Solid Waste Facilities Clean-Up		\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
Sanitation Subtotal			\$280,070	\$323,200	\$358,200	\$0
Water Distribution and Treatment						
4331	Water Administration		\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0
4335	Water Treatment		\$0	\$0	\$0	\$0
4338	Water Conservation		\$0	\$0	\$0	\$0
4339	Other Water		\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0
Electric						
4351	Electric Administration		\$0	\$0	\$0	\$0
4352	Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0
Health						



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4411	Health Administration	03	\$0	\$2,900	\$1	\$0	\$1	\$0	\$0
4414	Pest Control	03	\$505	\$1	\$1	\$0	\$1	\$0	\$0
4415	Health Agencies and Hospitals	03	\$6,720	\$17,271	\$17,271	\$0	\$17,271	\$0	\$0
4419	Other Health		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$7,225	\$20,172	\$17,273	\$0	\$17,273	\$0	\$17,273

Welfare

4441	Welfare Administration	03	\$16,019	\$18,102	\$3,000	\$0	\$3,000	\$0	\$0
4442	Direct Assistance	03	\$0	\$0	\$20,000	\$0	\$20,000	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$23,000	\$0	\$0	\$0	\$0	\$0
4445	Vendor Payments		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4449	Other Welfare		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$16,019	\$41,102	\$23,000	\$0	\$23,000	\$0	\$23,000

Culture and Recreation

4520	Parks and Recreation	03	\$32,162	\$11,650	\$11,650	\$0	\$11,650	\$0	\$0
4550	Library	03	\$421,983	\$421,700	\$431,768	\$0	\$431,768	\$0	\$0
4583	Patriotic Purposes	03	\$225	\$2,048	\$1	\$0	\$1	\$0	\$0
4589	Other Culture and Recreation	03	\$75	\$26,500	\$26,500	\$0	\$26,500	\$0	\$0
	Culture and Recreation Subtotal		\$454,445	\$461,898	\$469,919	\$0	\$469,919	\$0	\$469,919

Conservation and Development

4611	Conservation Administration	03	\$3,166	\$2,000	\$2,000	\$0	\$2,000	\$0	\$0
4612	Purchase of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4661	Economic Development Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4662	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4669	Other Economic Development		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$3,166	\$2,000	\$2,000	\$0	\$2,000	\$0	\$2,000

Debt Service



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4711	Principal - Long Term Bonds, Notes, and Other Debt	03	\$225,000	\$225,000	\$222,002	\$0	\$222,002	\$0
4721	Interest - Long Term Bonds, Notes, and Other Debt	03	\$76,412	\$77,000	\$70,395	\$0	\$70,395	\$0
4723	Interest on Tax and Revenue Anticipation Notes	03	\$0	\$1	\$1	\$0	\$1	\$0
4790	Other Debt Service Charges	03	\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$301,412	\$302,001	\$292,398	\$0	\$292,398	\$0

Capital Outlay

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
	Capital Outlay Subtotal		\$0	\$0	\$0	\$0	\$0	\$0

Operating Transfers Out

4911	To Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$0	\$0	\$0	\$0	\$0	\$0

Total Operating Budget Appropriations							\$6,732,543	\$0	\$6,732,543
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Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2024 (Recommended)	Selectmen's Appropriations for period ending 12/31/2024 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2024 (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	Ambulances	06	\$6,500	\$0	\$6,500	\$0
		<i>Purpose: Ambulance Billing</i>				
4220	Fire	11	\$94,000	\$0	\$94,000	\$0
		<i>Purpose: New Firefighter Positions</i>				
4520	Parks and Recreation	21	\$1	\$0	\$1	\$0
		<i>Purpose: Recreation</i>				
4915	To Capital Reserve Funds	04	\$3,000	\$0	\$3,000	\$0
		<i>Purpose: Police Station Maintenance</i>				
4915	To Capital Reserve Funds	05	\$3,000	\$0	\$3,000	\$0
		<i>Purpose: Police Equipment Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	07	\$75,000	\$0	\$75,000	\$0
		<i>Purpose: New Fire Station Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	09	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Retirement Liability Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	10	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Town Equipment Capital Reserve Fund</i>				
4915	To Capital Reserve Funds	20	\$1	\$0	\$1	\$0
		<i>Purpose: Recreation</i>				
Total Proposed Special Articles			\$231,502	\$0	\$231,502	\$0



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Proposed Budget

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2024 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



Proposed Budget

Account	Source	Article	Actual Revenues for period ending 12/31/2023	Selectmen's Estimated Revenues for period ending 12/31/2024	Budget Committee's Estimated Revenues for period ending 12/31/2024
Taxes					
3120	Land Use Change Taxes for General Fund	03	\$0	\$30,000	\$30,000
3180	Resident Taxes		\$0	\$0	\$0
3185	Yield Taxes	03	\$0	\$2,000	\$2,000
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	03	\$0	\$30,000	\$30,000
Taxes Subtotal			\$0	\$62,000	\$62,000

Licenses, Permits, and Fees

3210	Business Licenses and Permits	03	\$0	\$8,750	\$8,750
3220	Motor Vehicle Permit Fees	03	\$0	\$1,400,000	\$1,400,000
3230	Building Permits	03	\$0	\$175,000	\$175,000
3290	Other Licenses, Permits, and Fees	03	\$0	\$35,000	\$35,000
Licenses, Permits, and Fees Subtotal			\$0	\$1,618,750	\$1,618,750

From Federal Government

3311	Housing and Urban Development		\$0	\$0	\$0
3312	Environmental Protection		\$0	\$0	\$0
3313	Federal Emergency		\$0	\$0	\$0
3314	Federal Drug Enforcement		\$0	\$0	\$0
3319	Other Federal Grants and Reimbursements		\$0	\$0	\$0
From Federal Government Subtotal			\$0	\$0	\$0

State Sources

3351	Shared Revenues - Block Grant		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$0	\$387,200	\$387,200
3353	Highway Block Grant	03	\$0	\$90,753	\$90,753
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



Proposed Budget

3357	Flood Control Reimbursement	\$0	\$0	\$0
3359	Railroad Tax Distribution	\$0	\$2,425	\$2,425
3360	Water Filtration Grants	\$0	\$0	\$0
3361	Landfill Closure Grants	\$0	\$0	\$0
3369	Other Intergovernmental Revenue from State of NH	\$0	\$0	\$0
3379	Intergovernmental Revenues - Other	\$0	\$0	\$0
	State Sources Subtotal	\$0	\$480,378	\$480,378

Charges for Services

3401	Income from Departments	\$0	\$60,000	\$60,000
3402	Water Supply System Charges	\$0	\$0	\$0
3403	Sewer User Charges	\$0	\$0	\$0
3404	Garbage-Refuse Charges	\$0	\$0	\$0
3405	Electric User Charges	\$0	\$0	\$0
3406	Airport Fees	\$0	\$0	\$0
3409	Other Charges	\$0	\$0	\$0
	Charges for Services Subtotal	\$0	\$60,000	\$60,000

Miscellaneous Revenues

3500	Special Assessments	\$0	\$0	\$0
3501	Sale of Municipal Property	\$0	\$0	\$0
3502	Interest on Investments	\$0	\$75,000	\$75,000
3503	Other	\$0	\$0	\$0
3504	Fines and Forfeits	\$0	\$0	\$0
3506	Insurance Dividends and Reimbursements	\$0	\$0	\$0
3508	Contributions and Donations	\$0	\$0	\$0
3509	Revenue from Misc Sources Not Otherwise Classified	\$0	\$20,000	\$20,000
	Miscellaneous Revenues Subtotal	\$0	\$95,000	\$95,000

Interfund Operating Transfers In

3911	From Revolving Funds	\$0	\$0	\$0
3912	From Special Revenue Funds	\$0	\$6,500	\$6,500
3913	From Capital Projects Funds	\$0	\$0	\$0
3914A	From Airport Proprietary Fund	\$0	\$0	\$0



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3914E	From Electric Proprietary Fund	\$0	\$0	\$0
3914O	From Other Proprietary Fund	\$0	\$0	\$0
3914S	From Sewer Proprietary Fund	\$0	\$0	\$0
3914W	From Water Proprietary Fund	\$0	\$0	\$0
3915	From Capital Reserve Funds	\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
3917	From Conservation Funds	\$0	\$0	\$0
	Interfund Operating Transfers in Subtotal	\$0	\$6,500	\$6,500

Other Financing Sources

3934	Proceeds from Long-Term Notes/Bonds/Other Sources	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	04	\$3,000	\$3,000
9999	Fund Balance to Reduce Taxes	03, 05	\$9,000	\$9,000
	Other Financing Sources Subtotal		\$12,000	\$12,000

	Total Estimated Revenues and Credits	\$0	\$2,334,628	\$2,334,628
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Proposed Budget

Item	Selectmen's Period ending 12/31/2024 (Recommended)	Budget Committee's Period ending 12/31/2024 (Recommended)
Operating Budget Appropriations	\$6,732,543	\$6,732,543
Special Warrant Articles	\$231,502	\$231,502
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$6,964,045	\$6,964,045
Less Amount of Estimated Revenues & Credits	\$2,334,628	\$2,334,628
Estimated Amount of Taxes to be Raised	\$4,629,417	\$4,629,417



Proposed Budget

1. Total Recommended by Budget Committee	\$6,964,045
Less Exclusions:	
2. Principal Long-Term Bonds & Notes	\$222,002
3. Interest Long-Term Bonds & Notes	\$70,395
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$292,397
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$6,671,648
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$667,165
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)	\$7,631,210



New Hampshire
 Department of
 Revenue Administration

2024
 MS-DTB

Default Budget of the Municipality

Greenland

For the period beginning January 1, 2024 and ending December 31, 2024

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: _____

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

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

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



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$301,504	\$0	\$0	\$301,504
4140	Election, Registration, and Vital Statistics	\$89,065	\$0	\$0	\$89,065
4150	Financial Administration	\$144,714	\$0	\$0	\$144,714
4152	Property Assessment	\$55,000	(\$55,000)	\$0	\$0
4153	Legal Expense	\$49,000	\$0	\$0	\$49,000
4155	Personnel Administration	\$1,210,271	\$0	\$0	\$1,210,271
4191	Planning and Zoning	\$24,602	\$0	\$0	\$24,602
4194	General Government Buildings	\$74,524	\$0	\$0	\$74,524
4195	Cemeteries	\$24,540	\$0	\$0	\$24,540
4196	Insurance Not Otherwise Allocated	\$111,021	\$0	\$0	\$111,021
4197	Advertising and Regional Associations	\$9,054	\$0	\$0	\$9,054
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$2,910	\$0	\$0	\$2,910
General Government Subtotal		\$2,096,205	(\$55,000)	\$0	\$2,041,205
Public Safety					
4210	Police	\$993,993	\$0	\$0	\$993,993
4215	Ambulances	\$17,860	\$0	\$0	\$17,860
4220	Fire	\$860,154	\$0	\$0	\$860,154
4240	Building Inspection	\$0	\$0	\$0	\$0
4290	Emergency Management	\$25,000	\$0	\$0	\$25,000
4299	Other Public Safety	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$1,897,007	\$0	\$0	\$1,897,007
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$42,001	\$0	\$0	\$42,001
4312	Highways and Streets	\$950,002	\$0	\$0	\$950,002
4313	Bridges	\$0	\$0	\$0	\$0
4318	Street Lighting	\$13,000	\$0	\$0	\$13,000
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$1,005,003	\$0	\$0	\$1,005,003



New Hampshire
Department of
Revenue Administration

2024
MS-DTB

Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$102,200	\$0	\$0	\$102,200
4324	Solid Waste Disposal	\$221,000	\$0	\$0	\$221,000
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
	Sanitation Subtotal	\$323,200	\$0	\$0	\$323,200
Water Distribution and Treatment					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
	Water Distribution and Treatment Subtotal	\$0	\$0	\$0	\$0
Electric					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
	Electric Subtotal	\$0	\$0	\$0	\$0
Health					
4411	Health Administration	\$2,900	\$0	\$0	\$2,900
4414	Pest Control	\$1	\$0	\$0	\$1
4415	Health Agencies and Hospitals	\$17,271	\$0	\$0	\$17,271
4419	Other Health	\$0	\$0	\$0	\$0
	Health Subtotal	\$20,172	\$0	\$0	\$20,172
Welfare					
4441	Welfare Administration	\$18,102	\$0	\$0	\$18,102
4442	Direct Assistance	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments	\$23,000	\$0	\$0	\$23,000
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$0	\$0	\$0	\$0
	Welfare Subtotal	\$41,102	\$0	\$0	\$41,102



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4620	Parks and Recreation	\$11,850	\$0	\$0	\$11,850
4650	Library	\$421,700	\$0	\$0	\$421,700
4583	Patriotic Purposes	\$725	\$0	\$0	\$725
4589	Other Culture and Recreation	\$26,500	\$0	\$0	\$26,500
Culture and Recreation Subtotal		\$460,575	\$0	\$0	\$460,575
Conservation and Development					
4611	Conservation Administration	\$2,000	\$0	\$0	\$2,000
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$2,000	\$0	\$0	\$2,000
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$225,000	(\$2,998)	\$0	\$222,002
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$77,000	(\$6,605)	\$0	\$70,395
4723	Interest on Tax and Revenue Anticipation Notes	\$1	\$0	\$0	\$1
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$302,001	(\$9,603)	\$0	\$292,398
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$0	\$0	\$0	\$0
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$0	\$0	\$0	\$0
Capital Outlay Subtotal		\$0	\$0	\$0	\$0



New Hampshire
Department of
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Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$0	\$0	\$0	\$0
4914W	To Water Proprietary Fund	\$0	\$0	\$0	\$0
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$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		\$6,147,265	(\$64,603)	\$0	\$6,082,662



New Hampshire
Department of
Revenue Administration

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Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4197	same
4215	same
4313	same
4240	same
4195	same
4811	same
4198	same
4442	same
4140	same
4290	same
4130	same
4150	same
4220	same
4194	same
4411	same
4415	same
4311	same
4312	same
4196	same
4721	Actual cost in 2024
4444	same
4153	same
4550	same
4589	same
4199	same
4419	same
4319	same
4299	same
4329	same
4449	same
4520	same
4583	same
4155	same
4414	same
4191	same
4210	same
4711	Actual cost in 2024
4152	revaluation completed
4321	same
4326	same
4323	same
4324	same
4325	same
4316	same



New Hampshire
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Reasons for Reductions/Increases & One-Time Appropriations

4445	same
4441	same

GREENLAND CENTRAL
SCHOOL
2024

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 5, 2024

Time: 6:30 PM

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

Details: Snow Date: February 7, 2024 – 6:30 PM

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 12, 2024

Time: 8:00 AM to 7:00 PM

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

Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before January 29, 2024, a true and attested copy of this document was posted at the place of meeting, the SAU Office, Greenland Town Hall and a copy was delivered to the School District Clerk.

Name	Position	Signature
Patrick Walsh	School Board Chairman	
Talley Westerberg	School Board Vice-Chair	
John Balboni	School Board Member	
Katie Curtis	School Board Member	
Scot Hopps	School Board Member	



Article 01 2024-2025 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 \$14,253,687 (fourteen million two hundred fifty-three thousand six hundred eighty-seven dollars)? Should this article be defeated, the default budget shall be \$13,973,999 (thirteen million nine hundred seventy-three thousand nine hundred ninety-nine 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 8-1-0)

Estimated Tax Impact - \$.20

Yes No

Article 02 School Building and Grounds Expendable Trust Fund

Shall the Greenland School District vote to raise and appropriate up to \$128,800 (one hundred twenty-eight thousand eight hundred dollars) to be added to the School Building and Grounds Expendable Trust Fund previously established, with \$28,800 of that sum to be funded through the rental income received from the property and the remaining \$100,000 be funded from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024 with no amount to be raised by additional taxation? (Majority vote required.)

The Greenland School Board recommends this warrant article. (Vote 4-0)
The Greenland Budget Committee recommends this warrant article. (Vote 9-0-0)

Estimated Tax Impact - \$0

Yes No

Article 03 Special Education Expendable Trust Fund

Shall the Greenland School District vote to raise and appropriate up to \$70,000 (seventy thousand dollars) to be added to the Special Education Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024, with no amount to be raised by additional taxation? (Majority vote required)

The Greenland School Board recommends this warrant article. (Vote 4-0)
The Greenland Budget Committee recommends this warrant article. (Vote 9-0-0)

Yes No

GREENLAND SCHOOL DISTRICT WARRANT

2024

The State of New Hampshire

To the inhabitants of the School District of Greenland, in the County of Rockingham and State of New Hampshire, qualified to vote upon School District Affairs:

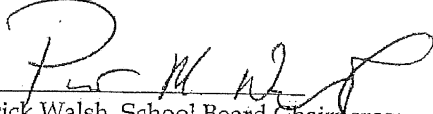
You are hereby notified to meet at the Greenland Central School in said District on Tuesday, March 12, 2024, at 8:00 am to 7:00 pm to vote on the following:

1. To choose Two (2) Members of the School Board for the ensuing three years.
2. To choose One (1) School District Treasurer for the ensuing three years.

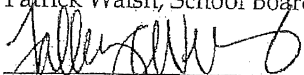
The foregoing procedure calling for election of your District Officers at the annual town meeting was adopted by the District at its 1966 annual meeting.

