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1994

# ANNUAL REPORTS

OF THE TOWN OF

# GREENLAND

# NEW HAMPSHIRE



FOR THE FISCAL YEAR ENDING DECEMBER 31

# 1994

AS COMPILED BY THE TOWN OFFICERS

THIS BOOK COST YOU \$2.47. PLEASE BRING IT TO THE TOWN MEETING.

TOWN OF GREENLAND

Town Office (431-7111)	Office Hours	Mon Tue-Fri	12:00AM-8:00PM 9:00AM-4:30PM
Selectmen	Meetings	Jul&Aug. Closed 1st/2nd/3rd/4th Wed	Thursdays 8 PM
Building Inspector (436-2594 Home phone)		Every Wed	7:30 PM
Police Department (431-5321)	Office Hours	Mon-Fri	8:00AM-2:00PM
Weeks Library (436-8548)	Hours	Mon Wed-Fri Sat	10:00AM-8:00PM 10:00AM-6:00PM 10:00AM-4:00PM
Trustees	Meetings Library	3rd Tuesday	10:00AM
Fire Department (436-5553)	Meetings FD	2nd/3rd/4th Tue	7:30PM
Greenland School (431-6723)	Office Hours	Mon-Fri	8:00AM-3:00PM
School Board Superintendent's Off (964-5153)	Meetings School	3rd Monday	6:30PM
Planning Board	Meetings Town Off	3rd Thursday	7:30PM
Recreation Commission	Meetings Town Off	2nd Monday	6:30PM
Conservation Comm.	Meetings Town Off	2nd Monday	7:30PM
Board of Adjustment	Meetings Town Off	As needed/Posted	
Budget Committee	Meetings School	As needed/Posted	
Mosquito Control Comm.	Meetings	As needed/Posted	
Trustees of Trust Funds	Meetings	As needed/Posted	
Health Officer	(433-3169)		
Animal Control Officer	(431-5321)		
Supervisors/Checklist	Time & Dates published in local paper		
TOWN DUMP [RESIDENTS ONLY/PERMIT REQUIRED]	WEDNESDAY	NOON-5:00PM	
	SATURDAY	7:00AM-5:00PM	

**NOTICE: ALL DOGS MUST BE LICENSED ANNUALLY BY APRIL 30TH**

# ANNUAL REPORTS

OF THE TOWN OF

## GREENLAND

## NEW HAMPSHIRE



FOR THE FISCAL YEAR ENDING DECEMBER 31

# 1994

AS COMPILED BY THE TOWN OFFICERS

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**TOWN OFFICERS**

Moderator

David L. Richards Term expires 1996

TOWN CLERK - TAX COLLECTOR

Shirley G. Hoonhout Term Expires 1997

DEPUTY TOWN CLERK - TAX COLLECTOR

Joan Dowling

BOARD OF SELECTMEN

Clifton H. Stickney	Term Expires 1995
James J. Wilbur	Term Expires 1996
Richard H. Rugg	Term Expires 1997

SELECTMAN'S SECRETARY

(Vacant)

TREASURER

Sandra Trull-Smith - Term Expires 1995

SUPERVISORS OF THE CHECKLIST

Frances Thompson	Term Expires 1998
Pauline Evans	Term Expires 2000
William Eckhart, Chair.	Term Expires 1996

NH State Senate (District 24)

Sen. Burton Cohen (431-0066)

REPRESENTATIVE TO THE GENERAL COURT

Rep. David Richards (436-9174)

(District 23)

HIGHWAY AGENT

David Bourassa

## BOARD OF ADJUSTMENT

Robert Parsons	Appointment	Ends 1995
Donald Cook	Appointment	Ends 1996
Andrew Fay	Appointment	Ends 1995
Don Ladd, Chair		Resigned
Fred Sullivan	Appointment	ends 1997
Everett Street		Alternate
Harry Dowling	Planning Board	Rep.

## PLANNING BOARD

Harry Dowling	Term Expires	1996
Michael Griffin	Term Expires	1996
Paul Sanderson	Appointment	Ends 1995
Richard K. Wilson	Appointment	Ends 1995
Thomas Brackett, Chair.	Term Expires	1997
Timothy C. Collins	Term expires	1997
James J. Wilbur	Selectman	Rep.

## TRUSTEE OF TRUST FUNDS

William D. Covey	Term Expires	1995
Duncan Brackett	Term Expires	1996
Peter Ostromecky	Term Expires	1997

## LIBRARY TRUSTEES

Douglas Lovejoy-Carter	Term Expires	1996
Pat Wolfe	Term Expires	1995
Trudy Beck	Term Expires	1997

## CONSERVATION COMMISSION

Charles H. Cummings	Appointment	Ends 1996
Alison Brackett	Appointment	Ends 1995
John Weeks	Appointment	Ends 1996
Cici Underwood	Appointment	Ends 1997
Frank Graf, Chair.		Resigned

RECREATION COMMISSION

Ronald Meyer	Appointment	Ends	1995
Robert Krasko, Chair.	Appointment	Ends	1995
William Lowery	Appointment	Ends	1996
Pat Roberts	Appointment	Ends	1997
Bruce Rolston	Appointment	Ends	1997

BUDGET COMMITTEE

Mark Fleming	Term Expires	1996
Robert Hart	Appointment	Ends 1995
Harry Dowling	Term Expires	1995
Maurice Mayo, Chair.	Term Expires	1995
Rebecca Thompson	Term Expires	1996
Mark Connelly	Term Expires	1997
Carol Sanderson	Term Expires	1997
Hobb Lyndes	Term Expires	1997
Robert Bourcier	Term expires	1995
Clifton Stickney	Selectman	Rep.
Bruce Dearborn	School Board	Rep.

MOSQUITO CONTROL COMMISSION

Natalie Fernald	Appointment	Ends	1995
Howard Johnson	Appointment	Ends	1996
Edith Lovering, Chair.	Appointment	Ends	1997

BUILDING INSPECTOR

Franklin Beck

TOWN COUNSEL

William Briggs

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

Richard Rugg

RECYCLING COMMITTEE

Richard Carlin, Chairman

ROCKINGHAM PLANNING COMMISSION

Richard Rugg

CHIEF OF POLICE

Scot Blanchard

PATROLMEN

Robert E. Hoxie, Sgt  
Michael Hunkins

Roy Sherman  
Victor Voglino

SPECIAL OFFICERS

Brad Hutchins  
David Colby

DOG OFFICER

Michael Hunkins

HEALTH OFFICER

Wallace Berg

GREENLAND VOLUNTEER FIRE DEPARTMENT

A. Duncan Brackett, Chief  
Ron Hussey, Dep. Chief  
Chip Hussey, Dep. Chief  
Mo Sodini, Sec/Treasurer

CIVIL DEFENSE DIRECTOR

Kenneth Fernald

FOREST FIRE WARDEN

A. Duncan Brackett

DEPUTY FOREST FIRE WARDEN

Violet Chisholm



**TOWN ELECTION AND MEETING 1994**  
**March 8th and March 12th**

Meeting called to order at 10:05 AM by Moderator D. Richards. Girl Scouts Laura Sander-son and Nicole Jenness led the pledge of Allegiance, with Rev. Lovejoy-Carter opening the meeting in prayer.

Newly elected Town Officials and School Officials were sworn in at this time. Moderator Richards reminded all of the rules of the meeting.

Article 2

Town Clerk read report of election results concerning elected officers and planning Bd. and Zoning amendments as follows:

1. Adopt Amend. #1 to establish light industrial/office park district along Ports. Ave. (Rte. 101 between Stratham line and Coastal Way residential. (Must pass with 2/3 vote)

Yes - 246                      No -168

(Article did not pass)

2. Adopt new item under Art. XXI (Bd. of Adjustment) to establish new criteria to obtain special exception from Bd. of Adjustment.

Yes - 305                      No - 79

3. Adopt Amendment (Art. VIII) which will regulate adult uses.

Yes - 343                      No - 56

4. Amend Art. XVII to include item #4 to establish criteria for developing non-

conforming lots.

Yes - 299

No - 85

5. Amend Art. IX (Floodplain mngmnt. Dis.) to include definition of "Recreational Vehicle."

Yes - 320

No - 71

Town Officers

Selectman - Richard H. Rugg - 3 yrs. - 1997

Moderator - David L. Richards - 2 yrs. 1996

Town Clerk/Tax Collector - Shirley G.

Hoonhout - 3 yrs. 1997

Treasurer - Sandra Trull-Smith 1 yr - 1995

Supervisor/Checklist - Pauline Evans

6 yrs. - 2000

Library Trustee - D. Lovejoy-Carter 2 yrs.  
1996

Library Trustee - Trudy Beck - 3 yrs. - 1997

Trustee of Trust Funds - Peter Ostromecky -  
3 yrs. - 1997

Planning Board - Thomas Brackett - 3 yrs 1997

" " Timothy Collins - 3 " 1997

Budget Committee - Robert Bourcier - 1 yr.  
1995

Budget Committee - Horace Lyndes - 3 yrs.  
1997

Budget Committee - Carol Sanderson - 3 yrs.  
1997

Budget Committee - Mark Connelly - 3 yrs.  
1997

School District Officers

Treasurer - Frances Thompson - 3 yrs. 1997

School Dist. Clerk - Alison Brackett 3 yrs.  
1997

School Moderator - Kathryn Mullholand -  
3 yrs. 1997

School Board member - Ann F. Mayer - 2 yrs.  
1996

School Board member - Bruce L. Dearborn -  
3 yrs. 1997

School Board member - Brian Hamel - 3 yrs.  
1997

### Article 3

Motion by P. Ostromecky, seconded by M. Mayo, that the town raise and appropriate \$1,155,234 which represents the operating budget. Motion to delete \$24,570 failed. Passed: \$1,155,234.00

Recommended by Budget Committee

Motion passed - voice vote

### Article 4

Motion by D. Lovejoy-Carter, seconded by D. Brown, that the town authorize trustees of the Library to apply for, accept and expend without further action by town meeting, money from state, federal or other governmental unit or private source which becomes available during year, per RSA 202-A:4-C.

Motion passed - voice vote

### Article 5

Motion by A. D. Brackett, seconded by R. Hazzard, that the town raise and appropriate no more than \$24,701 to complete the replacement of fire dept. breathing apparatus.

Recommended by Budget Committee

Motion passed - voice vote

### Article 6

Motion by L. Preston, seconded by P. Ostromecky, that the town vote to authorize the Selectmen to grant a discount of 3% on property taxes if paid within 21 days of bill date.

Motion passed - voice vote

### Article 7

Motion by P. Caswell, seconded by H. Dowling, that the town raise and appropriate \$7,000 for continued preservation of town records.