We certify and attest that on or before January 29, 2024, a true and attested copy of this document was posted at the place of meeting and at the SAU 50 Office, Greenland Town Hall, and that an original was delivered to the School District Clerk.

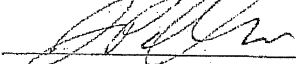
A true copy of warrant – Attest



Patrick Walsh, School Board Chairperson



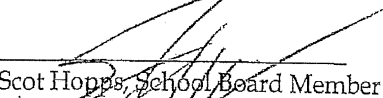
Talley Westerberg, School Board Vice-Chairperson



John Balboni, School Board Member



Katie Curtis, School Board Member



Scot Hopps, School Board Member

First Session of Annual Meeting (Deliberative Session)
Monday, February 5, 2024

6:45 pm Call to Order
Pledge of Allegiance

Moderator Jon Flagg began by acknowledging and thanking Dean Bouffard for his many years as the Town Moderator and presented him with a gift. He then introduced School Board Members, GCS Administrative Team, SAU Superintendent and Assistant Superintendent, Business Administrator, Director of Special Education, Director of Technology, and Director of Facilities.

Jon Flagg explained the purpose of the meeting and how the process of the deliberative session works.

Article 1 - 2024-2025 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 \$14,253,687 (fourteen million two hundred fifty-three thousand six hundred eighty-seven dollars)? Should this article be defeated, the default budget shall be \$13,973,999 (thirteen million nine hundred seventy-three thousand nine hundred ninety-nine 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 8-1-0)

Estimated Tax Impact - \$.20

Chairman of the School Board, Pat Walsh, gave an overview of the 4.86% increase to the budget. He explained that the drivers of the budget increase were tied to three main factors that were out of the School Board's control. The increase is directly related to an increase in healthcare and benefits (\$251,000), CBA for teachers and paraprofessionals (\$228,000), and Special Education transportation (\$32,000) Chairman Walsh continued to explain how the increase was being offset by the use of some Trust Funds, specifically in regard to tuitioning Greenland Central School students to Portsmouth High School. When figuring the budget, 7 students were removed from the PHS anticipated number of students. Then, if the need arises, they will utilize funds from the Trust Fund.

Greenland resident, Bob Dion, Tuttle Lane, questioned the estimated tax impact of \$.20 and what numbers that estimate was based from. Sue Penny, SAU 50 Business Administrator, explained that the amount was per \$1,000 based on the latest property value assessment.

Greenland resident, Arthur Thimann, Tidewater Farm Rd., asked for clarification/summary of budget for items on page 2 where Warrant Articles are listed. Chairman Pat Walsh explained that grants from the Department of Ed (IDEA Grant), the SAFE Grant, and ESSER Funds are utilized to cover the funds needed for Warrant Article 2 School Building and Grounds Expendable Trust Fund and Warrant Article 3 Special Education Expendable Trust Fund.

Greenland resident, Zack Pike, Sanderson Rd, acknowledged the value of the Greenland Central School District to the community.

Greenland resident, Sarah Gott, Fish and Game Rd, expressed that she felt class sizes were too small, and that perhaps unnecessary in light of increasing costs.

Moderator Jon Flagg called for a show of cards for all those opposed/in favor of Article 01. A motion was made to adopt Article 01 by Chairman Pat Walsh and seconded. A motion was made and seconded to restrict revisiting Article 01.

Article 1, Operating Budget, will appear as written on the ballot.

Article 2 - School Building and Grounds Expendable Trust Fund

Shall the Greenland School District vote to raise and appropriate up to \$128,800 (one hundred twenty-eight thousand eight hundred dollars) to be added to the School Building and Grounds Expendable Trust Fund previously established, with \$28,800 of that sum to be funded through the rental income received from the property and the remaining \$100,000 be funded from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024 with no amount to be raised by additional taxation ? (Majority vote required.)

**The Greenland School Board recommends this warrant article. (Vote 4-0)
The Greenland Budget Committee recommends this warrant article. (Vote 9-0-0)**

Estimated Tax Impact - \$0

School Board Member John Balboni explains that these funds will be used for Capital Improvement Projects. He references the installation of mini splits and window replacement as examples.

There was no further discussion of Article 02.

Moderator Jon Flagg called for a show of cards for all those opposed/in favor of Article 02. A motion was made to adopt Article 02 and seconded. A motion was made and seconded to restrict revisiting Article 02.

Article 2, School Building and Grounds Expendable Trust Fund will appear as written on the ballot.

Article 3 - Special Education Expendable Trust Fund

Shall the Greenland School District vote to raise and appropriate up to \$70,000 (seventy thousand dollars) to be added to the Special Education Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2024 unassigned fund balance available for transfer on July 1, 2024, with no amount to be raised by additional taxation? (Majority vote required)

**The Greenland School Board recommends this warrant article. (Vote 4-0)
The Greenland Budget Committee recommends this warrant article. (Vote 9-0-0)**

Chairman Pat Walsh explained this fund will add \$70,000 to the Special Education Trust Fund only if there is a surplus of money available at the end of the year. These funds would be put in place to cover unexpected expenses such increased enrollment or the need for out of district placement.

There was no further discussion of Article 03.

Moderator Jon Flagg called for a show of cards for all those opposed/in favor of Article 03. A motion was made to adopt Article 03 and seconded. A motion was made and seconded to restrict revisiting Article 03.

Article 3, Special Education Expendable Trust Fund will appear as written on the ballot.

Chairman Pat Walsh thanked the members of the community for joining the meeting. He acknowledged the Town of Greenland's recent reassessment of property and assured the guests that the Board tries their very best to put forth the best proposed school budget.

Respectfully submitted,

Chrissy Vogel
District Clerk



New Hampshire
Department of
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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, 2024 to June 30, 2025

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 29, 2024

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
Frank Hansler	Chairman, Budget Committee	<i>Frank Hansler</i>
Robert Krasko	Vice Chairman, Budget Committee	<i>Robert Krasko</i>
Michael Bilodeau	Member	<i>Michael Bilodeau</i>
Todd Cadle	Member	<i>Todd Cadle</i>
Mark Connelly	Member	<i>Mark Connelly</i>
Glenn Page	Member	<i>Glenn Page</i>
Zack Pike	Member	<i>Zack Pike</i>
Timothy Monahan	Member	<i>Timothy Monahan</i>
Jenna Raizes	Member	<i>Jenna Raizes</i>
Patrick Walsh	School Board Representative	<i>Patrick Walsh</i>
Randy Bunnell	Board of Selectmen Representative	<i>Randy Bunnell</i>
Donald Miller	Alternate	<i>Donald Miller</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
Revenue Administration

2024
MS-27

Proposed Budget

Account	Purpose	Article	Expenditures for period ending 6/30/2023	Appropriations as Approved by DRA for period ending 6/30/2024	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$7,206,260	\$7,634,405	\$7,854,815	\$0	\$7,854,815	\$0
1200-1299	Special Programs	01	\$1,503,567	\$1,469,970	\$1,671,521	\$0	\$1,671,521	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$96,890	\$108,535	\$164,638	\$0	\$164,638	\$0
1500-1599	Non-Public Programs	01	\$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
			\$8,806,717	\$9,212,910	\$9,690,974	\$0	\$9,690,974	\$0
Instruction Subtotal								
			\$8,806,717	\$9,212,910	\$9,690,974	\$0	\$9,690,974	\$0
Support Services								
2000-2199	Student Support Services	01	\$713,517	\$925,504	\$896,070	\$0	\$896,070	\$0
2200-2299	Instructional Staff Services	01	\$463,224	\$424,508	\$458,571	\$0	\$458,571	\$0
			\$1,176,741	\$1,350,012	\$1,354,641	\$0	\$1,354,641	\$0
Support Services Subtotal								
			\$1,176,741	\$1,350,012	\$1,354,641	\$0	\$1,354,641	\$0
General Administration								
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$37,716	\$49,794	\$46,934	\$0	\$46,934	\$0
			\$37,716	\$49,794	\$46,934	\$0	\$46,934	\$0
General Administration Subtotal								
			\$37,716	\$49,794	\$46,934	\$0	\$46,934	\$0
Executive Administration								
2320 (310)	SAU Management Services	01	\$604,521	\$620,773	\$648,890	\$0	\$648,890	\$0
2320-2399	All Other Administration	01	\$144,645	\$150,221	\$164,241	\$0	\$164,241	\$0
2400-2499	School Administration Service	01	\$527,157	\$552,986	\$562,273	\$0	\$562,273	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$636,060	\$698,603	\$707,244	\$0	\$707,244	\$0
2700-2799	Student Transportation	01	\$355,458	\$447,375	\$566,476	\$0	\$566,476	\$0



New Hampshire
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2800-2999 Support Service, Central and Other		\$23,608	\$0	\$0	\$0	\$0
Executive Administration Subtotal		\$2,291,449	\$2,489,958	\$2,649,124	\$0	\$2,649,124
Non-Instructional Services						
3100	Food Service Operations	01	\$161,874	\$149,000	\$0	\$149,000
3200	Enterprise Operations		\$0	\$0	\$0	\$0
Non-Instructional Services Subtotal			\$161,874	\$149,000	\$0	\$149,000
Facilities Acquisition and Construction						
4100	Site Acquisition		\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0
4600	Building Improvement Services	01	\$219,422	\$26,683	\$13,300	\$13,300
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Subtotal			\$219,422	\$26,683	\$13,300	\$13,300
Other Outlays						
5110	Debt Service - Principal	01	\$376,515	\$59,008	\$61,470	\$61,470
5120	Debt Service - Interest	01	\$64,199	\$63,706	\$51,244	\$51,244
Other Outlays Subtotal			\$440,714	\$112,714	\$0	\$112,714
Fund Transfers						
5220-5221	To Food Service	01	\$0	\$21,000	\$19,000	-\$19,000
5222-5229	To Other Special Revenue	01	\$309,821	\$60,000	\$218,000	\$218,000
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0
Fund Transfers Subtotal			\$309,821	\$81,000	\$237,000	\$237,000



*New Hampshire
Department of
Revenue Administration*

**2024
MS-27**

Proposed Budget

Total Operating Budget Appropriations

\$14,253,687

\$0

\$14,253,687

\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended)	School Board's Appropriations for period ending 6/30/2025 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (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	02	\$128,800	\$0	\$128,800	\$0
			<i>Purpose: School Building and Grounds Expendable Trust Fund</i>			
5252	To Expendable Trusts/Fiduciary Funds	03	\$70,000	\$0	\$70,000	\$0
			<i>Purpose: Special Education Expendable Trust Fund</i>			
Total Proposed Special Articles			\$198,800	\$0	\$198,800	\$0



New Hampshire
 Department of
 Revenue Administration

**2024
 MS-27**

Proposed Budget

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2025 (Recommended) (Not Recommended)
Total Proposed Individual Articles			\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2024
MS-27

Proposed Budget

Account	Source	Article	Revised Revenues for period ending 6/30/2024	School Board's Estimated Revenues for period ending 6/30/2025	Budget Committee's Estimated Revenues for period ending 6/30/2025
Local Sources					
1300-1349	Tuition		\$0	\$0	\$0
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments	01	\$2,300	\$2,300	\$2,300
1600-1699	Food Service Sales	01	\$89,000	\$89,000	\$89,000
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	02	\$28,800	\$28,800	\$28,800
Local Sources Subtotal			\$120,100	\$120,100	\$120,100
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Special Education Aid		\$25,000	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition		\$0	\$0	\$0
3270	Driver Education	01	\$2,300	\$2,300	\$2,300
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$27,300	\$2,300	\$2,300
Federal Sources					
4100-4539	Federal Program Grants	01	\$60,000	\$218,000	\$218,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$57,700	\$57,700	\$57,700
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0



New Hampshire
 Department of
 Revenue Administration

2024
MS-27

Proposed Budget

4810	Federal Forest Reserve	\$0	\$0	\$0
			Federal Sources Subtotal	\$275,700
Other Financing Sources				
5110-5139	Sale of Bonds or Notes	\$0	\$0	\$0
5140	Reimbursement/Anticipation Notes	\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund	\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds	\$0	\$0	\$0
5230	Transfer from Capital Project Funds	\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds	\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
5300-5699	Other Financing Sources	\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)	\$0	\$0	\$0
9998	Amount Voted from Fund Balance	\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	\$125,000	\$170,000	\$170,000
			Other Financing Sources Subtotal	\$170,000
			Total Estimated Revenues and Credits	\$568,100



New Hampshire
 Department of
 Revenue Administration

2024
MS-27

Proposed Budget

Item	School Board Period ending 6/30/2025 (Recommended)	Budget Committee Period ending 6/30/2025 (Recommended)
Operating Budget Appropriations	\$14,253,687	\$14,253,687
Special Warrant Articles	\$198,800	\$198,800
Individual Warrant Articles	\$0	\$0
Total Appropriations	\$14,452,487	\$14,452,487
Less Amount of Estimated Revenues & Credits	\$568,100	\$568,100
Less Amount of State Education Tax/Grant	\$689,617	\$689,617
Estimated Amount of Taxes to be Raised	\$13,194,770	\$13,194,770



Proposed Budget

1. Total Recommended by Budget Committee	\$14,452,487
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)	\$14,452,487
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$1,445,249
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)	\$15,897,736



Default Budget of the School District
Greenland Local School

For the period beginning July 1, 2024 and ending June 30, 2025

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 29, 2024

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
Patrick Walsh	School Board Chairman	
Talley Westerberg	School Board Vice-Chair	
John Balboni	School Board Member	
Katie Curtis	School Board Member	
Scot Hopps	School Board Member	

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

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



Default Budget of the School District

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Instruction					
1100-1199	Regular Programs	\$7,634,405	\$241,081	\$0	\$7,875,486
1200-1299	Special Programs	\$1,469,970	\$207,969	\$0	\$1,677,939
1300-1399	Vocational Programs	\$0	\$0	\$0	\$0
1400-1499	Other Programs	\$108,535	\$9,270	\$0	\$117,805
1500-1599	Non-Public Programs	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs	\$0	\$0	\$0	\$0
	Instruction Subtotal	\$9,212,910	\$458,320	\$0	\$9,671,230
Support Services					
2000-2199	Student Support Services	\$925,504	(\$62,779)	\$0	\$862,725
2200-2299	Instructional Staff Services	\$424,508	\$6,866	\$0	\$431,374
	Support Services Subtotal	\$1,350,012	(\$55,913)	\$0	\$1,294,099
General Administration					
2310 (840)	School Board Contingency	\$0	\$0	\$0	\$0
2310-2319	Other School Board	\$49,794	\$0	\$0	\$49,794
	General Administration Subtotal	\$49,794	\$0	\$0	\$49,794
Executive Administration					
2320 (310)	SAU Management Services	\$620,773	\$0	\$0	\$620,773
2320-2399	All Other Administration	\$150,221	\$0	\$0	\$150,221
2400-2499	School Administration Service	\$552,986	\$0	\$0	\$552,986
2500-2599	Business	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	\$698,603	\$2,670	\$0	\$701,273
2700-2799	Student Transportation	\$447,375	\$116,851	\$0	\$564,226
2800-2899	Support Service, Central and Other	\$0	\$0	\$0	\$0
	Executive Administration Subtotal	\$2,469,958	\$119,521	\$0	\$2,589,479
Non-Instructional Services					
3100	Food Service Operations	\$149,000	\$0	\$0	\$149,000
3200	Enterprise Operations	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal	\$149,000	\$0	\$0	\$149,000
Facilities Acquisition and Construction					
4100	Site Acquisition	\$0	\$0	\$0	\$0
4200	Site Improvement	\$0	\$0	\$0	\$0
4300	Architectural/Engineering	\$0	\$0	\$0	\$0
4400	Educational Specification Development	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction	\$0	\$0	\$0	\$0
4600	Building Improvement Services	\$26,683	\$0	\$0	\$26,683
4900	Other Facilities Acquisition and Construction	\$0	\$0	\$0	\$0



Default Budget of the School District

Facilities Acquisition and Construction Subtotal		\$26,683	\$0	\$0	\$26,683
Other Outlays					
5110	Debt Service - Principal	\$59,008	\$2,462	\$0	\$61,470
5120	Debt Service - Interest	\$53,706	(\$2,462)	\$0	\$51,244
Other Outlays Subtotal		\$112,714	\$0	\$0	\$112,714
Fund Transfers					
5220-5221	To Food Service	\$21,000	\$0	\$0	\$21,000
5222-5229	To Other Special Revenue	\$60,000	\$0	\$0	\$60,000
5230-5239	To Capital Projects	\$0	\$0	\$0	\$0
5251	To Capital Reserve Fund	\$0	\$0	\$0	\$0
5252	To Expendable Trusts/Fiduciary Funds	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
5254	To Agency Funds	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation	\$0	\$0	\$0	\$0
9992	Deficit Appropriation	\$0	\$0	\$0	\$0
Fund Transfers Subtotal		\$81,000	\$0	\$0	\$81,000
Total Operating Budget Appropriations		\$13,452,071	\$521,928	\$0	\$13,973,999



Default Budget of the School District

Account	Explanation
5120	Per amortization schedule
5110	Per amortization schedule
1400-1499	ESY costs increased due to Title grant decreasing
2600-2699	Increase fire inspection
1100-1199	Increase in salaries and benefits per CBA; HS tuition decreased based on enrollment projections
1200-1299	Increase in tuition and contracted services based on student needs (IEP's)
2000-2199	Decrease in contracted services based on student needs (IEP's)
2700-2799	Increase in student transportation costs - per RSA 189:6

**ANNUAL REPORTS OF THE
GREENLAND SCHOOL DISTRICT**

Greenland, New Hampshire

Fiscal Year July 1, 2022, to June 30, 2023

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the 2024 Deliberative Session
2024 School District Warrant
2024-2025 Proposed Budget (MS-27)
2024-2025 Default Budget (MS-DS)
Report of the Superintendent of Schools
Report of the Assistant Superintendent of Schools
Special Education Expenses / Revenue
Report of the Director of Technology
Report of the Director of Facilities
Report of the Greenland Central School Principal
Report of the Portsmouth High School Principal
2023 Wages of Greenland School District Employees
Greenland Central School Statistics
General Fall Enrollment Report
Greenland Central School Staff
Data for Greenland's 2023 High School Graduates
2022-2023 School District Audit

SCHOOL DISTRICT OFFICIALS

		Term Expires
SCHOOL BOARD	John Balboni	2024
	Scot Hopps	2024
	Talley Westerberg	2025
	Katie Curtis	2026
	Patrick Walsh	2026
MODERATOR	Jonathan Flagg	2026
CLERK	Christine Vogel	2026
TREASURER	Jerrian Hartman	2024

SUPERINTENDENT OF SCHOOLS – Stephen Zdravec

**First Session of Annual Meeting (Deliberative Session)
Monday, Feb 6, 2023**

6:30 pm Call to Order

Pledge of Allegiance

Dean Bouffard was nominated by Pat Walsh and seconded by Vaughan Morgan for the position of School District Moderator, followed by the swearing in of Dean Bouffard as School District Moderator by Town Clerk Marge Morgan.

Introduction of School Board Members, GCS Administrative Team, SAU Superintendent and Assistant Superintendent, Business Administrator, Director of Student Pupil Services, Tech Director, and Director of Facilities.

Dean Bouffard explains the purpose of the meeting and how the process of the deliberative session works.

Article 01: 2023-2024 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 \$13,333,634 (Thirteen Million Three Hundred Thirty-Three Thousand Six Hundred Thirty-Four Dollars)? Should this article be defeated, the default budget shall be \$13,102,095 (Thirteen Million One Hundred Two Thousand Ninety-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 8-3)**

Chairman Pat Walsh explained the drivers of the budget increase: bond elapsed, retirement contributions, health insurance costs, additional staffing (ESSER funds are ending), PHS tuition costs, and CBA Step Increases for contracted staff.

Resident Barbara Fleming (Post Rd) had several questions regarding the operating budget ranging from the bond, positions that have been added to the staff (administration, paras, guidance, services) and if they are really needed. Mrs. Fleming states that she hopes that the School Board is not becoming a rubber stamp for all the requests that administrators make for the school. She also acknowledged that GCS is in the top 10 schools of NH. Her personal experience is that the Greenland School Board and GCS Administration has always been positive but not all members of the community feel that way. She stated that many residents have an US vs THEM mentality when it comes to GCS and don't view the school as a community asset. She believes that GCS could offer quality services without so much staff. She also had questions about the SAU Office as a rental property, plant operations, and that those items accounted for a lot of money per year.

School Board Member Tally Westerberg responded to Mrs. Fleming. She acknowledged that the costs for services and paras, specifically as SPED costs, are dictated by the needs of students that need to be services, and that those needs can't always be predicted. She also highlighted that federal and state funds leave a gap in the amount of money needed to provide these services. She also stated that the School Board is not a rubber stamp for admin. She referenced the process of 4-hour budget meetings where the budget is gone through line by line and items are removed from the budget. She also pointed out that PHS tuition is dependent on cost per pupil and the number of students that will attend PHS each year, of which GCS has no control.

Chairman Pat Walsh addressed the increased number of staff that Mrs. Fleming questioned. He stated that there have been studies that have been done to decide an appropriate number of administrators that are needed based on the number of students. He also stated that a rubber stamp simply does not exist. During this budget cycle, the School Board had removed between \$300,000- \$400,000 from the budget they were presented with.

Greenland Resident Gus Gouzoules (Bayside Rd) questioned the student teacher ratio in Greenland, the School Board Policy of class size, and if GCS had made shifts in class size since Covid.

Greenland Resident Jamie Connelly (Charles Drive) questioned Greenland cost per pupil compared to surrounding communities. Business Administrator Sue Penny listed various comparisons for cost per pupil. Some surrounding communities were both higher and lower than Greenland.

Greenland Resident Alyssa Bailey (Meadow Lane) in reference to PHS tuition, she questioned whether there was a long-term solution to the increasing costs, as well as to whether Greenland has a voice/vote when it comes to PHS. Superintendent Steve Zdravec responded that they are always working on a plan in regard to tuition. Also that they are working to build a plan that would address Greenland having representation at these meetings, but not having a vote at the present time. Chairman Pat Walsh noted that six years ago there was a meeting to address the Portsmouth Charter in regard to the manner in which Greenland is charged for students to go to PHS.

Greenland Resident Terese Wall (Spring Hill Rd) made a motion to decrease the budget line for school psychologist by \$25,101.73. This motion was seconded by Greenland Resident David Chamberlain. Terese Hall went on to say that the number of students at GCS does not warrant two guidance counselors and a psychologist. She also stated that the norm is 400 students: 1 counselor.

Greenland Resident Maria Emory (Stone Meadow Way) noted the difference between school psychologists and guidance counselors. She pointed out that the school psychologist is part of the SPED department as is integral for evaluating student needs for specialized education. She also noted that GCS has seen a significant increase in referrals for SPED and that the .2% increase for that position is necessary to meet the needs of the students. School Board Member Talley Westerberg validated the need for the increase in the position as there has been a 30% increase in evaluations since Covid. She further explained the role of a school psychologist.

Greenland Resident Glen Westerberg (Holly Lane) referenced back to the period of time where Greenland paid for their own psychologist which was very costly. That position then became a position that was shared within the SAU to save money. He stated his support for the increase in the position. Chairman Pat Walsh pointed out the savings in having an in-house psychologist vs outsourcing contracted services.

Greenland Resident Barbara Fleming (Post Rd) Requested clarification on Line 2142 Psychology and the percentages of how this position is currently funded in part by ESSER funds and the general budget. School Board Talley Westerberg explained ESSER funds as Covid money that came out in three stages, each with its own deadline for the funds to be utilized. She also pointed out that having an in-house position not only saves time but decreases the wait times for students to be evaluated.

Greenland Resident Mary McGuinness (Cushman Way) questioned what the actual student teacher ratio is for GCS and noted that since 2018 there has been a 12% decrease in enrollment, and whether SPED students are required to have a psych evaluation. Director of Student Pupil Services Stacy Kirby explained that SPED students have a triennial evaluation. She also noted that there has been a 30% increase in students requiring services and which translated to roughly 40 students. She further explained that the role of school psychologist has many roles beyond evaluating students. School Board Member Talley Westerberg noted that the student ratio was based on the ration of students to all adults in the building, not just teachers.

Greenland Resident Zach Pike (Sanderson Rd) commented that GCS is in the Top 10 schools in NH with a comparatively low cost per pupil, that GCS is an excellent school, and that voters should vote NO on the suggested amendment to the Article.

Greenland Resident Scott Schinkle (Niblick Lane) questioned future funding of the school psychologist position.

Greenland Resident Mark Connelly (Meadow Lane) thanked the School Board, noted he was sensitive to the topic of SPED, and questioned what a BCBA was. Talley Westerberg explained the position. He further stated that the school needs to consider how much it needs vs how much the Town can afford. He expressed his concern that many positions have been added to GCS to cover behaviors (additional admin, school resource officer) and if they are really needed. He questioned if the amendment to the Article passes how much it will reduce the overall budget and if it doesn't pass, will the school be able to find the money somewhere else. He also questioned that if the \$25,000 is dropped, would the school still have a good overall budget.

Greenland Resident (Tidewater Farm Rd) questioned the tax impact the budget would have on taxpayers.

Greenland Resident Bob Dion (Tuttle Lane) questioned Lines 5110 and 5120 as to why the interest and principal payments were almost equal for the Capital lease for the new boiler. Greenland Resident Barbara Fleming explained that it is like a home mortgage and that eventually the payments for interest and principal even out.

Greenland Resident Scott Schinkle (Niblick Lane) questioned what Line 2142 for a \$58,000 variance for 2023-2024. Business Administrator Sue Penny explained that it had to do with reformatting the Chart of Accounts.

A motion was made to adopt Article 01 and seconded. A motion was made by Maria Emory and seconded by Alyssa Bailey to restrict revisiting Article 01.

Article 01: 2023-2024 Operating Budget will appear as written on the ballot.

Article 02: Greenland Support Staff Association

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

Fiscal Year	Estimated Increase
2023-2024	\$118,437
2024-2025	\$ 25,004

and further to raise and appropriate \$118,437 (One Hundred Eighteen Thousand Four Hundred Thirty-Seven 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 5-0)
The Greenland Budget Committee recommends this warrant article. (Vote 9-2)

The Article was read by Moderator Dean Bouffard. School Board Member Talley Westerberg explained that GCS had contract negotiations with support staff and explained how they are under a separate CBA. She noted how wonderful the support staff is. There was no discussion from residents.

Article 02 will appear as written on the ballot.

Article 03: If Article 02 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)

The Article was read by Moderator Dean Bouffard. There was no discussion on the Article.

Article 03 will appear as written on the ballot.

Article 04: School Building and Grounds Expendable Trust Fund

Shall the Greenland School District vote to raise and appropriate up to \$128,800 (One Hundred Twenty-Eight Thousand Eight Hundred Dollars) to be added to the School Building and Grounds Expendable Trust Fund previously established, with \$28,800 of that sum to be funded through the rental income received from the property and the remaining \$100,000 be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023 with no amount to be raised by additional taxation? (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)
Estimated Tax Impact - \$0

The Article was read by Moderator Dean Bouffard. School Board Member Talley Westerberg noted that the rent to Greenland from the SAU for SAU Central Office had increased 20%.

Greenland Resident Gus Gouzoules (Bayside Rd) questioned why the roof is being replaced/repared so frequently. Chairman Pat Walsh explained the original roof on the front of the building and that the repair for that section of the roof was "triage". After that contract was signed to the entire section of the roof. He also noted that there are six separate roof lines on the building. They are working toward maintaining vs replacing. Principal Hallee noted that the rubber membrane had needed to be replaced as well. There was no further discussion.

Article 04 will appear as written on the ballot.

Article 05: Technology Expendable Trust Fund

Shall the Greenland School District vote to raise and appropriate up to \$25,000 (Twenty-Five Thousand Dollars) to be added to the Technology Expendable Trust Fund previously established, with such sum to be funded from the June 30, 2023 unassigned fund balance available for transfer on July 1, 2023, with no amount to be raised by additional taxation? (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)

There was no discussion on Article 05.

Article 05 will appear as written on the ballot.

Respectfully submitted,

Chrissy (Vogel) Mills

REPORT OF THE SUPERINTENDENT OF SCHOOLS

It is truly an honor to serve as the Superintendent of Schools in SAU 50. Over the past year I have been gathering input from various stakeholders across the SAU to inform our Portrait of a Learner. The Portrait of a Learner will serve as our North Star as it describes the qualities and characteristics we seek to develop in our students in partnership with parents and the community. For example, in describing our learners' words such as *resourceful*, *persistent*, *prepared*, and *curious* rose to the top in the feedback we received. Thinking of our students as citizens, words such as *engaged*, *responsible*, *respectful*, and *collaborative* were used. Lastly, thinking of them generally as people, words such as *kind*, *confident*, *creative*, and *mindful* were at the top of the list.

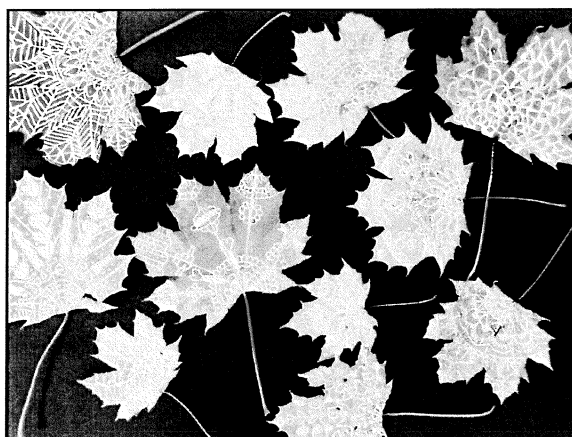
We will continue to seek community feedback as this work develops into a clear vision for our schools, with goals to help us monitor our progress. It is a great time to be in SAU 50. There is plenty to celebrate across all four communities. Recent rankings from US News and World Report support that. While Rye Elementary School was ranked #1 in New Hampshire for elementary schools, Rye Junior High was #4 and Greenland Central School was #6 for middle schools. All schools were tops in Rockingham County and the Seacoast. While Newington Public School and Maude H. Trefethen School are both too small to be ranked by US News and World Report, their performance on the achievement measures used would indicate they would also be high on this list.

In addition to drawing tighter connections between our four towns, we have been deliberate in our work to draw stronger connections with Portsmouth to set our students up for even greater success. We have collaborated across our SAUs this year on curriculum alignment, connected our Portrait of a Learner work with Portsmouth's Portrait of a Graduate work, and explored shared resources. Our goal is to bring to scale the best of what is happening in all of our schools.

Our administrative team at GCS of Principal Tamara Hallee, Assistant Principal Lauren Teeden, and Special Education Coordinator Shonda Thibeault bring a student-focused lens, strong experience, and a collaborative mindset to their work. With our strong staff, supportive community, and innovative spirit there is simply no limit on what we can create by building on the many great things already happening. We will see that our schools are schools where every child is known, supported, and challenged to do their best. We have a unique opportunity to create the very best education for students here in SAU 50. I look forward to working with our communities in that effort.

Respectfully submitted,

Steve Zadravec
Superintendent of Schools



REPORT OF THE ASSISTANT SUPERINTENDENT OF SCHOOLS

Assessment

New Hampshire State Assessment

In the spring of 2023, 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 will just take time.

The percentages of students meeting proficiency on the assessments are listed below.

English Language Arts 2023

Grade	Level 3 and Level 4 (proficient)	2022	2021
3	59%	69%	60%
4	92%	66%	66%
5	80%	72%	81%
6	87%	73%	80%
7	86%	73%	>90%
8	72%	83%	90%
Overall	79%	70%	77%

Mathematics 2023

Grade	Level 3 and Level 4 (proficient)	2022	2021
3	51%	52%	57%
4	86%	74%	75%
5	78%	51%	68%
6	56%	40%	50%
7	70%	52%	74%
8	31%	50%	52%
Overall	62%	52%	63%

Science 2023

Grade	Level 3 and Level 4 (proficient)	2022	2021
5	44%	45%	57%
8	48%	62%	69%
Overall	56%	52%	62%

We also review other assessment results to ensure we are clear on the achievement levels of our students as well as strengths and weaknesses in our teaching and learning. We have measures in place to support our students as they continue to learn and make up ground from their interrupted learning during the pandemic.

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.

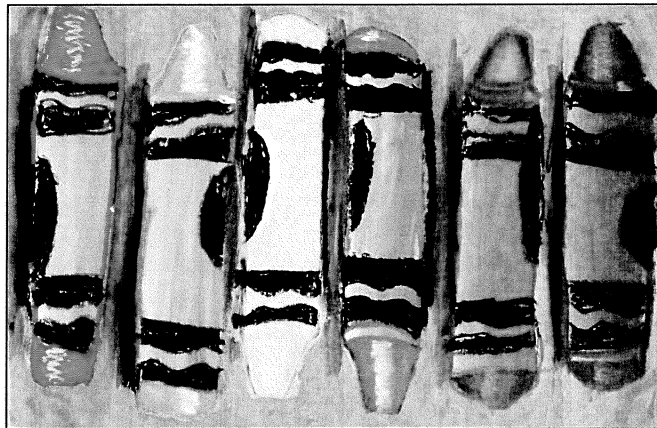
ELL: English Language Learners - These students have limited English proficiency due to English being a second language for them.