Recommended by Budget Committee

Motion passed - voice vote

Article 8

Motion by D. Ladd, seconded by L. Preston, that the Selectmen, Road Agent and Planning Board Chairman be authorized to accept as town roads any road completed during year and deeded to town, approved by Selectmen, road agent and Planning Board Chairman and recorded with Town clerk.

Motion passed - voice vote

Article 9

Motion by R. Krasko, seconded by A. Brackett, that the town raise and appropriate no more than \$15,800 for automatic sprinkler system to irrigate Sunset Field.

Recommended by Budget Committee

Motion defeated - show of hands

Yes - 30 No - 34

Article 10

Motion by R. Barnes, seconded by P. Caswell that the town raise and appropriate no more than \$2,000 to improve conditions of existing old cemeteries. (By petition of P. Caswell and others.)

Recommended by Budget Committee

Recommended by Bd. of Selectmen

Motion passed - voice vote

Article 11

Motion by D. Brown, seconded by D. Lovejoy-Carter, that the town raise and appropriate no more than \$3,500 for construction of a desk/work area in Weeks Public Library.

Not Recommended by Budget Committee

Motion passed - show of hands

Yes - 39 No - 23

Article 12

Motion by P. Wolfe, seconded by R. Fleming, that the town raise and appropriate no more than \$3,000 for purchase of CD-ROM station for Weeks Public Library.

Not recommended by Budget Committee

Motion passed - voice vote

Article 13

Motion by P. Wolfe, seconded by A. Neron, that the town raise appropriate no more than \$1,000 for purchase of shelving for Children's room of Weeks Public Library.

Not recommended by Budget Committee

Motion passed - voice vote

Article 14

Motion by L. Kohlhasse, seconded by B. Hazard, that the town authorize the Selectmen to accept on behalf of the town, gifts, legacies and devices made to the town in trust for any public purposes as per RSA 31:19.

Motion passed - voice vote

Article 15

Motion by R. Carlin, seconded by R. Miller, that the town raise and appropriate no more than \$8,500 for continuation of recycling of solid waste, Selectmen authorized to expend funds from May 1994 through April 1995 and able to encumber balance of unexpended 1994 funds through April 1995.

Not recommended by Budget Committee

Motion passed - voice vote

Article 16

Motion by R. Rugg, seconded by D. Brackett, that the town accept provisions of RSA 33:7 providing that any town at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such author-

ity, the Selectmen to issue tax anticipation notes.

Motion passed - voice vote

#### Article 17

Motion by S. Blanchard, seconded by M. Mayo, that the town accept provisions of RSA 80:42 and 80:80 that provide that any town at an annual meeting until specific rescission of such authority, Selectmen to convey any real estate acquired by the town by tax collector's deed.

Motion passed - voice vote

#### Article 18

Motion by M. Mayo, seconded by M. Mueller, that the town accept provisions of RSA 31:95-b that allow any town at an annual meeting to adopt an article authorizing indefinitely, until rescission, Selectmen to apply for, accept and expend, unanticipated money from a state, federal or other government unit or private source which becomes available during fiscal year.

Motion passed - voice vote

#### Article 19

Motion by S. Blanchard, seconded by C. Scherer, that the town authorize Board of Selectmen to accept gifts or personal property, other than cash, given to the town for any public purpose. As per RSA 31:95-e and in force until rescinded by vote of town meeting.

Motion passed - voice vote

#### Article 20

To take action on anything which may legally come before the meeting.

Kathy Seavy and Barbara Fleming announced that citizen of the year was Cynthia Weeks Smith, and noted her accomplishments.

Motion to adjourn by R. Rugg, seconded by D. Brackett. Meeting adjourned at 11:15 AM.

Shirley G. Hoonhout, Town Clerk

Respectfully submitted,  
Shirley G. Hoonhout, Town Clerk

**Special Town Meeting Warrant 1994**  
The State of New Hampshire

To the inhabitants of the Town of Greenland in the County of Rockingham in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Veteran's Hall, located at the intersection of Portsmouth Avenue and Route 101, on Tuesday, September 13, 1994, from 10 AM to 7 PM to act upon the following subjects:

Article 1: Are you in favor of the amendment to Article VIII of the Greenland Zoning Ordinance proposed by the Planning Board repealing the present adult uses ordinance and replacing it with a new ordinance regulating adult book and video stores; adult motion picture theaters, arcades and drive-ins; adult cabarets, motels, theaters; nude modeling studios; and sexual encounter centers?

The specific amendments to Article VIII are as follows:

Repeal Section 2 of Article VIII in its entirety and replace it with the following:

2. Adult uses means and includes any of the

following: Any place of business in which any of the following activities are conducted:

**A. Adult Bookstore or Adult Video Store:** a business that devotes more than 25% of the total display, shelf, rack, table, stand or floor area, utilized for the display and sale of the following:

1. books, magazines, periodicals, other printed matter, or photographs, films, motion pictures, video cassettes, slides, tapes, records, CD-ROMs or other forms of visual or audio representations which meet the definition of "harmful to minors" and/or "sexual conduct" as set forth in NH RSA 571-B:1, or,

2. instruments, devices, or paraphernalia which are designed for use in connection with "sexual conduct" as defined in NH RSA 571-B:1, other than birth control devices.

An adult bookstore or adult video store does not include an establishment that sells books or periodicals as an incidental or accessory part of its principal stock and trade and does not devote more than 25% of the total floor area of the establishment to the sale of books or periodicals.

**B. Adult Motion Picture Theater:** An establishment with a capacity of five or more persons, where for any form of consideration, films, motion pictures, video cassettes, slides or similar photographic reproductions are shown, and in which a substantial portion of the total presentation time is devoted to the showing of material which meets the definition of "harmful to minors" and/or "sexual content" as set forth in NH RSA 571-B:1, for observation by patrons. For the



purposes of this ordinance, substantial portion of the total presentation time shall mean the presentation of films or shows described above for viewing on more than 7 days within any 56 consecutive day period.

**C. Adult Motion Picture Arcade:** Any place to which the public is permitted or invited wherein coin or slug operated or electronically, electrically or mechanically controlled still or motion picture machines, projectors, or other image producing devices are maintained to show images to 5 or fewer persons per machine at any one time, in which a substantial portion of the total presentation time of the images so displayed is devoted to the showing of material which meets the definition of "harmful to minors" and/or "sexual conduct" as set forth in NH RSA 571-B;1.

**D. Adult Drive-In Theater:** An open lot or part thereof, with appurtenant facilities, devoted primarily to the presentation of motion pictures, films, theatrical productions and other forms of visual productions, for any form of consideration to persons in motor vehicles or on outdoor seats, in which a substantial portion of the total presentation time being presented for observation by patrons is devoted to the showing of material which meets the definition of "harmful to minors" and/or "sexual conduct" as set forth in NH RSA 571-B;1.

**E. Adult Cabaret:** A nightclub, bar, restaurant, or similar establishment at which greater than half of the total presentation time of live entertainment features live performances which meet the definition of "harmful to minors" and/or "sexual conduct" as set forth in NH RSA 571-B;1, and/or fea-

ture films, motion pictures, video cassettes, slides or other photographic reproductions, greater than half of the total presentation time of which is devoted to showing of material which meets the definition of "harmful to minors" and/or "sexual conduct" as set forth in Nh RSA 571-B;1, or a nightclub, theater or other establishment which features live performances by topless and/or bottomless dancers, go-go dancers, strippers, or similar entertainers, where such performances are distinguished or characterized by an emphasis on specified sexual activities or specified anatomical areas. For the purposes of this definition, "Specified anatomical areas" shall include any of the following:

(1) Less than completely and opaquely covered human genitals or pubic region; buttock; or female breast below a point immediately above the top of the areola; or

(2) Hyman male genitalia in a discernibly turgid state, even if completely and opaquely covered.

**F. Adult Motel:** A motel or similar establishment offering public accommodations for any form of consideration which provides patrons with closed circuit television transmissions, films, motion pictures, video cassettes, slides or other photographic reproductions a substantial part of the total presentation time of which are distinguished or characterized by an emphasis upon the depiction of materials which meet the definition of "harmful to minors" and/or "sexual conduct" as set forth in NH RSA 571-B;1.

**G. Adult Theater:** A theater, concert hall, auditorium or similar establishment, either indoor or outdoor in nature, which for any

form of consideration, regularly features live performances, a substantial portion of the total presentation time of which are distinguished or characterized by an emphasis on activities which meet the definition of "harmful to minors" and/or "sexual conduct" as set forth in NH RSA 571-B;1.

**H. Nude Model Studio:** A place where a person who appears in a state of nudity or displays male genitals in a state of sexual arousal and/or the vulva or more intimate parts of the female genitals, and is observed, sketched, drawn, painted, sculptured, photographed, or similarly depicted by other persons who pay money or any form of consideration or such display is characterized by an emphasis on activities which meet the definition of "harmful to minors" and/or "sexual conduct" as set forth in NH RSA 571-B;1.

**I. Sexual Encounter Center:** A business or commercial enterprise that as one of its primary business purposes, offers for any form of consideration:

1. physical contact in the form of wrestling or tumbling between persons of the opposite sex; or
2. activities between male and female persons and/or persons of the same sex when one or more persons is in the state of nudity; and
3. when the activities in section 1 or 2 above are characterized by an emphasis on activities which meet the definition of "harmful to minors" and/or "sexual conduct" as set forth in NH RSA 571-B;1.

**To repeal Section 3A of Article VIII in its**

**entirety and replace it with the following:**

A. No structure containing an adult use shall be permitted within Greenland's designated Drug Free School Zone, 1,000 feet of the property line of a church or place of worship, parish house or convent, a public, parochial or private school, another structure containing an adult use, a structure proposed to contain an adult use for which a building permit has been applied for, or 400 feet of a residence or child day care facility.

**Create a new Section 5 of Article VIII as follows:**

5. The measure of distance between any adult use and other named point of reference shall be measured in a straight line.

**Create a new Section 6 of Article VIII as follows:**

6. Adult uses which have been established at their existing locations prior to the effective date of this ordinance and which are not in conformity with the requirements of this ordinance, may continue to operate until one year after the effective date of this ordinance. Thereafter, unless any such adult use conforms to the provisions of this ordinance, it shall no longer be permitted to operate. Once established in a permitted location under this ordinance, an adult use operating as a conforming use is not rendered a nonconforming use by the subsequent location of:

A. a church or place of worship, parish house or convent within 1,000 feet;

B. a residence or child day care facility

within 400 feet;

C. a public parochial or private school within 1,000 feet or the designation of a Drug Free School Zone within 1,000 feet.

**Create a new Section 7 of Article VIII as follows:**

7. Violation of the use provisions of this ordinance is declared to be a public nuisance per se, which shall be abated by the Town by way of civil abatement procedures.