McKinley-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	8
ELL	2
McKinley-Vento	1
Title I	49
Section 504	36



SPECIAL EDUCATION EXPENSES / REVENUES
(Previous two fiscal years per RSA 32:11-A)

Special Education Revenues	<u>2021-2022</u>	<u>2022-2023</u>
From Local – Tuition	\$ 0	\$ 0
From Local – Services Provided to Other LEAs	\$ 0	\$ 0
From State – Special Education Aid	\$ 92,214	\$ 69,539
From Federal – Medicaid	\$ 11,735	\$ 281
From Federal – Grants	<u>\$ 81,122</u>	<u>\$ 89,514</u>
Total Revenues	\$ 185,071	\$ 159,334
Special Education Expenditures		
Special Programs (Functions 1210, 1280)	\$ 1,323,318	\$ 1,522,129
Extended School Year Programming (Function 1430)	\$ 89,774	\$ 35,813
Psychological Services (Functions 2142, 2143, 2149)	\$ 94,369	\$ 204,763
Speech and Audiology Services (Function 2150)	\$ 93,202	\$ 126,576
Physical, Occupational, and Vision Therapy (Functions 2162, 2163, 2169)	\$ 79,611	\$ 100,488
Administrative Costs (Function 2330)	\$ 0	\$ 144,645
Specialized Transportation (Function 2722)	<u>\$ 77,352</u>	<u>\$ 98,751</u>
Total Expenditures	\$ 1,757,627	\$ 2,233,165
Actual District Cost for Special Education	\$ 1,572,556	\$ 2,073,832



Technology

Annual Report | 2023-2024

2023 Pat Keyes Technology - Using Educator Award Winner - Kate Morrison



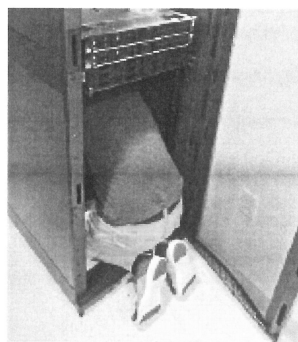
Kate Morrison, Digital Learning Specialist for the Rye Schools, receives the Pat Keyes Award at the Christa McAuliffe Conference in November, 2023

Each year NHSTE recognizes and honors two individuals (one leader and one teacher) who, through their extraordinary work and accomplishments, have made a significant impact in the field of educational technology. The NHSTE Technology Using - Educator Award is named in memory of Pat Keyes; a former secondary teacher in the Keene School District who served NHSTE in many capacities including editor of the NHSTE Connections. The nominee for this award will be an educator who exemplifies the following:

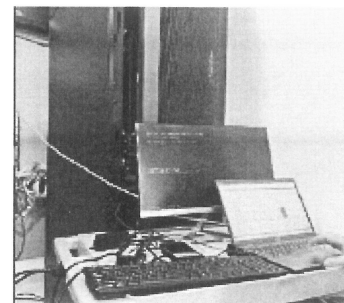
- Functions as a public or private PreK-12 teacher providing direct instruction in a New Hampshire school(s).
- Developed effective units integrating educational technology.
- Demonstrated improved student performance with the application of technology.
- Shared ideas/initiatives in formal and informal arenas using traditional and electronic methods.

Data Center Update

Data center servers were replaced in August and all services were migrated to the new VM Hosts. In total, 11 servers/services are now hosted on the new machines. Several legacy servers were shut down. We now have room to accommodate future needs of the District.



Jeff volunteered for this!

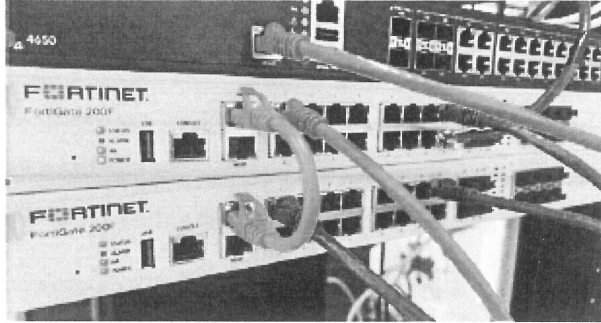


Data Migration in Process....I'm sorry there is nothing exciting to picture here...

Next Generation Firewall

After many hours of lead-up work, redundant Fortigate Firewalls were installed on July 17th. The prep work paid off, with the schools going offline for less than 30 minutes during the cutover. Faculty and students are now better protected from online threats and attacks.

Redundant firewalls allow instant failover in the case of a hardware failure and allow for firmware updates without downtime.



The FortiGate 200F Series NGFW combines AI-powered security and machine learning to deliver Threat Protection.



What Does SAU 50 IT Staff Support?

All Faculty & Staff
Wireless access points
Student Chromebooks
Staff Computers
iPads- K-1
Classroom & Office
Phones
LCD Projectors
Promethean Boards

Apple TV's
Security Cameras
Digital Displays
Copiers & Printers
Network Switches
Data Center
Helpdesk
PowerSchool

Zoom Phone

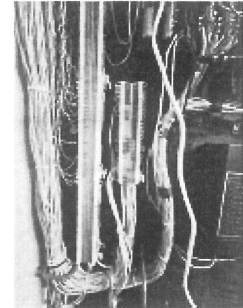
All office and classroom phones in both Rye schools were replaced and integrated into our Zoom Phone system in the summer of 2023. All school locations now have enhanced 911 capabilities, including the immediate, simultaneous notification of office, admin, and district admin in the event of a 911 call.



The existing PA systems were integrated into the system.



Staci and Shari from RES configuring their voicemail for Zoom phone and practicing transfers



Legacy PA System at RES

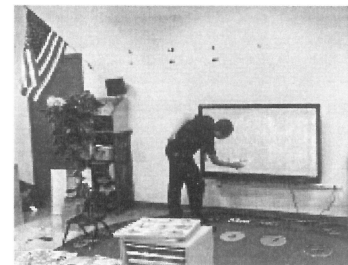
Interactive Panels Installed in Rye



Twelve Newline Interactive boards were installed in RY and RES. These boards are not only feature rich, but are also cost effective, at about 1/3 the cost of a "Promethean" Brand board. Teachers are VERY happy with them.



Only 1 panel had to be returned due to shipping damage.

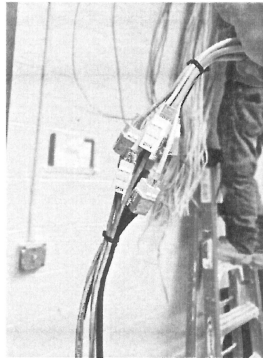


An interactive panel installed in a pre-school classroom. Note they are installed much lower for Pre-K and K so students can reach them.

Structured Cabling Overhaul at Maude H. Trefethen School

All security cameras at MHT were re-wired properly. The old work was piece-mealed and cable extenders were found throughout the building, as well as 50-foot patch cables, (not designed to be used in Plenum space). MHT now has a network closet that is properly installed and terminated.

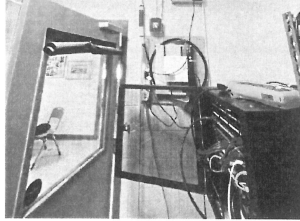
Thirteen new security cameras were installed on the interior and exterior of MHT. Administrators now have access to live and recorded footage on their cell phones/laptops.



Cable extenders.....ugh!



Old Wiring being pruned out



Notice the old shelving and wire mess removed from over the door.

2 Factor Authentication for all Faculty

After crippling cyber attacks on the Nashua Schools, I made the request for our staff to turn on 2FA. Using this [Tech Minute video](#) and a kindly worded email, we urged staff to turn on 2FA. By June 30th, we had 100% compliance with 2-factor authentication for faculty. There was an overwhelmingly positive response, and the staff was super responsive to the request.

Nashua School District Victim Of 'Sophisticated Cyberattack'

Schools were open Monday as officials attempt to find out who recently hacked into its systems, according to Superintendent Mario Andrade

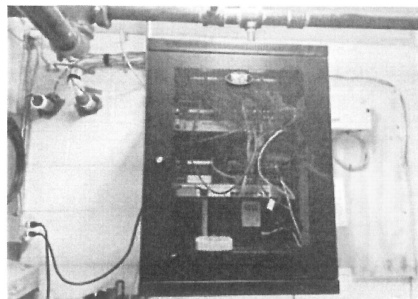
 Tony Schinella, Patch Staff

Replacement Devices For Newington Public School Students

New devices were ordered and prepared for students at NPS. The existing NPS devices need to be erased and re-enrolled due to a missed procedural step by the previous Director. Now that the devices are properly enrolled in our management system, software updates, settings, and installs can all be managed remotely and in real-time.



Relocation of Network Closet at Newington Public School



New Network Closet



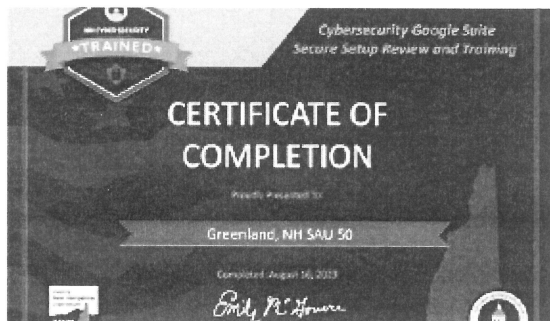
OLD Network

The network rack that was installed on the floor, underneath the roof access hatch was moved. The last week of June was dedicated to removing old cabling and making new runs from the back half of the building to the new closet. The network switch in the library storage closet was eliminated, and all networking runs back to the MDF, now located in the Custodial supply closet. NPS also gained access to the old storage area for needed storage of supplies.

NH Cyber Security



Through a grant program provided by the New Hampshire Cyber Defense Program, all 4 of the technology staff participated in Cybersecurity Training. Successful completion of this course granted us access to some new and powerful log-searching tools developed by the ATOM group. These analytic tools help us identify and stop unusual activity before it becomes problematic.

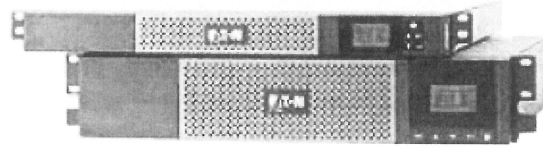


Digital Citizenship

Rye Elementary Digital Citizenship assembly. All RES students participated in a discussion about online safety and responsibility. Rye Tech Coordinator Chris Cooney was arguably the star of the show!



UPS Installations

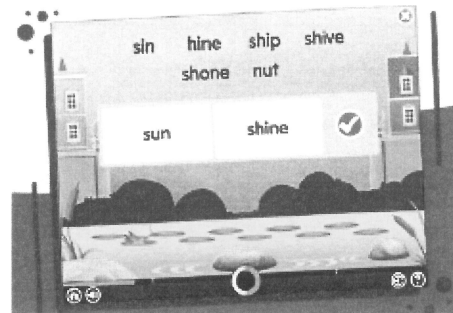


Estech Battery Backup / Uninterruptible Power Supplies

UPSs are a critical part of network infrastructure, protecting valuable network switches and other sensitive equipment. Many network closets were missing functioning UPSs. Many were replaced and set up with notifications to alert Tech when an outage has occurred. We have discovered that the Power in Rye fluctuates quite frequently and was likely causing equipment to burn out faster than necessary.

Lexia Core 5 Literacy App

Adapts with student performance, targeting skill gaps as they emerge.



MHT, GCS, and RES have joined NPS in utilizing Lexia Core 5 for early literacy support and instruction. Lexia is designed to be used for about 10 minutes per day to build foundational literacy skills using adaptive technology. It's fun, self-directed, and highly effective. Teacher dashboards provide data about where students are struggling and even generate custom skill builder worksheets to supplement the skills needed.

REPORT OF THE DIRECTOR OF FACILITIES

With a full year under my belt as the SAU 50 Director of Facilities, I have gained invaluable insight into how each school building operates. Our facilities team has been able to determine the key factors of what is needed moving forward to optimize each school so we can foster an environment of in-depth learning. Comfortable classrooms, clean air, and maintenance/upgrades all foster school pride, leading to better education and learning for our students.

Our eyes are always on ways to be as financially sound as possible while taking SAU 50 facilities to the next level. Part of my year one goal was to do an audit of each facility and create a useful life planning document. With the help of our incredible facility staff, I was able to pinpoint all minor and major areas of the schools and get a snapshot of the next 20-30 years of what will need to be replaced and when. This document will feed much of our work and most importantly help strategize all future facility budgets. The major focus the past year was on HVAC upgrades, security system upgrades, flooring replacement, safety upgrades, exterior grounds improvements, and roofing.

None of this happens without our Central Office staff working tirelessly together and most importantly, our incredible custodial staff at each facility.

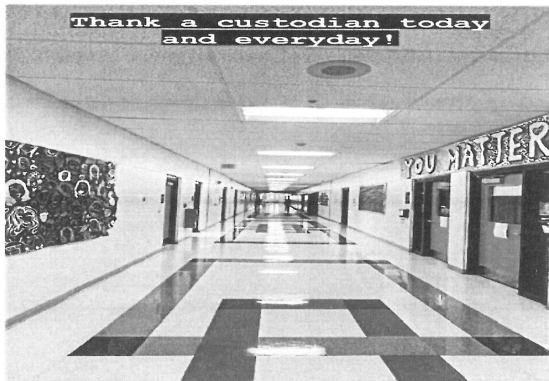


Newington

Public School prepares for graduation ceremony



New LED Rectangular Rapid Flashing Beacons at Greenland Central School



Greenland Central School 2nd floor hallway "glowing"



Rye Elementary School roofing / skylight work

"An ounce of prevention is worth a pound of cure." Ben Franklin when referring to fire safety in 1736.

REPORT OF THE GREENLAND CENTRAL SCHOOL PRINCIPAL

“Better Together”

Greenland Central School is “Better Together” for the 2023-2024 School Year. GCS may stand in the geographic center of town, but it is also the center of the community where students, teachers, and families are all integral pieces of the vibrant puzzle that help build our future. A dedicated staff, eager students who enjoy challenges, and community partners fuel our journey towards excellence in education while also guiding our children into becoming the best humans they can be.

Throughout the year, we continue to learn, grow, and guide each other - becoming stronger and “*Better Together*”!



Commendations and What’s New This Year

Our dedicated staff is continually working to improve their practice and support our students. I commend our staff for their continued efforts in creating a holistic school experience for our students. A focus on academic growth and excellence, coupled with developing students socially and emotionally, teaches our students to communicate effectively, build relationships, make good decisions, be responsible online, and much more.

Following our math committee’s research and pilot of a new math program, we began using Bridges and Number Corner in grades K-5. Grades 6-8 are continuing to use EdGems for the second year. These programs align with the College and Career Ready Standards in more ways than our prior programming. Through the pilots, we found that students will be gaining a better understanding of number sense and the “why” behind how to solve mathematical problems.

After a successful year under our belt with our new Encore program, our Unified Arts (UA) team has reviewed their programming and have added to their repertoire. We are excited to bring a Babysitting course as well as Go Green to the Encore programming this year. We are continuing to offer woodworking, ceramics, rocketry, aviation, ukulele, morning news video, strength and conditioning, and much more! Our middle school students have enjoyed participating in classes aligned to their interests.

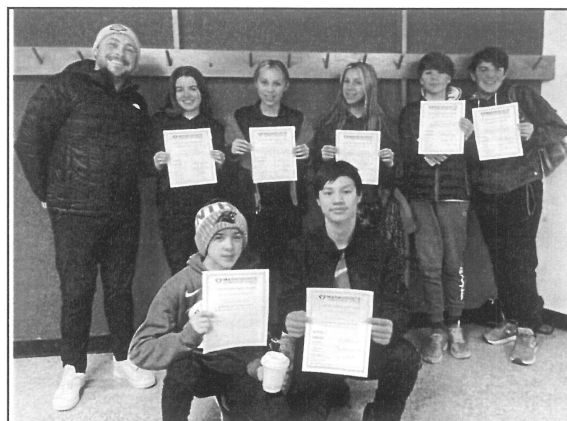
We are continuing our work in the areas of curriculum development, Multi-Tiered Systems of Support (MTSS), and data analysis. While the Teaching and Learning Team are working on social studies as their main focus, the SAU Administrative Team has been looking at how schools teach writing. Our Reading and Math support staff, along with administration, analyzed all of our assessments in place for each tier of student learners. Doing so will help us to meet their needs. Our Teacher Support Team has revised systems in order to keep track of the supports and MTSS data.

We are excited to bring back Student Leadership this year! Jennifer Haight, 8th grade teacher, has been instrumental in rebranding our Student Leadership Team. This new version of Student Council has the opportunity to involve more students and their voices within the school community. We look forward to seeing what our students bring to the table over the year!

Our MathCounts Club, run by Coach Wyatt Gantenbein, and mentors Ms. Tota, Grade 6 Math Teacher, Mrs. Bromley, Grade 7 Math Teacher, and Mrs. Randall-Getchell, Math Coach, will be running again this year.

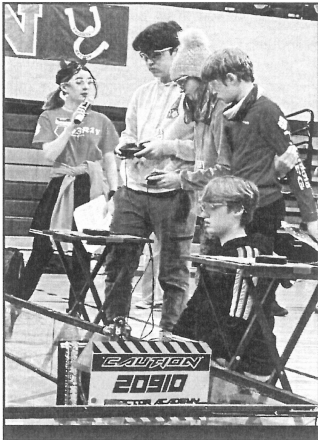
Last winter, the qualifying members of the GCS MathCounts Team competed at the Seacoast Regional Chapter Competition at UNH.

We are proud of our students, coaches, and mentors and a big THANK YOU to all of the parents and staff that help make this program a success.

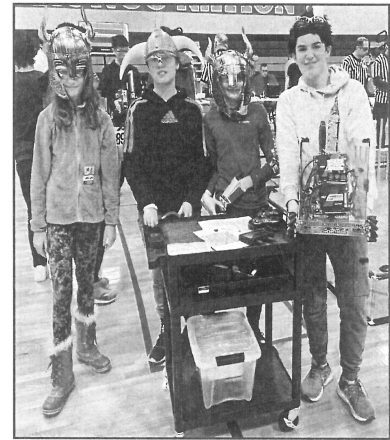


GCS competitors trained alongside other 6th-8th grade MathCounts participants from early October until the competition. There were 70 competitors from eight different middle schools across the Seacoast. Kian Chan cracked the top twelve, entered the high-pressure Countdown Round, finished 10th overall, and moved onto the state round!