**Create a new Section 8 of Article VIII as follows:**

8. Nothing in this ordinance is intended to authorize, legalize or permit the establishment, operation or maintenance of any business, building or use which violates any Town of Greenland ordinance or statute of the State of New Hampshire regarding public nuisances, sexual conduct, lewdness, or obscene or harmful matter or the exhibition or public display thereof.

**Create a new Section 9 of Article VIII as follows:**

9. If any section, subsection, sentence, clause, phrase or any portion of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court or competent jurisdiction, such decision shall not effect the validity of the remaining portions of this ordinance. The legislative body of the Town of Greenland hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clause, phrase or portion thereof irrespective of the fact that any one or more

sections, subsections, sentences, clauses, phrases or portions be declared invalid or unconstitutional.

Given under our hands and seal the 24th day of August, the year of our Lord nineteen hundred and ninety four.

/s/ Richard H. Rugg, Selectman  
/s/ James J. Wilbur, Selectman  
/s/ Clifton H. Stickney, Selectman

A true copy of Warrant-Attest  
/s/ Richard H. Rugg, Selectman  
/s/ James J. Wilbur, Selectman  
/s/ Clifton H. Stickney, Selectman

**Special Town Meeting**  
September 13th, 1994

At a special town meeting called by the Selectmen of the town of Greenland, the following article was voted on:

1. Art you in favor of adopting amendment #1 as proposed by the Planning Board as follows:

Amend Art. VII of the Greenland Zoning Ordinance repealing the present adult uses ordinance and replacing it with a new ordinance regulating adult book and video stores; adult motion picture theaters, arcades and drive-in; adult cabarets, motels, theaters; nude modeling studios; and sexual encounter centers, and regulating location of such uses and providing for penalties for violations.

(Full text available for public inspection at the Greenland Town Office, and posted with the Warrant for inspection by voters at the voting place.)

Results of the voting were:  
Yes - 244 No - 39

Amendment passed

Shirley G. Hoonhout, Town Clerk

ESTIMATED EXPENDITURES FOR  
TOWN OFFICERS' SALARIES 1994

Selectmen, Chairman	\$3,000
Selectmen, 2 @ \$2,500	5,000
Selectmen's Clerk Sec.	10,400
Town Clerk	11,500
Town Clerk Commissions	5,500
Tax Collector	7,000
Supervisors	800
Sec/Treasurer Trust Funds	300
Dep. Town Clerk/Tax Collector	10,693
Health Officer	500
Town Treasurer	<u>1,000</u>
	\$55,693

ACTUAL EXPENDITURES FOR  
TOWN OFFICERS' SALARIES 1994

Selectmen, Chairman	\$3,000
Selectmen, 2 @ \$2,500	5,000
Selectmen's Clerk Sec.	10,400
Town Clerk	11,500
Town Clerk, Commissions	5,497
Tax Collector	7,000
Supervisors	800
Sec/Treasurer Trust Funds	300
Dep Town Clerk/Tax Collector	9,270
Health Officer	500
Town Treasurer	<u>1,000</u>
	\$54,267





EAU Power Corp.	10,400
Hudson Light/Power Co.	100
Mass Municipal	24,800
Montaup Electric Co.	5,000
New England Power Co.	8,500
NH Electric Corp.	3,500
Public Service Co. of NH	14,700
Taunton Munic Light	200
United Illuminating Co.	16,000
Vermont Electric Gen/Trans.	200
TOTAL	4,457,800

Elderly Exemption Count

Number of Individuals  
applying for elderly  
Exemp. '93

5 at	\$20,000
3 at	40,000
11 at	80,000

Number of Individuals granted an

Elderly Exemp. '93	5 at	\$20,000
	3 at	40,000
	11 at	80,000

TOTAL \$1,100,000

Current Use Report # of acres

Farm Land	860.01
Forest Land	2,277.82
Unproductive Land	78.30
Wet Land	167.04
Discretionary Easement	247.00

Total # of acres exempt. under  
current use 3,630.57

Total # of acres taken out of  
current use 4.30

**STATEMENT OF APPROPRIATIONS**  
**TAXES ASSESSED FOR THE YEAR 1994**  
of the  
**TOWN OF GREENLAND, NH**  
Rockingham County

C E R T I F I C A T E

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief. RSA 21-J:34.

Date: March 17, 1994

/s/ Richard H. Rugg                    ) Selectmen  
/s/ Clifton H. Stickney            ) of  
  ) Greenland, NH

General Government

Executive	38,760
Election, Registratiohn & Vital Statistics	29,364
Financial Administration	28,829
Legal Expense	19,000
Personnel Administration	20,540
Planning and Zoning	9,675
General Government Building	17,900
Cemeteries	11,300
Insurance	46,250
Advertising & Regional Assoc.	3,432
 Other General Government	 31,000
 Police	 272,720
Ambulance	4,000
Fire	45,675
Emergency Planning	1,500
 Highways and Streets	 169,000
Street Lighting	16,000
Administration	21,600

Solid Waste Collection	48,910
Solid Waste Disposal	122,144
Pest Control	4,200
Health Agencies & Hospitals	14,506
Health Administration	700
Mosquito Control	25,273
Direct Assistance	18,000
Other programs	12,000
Parks & Recreation	35,556
Library	63,275
Patriotic Purposes	3,025
Conservation & Natural Resources	400
Interest on TAN	20,000
<u>Capital Outlay</u>	
Improvements Other than Buildings (#'s 5-7-10-11-12-13-15)	49,701
Pay to other Governments	700
<b>TOTAL APPROPRIATIONS</b>	<b>1,204,935</b>

#### SOURCES OF REVENUE

##### Taxes

Interest and Penalties on taxes	13,500
Land Use Change Tax	10,000
Yield Taxes	100

##### Intergovernmental Revenues - State

Shared Revenues	27,000
Highway Block Grant	34,241
Other (incl. Railroad Tax)	550

##### Licenses and Permits

Motor Vehicle Permit Fees	240,500
Bus. Licenses & Permits	6,000
Other Licenses, Permits & Fees	3,115

<u>Charges for Services</u>	
Income from Departments	4,100
Other Charges	4,500

<u>Miscellaneous Revenues</u>	
Interest on Investments	10,000
Sale of Town Property	500
Other	<u>13,280</u>

TOTAL REVENUES AND CREDITS                    \$367,386

**SCHEDULE OF TOWN PROPERTY**

As of December 31, 1994

<u>Description</u>	<u>Value</u>
Town Hall, Land & Buildings	\$1,135,000
Furniture and Equipment	75,000
Libraries, Land & Buildings	218,700
Furniture and Equipment	100,000
Police Department, Land & Bldgs.	60,000
Equipment	31,600
Fire Dept., Land & Bld. see town hall	
Equipment	510,000
Highway Dept., Land & Buildings	95,000
Equipment	32,500
Parks, Commons & Playgrounds	250,700
Schools, Land & Bldg., Equipment	5,396,700
Veterans Building/land	192,500
Town Dump, Building & Equipment	150,000
Cemeteries	305,000
All other Property & Equipment	500,000
 Total	 \$9,052,100

**1994 RATE OF TAXATION**

Town	\$3.73
School	10.74
County	1.03

Total per 1000 evaluation \$15.50

**ANNUAL CITY/TOWN FINANCIAL REPORT**

RSA Chapter 21-J

For the Year Ending December 31, 1994

General Fund

Revenue from Taxes

Property taxes	3,328,504
Land use change taxes	74,618
Yield taxes	29
Other taxes	273,935
Interest & Penalties	46,988
TOTAL	4,079,820

Revenues for education purposes

Business licenses and permits	7,111
Motor vehicle permit fees	305,546
Other licenses, permits, & fees	6,277
TOTAL	318,934

Revenue from State of New Hampshire

Shared revenue block grant	52,399
Highway block grant	34,242
Other - roads tolls, Resource Forest Fire, Court (RR Revenue Dist.), FEMA State share	2,062
TOTAL	88,703

Revenue from charges for services

Income from departments	6,040
Other charges	7,449
TOTAL	13,489

Revenue from misc. sources

Sale of municipal property	1,012
Interest on investments	14,290
Rents of property	1,362
Fines and forfeits	223
Ins. dividends & reimbursements	4,353
Other misc. sources	4,827
TOTAL	39,556
TOTAL REVENUES FROM ALL SOURCES	4,184,756

## EXPENDITURES

### General Government

Executive	35,921
Election, regist., vital statistics	29,324
Financial administration	26,578
Legal expense	26,169
Personnel administration	20,429
Planning & zoning	10,268
General government building	18,113
Cemeteries	9,610
Ins. not otherwise allocated	44,770
Adv. & regional association	3,426
Other general government	8,650
TOTAL	233,258

### Public Safety

Police	264,834
Ambulance	2,977
Fire	40,186
Emergency management	566
TOTAL	308,563

### Highways and streets

Administration	19,976
Highways and streets	190,613
Street lighting	17,071
TOTAL	227,660

### Sanitation

Solid waste collection	51,668
Solid waste disposal	86,182
Other sanitation	25,200
TOTAL	163,050

### Health

Administration	524
Pest control	4,528
Health agencies & hospitals	14,476
Other health	25,273
TOTAL	44,801

<u>Welfare</u>	
Direct assistance	10,282
Other welfare	11,537
TOTAL	21,819
 <u>Culture and Recreation</u>	
Parks and recreation	43,048
Library	63,278
Patriotic purposes	2,988
TOTAL	109,314
 Conservation & Natural Resources	 70
 <u>Debt service</u>	
Int. on tax anticipation notes	10,899
 <u>Capital outlay</u>	
Improvements other than buildings	49,829
 <u>Payments to other governments</u>	
Taxes paid to county	254,570
Taxes paid to school district	2,625,447
Pmts. to other governments	1,934
TOTAL	2,991,265
 TOTAL EXPENDITURES	 4,160,528

# I. R. Lebel

CERTIFIED PUBLIC ACCOUNTANT

54 COURT STREET - PORTSMOUTH, NEW HAMPSHIRE 03801  
TEL. (603) 436-8110

Board of Selectmen  
Town of Greenland  
Greenland, NH 03840

We have audited the general purpose financial statements of the Town of Greenland, New Hampshire, and its combining and individual fund financial statements as of and for the year ended December 31, 1993. In planning and performing our audit, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, and not to provide assurance on the internal control structure. However, we did not note any matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control system that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the information and use of the Board of Selectmen, Officers, and management. This restriction is not intended to limit the distribution of this report which, upon acceptance, is a matter of public record.



I. R. Lebel  
Certified Public Accountant



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TOWN OF GREENLAND

GREENLAND, NEW HAMPSHIRE

\* \* \* \* \*

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1993

\* \* \* \* \*

TOWN OF GREENLAND, NEW HAMPSHIRE

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INDEPENDENT AUDITOR'S REPORT

Board of Selectmen  
Town of Greenland  
Greenland, NH 03840

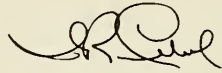
I have audited the accompanying general purpose financial statements of the Town of Greenland as of and for the year ended December 31, 1993, as listed in the table of contents. These financial statements are the responsibility of the Town's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The Town has not maintained a record of its general fixed assets and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not presented in the financial report.

As discussed in Note 4, audit procedures have identified that the town is in a significant deficit position. This event, when considered in the aggregate, and in assessing the town's ability to continue to meet its obligations and function as a going concern, was not deemed to be a factor that would impair its ability to discharge its obligations due to the town's ability to raise funds via taxation.

In my opinion, the general purpose financial statements referred to above present fairly the financial position of the Town of Greenland at December 31, 1993, and the results of its operations and the changes in financial position of its proprietary fund types and similar Trust Funds for the year then ended, in conformity with generally accepted accounting principles. Also, in my opinion, the general purpose and individual fund financial statements referred to above present fairly the financial position of the individual funds of the Town of Greenland at December 31, 1993, their results of operations, and the changes in financial position of individual proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

A handwritten signature in black ink, appearing to be 'J. R. Paul', written in a cursive style.

May 23, 1994

TOWN OF GREENLAND, NEW HAMPSHIRE  
 COMBINED BALANCE SHEET - ALL FUND TYPES & ACCOUNT GROUPS  
 DECEMBER 31, 1993

	GOVERNMENTAL		FIDUCIARY		TOTALS (MEMORANDUM ONLY)
	FUND TYPES		FUND TYPES		
	General	Special Revenue	Trust and Agency		
<u>ASSETS</u>					
Cash	\$ 775,874	\$ 1,214	\$ 39,557	\$ 816,645	\$ 467,737
Investments - at cost (Mkt. \$120,040)			117,058	117,058	99,385
Taxes receivable					
Unredeemed	222,065			222,065	195,863
Uncollected	383,515			383,515	513,894
Tax deemed property	5,332			5,332	5,332
Elderly lien receivable	24,085			24,085	15,538
Amount to be provided for retirement of long-term debt				-0-	40,000
<u>TOTAL ASSETS</u>	<u>\$1,410,871</u>	<u>\$1,214</u>	<u>\$156,615</u>	<u>\$1,568,700</u>	<u>\$1,337,749</u>
<u>LIABILITIES</u>					
Due to school district	\$1,479,447	\$	\$ -0-	\$1,479,447	\$1,318,311
Accounts payable			307	307	3,718
Settlement due PSCNH (Note 3)				-0-	40,000
<u>TOTAL LIABILITIES</u>	<u>1,479,447</u>	<u>-0-</u>	<u>307</u>	<u>1,479,754</u>	<u>1,362,029</u>
<u>FUND EQUITY</u>					
Unappropriated fund Balance (deficit)	(127,156)	1,214		(125,942)	(251,269)
Unexpendable trust principal			130,301	130,301	112,908
Expendable trust income			26,007	26,007	24,551
Reserved fund balance (Note 3)	58,580			58,580	89,530
<u>TOTAL FUND EQUITY (DEFICIT)</u>	<u>(68,576)</u>	<u>1,214</u>	<u>156,308</u>	<u>88,946</u>	<u>(24,280)</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>\$1,410,871</u>	<u>\$1,214</u>	<u>\$156,615</u>	<u>\$1,568,700</u>	<u>\$1,337,749</u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

TOWN OF GREENLAND, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	GOVERNMENTAL FUND TYPES		FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	General	Special	Expendable Trusts	1993	1992
		Revenue			
<b>REVENUES</b>					
Taxes	\$3,780,654	\$	\$	\$3,780,654	\$3,464,435
State sources	96,534			96,534	93,536
Local sources	<u>310,764</u>	<u>2,273</u>	<u>9,501</u>	<u>322,538</u>	<u>306,912</u>
TOTAL REVENUES	<u>4,187,952</u>	<u>2,273</u>	<u>9,501</u>	<u>4,199,726</u>	<u>3,864,883</u>
<b>EXPENDITURES</b>					
General government	274,469		5,887	280,356	292,699
Public safety	292,015			292,015	285,657
Highways & streets	170,378			170,378	129,610
Sanitation	159,235			159,235	152,890
Health & welfare	58,013			58,013	57,526
Parks & recreation	36,314			36,314	30,677
Debt service	19,587			19,587	32,542
Capital outlay & special warrants	36,969			36,969	19,748
Library		60,833		60,833	65,355
School District	2,741,447			2,741,447	2,537,111
County	247,836			247,836	212,844
Other	<u>602</u>		<u>308</u>	<u>910</u>	<u>1,600</u>
TOTAL EXPENDITURES	<u>4,036,865</u>	<u>60,833</u>	<u>6,195</u>	<u>4,103,893</u>	<u>3,818,259</u>
Excess (Deficiency) of revenues over expenditures	<u>151,087</u>	<u>(58,560)</u>	<u>3,306</u>	<u>95,833</u>	<u>46,624</u>
<b>OTHER FINANCIAL SOURCES (USES)</b>					
Operating transfers-in	-0-	58,950	-0-	58,950	57,338
Operating transfers-out	<u>(57,100)</u>	<u>-0-</u>	<u>(1,850)</u>	<u>(58,950)</u>	<u>(57,338)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(57,100)</u>	<u>58,950</u>	<u>(1,850)</u>	<u>-0-</u>	<u>-0-</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	93,987	390	1,456	95,833	46,624
FUND BALANCE BEGINNING	<u>(162,563)</u>	<u>824</u>	<u>24,551</u>	<u>(137,188)</u>	<u>(183,812)</u>
FUND BALANCE ENDING	<u>\$ (68,576)</u>	<u>\$ 1,214</u>	<u>\$26,007</u>	<u>\$ (41,355)</u>	<u>\$ (137,188)</u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

TOWN OF GREENLAND, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL AND SPECIAL REVENUE FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1993

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)	SPECIAL REVENUE FUND TYPES		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL	
<b>REVENUES</b>						
Taxes	\$3,726,617	\$3,780,654	\$ 54,037	\$	\$	
State sources	93,847	96,534	2,687			2,273
Local sources	294,795	310,764	15,969	-0-	2,273	2,273
<b>TOTAL REVENUES</b>	<u>4,115,259</u>	<u>4,187,952</u>	<u>72,693</u>	<u>-0-</u>	<u>2,273</u>	<u>2,273</u>
<b>EXPENDITURES</b>						
General government	279,875	274,469	5,406			
Public safety	305,254	292,015	13,239			
Highways & streets	155,100	170,378	(15,278)			
Sanitation	171,144	159,235	11,909			
Health & welfare	71,986	58,013	13,973			
Parks & recreation	34,175	36,314	(2,139)			
Debt service	10,000	19,587	(9,587)			
Capital outlay & special warrants	38,642	36,969	1,673			
County	247,836	247,836	-0-	58,950	60,833	(1,883)
Library						
School District	2,741,447	2,741,447	-0-			
Other	850	602	248			
<b>TOTAL EXPENDITURES</b>	<u>4,056,309</u>	<u>4,036,865</u>	<u>19,444</u>	<u>58,950</u>	<u>60,833</u>	<u>(1,883)</u>
Excess (Deficiency) of Revenues over Expenditures	58,950	151,087	92,137	(58,950)	(58,560)	390
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers-in	-0-	-0-	-0-	58,950	58,950	-0-
Operating transfers-out	(58,950)	(57,100)	1,850	-0-	-0-	-0-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(58,950)</u>	<u>(57,100)</u>	<u>1,850</u>	<u>58,950</u>	<u>58,950</u>	<u>-0-</u>
Excess (Deficiency) of Revenues and other Sources over Expenditures and Other Uses	-0-	93,987	93,987	-0-	390	390
<b>FUND BALANCE BEGINNING</b>	(162,563)	(162,563)	-0-	824	824	-0-
<b>FUND BALANCE ENDING</b>	<u>\$ (162,563)</u>	<u>\$ (68,576)</u>	<u>\$ 93,987</u>	<u>\$ 824</u>	<u>\$ 1,214</u>	<u>\$ 390</u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

TOWN OF GREENLAND, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - ALL PROPRIETARY FUND TYPES & SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>FIDUCIARY FUND TYPE NON-EXPENDABLE TRUSTS</u>
<u>REVENUES</u>	
New trusts	\$ 600
Capital gain distributions	<u>16,793</u>
TOTAL REVENUES	<u>17,393</u>
<u>EXPENDITURES</u>	<u>-0-</u>
EXCESS REVENUES OVER EXPENDITURES	<u>17,393</u>
FUND BALANCE BEGINNING	<u>112,908</u>
FUND BALANCE ENDING	<u><u>\$130,301</u></u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS



TOWN OF GREENLAND, NEW HAMPSHIRE  
COMBINED STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES & SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>FIDUCIARY FUND TYPE NON-EXPENDABLE TRUST</u>
<u>CASH FLOWS FROM OPERATING ACTIVITY</u>	
Operating income	<u>\$17,393</u>
NET CASH PROVIDED BY OPERATING ACTIVITY	<u>17,393</u>
 <u>CASH FLOWS FROM INVESTING ACTIVITY</u>	
Purchase of securities	<u>16,180</u>
NET CASH PROVIDED BY INVESTING ACTIVITY	<u>16,180</u>
NET INCREASE IN CASH	<u>1,213</u>
CASH - BEGINNING	<u>20,591</u>
CASH - ENDING	<u><u>\$21,804</u></u>

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

TOWN OF GREENLAND, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1993

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Fund Accounting

The diverse nature of governmental operations and the necessity of determining compliance with legal provisions requires modification of accounting systems commonly used by commercial enterprises. Rather than establishing a single unified set of accounts to record and summarize all financial transactions, the accounts of the Town are organized on the basis of funds, each of which is considered a separate entity with self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures, including obligations and transfers. Government 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. The various funds are grouped, in the financial statements in this report, as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Fiduciary Funds

Trust & Agency Funds - Trust & Agency Funds are used to account for assets held by the Town in a trustee capacity or as an agent for other governmental units. These include Expendable Trusts, Non-expendable Trusts, and Agency Funds. Non-expendable Trusts are accounted for in essentially the same manner as proprietary funds, while Expendable Trusts are accounted for similar to governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

TOWN OF GREENLAND, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS (Cont'd)  
DECEMBER 31, 1993

Basis of Accounting (Cont'd)

All Governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Property tax revenue is measured in the year levied.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All Proprietary funds and Non-expendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

Fixed Assets

The Town does not maintain a record of its general fixed assets and accordingly a statement of general fixed assets required by generally accepted accounting principles is not presented in the financial statements.

2. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total columns on the Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

TOWN OF GREENLAND, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS (Cont'd)  
DECEMBER 31, 1993

3. RESERVED FUND BALANCE

Fund balance reservations have been made to designate that portion of the fund balance which is not available currently for the following items:

Coakley landfill taxes	\$ 29,165
Elderly lien	24,085
Tax deeded properties	5,330
Public Service settlement	<u>-0-</u>
	<u>\$ 58,580</u>

The Coakley landfill reservation is for the unpaid real estate taxes from 1988-1993. The property has not been tax deeded to the Town because of potential liability for the environmental impairment of the real estate involved.

Elderly lien and tax deeded property reservations have been made to offset those items which are not currently available for appropriation.

The Public Service settlement reservation was for the Court ordered settlement of property tax disputes through 1986 with the Public Service Company of New Hampshire. The amounts are to be paid in two installments in 1992 and 1993. The amounts were carried in the Long-Term Debt Group.

4. DEFICIT POSITION

As noted previously, the Town is in a deficit position. The deficit of 1992, which amounted to \$252,100, had been reduced to \$127,160 due to a reduction of the reserved fund balance above and excess revenues and other sources over expenditures and other uses.

5. CASH AND INVESTMENTS

RSA 48:16 requires that all funds belonging to the Town shall be deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

TOWN OF GREENLAND, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 1993

5. CASH AND INVESTMENTS (Continued)

The Town's cash deposits and investments at December 31, 1993, are categorized by maturity date and by the level of risk assumed by the Town. The risk categories are defined as follows:

- (1) Insured or collateralized with securities held by the Town or its agent in the Town's name;
- (2) Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name;
- (3) Uncollateralized or uninsured for which securities are held by the financial institution's trust department or agent but not in the Town's name.

At December 31, 1993, the Town's deposits and investments consisted of the following:

	Categories			<u>Balance</u>
	1	2	3	
Demand deposits	\$140,771	-0-	\$675,874	\$816,645
Securities	-	-0-	117,058	117,058
	\$140,771	-0-	\$792,932	\$933,703

6. EMPLOYEE BENEFITS AND COMPENSATED ABSENCES

Police Department employees are eligible to participate in the State of New Hampshire Police Retirement system on a shared cost basis, which is recorded when earned.

TOWN OF GREENLAND, NEW HAMPSHIRE  
DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
<u>TAXES</u>			
Property	\$3,763,876	\$3,770,843	\$ 6,967
Land use change	10,000	13,350	3,350
Yield tax	100	68	(32)
Interest on taxes	13,500	72,222	58,722
Discounts on taxes	<u>(60,859)</u>	<u>(75,829)</u>	<u>(14,970)</u>
	<u>3,726,617</u>	<u>3,780,654</u>	<u>54,037</u>
 <u>STATE SOURCES</u>			
Highway block grant	34,418	34,418	-0-
Road toll	---	2,595	2,595
Shared revenues	59,171	59,171	-0-
Other	<u>258</u>	<u>350</u>	<u>92</u>
	<u>93,847</u>	<u>96,534</u>	<u>2,687</u>
 <u>LOCAL SOURCES</u>			
Motor vehicle registration	240,500	267,902	27,402
Interest on deposits	20,000	7,568	(12,432)
Business licenses, permits	3,415	1,628	(1,787)
Dog licenses	---	1,574	1,574
Income from departments	8,600	12,890	4,290
Rent & sale of town property	500	1,777	1,277
Franchise fee	5,000	7,059	2,059
Other	<u>16,780</u>	<u>10,366</u>	<u>(6,414)</u>
	<u>294,795</u>	<u>310,764</u>	<u>15,969</u>
 TOTAL REVENUES	 <u>4,115,259</u>	 <u>4,187,952</u>	 <u>72,693</u>

(CONTINUED ON PAGE 12)

TOWN OF GREENLAND, NEW HAMPSHIRE  
DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Cont'd)  
FOR THE YEAR ENDED DECEMBER 31, 1993

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>EXPENDITURES:</u>			
<u>GENERAL GOVERNMENT</u>			
Executive	\$ 42,260	\$ 45,121	\$ (2,861)
Election, registration, and vital statistics	26,706	29,934	(3,228)
Financial administration	25,905	27,757	(1,852)
Legal	19,000	9,628	9,372
Employee benefits	23,240	20,040	3,200
Planning and zoning	10,650	8,144	2,506
General government buildings	18,250	22,556	(4,306)
Cemeteries	11,300	10,875	425
Insurance	52,150	42,596	9,554
Regional association	3,414	3,404	10
Abatements/Refunds	46,000	54,414	(8,414)
Contingency	1,000	-0-	1,000
	<u>279,875</u>	<u>274,469</u>	<u>5,406</u>
<u>PUBLIC SAFETY</u>			
Police	248,579	243,379	5,200
Fire	51,675	47,137	4,538
Ambulance	4,000	1,379	2,621
Emergency management	1,000	120	880
	<u>305,254</u>	<u>292,015</u>	<u>13,239</u>
<u>HIGHWAYS &amp; STREETS</u>			
Town maintenance	140,000	154,437	(14,437)
Street lighting	15,100	15,941	(841)
	<u>155,100</u>	<u>170,378</u>	<u>(15,278)</u>
<u>SANITATION</u>			
Town dump	35,400	40,768	(5,368)
Solid waste disposal	135,744	118,467	17,277
	<u>171,144</u>	<u>159,235</u>	<u>11,909</u>
<u>HEALTH &amp; WELFARE</u>			
Mosquito control	25,280	25,280	---
Animal control	4,500	4,220	280
Health services	15,706	15,040	666
General assistance	26,500	13,473	13,027
	<u>71,986</u>	<u>58,013</u>	<u>13,973</u>

(CONTINUED ON PAGE 13)

TOWN OF GREENLAND, NEW HAMPSHIRE  
DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL (Cont'd)  
FOR THE YEAR ENDED DECEMBER 31, 1993

<u>EXPENDITURES (Cont'd)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>PARKS &amp; RECREATION</u>			
Parks & recreation program	31,200	33,260	(2,060)
Patriotic & summerfest	2,975	3,054	(79)
	<u>34,175</u>	<u>36,314</u>	<u>(2,139)</u>
<u>DEBT SERVICE</u>			
Temporary loans interest	<u>10,000</u>	<u>19,587</u>	<u>(9,587)</u>
<u>CAPITAL OUTLAY &amp; SPECIAL WARRANTS</u>			
Fire Department - Equipment	28,142	27,952	190
Cemetery improvements	2,000	2,000	---
Recycling	8,500	7,017	1,483
	<u>38,642</u>	<u>36,969</u>	<u>1,673</u>
<u>STATE</u>	<u>850</u>	<u>602</u>	<u>248</u>
<u>SCHOOL DISTRICT</u>	<u>2,741,447</u>	<u>2,741,447</u>	<u>---</u>
<u>COUNTY</u>	<u>247,836</u>	<u>247,836</u>	<u>---</u>
TOTAL EXPENDITURES	<u>4,056,309</u>	<u>4,036,865</u>	<u>19,444</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>58,950</u>	<u>151,087</u>	<u>92,137</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers-in	-0-	-0-	-0-
Operating transfers-out	<u>(58,950)</u>	<u>(57,100)</u>	<u>1,850</u>
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>(58,950)</u>	<u>(57,100)</u>	<u>1,850</u>
Exess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Uses	-0-	93,987	93,987
FUND BALANCE BEGINNING	<u>(162,563)</u>	<u>(162,563)</u>	<u>-0-</u>
FUND BALANCE ENDING	<u>\$ (162,563)</u>	<u>\$ (68,576)</u>	<u>\$ 93,987</u>



**REPORT OF TOWN CLERK**

Jan. 1st to Dec. 31st, 1994

Auto Registrations	\$305,546.00	
Less Refund (NE Homes)	181.00	305,365.00
Boat Registrations		122.20
Dog Licenses	2,147.00	
Less fees	<u>151.00</u>	
		1,996.00
Marriage Licenses		912.00
Sale of Town Property (Copier, Zoning books, check lists)		872.00
Vital statistics copy fees to State Treasurer		198.00
Bad check charges, dog fines		220.00
Dump permits purchased		655.00
Filing fees (elections)		9.00
Filings, Planning Board		2,100.00
Filings, Board of Adjustment		50.00
TOTAL TO TREASURER		\$312,499.20

**HEALTH OFFICER REPORT 1994**

There were several complaints regarding failed waste disposal systems, these were all investigated and, where appropriate, corrective actions were taken by the home owner or business. Your Health Officer attended an education seminar to upgrade skills and an all day Health Officers meeting. There is only one investigation with pending action. This matter will be resolved in the spring when the ground thaws. Inspections of child care facilities were conducted on a routine basis as required.

Wallace S. Berg



Discounts Allowed	87,403.07
Uncollected Taxes End of Fis. Year	
Property Taxes	329,084.75
TOTAL CREDITS	\$3,821,322.10
	\$404,979.52

**TAX COLLECTOR'S REPORT**

SUMMARY OF TAX LIEN ACCOUNTS

Fiscal Year Ended December 31, 1994Town of Greenland

-DR-

1994

TAX LIENS ON LEVIES OF:  
1993  
Prior

Unredeemed Tax Bal.			
Beg. Fis. Yr.	\$220,936.35	\$157,766.64	\$64,298.38
Liens executed during Fis. Yr.			
Interest collected after			
lien execution	5,044.36	20,171.32	13,590.86
TOTAL DEBITS	\$225,980.71	\$177,937.96	\$77,889.24
Remittance to treas.			
Redemptions	\$121,968.06	\$110,184.29	\$41,782.90
Interest & costs after lien	5,044.36	20,171.32	13,590.86
Unredeemed liens end of year	98,968.29	47,582.35	22,515.48
TOTAL CREDITS	\$225,980.71	177,937.96	77,889.24

-CR-

Shirley G. Hoonhout, Town Clerk-Tax Collector

## TREASURER'S REPORT

### TAX COLLECTOR

Property taxes	3,511,617.60
Interest on Property Tax	8,180.76
Tax Sales Redeemed	273,935.25
Interest and costs	38,806.54
Land Use Change Tax	74,618.00
Tax Sale	220,936.35
Yield Tax	28.56
L/Tax Refund	1,209.37

### Town Clerk

Motor Vehicle/Boats Permits	305,668.20
Dog Licenses	1,996.00
Filing Fees	9.00
Marriage Licenses	912.00
Planning Board	2,100.00
Board of Adjustment	50.00
Vital Statistics	198.00
Dump Permits	655.00
Sale of Town Property	1,011.89
Bad Check Charges	120.00
Fines and Forfeits	100.00

### State of New Hampshire

Shared Revenue	52,399.42
Highway	32,591.53
Road Toll Refund	965.52
Resources, Forest Fire	225.92
Other Grants	1,649.70

### Other Income

Trust Funds	4,802.80
Refunds	7,154.00
Franchise Fee	7,111.48
Rental - Town Property	1,362.00
Insurance Reimbursement	4,352.88
Revenue from Service	126.20
Revenue - Misc. Sources	8,576.80

<u>Fleet Bank</u>	
Tax Anticipation Note	1,500,000.00
Interest on Deposits	14,290.47
Cash on hand 1/1/94	775,774.03
Income	<u>6,077,761.24</u>
Total	6,853,535.27
Selectmen's Orders/Tax Lien	5,785,561.26
Stale Checks Credited	9.70
Cash on hand 12/31/94	1,067,983.71

### REPORT OF THE BOARD OF SELECTMEN

1994 proved to be an average year in most respects although our road agent kept busy during the first of the year keeping our roads plowed and salted ensuring safe traveling.