We are looking forward to another great MathCounts Team this year.



The GCS FIRST Robotics Team, "Tobor the Viking," excelled in their 2nd year competing in FIRST Tech Challenge - a robotics league for 7th-12th graders. The team qualified for the state tournament, finished 7th out of 56 teams, and participated in the semi-finals.



GCS Robotics has also expanded to include after school enrichment opportunities for 5th and 6th graders. Last year, 20 students in these grades participated in robotics enrichment.



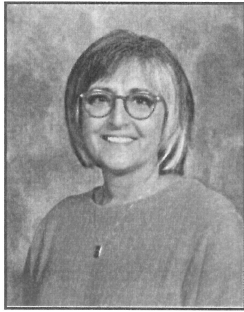
In Athletics news, I'd like to thank Jonathan Dowling and Stacey Gosselin for introducing our students to GAA sports (Gaelic Athletic Association) and Justin Haight for continuing the experience. Last spring 5th-8th graders were introduced to Gaelic Football by Emmett O'Carroll, from Portland GAA, and Mr. Dowling. This year Portland GAA will return to teach hurling in grades 6-8 Wellness and Gaelic Football in 6-8 Team Sports. Mr. Dowling, Sean Slattery, and Hurling Manager Cathal Hardimann will run the hurling clinic. Emmett O'Carroll will return for Gaelic Football as well.

This year we are welcoming Maria Frangione as the Athletic Director at GCS! Ms. Frangione has been an active member of our sports community over the past years. She has been our Softball Coach and Soccer Coach. She understands middle school athletics and has had a smooth transition to this role.

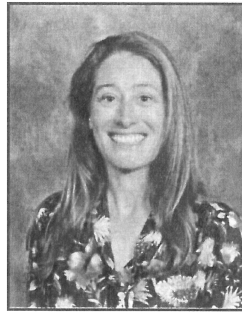
School Resource Officer Drew continues to lead the charge of school safety. He has worked with me and the Emergency Management Team in order to make safety improvements to the school and run ALICE training and other drills. Not only does SRO Drew make a difference with our safety, he has also made many wonderful connections within GCS. He provides support when students are in need, teaches students (using the LEAD program), and coaches students on the baseball field. He has also been an invaluable resource to other schools in our district as they look at safety and facilities and was instrumental in securing an SAU 50 wide school safety grant for the purchase of communicative radios.

Our school nurse continues to promote the health, safety, and well-being of our entire school community. She is a member of our Wellness Committee and Emergency Management Team. In addition, she continues to train nursing interns, provides CPR, First Aid, and Stop the Bleed training for our staff. She also works hard to make sure our students are receiving quality care.

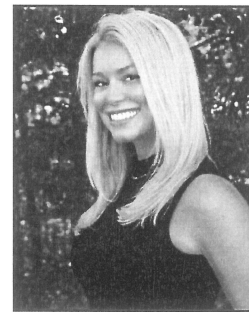
Our front office staff has gone through some changes this summer. After the resignation of Jessica Friedman, we hired Maria Emory as the Administrative Assistant to the Principal, and Taylor Hough as Administrative Assistant. Veteran front office staff member, Lynne Cheney has helped support our staff in learning the ropes. Meet our new team:



Ms. Cheney



Ms. Emory



Ms. Hough

GCS administrators have also been working with our new team to revise systems and practices in the office. We are pleased to have this team in place and are proud of the hard work that has been done to have a good transition.

The GCS student support team is further developing their programming. In addition, they are working on bringing parents transparency regarding their programming along with resources that can be utilized at home. This team has provided comfort for students in so many ways. They provide a safe space for students to go and discuss peer situations, anxieties, group sessions, and more. In addition, they provide professional development for staff, assist in the development of our advisory programming, etc. They are also continuing to grow their own practices by working with consultant Sarah Sherman and also being part of a variety of teams at school.

Our building underwent a full cleaning this summer. The facilities staff have done a tremendous job maintaining our school building. It is not uncommon for people visiting our school to compliment the condition of our building. James Hudson, our Facilities Manager, has worked around the clock to assist his team in getting this work done in addition to budgeting for next year's needs.

Professional Growth

Our GCS staff are lifelong learners who lead by example. The staff has spent countless hours over the year, including the summer months, learning and perfecting their practices. Some topics our staff have been learning about are; math practices, science, ELA, leadership, the effects trauma has on learners, educational laws, and much more. The SAU wide Teaching and Learning Committee is also spending time looking at our social studies curriculum this year.

In addition to the above experiences, I have continued to provide professional development articles and videos to staff as well as offer "in house" trainings in order to support their development.

The Professional Growth Committee (a mix of staff from all school in the SAU) rolled out our revised Plan for Effective Teachers this year. This committee is working on professional growth across the SAU and is looking forward to having a joint professional development day in March.

Bentley the Office Dog

We are excited to have Bentley back at GCS this year. Students and Bentley both love greeting each other in the morning, outside at recess, and while walking the halls. Recently he has earned another American Kennel Club title; in addition, being an AKC Good Citizen, he recently received his AKC Community Citizen certificate. We are now working on Therapy Dog training.

Having an office dog has truly made an impact for staff and students. It is not uncommon for individuals to stop in the office for a quick moment to give Bentley a pat or for staff to come into the office and sit with Bentley during lunch, planning time, or the end of the day.



I am very proud of the work Bentley has done and the difference that he has made in the school community.

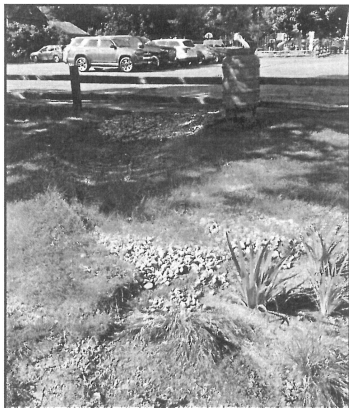
Community Connections

We have been fortunate to develop connections between our school and the community. We not only work well with the emergency personnel in Greenland but are also so grateful for our supportive parent organization. The Greenland Parent Organization has been instrumental in improving the school playground, has worked hard to bring community-building activities, fundraising opportunities, and presenters, and is always willing to provide an extra hand when we need volunteers for special events or activities.. Our school is better because we are working together!



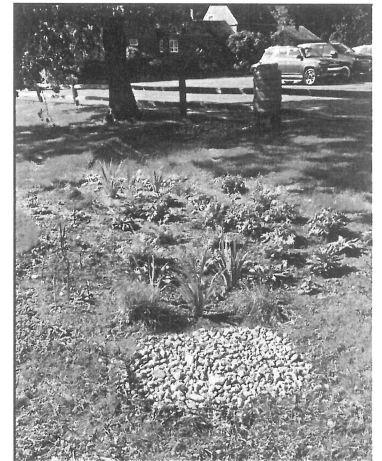
Upon listening to feedback about our annual Open House and BBQ, we shifted from our previous event. This year, a traditional back-to-school night featured presentations in the classrooms for parents and guardians and a reception (hosted by the GPO) in our entry. The overall feedback was positive, parents were able to gain more information in this new format.

We are pleased to announce that Greenland Central has been selected to be included in a project involving the “*Winnicut River Watershed Restoration and Management Plan.*” A rain garden was built at the front of our property in order to filter runoff that travels to the Winnicut River.



The rain garden was identified in the plan as a “high priority”. It is designed to remove 1.3-1.5lbs. of nitrogen and .2lbs. of phosphorus each year from runoff to brooks, rivers, and Great Bay.

Funding for this project was provided in part by a Watershed Assistance Grant from the NH Department of Environmental Services with Clean Water Act Section 319 funds from the U.S. Environmental Protection Agency and generous gifts from New Hampshire Rivers Council members.



A special thank you to everyone that has been involved over the years in getting this project off the ground, including, but not limited to Geosyntec Consultants, North Point Outdoors, NH Department of Environmental Services, SAU 50 staff and the U.S. Environmental Protection Agency.

Another important connection continues between the school and our Greenland Recreation Department. We are glad to have the Recreation Department using the school building and fields while keeping kids active throughout the seasons. This is an important connection for us to have in the community and is mutually beneficial for us and our families.

We are also grateful for the support of so many community organizations. Greenland Women’s Club, Bethany Church, End 68 Hours of Hunger, and all of the other entities that continue to be important partners in supporting our school community. We could not do what we do without all of you!

Looking Ahead

Our enrollment numbers have remained steady over the past year. There have been approximately just as many students move in as have moved out.

For the 2023-2024 school year, we have welcomed many new staff members. Please welcome

- Jennifer Thomas - Reading Specialist
- Tori Dooley - Kindergarten Paraprofessional
- Janet Currier - Permanent Building Substitute
- Sarah Williams - Special Education Case Manager
- Emily Waterhouse - Special Education Paraprofessional
- Jessica Walsh - Registered Behavior Technician
- Ann Robert - Kindergarten Paraprofessional
- Taylor Hough - Administrative Assistant
- Megan Cabanel – Part Time Speech Pathologist

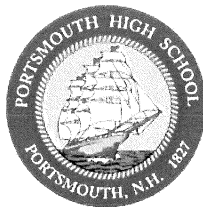
We still have a paraprofessional position open for this year. I am thankful for the flexibility of our staff and how they have been working together to ensure our school runs smoothly. Two of our paraprofessionals have moved on to teaching roles in other districts. Congratulations and best wishes to Amy Gauthier and Carly Birch in their own classrooms!

As always, I am so appreciative of our collective efforts to grow our school community. Collaboration, like what we have here, is crucial in creating a positive and nurturing learning environment, dedicated to academic success and the overall well-being of our students. I look forward to continuing this work as a team. Thank you for your support and commitment to making a difference for the children of Greenland; we are “**Better Together**”!

Respectfully submitted,

Tamara Hallee
Principal

Portsmouth High School Report



Accredited by the New England Association of Schools and Colleges, Portsmouth High School is a comprehensive, regional high school offering a wide range of opportunities for students from Greenland, Portsmouth, Rye, New Castle, and Newington. PHS engages students over four years through robust academics, amazing performing and visual arts, athletic, and CTE opportunities, along with engaging clubs and student leadership experiences. PHS prepares students for life after high school through a unique approach to world-readiness.

In 2023-2024, Portsmouth High School enrolled roughly 1051 students. Our graduates carry a 95% four-year college graduation rate. Our faculty and staff is made up of 163 talented and devoted educators and 97% of our classes are taught by experienced, certified educators.

The faculty and staff at the high school take 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 architecture, 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 dual enrollment courses as our most rigorous courses that provide juniors and seniors the opportunity to earn college credit while attending high school. Our college-level dual enrollment course offerings cover almost every department at PHS, including our successful CTE programs.

Portsmouth High School students excel academically, across the entire program of study, receiving awards in our national CTE skills competitions, national Seal of Biliteracy for International Languages, and acceptance to top colleges in the country. Our students are thriving in professional internships, cooperative learning experiences, advanced research Capstone projects, and international exchanges. PHS offers competitive athletic programs, outstanding performing arts programs, numerous clubs, and activities for every student to engage, excel, and serve as a source of pride for our community.

Our commitment to a healthy learning community includes thoughtful support for the social and mental well-being of our students and staff. PHS has four dedicated grade-specific school counselors, two counselors that focus on college and career readiness, a licensed social worker, academic support center teacher, and two school psychologists - which make up a robust team of active advocates and professionals who provide individual, short-term, crisis, and group counseling services. This team also works closely with therapists from two mental health agencies who maintain hours in the building for students who are unable to access therapeutic services outside of school. This year the building and district leadership teams also received extensive training in crisis and threat response with the CSTAG model and updated Title IX training as well.

PHS works hard to ensure that all students have access and 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 as is evidenced 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 dedication to our core values of Excellence, Community, Commitment, and Leadership.

PHS is proud to be a regional high school, serving Greenland, Portsmouth, Rye, New Castle, and Newington. Our faculty and staff take great pride in creating a shared community for all students. The long-standing partnership, continued collaboration, and shared commitment of SAU 50 and 52 to grow and support the learning of all PHS students will continue to guide the success of Portsmouth High School.

NEW at PHS in 2023 -2034

Portrait of the Graduate: PHS, along with the entire district, spent more than six months mapping out the Portrait of the Graduate. This process included a wide array of stakeholders and voices to create a composite of the traits and skills of an ideal learner/graduate of PHS. The Portrait of a Graduate, in its final form, becomes a “north star” for all to navigate towards in our work in serving our students and communities. The final draft will be released this fall.

Comprehensive School Threat Assessment Guidelines - CSTAG: PHS, along with the entire district, has redesigned our entire approach to Care, Crisis, and Threat Assessments. The CSTAG model of threat assessment is an approach to violence prevention that emphasizes early attention to problems such as bullying, teasing, and other forms of student conflict before they escalate into violent behavior. School staff members are trained to adopt a flexible, problem-solving approach, as distinguished from a more punitive, zero tolerance approach to student misbehavior. As a result of this training, the model is intended to generate broader changes in the nature of staff - student interactions around disciplinary matters and to encourage a more positive school climate in which students feel treated with fairness and respect.

Academic Standards Counsel - ASC: PHS launched the ASC last year to create an advisory team of students, faculty, and administrators to discuss and debate new course proposals. This year, the ASC will continue its curriculum review work and will also engage the faculty in other issues around curricular and instructional design, as well as assessment strategies and other critical elements that support and encourage best practices to maximize learning. The ASC is a counsel to the faculty and an advisory group to the Office of the Principal.

Curriculum Mapping: PHS is well underway in our comprehensive (all departments and programs) mapping of the scope and sequence of all courses currently offered and, in the works to be offered, in the short term. This work is led by our Office of Curriculum and Instruction and the faculty. This is an important and essential step in ensuring that our students and faculty have a cohesive and clear trajectory of learning opportunities over the entire four years at PHS. These curriculum maps will include details from the departmental level sequence of courses to the individual scope of each course at the unit level of curricular and instructional elements.

Global Education Benchmark Group - GEBG: PHS is proud to announce the launch of the Global Connect Program. Global Connect is a global citizen-scholar experience that spans four years, emphasizing a deep engagement with world languages, service learning, immersive (travel) experiences, and an academic approach to globally focused thinking, learning, and action. We’ve partnered with GEBG, the Global Education Benchmark Group, the nation's leading organization of global education programs, to expand our efforts beyond the Seacoast. PHS is one of the few public high schools in this national group of schools and is excited to support our inaugural group of thirty-four students as they develop a global scholar’s portfolio of academic and cultural work. Students interested can join the PHS Global Connect Google Classroom with this code: yp3g274. Learn more at: <https://sites.google.com/sau52.org/phs-world-ready/home>

IDEAStudio - Design-Engineering (NuVu): PHS believes in the power of I.D.E.A.S. = Innovation, Design, Engineering, Arts, and Sciences. The PHS IDEAStudio celebrates design-engineering through this interdisciplinary approach because the Sciences help us understand *how the world* works and the Arts help us understand *how we will work in the world*. PHS has partnered with NuVu studios in Cambridge, MA to support and train our faculty in the best practices in design-engineering curriculum, instruction, and assessment.

The PHS IDEAStudio connects students, faculty, and the community in the collaborative creation of products and solutions that require extended focus over time, match the complex real-world tasks and investigations of professionals in practice, and integrate knowledge from multiple disciplines.

The IDEAStudio team of faculty, staff, and students helps facilitate a comprehensive Design-Engineering program, which embraces the maker-mindset to prepare students for an open-ended and rapidly changing future.

Classes and flex opportunities will be developed for students to engage complex problems with creative solutions. The PHS IDEAS*Studio* houses state-of-the-art digital and traditional fabrication tools and resources such as:

- 3D Printers
- Laser Cutters
- CNC Machines
- Vinyl/Paper Cutters
- Sewing Machines/Textiles
- Electronic/Soldering Kits
- Raspberry Pi
- Arduino
- Hand Tools
- Basic Power Tools
- Shop Vac
- PPE

M7- Music Studio: M7 is a small music studio, rehearsal, recording space for students and faculty to explore the joys of making music. In partnership with our PHS Performing Arts Department, M7 has all the basics of a music studio/rehearsal space - guitars (electric, acoustic, bass), drums, keyboards, piano, amplifiers, microphones, ukuleles, and percussion instruments. Students use M7 during lunch, flex blocks, and after school.