During 1994, with the assistance of the Engineering Department from UNH, a long range road repair plan was developed. Each road in town was evaluated as to its condition and a plan of action established to correct problems noted. Caswell Drive received the major attention with initial work done on Lane Ave, Moulton Ave, McShane Ave and Meadow Lane. These roads are scheduled to be revisited in 1995 along with other roads that require attention.

Greenland participated in the Seabrook Station graded emergency drill conducted by the Federal Emergency Management Agency. Ken Fernald and his staff are to be congratulated for the excellent response. These efforts resulted in a near perfect performance.

The citizens of Greenland are to be commended

for their efforts in ensuring that the less fortunate enjoyed the Christmas holidays. The Greenland Veterans and other anonymous residents collected and distributed food and gifts to those less able.

After some 40 years of service to the town (1954-1994) Donald Ladd, Chairman of the Zoning Board of Adjustment has resigned. Thank you for your efforts and the best in retirement.

Board of Selectmen

### **REPORT OF THE PLANNING BOARD**

1994 was a busy year with an increase in subdivisions and well-attended public hearings, most notably the hearings dealing with the proposed adult use on Route 33. The Planning Board would like to thank every citizen who came to the public hearings. Your participation was welcome and essential for us to reach the right decision.

We also give special thanks to Don Ladd who has served on the Board of Adjustment for the past 40 years. His fairness, ability and patience has helped shape Greenland into the fine community that it is today. We will all miss him and offer our great thanks to him.

We are also grateful to Evelin Sammel for her fine work as our secretary these past seven years and to Carol Scherer our present secretary.

Joe Rehler, our Road inspector, and Betsy Weare of the Rockingham Planning Commission, for their fine service during 1994.

We have proposed several zoning changes this

year, principally to refine and reorganize existing provisions. We hope that you will study these proposals and exercise your right to vote.

1995 is shaping up to be an even busier year. We look forward to your continued support and presence at the meetings.

Respectfully submitted,  
 Tom Brackett, Harry Dowling  
 Mike Griffin Tim Collins  
 Paul Sanderson James Wilbur  
 Richard Wilson Doug DePorter Alt.

**TRUSTEES OF TRUST FUNDS**

Cemetery Fund

Receipts: Fund A	1592.32
Fund B	221.18
Sale of lots cash	600.00
Disbursements: Dep. in savings prep.	
care Cemetery Expense	4540.40

Library Fund

Bal. on hand 12/31/94	
Receipts Abbie Vaughan	\$951.03
Caroline Weeks	195.43
Lillian Odell	104.22
Salter Fund	52.12
Payments: Trustee Weeks Library	1302.80
Cash on hand	0

School Fund

On Dep. PSB 12/31 #123334	\$1,000.00
Interest 1994	27.66
Disbursed to School Dist.	27.66
Bal. on hand PSB	1,005.05

Side Walk Fund

On Dep. PSB #123333	\$1,005.05
Piscataqua Sav. #20760	2,171.04
Bal. on hand 12/31/94 PSB	1,005.05
Piscataqua Sav.	2,259.22

Emma Perkins Cem. Fund

On Deposit PSB #13116	\$13806.31
Interest 1994	1549.91
Bal. on hand	13806.31
Disbursed	1549.01

Greenland Cem. Lot Fund

On Deposit PSB #131113	
Interest 1994	231.22
Bal. on hand	8646.51
Disbursed	0

Bertha Norton Library Fund

On Deposit PSB #136980	
Interest 1994	55.38
Bal. on hand	2,010.10
Disbursed Library	55.38

Gwen Sanderson School Fund

Paine Webber Inc.	
Interest 1994	222.30
Disbursed Scholarships	222.30

Geo Ludwig Flower Fund

On Deposit First Natl #G-5000327	
Interest 1994	7.41
Bal. on hand	328.93
Disbursed	0.00

Cemetery Expenses

City of Portsmouth	40.00
Maher Corp.	136.00
Brewitt Funeral Home	200.00
Office Land	14.40
Maher Corp.	50.00
Grounds Care	4,100.00
TOTAL	\$4,540.40



**REPORT OF THE TRUST FUNDS OF THE TOWN OF GREENLAND ON 12/31/94**

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Inve.	Balance Beg. yr.	Balance End yr.
		Cemetery	Common		
1994	William D Covey				
	Judith Covey	Cemetery	Common	100	100
1994	W. Onderdonk	"	"	100	100
	G. Onderdonk	"	"	100	100
1994	Arthur Desimone	"	"	100	100
1994	Ferris Saad	"	"	100	100
1994	Dave Delfino	"	"	100	100
	Lucille Delfino	"	"	100	100
1994	William Caswell	"	"	100	100
	Priscilla Caswell	"	"	100	100
1994	Timothy Burnell	"	"	150	150

## POLICE ACTIVITIES

	<u>1993</u>	<u>1994</u>
Accidents	115	117
Alarms	141	257
Arrests	67	82
Assists	1350	1334
Burglaries	7	9
Complaints	652	619
Domestic Disturbances	24	29
Follow-up Investig.	223	261
Missing Persons	1	2
Stolen Autos	3	4
Suicides	0	2
Summonses	502	511
Suspicious Persons	149	144
Thefts	22	24
Unsecured bldgs.	73	148
Untimely deaths	3	1
Vehicles towed	49	53
Warnings	1137	825
Court	75	37
Armed Robbery		2
TOTAL	4593	4431

## **POLICE DEPARTMENT REPORT**

I would like to thank the residents of Greenland for their help and assistance during the past year. As time has gone on, police work has become much more restrictive and less rewarding. The residents of Greenland make this job much easier with their cooperation and understanding, allowing us to provide the best services to you, the people.

With regret, we had to say good-bye to two of our Special Officers this year, John Chase and Richard Wood. I would like you all to welcome David Colby as one of the replacements.

**WARRANT**  
**&**  
**BUDGET**  
**FOR THE**  
**TOWN**  
**&**  
**SCHOOL DISTRICT**  
**OF**  
**GREENLAND**  
**NEW HAMPSHIRE**  
  
**1995**



**TOWN WARRANT 1995  
THE STATE OF NEW HAMPSHIRE**

To the inhabitants of the Town of Greenland in the County of Rockingham in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School in said Greenland on **Tuesday, the fourteenth day of March** next at **eight of the clock** in the forenoon to act upon the following subjects:

The polls will open at **8:00 AM** and will close **no earlier than 7:00 PM** to cast your ballots on Article 1.

**ABSENTEE BALLOTS FOR ARTICLE 1 ARE AVAILABLE FROM THE TOWN CLERK DURING REGULAR OFFICE HOURS, OR MAY BE REQUESTED BY MAIL.**

**Article 1:** To choose all necessary Town Officers for the year ensuing and to cast your ballot on the following questions:

**AMENDMENTS TO THE GREENLAND ZONING ORDINANCE  
(as proposed by the Greenland Planning Board)**

**AMENDMENT #1:** Are you in favor of the adoption of the amendment proposed by the Greenland Planning Board for the Town Zoning Ordinance which amends the definition of the word "frontage"? The technical amendment is as follows:

- a) to delete the definition under Article II, 2.10 **frontage**; and

b) to replace with the following:

2.10 Frontage: The horizontal distance measured along a lot line dividing a lot from a street. Driveways to single rear lots shall not be construed as frontage. In the case of corner lots, frontage and front lot lines shall mean the dimensions and lines on both intersecting streets.

**AMENDMENT #2:** Are you in favor of the adoption of the amendment proposed by the Greenland Planning Board for the Town Zoning Ordinance which adds a number of definitions to **Article II - Definitions**?

The new definitions are to be incorporated into the Greenland Zoning Ordinance in proper numerical and alphabetical order and are as follows:

a) **Alteration**: Any alteration of a building or a fabricated structure means a change, rearrangement, or addition involving the original structural parts, or significant changes, or additions to the plumbing, gas piping, electrical wiring, ventilation, or heating installations. Such alterations are not to be confused with replacements or repairs.

b) **Building Coverage**: The aggregate of the maximum horizontal cross section area of all buildings on the lot including accessory buildings but excluding cornices, eaves, or gutters projecting not more than thirty (30) inches. Structures less than eighteen (18) inches above ground level shall not be included in calculating building coverage.

c) **Building Inspector**: The duly appointed

building inspector, or any other duly designated agent, as appointed by the Board of Selectmen. Such agent(s) shall possess and be vested with all the rights, authority, responsibility and protections accorded the building inspector within the jurisdiction of his/her appointment by the Selectmen.

d) Building Height: The vertical distance measured from the average level of the grade at the building line to the highest point of the roof, excluding chimneys, ventilators, silos, and other accessory features required above the roof.

e) Certificate of Occupancy: A statement signed by the Building Inspector setting forth either that a building or structure complies with this Ordinance or that a building, structure or parcel of land may lawfully be occupied for specified uses or both.

f) Contiguous: Starting at an edge or boundary of an adjacent lot or structure.

g) Duplex: A building designed and/or used for residential purposes and containing two principal dwelling units separated by a common party wall or otherwise structurally attached.

h) Dwelling: A building or portion thereof containing one or more dwelling units, but not including hotels, motels, rooms or a boarding house, clubs, lodges, trailers, or structures solely for transient or overnight occupancy.

i) Dwelling Unit, Single Unit: A detached building designed for or occupied by one housekeeping unit.

j) Excavation: A land area which is used, or has been used, for the commercial taking of earth, including all slopes, pursuant to RSA 155-E:1.

k) Junk: Two or more unregistered motor vehicles no longer intended or in condition for legal use on the public highways; and/or any machinery, scrap metal or other worn, cast off, or discarded articles or materials ready for destruction or collected or stored for salvage or conversion to some use, the accumulation of which is detrimental or injurious to the neighborhood.

l) Junk Yard: Any space more than 500 square feet in area, outside a building, used for storage, keeping, processing, salvaging or abandonment of junk.

m) Lot Area: The extent in square feet of the surface of a lot. The lot area shall not include any part of the street upon which the lot fronts or abuts.

n) Lot Lines: The lines bounding a lot, and dividing the lot from other lots, streets or land.

o) Mobile Homes: Housing which is assembled off-site, built on a permanent chassis, can travel to the site on its own wheels and retain forever the possibility of being relocated readily to another site. Mobile homes typically are not placed on permanent foundations, but rest on grade or a slab with skirts to conceal the wheels and undercarriage.

p) Occupancy: The use of a structure, room or enclosed space designed for human habitation in which individuals congregate for amuse-



ment, education or similar purposes, or in which occupants are engaged at labor, where the structure, room or enclosed space is equipped with means of egress, light, and ventilation facilities meeting the requirements of the Town's Building Ordinance.

q) Story: That part of a building or structure comprised between a floor and the floor or roof next above it.

r) Yard: An open space from the ground upward and open to the sky on the same lot with a building or a structure.

**AMENDMENT #3:** Are you in favor of the adoption of the amendment proposed by the Greenland Planning Board for the Town Zoning Ordinance which repeals the ability for the Planning Board to hold a public hearing on the granting of a non-residential occupancy/use permit? The technical amendment is as follows:

To repeal under **Article XI. - Occupancy Use Permit Section 2. Procedure F.** in its entirety.

**AMENDMENT #4:** Are you in favor of the adoption of the amendment proposed by the Greenland Planning Board for the Town Zoning Ordinance which would repeal an enforcement section of the Ordinance which regulates permanent exterior finishes and exterior appearance of a structure? The technical amendment is as follows:

a) To repeal **Article XXI - Enforcement 5.** in its entirety; and

b) To renumber the remaining sections in proper numerical order.

**Article 2:**To hear the report of the Town Clerk on the results of your ballot in the election of Town Officers.

**DISCUSSION AND ACTION ON OTHER ARTICLES IN THE WARRANT WILL TAKE PLACE AT GREENLAND CENTRAL SCHOOL ON SATURDAY, MARCH 18, 1995, IN THE FORENOON BEGINNING AT 10:00.**

**Article 3:**To see if the town will vote to raise and appropriate the sum of[ **\$1,215,342 ONE MILLION TWO HUNDRED FIFTEEN THOUSAND, THREE HUNDRED FORTY TWO DOLLARS**] which represents the operating budget, and said sum does not include special warrant articles addressed.

**RECOMMENDED BY THE BUDGET COMMITTEE**

**Article 4:**To see if the town will vote to raise and appropriate a sum of \$5,000 (five thousand dollars) to fund unfunded personnel benefits and authorize the use/transfer of the December 31, 1994 fund balance in that amount for this purpose. This is a special warrant article which will be non-lapsing until this purpose is accomplished.

**RECOMMENDED BY THE BOARD OF SELECTMEN  
RECOMMENDED BY THE BUDGET COMMITTEE**

**Article 5:**

**Executive Summary**

The town is currently a member of Lamprey Regional Solid Waste Cooperative, hereafter LRSWC. The agreement is currently set to expire on June 30, 1996.

The majority of the members of the current LRSWC have expressed an interest in remaining as a cooperative in order to continue meeting their common solid waste disposal needs. Those members include Barrington, Durham, Epping, Lee, Madbury, Newfields, Newington, Newmarket, Northwood, Rollinsford, Stratham, Somersworth. Each of the afore named communities are considering a warrant article virtually identical to the one that Greenland is considering.

The members of the LRWSWC have drafted an amended agreement to form the Lamprey Regional Cooperative, hereafter LRC, which will succeed the LRSWC upon its termination. The amendment expands upon the current operations, powers and responsibilities of the members, and may include the expansion of services, facilities, and contractual relationships with member communities and/or outside parties. Examples may include future facilities to treat, transfer, or otherwise dispose of solid waste.

As part of the LRC, Greenland will remain committed to certain financial obligations with other member communities, to include bonding, operational costs, closure costs, potential liabilities, and other financial commitments. We will also remain committed to provide a certain amount of municipal solid waste to the cooperative.

#### **Issues:**

Should the town vote to adopt the Amendment and Restatement of Lamprey Regional Cooperative, thereby becoming a member of the Lamprey Regional Cooperative, an intergovernmental cooperative established under NH RSA 53-A and the successor to the current Lamprey

Regional Solid Waste Cooperative which is set to expire on June 30, 1996?

A copy of the draft Amendment and Restatement of the Lamprey Regional Cooperative is available for review in the office of the town clerk.

**Warrant Question:**

Should the Town of Greenland vote to adopt the Amendment and Restatement of Lamprey Regional Cooperative, thereby remaining a member of the Lamprey Regional Cooperative for the purpose of handling, managing and disposing of municipal solid waste?

**Article 6:**To see if the town will vote to authorize the selectmen to grant a discount on the payment of property taxes. The discount rate to be 3% if paid within 21 days of the "Bill Date" as printed on the property tax bill.

**Article 7:**To see if the town will vote to raise and appropriate a sum not to exceed \$2,500 (two thousand five hundred dollars) to continue the preservation of town records through the process of book binding and/or microfilming.

**RECOMMENDED BY THE BOARD OF SELECTMEN  
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

**ARTICLE 8:**To see if the town will authorize the Selectmen, Planning Board Chairman and Road Agent to accept as town roads any road which may be completed during the year, has

been approved by the town planning board, constructed in accordance with required specifications and approved as to construction by the road agent and as to which the land on which such roads are located is fully deeded to the town. Such approval by the Board of Selectmen, Planning Board Chairman, and the Road Agent shall be recorded with the Town Clerk.

**Article 9:**To see if the town will vote to raise and appropriate a sum not to exceed \$6,200 (six thousand two hundred dollars) for the purpose of installing an automated lawn sprinkler system specifically designed to irrigate all areas of the playing field at Sunset Field.

**RECOMMENDED BY THE BOARD OF SELECTMEN  
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

**Article 10:**To see if the town will vote to raise and appropriate a sum not to exceed \$8,500 (eight thousand five hundred dollars) to continue the recycling of solid waste generated in town.

**NOT RECOMMENDED BY THE BOARD OF SELECTMEN  
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

**Article 11:**To see if the town will vote to raise and appropriate a sum not to exceed \$17,000 (seventeen thousand dollars) for the purpose of reconstructing the Town Gazebo.

**RECOMMENDED BY THE BOARD OF SELECTMEN  
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

**Article 12:**To see if the town will vote to authorize the selectmen to accept on behalf of the town, gifts, legacies, and devices made to the town in trust for any public purposes as permitted by RSA 31:19.

**Article 13:**To see if the town will vote to establish a recreation revolving fund as permitted by RSA 35-B:2 II. Such fund shall be accounted for separately from the general fund, 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 surplus. The Treasurer of the Town shall have custody of all moneys in the fund, and shall pay out the same only upon order of the recreation commission. Such funds may be expended only for recreation park services and facilities, and no expenditure shall be made in such a way as to require the expenditure of, or create a liability upon, other town funds which have not been appropriated to that purpose.

Submitted by Petition of Michael Toomire and others.

### **RSA 35-B:2 II: (In its entirety)**

By fees and charges for recreation park services and facilities. All revenue from such fees and charges may be deposited into a special fund established for such purposes pursuant to RSA 31:95-c, or into a recreation revolving fund established by vote of the legislative body. If such a recreation revolving fund is created, the money in the fund shall be allowed to accumulate from year



# SAMPLE

## OFFICIAL BALLOT

ANNUAL TOWN ELECTION  
TOWN OF  
GREENLAND, NEW HAMPSHIRE  
March 14, 1995



*Alison P. Brackett*  
ALISON R. BRACKETT, SCHOOL DISTRICT CLERK  
*Shirley G. Hoonhout*  
SHIRLEY G. HOONHOUT, TOWN CLERK

### INSTRUCTIONS TO VOTERS

1. To vote, complete the arrow(s) ← → pointing to your choices, like this ← →
2. To write-in a candidate not on the ballot, write the name on the line provided for the office and complete the arrow ← → pointing to the write-in line, like this ← →

### TOWN OFFICES

For Selectman  
THREE YEARS Vote for ONE: ← →

BRUCE L. DEARBORN ← →

WRITE-IN

For Treasurer  
ONE YEAR Vote for ONE: ← →

SANDRA TRULL-SMITH ← →

WRITE-IN

For Library Trustee

### GREENLAND SCHOOL DISTRICT

For School Board Member  
TWO YEARS Vote for ONE: ← →

RICHARD D. CARLIN ← →

WRITE-IN

For School Board Member  
THREE YEARS Vote for ONE: ← →

F. JANE GOUZOULES ← →

WRITE-IN

### PLANNING BOARD AMENDMENTS TO THE GREENLAND ZONING ORDINANCE

1. ARE YOU IN FAVOR OF THE ADOPTION OF THE AMENDMENT PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE TOWN ZONING ORDINANCE WHICH AMENDS THE DEFINITION OF THE WORD "FRONTAGE"?  
YES ← NO ←

2. ARE YOU IN FAVOR OF THE ADOPTION OF THE AMENDMENT PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE TOWN



**For Trustee of Trust Funds**

THREE YEARS Vote for ONE:

CHRISTOPHER THOMPSON

WRITE-IN

**For Planning Board**

THREE YEARS Vote for TWO:

PAUL G. SANDERSON

RICHARD K. WILSON

WRITE-IN

WRITE-IN

**For Budget Committee**

ONE YEAR Vote for ONE:

ROBERT C. HART, JR.

WRITE-IN

**For Budget Committee**

THREE YEARS Vote for THREE:

ROBERT R. BOURCIER

HARRY R. DOWLING

JONATHAN FLETCHER

WRITE-IN

WRITE-IN

WRITE-IN

3. ARE YOU IN FAVOR OF THE ADOPTION OF THE AMENDMENT PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE TOWN ZONING ORDINANCE WHICH REPEALS THE ABILITY FOR THE PLANNING BOARD TO HOLD A PUBLIC HEARING ON THE GRANTING OF A NON-RESIDENTIAL OCCUPANCY/USE PERMIT?