Respectfully submitted,

Stephen Chinosi
Principal

**GREENLAND CENTRAL SCHOOL STATISTICS
for Ten Years Ending June 30, 2023**

School Year	Weeks in Year	Male	Female	Total Pupils	* ADM	**ADA	Average Daily Attendance	Percentage of Attendance
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
2020/21	39	161	194	355	388.01	12.56	376.89	96.78
2021/22	39	170	211	381	388.64	16.79	364.99	93.91
2022/23	39	184	195	379	374.82	17.96	353.76	95.18

* Average Daily Membership

** Average Daily Absences

**GENERAL FALL ENROLLMENT REPORT
as of October 1, 2023**

Grade	K	1	2	3	4	5	6	7	8	Total
Students	37	37	43	28	50	33	47	55	41	371

STATE ASSESSMENT PROGRAM

School and District Report Card can be found at the School District Website:

www.sau50.org

or at the State Website:

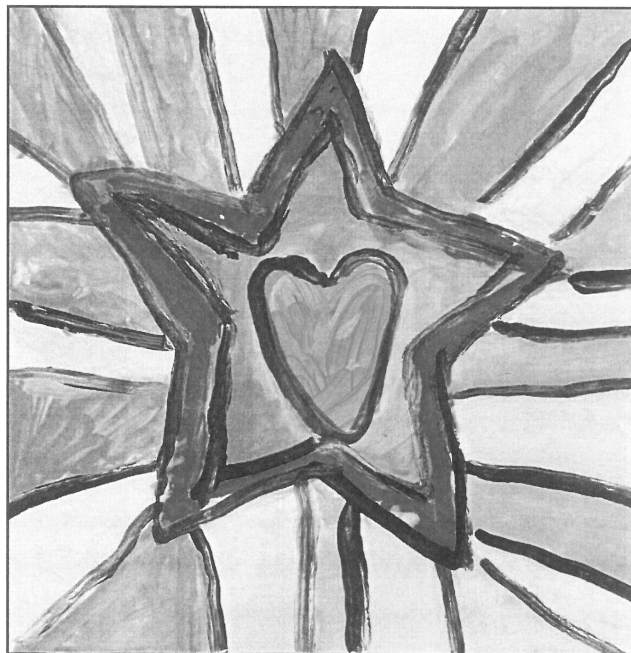
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GREENLAND CENRTRAL SCHOOL STAFF

First Name	Last Name	Title
Susan	Bacon	Librarian/Media Teacher
Kara	Barnes	Kindergarten Teacher
Meghan	Bowersox	Second Grade Teacher
Lorie	Bromley	Seventh Grade Teacher
Caitlynn	Brown	Fifth Grade Teacher
Tatum	Brown	Kindergarten Teacher
Jacob	Brownell	Music Teacher
Julie	Buckley	Special Education Paraprofessional
Richard	Bzdafka	Eighth Grade Teacher
Megan	Cabanel	Speech and Language Pathologist
Amanda	Carney	Special Education Paraprofessional
Arnold	Chadwick	Custodian
Kylie	Chambers	Educational Paraprofessional
Lynne	Cheney	Office Administrative Assistant
Caroline	Coe	Special Education Paraprofessional
Suzanne	Cohoon	Special Education Teacher / Case Manager
Jessica	Couture	Special Education Paraprofessional
Janet	Currier	Building Substitute
David	Curtis	Custodian
Mary	Dank	Art Teacher
Emily	Davis	First Grade Teacher
Jonathan	Dowling	Fifth Grade Teacher
Stephanie	Downing	Fourth Grade Teacher
Nick	Drew	School Resource Officer
Maria	Emory	Administrative Assistant to the Principal
Alyssa	Ervin	Educational Paraprofessional
Jodi	Fletcher	Occupational Therapist
Maria	Frangione	First Grade Teacher
Cynthia	Frizzle	Spanish Teacher
Wyatt	Gantenbein	Eighth Grade Teacher
Alyssa	Givens	Fourth Grade Teacher
Jana	Goldstein	Educational Paraprofessional
Andrea	Gordon	Special Education Paraprofessional
Stacey	Gosselin	Physical Education Teacher

Jennifer	Haight	Eighth Grade Teacher
Justin	Haight	Wellness Teacher
Tori	Hall	Educational Paraprofessional
Tamara	Hallee	Principal
Bridgette	Hartley	Sixth Grade Teacher
Emily	Hayden	School Counselor
Melissa	Haynes	Special Education Teacher / Case Manager
Susan	Hett	Kindergarten Teacher
Taylor	Hough	Office Administrative Assistant
Lana	Hoyt	School Psychologist
James	Hudson	Head Custodian
Maggie	Johnston	First Grade Teacher
Casey	Jurevic	Fifth Grade Teacher
Quinn	Kelley	Special Education Paraprofessional
Nikoll	Lauze	Special Education Teacher / Case Manager
Hannah	Lee	Speech and Language Pathologist
Eric	Martens	Seventh Grade Teacher
Tara-Lynne	Mazzarella	Special Education Paraprofessional
Karen	McCusker	School Nurse
Heather	McDonald	Spanish Teacher
Kevin	McGinty	Custodian
Alanna	Morrison	Fifth Grade Teacher
Ashley	Nason	Sixth Grade Teacher
Margaret	Olson	School Counselor
Jodi	Phelan	Special Education Paraprofessional
Janice	Pitts	Educational Paraprofessional
Andrea	Prieto	Seventh Grade Teacher
Kristin	Ramby	Special Education Paraprofessional
Monica	Randall Getchell	Math Coach
Anne	Robert	Educational Paraprofessional
Jeff	Rodgers	Technology Coordinator
Oxana	Sabalakov	Special Education Paraprofessional
Madison	Shimko	Music / Band Teacher
Barbara	Simeone	Special Education Paraprofessional
Katherine	Simons	Third Grade Teacher
Corinne	Sinclair	Special Education Teacher / Case Manager
Erin	Sinclair	Second Grade Teacher
Stephanie	Sluder	Special Education Paraprofessional

Stephanie	Sluder	Special Education Paraprofessional
Lauren	Teeden	Assistant Principal
Abigayle	Therrien	Third Grade Teacher
Shonda	Thibeault	Special Education Coordinator
Jennifer	Thomas	Literacy Specialist
Madeline	Tota	Sixth Grade Teacher
Hulya	Varlikli	ESOL Teacher
Christine	Vogel/Mills	Second Grade Teacher
Jessica	Walsh	Registered Behavior Technician
Emily	Waterhouse	Special Education Paraprofessional
J. Randy	Weld	STEM Teacher
Sarah	Williams	Special Education Teacher / Case Manager



GREENLAND DISTRICT HIGH SCHOOL REPORT CLASS OF 2023

Students Graduating from Portsmouth High School	46
Students in the Top 10 (#4, #5, #8, #9)	4
Students in the Top 20	0
Students Attending Four Year College/University/Community College	37
Students Entering the Military	0
Students Entering the Work Force	9
Students taking GAP Year	0
Students Entering Internship in the Trades	0

FOUR YEAR COLLEGES/UNIVERSITIES/COMMUNITY COLLEGE

University of New Hampshire (4) Belmont University Boston College Embry-Riddle Aeronautical University Endicott College (5) Florida Gulf Coast University Florida State University Great Bay Community College (3) Lesley University Loyola University Marymount Manhattan College Plymouth State University Regis College	Rochester Institute of Technology Roger Williams University Southern New Hampshire University St. Micheal’s College University of Colorado University of Massachusetts – Amherst University of Miami University of South Carolina – Columbia University of South Florida (2) University of Vermont Virginia Tech (2) Wheaton College Worcester Polytechnic Institute
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SAT SCORES 2023

	Reading/Writing	Mathematics
Greenland (40 students)	Middle 50%: 520-635 Mean: 579	Middle 50%: 505-610 Mean: 560
Portsmouth (239 Students)	Middle 50%: 490-630 Mean: 558	Middle 50%: 490-620 Mean: 556

2023 WAGES OF GREENLAND SCHOOL DISTRICT EMPLOYEES

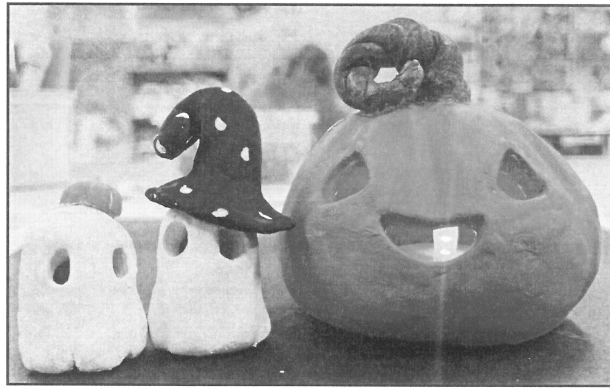
Last Name	First Name	Position	Earning
Arnold	Anne	Substitute	\$375.00
Bacon	Susan	Librarian	\$70,255.96
Bailey	Alyssa	Substitute	\$1,625.00
Baker	Anne	Regular Para Educator	\$9,323.92
Balboni	John	School Board Member	\$2,000.00
Barnes	Kara	Teacher	\$69,584.60
Bavicchi	Tracy	Substitute	\$1,062.50
Birch	Carly	Regular Para Educator	\$18,197.57
Birse Siegel	Kathleen	Substitute	\$1,125.00
Bouffard	Dean	Moderator	\$75.00
Bowersox	Meghan	Teacher	\$48,736.11
Boynton	Jennifer	Coach	\$700.00
Bromley	Hailey	Substitute	\$375.00
Bromley	Lorie	Teacher	\$71,272.46
Brown	Caitlynn	Teacher	\$63,559.06
Brown	Tatum	Teacher	\$53,458.95
Brownell	Jacob	Teacher	\$55,598.64
Bzdafka	Richard	Teacher	\$84,372.91
Cabanel	Megan	Speech & Language	\$15,326.70
Canner	Victoria	Reading Specialist	\$73,016.84
Carney	Amanda	Special Education Para Educator	\$15,886.87
Chadwick	Arnold	Custodian	\$37,897.75
Chambers	Kiley	Teacher	\$19,797.19
Cheney	Lynne	Secretary Assistant	\$22,548.77
Cheney	Mia	Substitute	\$625.00
Coates	Christopher	Coach	\$3,200.00
Coe	Caroline	Special Education Para Educator	\$25,361.38
Cohoon	Suzanne	Teacher	\$62,400.56
Conner	Melissa	Substitute	\$11,250.00
Corbin	Kirsten	Extended School Year	\$1,987.50
Couture	Jessica	Special Education Para Educator	\$26,239.39

Crowell	Kelsey	Extended School Year	\$275.00
Currier	Janet	Building Substitute	\$6,195.10
Curtis	David	Custodian	\$37,975.54
Curtis	Kathleen	School Board Member	\$1,833.33
Daniels	Kristen	Special Education Para Educator	\$3,558.59
Dank	Mary	Teacher	\$67,993.94
Davis	Emily	Guidance Counselor	\$57,522.71
Donnelly	Dian	Substitute	\$2,437.50
Donnelly	Emma	Substitute	\$1,375.00
Donnelly	Tracie	Substitute	\$250.00
Dooley	Tori	Regular Para Educator	\$7,561.23
Doumas	Sharon	Substitute	\$2,312.50
Dowling	Jonathan	Teacher	\$71,431.06
Downing	Stephanie	Teacher	\$69,949.67
Drew	Nicholas	Coach	\$1,600.00
Dunagan	Patrick	Substitute	\$1,625.00
Dwyer	Rebecca	Minute Taker for School Board	\$598.00
Emory	Maria	Secretary	\$16,043.04
Ervin	Alyssa	Regular Para Educator	\$25,852.47
Figiulo	Jamie	Substitute	\$375.00
Flagg	Polly	Special Education Para Educator	\$9,896.42
Fletcher	Jodi	Occupational Therapist	\$48,028.70
Frangione	Maria	Teacher	\$67,969.91
Frazzell	Elizabeth	Substitute	\$450.00
Friedman	Jessica	Secretary	\$32,062.55
Friedman	Madison	Substitute	\$5,625.00
Frizzle	Cynthia	Teacher	\$73,672.49
Gantenbein	Wyatt	Teacher	\$55,676.85
Gauthier	Amy	Regular Para Educator	\$14,675.63
Givens	Alyssa	Teacher	\$61,749.80
Goldstein	Jana	Regular Para Educator	\$13,969.13
Gordon	Andrea	Special Education Para Educator	\$32,883.86
Gordon	Rachel	Substitute	\$5,875.00
Gosselin	Stacey	Teacher	\$62,820.93

Gouzoules	Winston	Supervisor of the Checklist	\$50.00
Haight	Jennifer	Teacher	\$69,942.26
Haight	Justin	Teacher	\$71,478.77
Hallee	Tamara	Principal	\$103,665.17
Harriton-Murphy	Jordana	Substitute	\$125.00
Hartley	Bridgette	Teacher	\$56,381.87
Hartmann	Jerrian	Treasurer	\$3,000.00
Hayden	Emily	Social Worker	\$60,600.11
Haynes	Melissa	Teacher	\$56,448.55
Hett	Susan	Teacher	\$71,407.38
Holden	Lisa	Regular Para Educator	\$14,099.62
Holt	Robert	Coach	\$1,600.00
Hopps	Scot	School Board Member	\$2,000.00
Hough	Megan	Substitute	\$500.00
Hough	Taylor	Secretary Assistant	\$12,172.19
Hoyt	Lana	Psychologist	\$72,955.26
Hudson	James	Custodian	\$63,927.48
Hughes	Bridget	Substitute	\$125.00
Johnston	Maggie	Teacher	\$54,146.42
Jurevic	Casey	Teacher	\$71,382.63
Kelley	Quinn	Special Education Para Educator	\$19,677.38
Lauze	Nikoll	Teacher	\$58,548.75
Lee	Hannah	Speech Therapist	\$59,482.91
Marshman	Michelle	Substitute	\$5,500.00
Martens	Eric	Teacher	\$56,688.57
Mazzarella	Tara-Lynne	Special Education Para Educator	\$27,912.37
McCusker	Karen	Nurse	\$58,282.00
McDonald	Heather	Teacher	\$54,258.12
McGinty	Kevin	Custodian	\$36,724.95
Miller	Joshua	Coach	\$700.00
Morrill	Christopher	Substitute	\$3,250.00
Morrison	Alanna	Teacher	\$48,397.48
Nason	Ashley	Teacher	\$63,241.55
O'Donnell	Kelly	BCBA	\$50,249.56

Olson	Margaret	Guidance Counselor	\$69,452.54
Page	Marilyn	Supervisor of the Checklist	\$50.00
Phelan	Jodi	Special Education Para Educator	\$2,609.01
Philbrick	Joseph	Supervisor of the Checklist	\$50.00
Philbrick	Kimberly	Substitute	\$750.00
Pitts	Janice	Regular Para Educator	\$28,417.75
Prieto	Andrea	Teacher	\$77,908.73
Ramby	Kristin	Special Education Para Educator	\$23,181.01
Randall Getchell	Monica	Teacher	\$66,719.15
Ripley	Jennifer	Substitute	\$812.50
Rodgers	Jeffrey	Technology Coordinator	\$66,561.19
Romps	Michael	Coach	\$3,200.00
Ryan	Carole	Teacher	\$43,609.81
Sabalakov	Oxana	Special Education Para Educator	\$28,063.27
Salaun	Henri	Coach	\$845.00
Samonas Buckley	Julie	Special Education Para Educator	\$32,631.34
Schindler	Jennifer	Substitute	\$125.00
Shimko	Madison	Teacher	\$48,845.45
Simeone	Barbara	Special Education Para Educator	\$24,193.34
Simons	Katherine	Teacher	\$69,209.46
Sinclair	Corinne	Teacher	\$63,493.38
Sinclair	Erin	Teacher	\$58,926.75
Sluder	Stephanie	Special Education Para Educator	\$24,350.80
Smith	Elizabeth	Substitute	\$2,437.50
Smith	Elizabeth	Coach	\$1,600.00
Sparks	Sharon	Substitute	\$2,312.50
Spring	John	Substitute	\$250.00
Teeden	Lauren	Assistant Principal	\$69,697.93
Therrien	Abigayle	Teacher	\$54,092.25
Thibeault	Shonda	Special Education Coordinator	\$79,715.99
Thomas	Jennifer	Literacy Specialist	\$24,352.41
Tilley	Robert	Coach	\$700.00
Tobey	Carol	Substitute	\$3,187.50
Tobin	Dawn	Building Substitute	\$12,056.25

Tota	Madeline	Teacher	\$54,006.85
Varlikli	Hulya	ESOL	\$16,736.52
Vogel	Christine	Teacher	\$58,112.09
Walsh	Jessica	Registered Behavior Technician	\$8,562.84
Walsh	Patrick	School Board Member	\$2,500.00
Waterhouse	Emily	Special Education Para Educator	\$7,662.00
Weir	Diane	Substitute	\$125.00
Weld	John	Teacher	\$54,045.73
Westerberg	Talley	School Board Member	\$2,000.00
Williams	Sarah	Teacher	\$23,552.47
Wood	Kim	Substitute	\$14,375.00



GREENLAND SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

GREENLAND SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Greenland School District as of and for the year ended June 30, 2022, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Greenland School District, as of June 30, 2022, and the respective changes in financial position and the respective budgetary comparison for the general and grants funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Greenland School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Greenland School District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Greenland School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

***Greenland School District
Independent Auditor's Report***

- Obtain an understanding of internal control relevant to the audit 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 Greenland School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Greenland School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

As discussed in Note 2-C to the financial statements, in the fiscal year 2022, the School District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

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 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.

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 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.

Supplementary 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.

June 6, 2023
Concord, New Hampshire

*Blodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
GREENLAND SCHOOL DISTRICT
Statement of Net Position
June 30, 2022

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 1,263,649
Accounts receivable	1,794
Intergovernmental receivable	638,526
Inventory	3,391
Capital assets, not being depreciated	219,840
Capital assets, net of accumulated depreciation	4,434,957
Total assets	6,562,157
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	1,866,578
Amounts related to other postemployment benefits	47,814
Total deferred outflows of resources	1,914,392
LIABILITIES	
Accounts payable	49,795
Accrued salaries and benefits	405,683
Accrued interest payable	48,506
Noncurrent obligations:	
Due within one year	376,515
Due in more than one year	7,299,138
Total liabilities	8,179,637
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants	23,637
Amounts related to pensions	1,535,063
Amounts related to other postemployment benefits	420,866
Total deferred inflows of resources	1,979,566
NET POSITION	
Net investment in capital assets	3,060,566
Restricted	15,500
Unrestricted	(4,758,720)
Total net position	\$ (1,682,654)

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, 2022

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Change in Net Position
Governmental activities:				
Instruction	\$ 7,693,420	\$ -	\$ 29,215	\$ (7,664,205)
Support services:				
Student	446,754	-	-	(446,754)
Instructional staff	388,009	-	23,807	(364,202)
General administration	43,128	-	-	(43,128)
Executive administration	574,677	-	-	(574,677)
School administration	322,164	-	-	(322,164)
Operation and maintenance of plant	577,617	-	-	(577,617)
Student transportation	314,477	-	-	(314,477)
Other	1,657,526	-	-	(1,657,526)
Noninstructional services	155,553	7,014	160,812	12,273
Interest on long-term debt	74,738	-	-	(74,738)
Total governmental activities	<u>\$ 12,248,063</u>	<u>\$ 7,014</u>	<u>\$ 213,834</u>	<u>(12,027,215)</u>
General revenues:				
School district assessment				9,663,532
Grants and contributions not restricted to specific programs				2,694,938
Interest				2,531
Miscellaneous				157,131
Total general revenues				<u>12,518,132</u>
Change in net position				490,917
Net position, beginning				(2,173,571)
Net position, ending				<u>\$ (1,682,654)</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, 2022

	General	Grants	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 1,234,128	\$ -	\$ 29,521	\$ 1,263,649
Accounts receivable	-	-	1,794	1,794
Intergovernmental receivable	578,502	28,342	31,682	638,526
Interfund receivables	43,312	-	-	43,312
Inventory	-	-	3,391	3,391
Total assets	<u>\$ 1,855,942</u>	<u>\$ 28,342</u>	<u>\$ 66,388</u>	<u>\$ 1,950,672</u>
LIABILITIES				
Accounts payable	\$ 43,398	\$ -	\$ 6,397	\$ 49,795
Accrued salaries and benefits	405,683	-	-	405,683
Interfund payable	-	28,342	14,970	43,312
Total liabilities	<u>449,081</u>	<u>28,342</u>	<u>21,367</u>	<u>498,790</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	<u>23,637</u>	<u>-</u>	<u>-</u>	<u>23,637</u>
FUND BALANCES				
Nonspendable	-	-	3,391	3,391
Restricted	-	-	12,109	12,109
Committed	611,957	-	-	611,957
Assigned	391,268	-	29,521	420,789
Unassigned	379,999	-	-	379,999
Total fund balances	<u>1,383,224</u>	<u>-</u>	<u>45,021</u>	<u>1,428,245</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,855,942</u>	<u>\$ 28,342</u>	<u>\$ 66,388</u>	<u>\$ 1,950,672</u>

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, 2022

Total fund balances of governmental funds (Exhibit C-1)		\$ 1,428,245
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	\$ 10,848,930	
Less accumulated depreciation	<u>(6,194,133)</u>	4,654,797
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	\$ 1,866,578	
Deferred inflows of resources related to pensions	(1,535,063)	
Deferred outflows of resources related to OPEB	47,814	
Deferred inflows of resources related to OPEB	<u>(420,866)</u>	(41,537)
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$ (43,312)	
Payables	<u>43,312</u>	-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(48,506)
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Bond payable	\$ 320,000	
Note payable	1,274,231	
Compensated absences	103,254	
Net pension liability	5,167,260	
Other postemployment benefits	<u>810,908</u>	(7,675,653)
Net position of governmental activities (Exhibit A)		<u><u>\$ (1,682,654)</u></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, 2022

	General	Grants	Other Governmental Funds	Total Governmental Funds
REVENUES				
School district assessment	\$ 9,663,532	\$ -	\$ -	\$ 9,663,532
Other local	129,239	-	37,437	166,676
State	2,683,203	5,987	5,931	2,695,121
Federal	11,735	47,035	154,881	213,651
Total revenues	<u>12,487,709</u>	<u>53,022</u>	<u>198,249</u>	<u>12,738,980</u>
EXPENDITURES				
Current:				
Instruction	7,307,126	29,215	27,563	7,363,904
Support services:				
Student	446,754	-	-	446,754
Instructional staff	340,593	23,807	-	364,400
General administration	43,128	-	-	43,128
Executive administration	574,677	-	-	574,677
School administration	322,164	-	-	322,164
Operation and maintenance of plant	620,026	-	-	620,026
Student transportation	314,477	-	-	314,477
Other	1,658,380	-	-	1,658,380
Noninstructional services	-	-	155,553	155,553
Debt service:				
Principal	374,128	-	-	374,128
Interest	82,586	-	-	82,586
Facilities acquisition and construction	50,959	-	-	50,959
Total expenditures	<u>12,134,998</u>	<u>53,022</u>	<u>183,116</u>	<u>12,371,136</u>
Net change in fund balances	352,711	-	15,133	367,844
Fund balances, beginning	1,030,513	-	29,888	1,060,401
Fund balances, ending	<u>\$ 1,383,224</u>	<u>\$ -</u>	<u>\$ 45,021</u>	<u>\$ 1,428,245</u>

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, 2022

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 367,844
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. Depreciation expense exceeded capital outlay expenditures in the current year, as follows:		
Capitalized capital outlay	\$ 109,342	
Depreciation expense	<u>(411,420)</u>	(302,078)
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.		
Principal repayment of bond	\$ 320,000	
Principal repayment of note payable	<u>54,128</u>	374,128
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.		
Decrease in accrued interest expense	\$ 7,848	
Decrease in compensated absences payable	42,321	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(49,231)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>50,085</u>	
		<u>51,023</u>
Change in net position of governmental activities (Exhibit B)		<u><u>\$ 490,917</u></u>

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

EXHIBIT D-1
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, 2022

	Budgeted Amounts		Actual	Variance
	Original	Final		Positive (Negative)
REVENUES				
School district assessment	\$ 9,663,532	\$ 9,663,532	\$ 9,663,532	\$ -
Other local	30,000	34,954	129,179	94,225
State	2,650,989	2,650,989	2,683,203	32,214
Federal	-	-	11,735	11,735
Total revenues	<u>12,344,521</u>	<u>12,349,475</u>	<u>12,487,649</u>	<u>138,174</u>
EXPENDITURES				
Current:				
Instruction	7,005,410	7,475,251	7,307,126	168,125
Support services:				
Student	438,309	493,576	446,754	46,822
Instructional staff	320,441	349,907	340,171	9,736
General administration	45,842	52,874	43,128	9,746
Executive administration	574,677	574,677	574,677	-
School administration	304,428	327,006	322,164	4,842
Operation and maintenance of plant	535,186	639,632	597,323	42,309
Student transportation	592,083	396,353	314,477	81,876
Other	2,105,569	1,687,688	1,658,380	29,308
Debt service:				
Principal	374,128	374,128	374,128	-
Interest	82,586	82,586	82,586	-
Facilities acquisition and construction	14,000	52,665	50,959	1,706
Total expenditures	<u>12,392,659</u>	<u>12,506,343</u>	<u>12,111,873</u>	<u>394,470</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(48,138)</u>	<u>(156,868)</u>	<u>375,776</u>	<u>532,644</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	85,605	85,605	-
Transfers out	<u>(116,977)</u>	<u>(116,977)</u>	<u>(75,000)</u>	<u>41,977</u>
Total other financing sources (uses)	<u>(116,977)</u>	<u>(31,372)</u>	<u>10,605</u>	<u>41,977</u>
Net change in fund balance	<u>\$ (165,115)</u>	<u>\$ (188,240)</u>	386,381	<u>\$ 574,621</u>
Increase in retained fund balance (assigned)			(120,498)	
Unassigned fund balance, beginning			114,116	
Unassigned fund balance, ending			<u>\$ 379,999</u>	

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

EXHIBIT D-2
GREENLAND SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (GAAP Basis)
Grants Fund
For the Fiscal Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance Positive (Negative)
	Original	Final		
REVENUES				
State	\$ -	\$ 5,987	\$ 5,987	\$ -
Federal	60,000	47,035	47,035	-
Total revenues	<u>60,000</u>	<u>53,022</u>	<u>53,022</u>	<u>-</u>
EXPENDITURES				
Current:				
Instruction	60,000	29,215	29,215	-
Support services:				
Instructional staff	-	23,807	23,807	-
Total expenditures	<u>60,000</u>	<u>53,022</u>	<u>53,022</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance, beginning			-	
Fund balance, ending			<u>\$ -</u>	

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, 2022

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GREENLAND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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.

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: instruction, support services, noninstructional, debt services 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 or notes. 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. 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,

GREENLAND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

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, 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 funds:

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.

Grants Fund – accounts for the resources received from various federal, state, and local agencies. The resources are restricted to accomplishing the various objectives of the grantor agencies.

Nonmajor Funds – The School District also reports two nonmajor governmental funds, the food service and student activities 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 schools (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.

GREENLAND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

1-G Capital Assets

Capital assets are reported in the government-wide financial statements, but are not reported in the fund 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 \$5,000 per item, or for like-kind (aggregate) purchases, for all classes except infrastructure assets, which are capitalized and depreciated if over \$100,000 per item. For financial reporting purposes, an asset must have an estimated useful life greater than five years to be considered for capitalization and depreciation.

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:

Capital Asset Class:	<u>Years</u>
Buildings and building improvements	30
Equipment and fixtures	5 - 7
Software and technology infrastructure	5

1-H Interfund Activities Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is 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.

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 June 30, 2022.

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 that time. The District has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

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. The District has two types of items which qualify for reporting in this category. Deferred inflows of resources related to pensions and OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

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.

GREENLAND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the School District utilizes the following classifications to categorize the financial transactions:

Direct Placements – financial transactions for the sale of bonds where the School District engages with a single buyer or limited number of buyers without a public offering.

Direct Borrowings – financial transactions for a note or a loan where the School District negotiates certain terms with a single lender and are not offered for public sale.

1-L Compensated Absences

General leave for the School District includes vacation, sick, 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 governmental fund and government-wide presentations.

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* 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 (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.

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, reduced by the outstanding balances of bonds and notes attributable to the acquisition, construction, or improvement of those assets.

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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 School District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

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 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.

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 \$391,268 out of an authorized amount of \$567,852, which is 5.0% of the net district assessment, 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 useful lives of capital assets, net pension liability, other postemployment benefit liability, and 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 School District's operations. At its annual meeting, the School District adopts a budget for the current year for the major general and grants funds, as well as the nonmajor

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food service fund. However, the School Board has voted and accepted the federal grants awarded to the District through the year so these amounts are reported as a final budget for the grants fund, which is also reported as a major fund. 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 2022, \$137,240 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$51,000 was appropriated to fund the School District's capital reserve funds.

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 each major governmental fund which had a budget. There are no differences between the budgetary basis and GAAP basis of accounting for the major grants fund. 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-1 (budgetary basis)	\$ 12,573,254
Adjustments:	
Basis difference:	
GASB Statement No. 54:	
Interest earnings related to the blended expendable trust funds	60
To remove transfer from the blended expendable trust fund to the general fund	(85,605)
Per Exhibit C-3 (GAAP Basis)	<u>\$ 12,487,709</u>
Expenditures and other financing uses:	
Per Exhibit D-1 (budgetary basis)	\$ 12,186,873
Adjustments:	
Basis differences:	
Encumbrances, beginning	23,125
GASB Statement No. 54:	
To remove transfer from the general fund to the blended expendable trust funds	(75,000)
Per Exhibit C-3 (GAAP basis)	<u>\$ 12,134,998</u>

2-C Accounting Change

Governmental Accounting Standards Board Statement No. 87, *Leases*, was implemented during fiscal year 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. As a result of implementation of this Statement, the prior year capital lease payable was reclassified as a note payable.

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DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by Federal Depository Insurance Corporation (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 \$1,263,649 and the bank balances totaled \$1,683,400.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2022, 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, 2022, consisted of the following:

	<u>Balance, beginning</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance, ending</u>
At cost:				
Not being depreciated:				
Land	\$ 219,840	\$ -	\$ -	\$ 219,840
Being depreciated:				
Buildings and building improvements	10,146,894	66,609	-	10,213,503
Equipment and fixtures	296,177	42,733	-	338,910
Software and technology infrastructure	76,677	-	-	76,677
Total capital assets being depreciated	<u>10,519,748</u>	<u>109,342</u>	<u>-</u>	<u>10,629,090</u>
Total capital assets	<u>10,739,588</u>	<u>109,342</u>	<u>-</u>	<u>10,848,930</u>
Less accumulated depreciation:				
Buildings and building improvements	(5,619,014)	(363,210)	-	(5,982,224)
Equipment and fixtures	(104,188)	(43,918)	-	(148,106)
Software and technology infrastructure	(59,511)	(4,292)	-	(63,803)
Total accumulated depreciation	<u>(5,782,713)</u>	<u>(411,420)</u>	<u>-</u>	<u>(6,194,133)</u>
Net book value, capital assets being depreciated	<u>4,737,035</u>	<u>(302,078)</u>	<u>-</u>	<u>4,434,957</u>
Net book value, all capital assets	<u>\$ 4,956,875</u>	<u>\$ (302,078)</u>	<u>\$ -</u>	<u>\$ 4,654,797</u>

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

Instruction	\$ 372,374
Support services:	
Instructional staff	23,158
Operation and maintenance of plant	15,888
Total depreciation expense	<u>\$ 411,420</u>

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NOTE 6 – INTERFUND BALANCES

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2022 are as follows:

Receivable Fund	Payable Fund	Amount
General	Grants	\$ 28,342
	Nonmajor	14,970
		\$ 43,312

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources at June 30, 2022 consist of amounts related to pensions totaling \$1,866,578 and amounts related to OPEB totaling \$47,814. For further discussion on these amounts, see Notes 9 and 10, respectively.

Deferred inflows of resources at June 30, 2022 consist of the following:

	Governmental Activities
Local grant revenue collected in advance of eligible expenditures being made	\$ 23,637
Amounts related to pensions, see Note 9	1,535,063
Amounts related to OPEB, see Note 10	420,866
Total deferred inflows of resources	\$ 1,979,566

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District's long-term liabilities consisted of the following for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year	Due In More Than One Year
Direct placement:						
Bond payable	\$ 640,000	\$ -	\$ (320,000)	\$ 320,000	\$ 320,000	\$ -
Note payable - direct borrowing	1,328,359	-	(54,128)	1,274,231	56,515	1,217,716
Compensated absences	145,575	-	(42,321)	103,254	-	103,254
Pension related liability	6,918,291	-	(1,751,031)	5,167,260	-	5,167,260
Net other postemployment benefits	1,297,860	-	(486,952)	810,908	-	810,908
Total long-term liabilities	\$10,330,085	\$ -	\$ (2,654,432)	\$ 7,675,653	\$ 376,515	\$ 7,299,138

The long-term bond and note are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate	Outstanding at June 30, 2022
Direct placement bond payable:					
School construction/renovations	\$ 6,473,415	2002	2023	4.44%	\$ 320,000
Direct borrowing - note payable:					
Energy efficiency equipment	\$ 1,380,041	2019	2038	4.35%	\$ 1,274,231

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The annual requirements to amortize the general obligation bond and note outstanding as of June 30, 2022, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bond - Direct Placement			Fiscal Year Ending June 30,	Note - Direct Borrowing		
	Principal	Interest	Total		Principal	Interest	Total
2023	\$ 320,000	\$ 8,000	\$ 328,000	2023	\$ 56,515	\$ 56,199	\$ 112,714
				2023	59,008	53,706	112,714
				2023	61,470	51,244	112,714
				2023	64,321	48,393	112,714
				2023	67,158	45,556	112,714
				2028-2032	382,798	180,773	563,571
				2033-2037	475,008	88,562	563,570
				2038	107,953	4761	112,714
					<u>\$ 1,274,231</u>	<u>\$ 529,194</u>	<u>\$ 1,803,425</u>

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 9 – 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 – 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.

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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 2022, the School District contributed 19.48% for teachers and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$631,686, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the School District reported a liability of \$5,167,260 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021, the School District’s proportion was 0.12% which was an increase of 0.01% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized pension expense of \$680,916. At June 30, 2022, 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	\$ 550,510	\$ 35,801
Net difference between projected and actual investment earnings on pension plan investments	-	1,445,164
Changes in assumptions	539,691	-
Differences between expected and actual experience	144,691	54,098
Contributions subsequent to the measurement date	631,686	-
Total	\$ 1,866,578	\$ 1,535,063

The \$631,686 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, 2023. 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,	
2022	\$ 127,885
2023	7,861
2024	(44,778)
2025	(391,139)
Thereafter	-
Totals	\$ (300,171)

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2020, rolled forward to June 30, 2021, using the following assumptions:

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

Mortality rates were based on the Pub-2010 Healthy 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.

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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 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
		<u>2021</u>
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	<u>20.00%</u>	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	6.60%
Total	<u>100.00%</u>	

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 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 6.75% 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 (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, 2021	<u>\$ 7,389,773</u>	<u>\$ 5,167,260</u>	<u>\$ 3,313,321</u>

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 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

10-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.

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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 2021 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 2021, 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 2022, the School District contributed 1.54% for teachers and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$47,513, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2022, the School District reported a liability of \$478,064 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. 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, 2021, the School District’s proportion was 0.12% which was an increase of 0.01% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the School District recognized OPEB expense of \$61,162. At June 30, 2022, 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	\$ 301	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	5,972
Differences between expected and actual experience	-	100
Contributions subsequent to the measurement date	47,513	-
Total	\$ 47,814	\$ 6,072

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The \$47,513 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, 2023. 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,	
2022	\$ (1,165)
2023	(1,255)
2024	(1,406)
2025	(1,945)
Thereafter	-
Totals	<u>\$ (5,771)</u>

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2020 and a measurement date of June 30, 2021. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	6.75% 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 Pub-2010 Healthy 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 OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2021</u>
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	<u>20.00%</u>	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	6.60%
Total	<u>100.00%</u>	

GREENLAND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2021 was 6.75%. 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 6.75% 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 (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, 2021	<u>\$ 519,693</u>	<u>\$ 478,064</u>	<u>\$ 441,844</u>

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.

10-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. The School District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

The total OPEB liability is based on the School District offering retirees postemployment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

Funding Policy – The School District’s funding policy for the implicit rate subsidy is a pay-as-you-go basis.

Benefits Provided – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire Health Trust.

Employees Covered by Benefit Terms – At July 1, 2021, 61 active employees were covered by the benefit terms.

Total OPEB Liability – The School District’s total OPEB liability of \$332,844 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2021. The School District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OPEB liability. Detailed information can be found in the separately issued report through request of the School District business office.

GREENLAND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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JUNE 30, 2022

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$332,844 in the July 1, 2021, 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:	3.54%
Healthcare Cost Trend Rates:	
Current Year Trend	6.30%
Second Year Trend	7.00%
Decrement	0.50%
Ultimate Trend	4.24%
Year Ultimate Trend is Reached	2090
Salary Increases:	3.00%

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, 2022.

Mortality rates were based on the Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Employees Headcount-Weighted Mortality fully generational using Scale MP-2021.

Changes in the Total OPEB Liability

	June 30,	
	2021	2022
Total OPEB liability beginning of year	\$ 758,350	\$ 811,372
Changes for the year:		
Service cost	54,605	27,254
Interest	16,559	10,538
Assumption changes and difference between actual and expected experience	-	(511,035)
Benefit payments	(18,142)	(5,285)
Total OPEB liability end of year	<u>\$ 811,372</u>	<u>\$ 332,844</u>

Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2021, actuarial valuation was prepared using a discount rate of 3.54%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$307,996 or by 7.47%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$359,191 or by 7.92%.

	Discount Rate		
	1% Decrease	Baseline 3.54%	1% Increase
Total OPEB Liability	<u>\$ 359,191</u>	<u>\$ 332,844</u>	<u>\$ 307,996</u>

Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2021, actuarial valuation was prepared using an initial trend rate of 6.30%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$381,583 or by 14.64%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$291,816 or by 12.33%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 6.30%	1% Increase
Total OPEB Liability	<u>\$ 291,816</u>	<u>\$ 332,844</u>	<u>\$ 381,583</u>

GREENLAND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
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OPEB Expense and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2022, the School District recognized OPEB expense of \$58,449. At June 30, 2022, the School District reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources
Changes in assumptions	\$ 220,812
Differences between expected and actual experience	193,982
Total	\$ 414,794

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2023	\$ 96,241
2024	96,241
2025	96,241
2026	126,071
2027	-
Thereafter	-
Totals	\$ 414,794

NOTE 11 – GOVERNMENTAL ACTIVITIES NET POSITION

Net position reported on the government-wide Statement of Net Position at June 30, 2022 include the following:

	Governmental Activities
Net investment in capital assets:	
Net book value of all capital assets	\$ 4,654,797
Less:	
General obligation bond payable	(320,000)
Note payable	(1,274,231)
Total net investment in capital assets	3,060,566
Restricted:	
Food service	15,500
Unrestricted	(4,758,720)
Total net position	\$ (1,682,654)

NOTE 12 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2022 consist of the following:

	General Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventory	\$ -	\$ 3,391	\$ 3,391
Restricted:			
Food service	-	12,109	12,109
Committed:			
Expendable trust	560,957	-	560,957
Voted appropriations - March 2022	51,000	-	51,000
Total committed fund balance	611,957	-	611,957

(Continued)

GREENLAND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

Governmental fund balances continued:

	General Fund	Other Governmental Funds	Total Governmental Funds
Assigned:			
Retained (RSA 198:4-bII)	391,268	-	391,268
Student activities	-	29,521	29,521
Total assigned fund balance	391,268	29,521	420,789
Unassigned:	379,999	-	379,999
Total governmental fund balances	\$ 1,383,224	\$ 45,021	\$ 1,428,245

NOTE 13 – 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 2022, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2021 to June 30, 2022 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the District's property schedule on file with Primex³. 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 Primex³ 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 2021-22 the School District paid \$11,727 and \$20,412, respectively, to Primex for workers' compensation and property/liability. At this time, Primex³ 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.

NOTE 14 – 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 15 – 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 provided funding through the Coronavirus Relief Fund (CRF), the Education Stabilization Fund (ESF) and the American Rescue Plan Act (ARPA). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law, which provided additional funding for the ESF programs.

The ESF provided funds to the School District through the Elementary and Secondary School Emergency Relief Fund (ESSER). The objective of ESSER is to provide local education agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. This funding was awarded to the School District under the ESSER I, II, and III grants, with the School District expending \$16,195 of this funding in the fiscal year 2022 and must be used for activities to prevent, prepare and respond to the coronavirus.

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

GREENLAND SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

NOTE 16 – 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 June 6, 2023, the date the June 30, 2022 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

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, 2022
Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
School District's:									
Proportion of the net pension liability	0.09%	0.09%	0.09%	0.09%	0.09%	0.11%	0.11%	0.11%	0.12%
Proportionate share of the net pension liability	\$ 3,799,547	\$ 3,300,903	\$ 3,372,064	\$ 4,584,552	\$ 4,272,066	\$ 5,108,430	\$ 5,265,369	\$ 6,918,291	\$ 5,167,260
Covered payroll (as of the measurement date)	\$ 2,794,121	\$ 2,807,877	\$ 2,806,816	\$ 3,156,665	\$ 3,099,274	\$ 2,932,014	\$ 3,099,274	\$ 3,099,274	\$ 3,460,765
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%	169.89%	223.22%	149.31%
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%	58.72%	72.22%

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, 2022
Unaudited

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 219,521	\$ 285,298	\$ 285,569	\$ 308,717	\$ 318,228	\$ 448,396	\$ 476,217	\$ 480,507	\$ 631,686
Contributions in relation to the contractually required contributions	(219,521)	(285,298)	(285,569)	(308,717)	(318,228)	(448,396)	(476,217)	(480,507)	(631,686)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered pay roll (as of the fiscal year)	<u>\$ 2,794,121</u>	<u>\$ 2,807,877</u>	<u>\$ 2,806,816</u>	<u>\$ 3,156,665</u>	<u>\$ 3,099,274</u>	<u>\$ 2,932,014</u>	<u>\$ 3,099,274</u>	<u>\$ 3,460,765</u>	<u>\$ 3,334,568</u>
Contributions as a percentage of covered pay roll	7.86%	10.16%	10.17%	9.78%	10.27%	15.29%	15.37%	13.88%	18.94%

GREENLAND SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2022

***Schedule of the School District's Proportionate Share of Net Pension Liability and
Schedule of School District Contributions – Pensions***

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

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, 2022. 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.

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, 2022
Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
School District's proportion of the net OPEB liability	0.11%	0.11%	0.10%	0.11%	0.11%	0.12%
School District's proportionate share of the net OPEB liability (asset)	\$ 553,063	\$ 524,056	\$ 467,441	\$ 463,898	\$ 486,488	\$ 478,064
School District's covered payroll (as of the measurement date)	\$3,156,665	\$3,099,274	\$2,932,014	\$3,099,274	\$3,099,274	\$3,460,765
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%	15.70%	13.81%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%

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, 2022
Unaudited

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 66,383	\$ 67,932	\$ 45,160	\$ 48,289	\$ 51,590	\$ 47,513
Contributions in relation to the contractually required contribution	(66,383)	(67,932)	(45,160)	(48,289)	(51,590)	(47,513)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District's covered payroll (as of the fiscal year)	<u>\$3,156,665</u>	<u>\$3,099,274</u>	<u>\$2,932,014</u>	<u>\$3,099,274</u>	<u>\$3,099,274</u>	<u>\$3,334,568</u>
Contributions as a percentage of covered payroll	2.10%	2.19%	-1.54%	-1.56%	-1.66%	-1.42%

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, 2022
Unaudited

	June 30,		
	2020	2021	2022
OPEB liability, beginning of year	\$ 707,242	\$ 758,350	\$ 811,372
Changes for the year:			
Service cost	53,424	54,605	27,254
Interest	15,434	16,559	10,538
Assumption changes and difference between actual and expected experience	-	-	(511,035)
Benefit payments	(17,750)	(18,142)	(5,285)
OPEB liability, end of year	<u>\$ 758,350</u>	<u>\$ 811,372</u>	<u>\$ 332,844</u>
Covered payroll	<u>\$ 2,804,009</u>	<u>\$ 2,860,089</u>	<u>\$ 3,034,036</u>
Total OPEB liability as a percentage of covered payroll	27.05%	28.37%	10.97%

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, 2022

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

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – There were no changes in assumptions for the current period.

Methods and Assumptions Used to Determine Contribution Rates – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at www.nhrs.org.

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, 2022. 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.

Schedule of Changes in School District's Total Other Postemployment Benefits Liability and Related Ratios

Changes in Benefit Terms – There were no changes in benefit terms for the current period.

Changes in Assumptions – Significant changes from the previous actuarial valuation include:

- Increase in discount rate from 2.21% to 3.54%
- Initial trend rates were advanced, the model for trends in subsequent years is based on the Getzen Model as updated through September 2021
- Payroll growth rate increased from 2.00% to 3.00%
- Election rate changed from 100% to 50% based on expected future enrollment
- Mortality assumptions changed from SOA RP-2014 Total Dataset Mortality with Scale MP-2019 (Base Rate 2006) to Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 Teachers Employees Headcount-Weighted Mortality fully generational using Scale MP-2021.
- Tables used for retirement and termination assumptions were updated to reflect the most recent tables from the New Hampshire Retirement System Comprehensive Annual Financial Report dated June 30, 2019.
- Morbidity assumptions were updated to use the Dale Yamamoto model published by the Society of Actuaries to give a better projection of anticipated costs as adjusted for age.

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, 2022. 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, 2022*

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 9,663,532	\$ 9,663,532	\$ -
Other local sources:			
Investment earnings	2,000	2,471	471
Miscellaneous	32,954	126,708	93,754
Total from other local sources	<u>34,954</u>	<u>129,179</u>	<u>94,225</u>
State sources:			
Adequacy aid (grant)	792,014	792,014	-
Adequacy aid (tax)	1,693,511	1,693,511	-
School building aid	105,464	105,464	-
Catastrophic aid	60,000	92,214	32,214
Total from state sources	<u>2,650,989</u>	<u>2,683,203</u>	<u>32,214</u>
Federal sources:			
Medicaid	-	11,735	11,735
Other financing sources:			
Transfers in	<u>85,605</u>	<u>85,605</u>	<u>-</u>
Total revenues and other financing sources	12,435,080	<u>\$ 12,573,254</u>	<u>\$ 138,174</u>
Use of fund balance to reduce school district assessment	137,240		
Use of fund balance - appropriated	51,000		
Total revenues, other financing sources, and use of fund balance	<u>\$ 12,623,320</u>		

*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, 2022*

	Encumbered from Prior Year	Appropriations	Expenditures	Variance Positive (Negative)
Current:				
Instruction:				
Regular programs	\$ -	\$ 5,978,034	\$ 5,892,722	\$ 85,312
Special programs	-	1,342,858	1,269,744	73,114
Other programs	-	154,359	144,660	9,699
Total instruction	-	7,475,251	7,307,126	168,125
Support services:				
Student	-	493,576	446,754	46,822
Instructional staff	422	349,907	340,593	9,736
General administration	-	52,874	43,128	9,746
Executive administration	-	574,677	574,677	-
School administration	-	327,006	322,164	4,842
Operation and maintenance of plant	22,703	639,632	620,026	42,309
Student transportation	-	396,353	314,477	81,876
Other	-	1,687,688	1,658,380	29,308
Total support services	23,125	4,521,713	4,320,199	224,639
Debt service:				
Principal of long-term debt	-	374,128	374,128	-
Interest on long-term debt	-	82,586	82,586	-
Total debt service	-	456,714	456,714	-
Facilities acquisition and construction	-	52,665	50,959	1,706
Other financing uses:				
Transfers out	-	116,977	75,000	41,977
Total appropriations, expenditures, other financing uses, and encumbrances	\$ 23,125	\$ 12,623,320	\$ 12,209,998	\$436,447

*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, 2022*

Unassigned fund balance, beginning		\$ 114,116
Changes:		
Unassigned fund balance used to reduce school district assessment		(137,240)
Unassigned fund balance appropriated for use in 2021-2022		(51,000)
2021-2022 Budget summary:		
Revenue surplus (Schedule 1)	\$ 138,174	
Unexpended balance of appropriations (Schedule 2)	<u>436,447</u>	
2021-2022 Budget surplus		574,621
Increase in retained fund balance (assigned)		<u>(120,498)</u>
Unassigned fund balance, ending		<u><u>\$ 379,999</u></u>

SCHEDULE 4
GREENLAND SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2022

	Special Revenue Funds		
	Food Service	Student Activities	Total
ASSETS			
Cash and cash equivalents	\$ -	\$ 29,521	\$ 29,521
Accounts receivable	1,794	-	1,794
Intergovernmental receivable	31,682	-	31,682
Inventory	3,391	-	3,391
Total assets	<u>\$ 36,867</u>	<u>\$ 29,521</u>	<u>\$ 66,388</u>
LIABILITIES			
Accounts payable	\$ 6,397	\$ -	\$ 6,397
Interfund payable	14,970	-	14,970
Total liabilities	<u>21,367</u>	<u>-</u>	<u>21,367</u>
FUND BALANCES			
Nonspendable	3,391	-	3,391
Restricted	12,109	-	12,109
Assigned	-	29,521	29,521
Total fund balances	<u>15,500</u>	<u>29,521</u>	<u>45,021</u>
Total liabilities and fund balances	<u>\$ 36,867</u>	<u>\$ 29,521</u>	<u>\$ 66,388</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, 2022

	Special Revenue Funds		
	Food Service	Student Activities	Total
REVENUES			
Other local	\$ 7,014	\$ 30,423	\$ 37,437
State	5,931	-	5,931
Federal	154,881	-	154,881
Total revenues	<u>167,826</u>	<u>30,423</u>	<u>198,249</u>
EXPENDITURES			
Current:			
Instruction	-	27,563	27,563
Noninstructional services	155,553	-	155,553
Total expenditures	<u>155,553</u>	<u>27,563</u>	<u>183,116</u>
Net change in fund balances	12,273	2,860	15,133
Fund balances, beginning	3,227	26,661	29,888
Fund balances, ending	<u>\$ 15,500</u>	<u>\$ 29,521</u>	<u>\$ 45,021</u>



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

INDEPENDENT AUDITOR'S COMMUNICATION OF SIGNIFICANT DEFICIENCY

To the Members of the School Board and Superintendent
Greenland School District
Greenland, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Greenland School District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Greenland School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greenland School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Greenland 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 material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not 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 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 a 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 did not identify any deficiencies in internal control that we consider to be material weaknesses.

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 deficiency in internal control to be a significant deficiency:

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:

- 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 monthly bank reconciliations, and is also a signer on the bank account.
- There is a lack of supporting documentation retained for receipts.

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:

- 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. Finally, the school principal should be reviewing the monthly bank statements for unusual activity.

*Greenland School District
Independent Auditor's Communication of Significant Deficiencies*

- All receipts and disbursements should be supported by appropriate documentation retained on file. The supporting documentation should include when the amounts deposited were received.
- 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.

In addition, we noted other matters involving internal control and its operation that we have reported to management of Greenland School District in a separate letter dated June 6, 2023.

The Greenland School District's responses to the findings identified in our audit are described above and the School District's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

This communication is intended solely for the information and use of the School Board, Superintendent, management, and others within Greenland School District, and is not intended to be and should not be used by anyone other than these specified parties.

June 6, 2023
Concord, New Hampshire

*Plodzik & Sanderson
Professional Association*