YES ←

NO ←

4. ARE YOU IN FAVOR OF THE ADOPTION OF THE AMENDMENT PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE TOWN ZONING ORDINANCE WHICH WOULD REPEAL AN ENFORCEMENT SECTION OF THE ORDINANCE WHICH REGULATES PERMANENT EXTERIOR FINISHES AND EXTERIOR APPEARANCE OF A STRUCTURE?

YES ←

NO ←

THREE YEARS

CAROL-JEAN HYATT

WRITE-IN

For Trustee of Trust Funds

THREE YEARS

CHRISTOPHER THOMPSON

WRITE-IN

For Planning Board

THREE YEARS

PAUL G. SANDERSON

RICHARD K. WILSON

WRITE-IN

WRITE-IN

For Budget Committee

ONE YEAR

ROBERT C. HART, JR.

WRITE-IN

For Budget Committee

THREE YEARS

ROBERT R. BOURCIER

HARRY R. DOWLING

JONATHAN FLETCHER

WRITE-IN

WRITE-IN

WRITE-IN

PLANNING BOARD FOR THE TOWN ZONING ORDINANCE WHICH ADDS A NUMBER OF DEFINITIONS TO ART. II — DEFINITIONS?

YES

NO

3. ARE YOU IN FAVOR OF THE ADOPTION OF THE AMENDMENT PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE TOWN ZONING ORDINANCE WHICH REPEALS THE ABILITY FOR THE PLANNING BOARD TO HOLD A PUBLIC HEARING ON THE GRANTING OF A NON-RESIDENTIAL OCCUPANCY/USE PERMIT?

YES

NO

4. ARE YOU IN FAVOR OF THE ADOPTION OF THE AMENDMENT PROPOSED BY THE GREENLAND PLANNING BOARD FOR THE TOWN ZONING ORDINANCE WHICH WOULD REPEAL AN ENFORCEMENT SECTION OF THE ORDINANCE WHICH REGULATES PERMANENT EXTERIOR FINISHES AND EXTERIOR APPEARANCE OF A STRUCTURE?

YES

NO

THREE YEARS

CAROL-JEAN HYATT

WRITE-IN

For Trustee of Trust Funds

THREE YEARS

CHRISTOPHER THOMPSON

WRITE-IN

For Planning Board

THREE YEARS

PAUL G. SANDERSON

RICHARD K. WILSON

WRITE-IN

WRITE-IN

For Budget Committee

ONE YEAR

ROBERT C. HART, JR.

WRITE-IN

For Budget Committee

THREE YEARS

ROBERT R. BOURCIER

HARRY R. DOWLING

JONATHAN FLETCHER

WRITE-IN

WRITE-IN

WRITE-IN

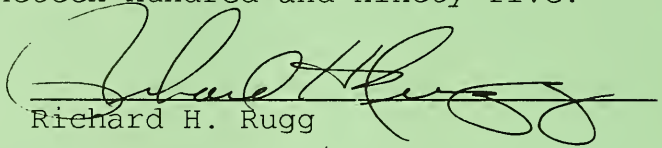


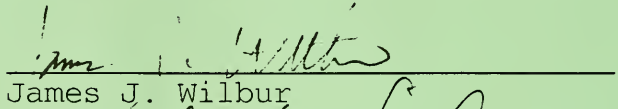
to year, and shall not be considered part of the political subdivision's general surplus. The treasurer of the political subdivision shall have custody of all moneys in such fund, and shall pay out the same only upon order of the recreation or park commission, or other board or body designated by the local legislative body at the time the fund is created. Such funds may be expended only for the purposes of this chapter, and no expenditure shall be made in such a way as to require the expenditure of, or create a liability upon, other town funds which have not been appropriated to that purpose.

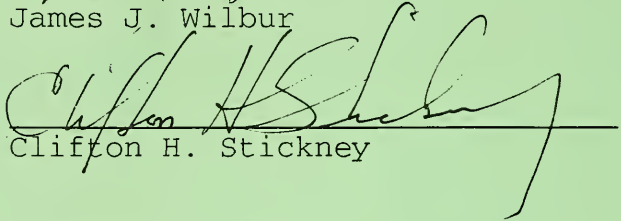
**Article 14:**To see if the town will vote to provide that from the date of adoption of this article, a selectman of the Town of Greenland shall be an ex officio member of the Greenland Recreation Commission. Submitted by Petition by Michael Toomire and others.

**Article 15:**To take any other action that may legally come before the meeting.

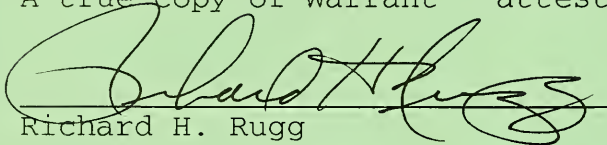
Given under our hands and seal the  
15<sup>th</sup> day of February, the year of  
our Lord nineteen hundred and ninety five.

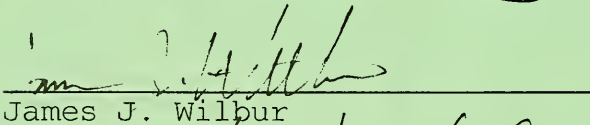
  
Richard H. Rugg

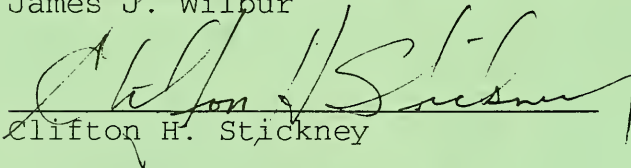
  
James J. Wilbur

  
Clifton H. Stickney

A true copy of Warrant - attest:

  
Richard H. Rugg

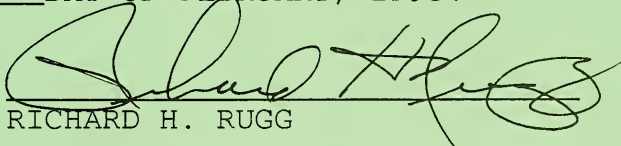
  
James J. Wilbur

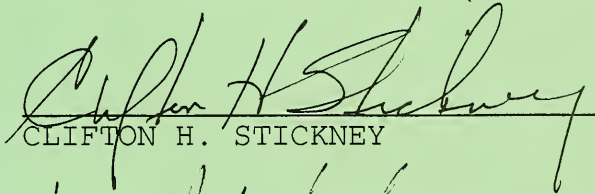
  
Clifton H. Stickney

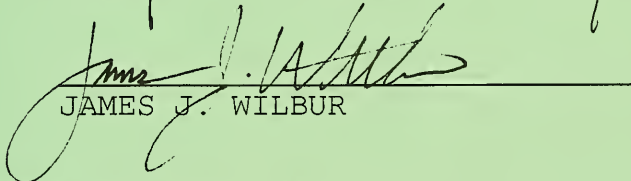
Selectmen, Greenland, NH

February \_\_\_\_\_, 1995

WE HEREBY CERTIFY THAT WE GAVE NOTICE TO THE INHABITANTS WITH NAMED TOWN TO MEET AT THE TIME AND PLACE AND FOR THE PURPOSE WITHIN MENTIONED, BY POSTING UP AN ATTESTED COPY OF THE WITHIN WARRANT AT THE PLACE OF MEETING WITHIN NAMED, AND A LIKE COPY AT BEING A THE **GREENLAND TOWN OFFICE & GREENLAND POST OFFICE** BEING A PUBLIC PLACE IN SAID TOWN, ON THE \_\_\_\_\_ DAY OF FEBRUARY, 1995.

  
RICHARD H. RUGG

  
CLIFTON H. STICKNEY

  
JAMES J. WILBUR

SELECTMEN OF GREENLAND, NH

**BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE  
PROVISIONS OF THE MUNICIPAL BUDGET LAW**



**BUDGET OF THE TOWN**

**OF** GREENLAND **N.H.**

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1995, to December 31, 1995, or for Fiscal Year

From \_\_\_\_\_ 19\_\_ to \_\_\_\_\_ 19\_\_

**IMPORTANT:** Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address above.

**THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT**

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Marcus K. Brown  
Stephen H. Fisher  
Rebecca Thompson  
Michael E. O'Neil  
Carl A. Anderson

Date 4/13/1995

Mark J. Green  
Robert J. Dineen  
William J. Smith  
Gregory J. Campbell  
Oliver G. LeBeau

PURPOSE OF APPROPRIATION (RSA 31:4)	W.A. No.	1	2	3	4		5
		*Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selecimen's Recommended Budget	Recommended Ensuing Fiscal Year (omit cents)	Not Recommended (omit cents)	
<b>GENERAL GOVERNMENT</b>							
4130 Executlve		38760	35921	52360	52360		
4140 Elec., Reg., & Vital Stat.		29364	29324	27174	27174		
4150 Financial Administration		28829	26578	28645	28645		
4152 Revaluation of Property							
4153 Legal Expense		19000	26169	19000	19000		
4155 Personnel Administration		20540	20429	27293	27293		
4191 Planning and Zoning		9675	10268	12675	12675		
4194 General Government Bldg		17900	18113	19900	19900		
4195 Cemeteries		11300	9610	11300	11300		
4196 Insurance		46250	44770	51398	51398		
4197 Advertising and Reg. Assoc.		3432	3426	3432	3432		
4199 Other General Government		31000	8650	31000	31000		
<b>PUBLIC SAFETY</b>							
4210 Police		272720	264834	334080	334080		
4215 Ambulance		4000	2977	4000	4000		
4220 Fire		45675	40186	45675	45675		
4240 Building Inspection							
4290 Emergency Management		1500	566	1500	1500		
4299 Other Public Safety							
<b>HIGHWAYS AND STREETS</b>							
4312 Highways and Streets		190600	210589	190600	182600		
4313 Bridges							
4316 Street Lighting		16000	17071	17500	17500		
<b>SANITATION</b>							
4323 Solid Waste Collection		48910	51668	53237	53237		
4324 Solid Waste Disposal		122144	111382	123500	123500		
4326 Sewage Collection & Disposal							
<b>WATER DISTRIBUTION &amp; TREATMENT</b>							
4332 Water Services							
4335 Water Treatment							
<b>HEALTH</b>							
4414 Pest Control		4200	4528	4700	4700		
4415 Health Agencies and Hospitals		14506	14476	14506	14506		
4419 OTHER HEALTH PROG		25273	25273	25273	0		
4411 HEALTH ADMIN		700	524	700	700		
<b>WELFARE</b>							
4442 Direct Assistance		18000	10282	13600	13600		
4444 Intergovernmental Well. Pay'ts.							
4445 Vendor Payments							
4447 OTHER PROGRAMS		12000	11537	15900	15900		
Sub-Totals (carry to top of page 3)		1032278	999151	1155948	1095675		



PURPOSE OF APPROPRIATION (Continued)	W.A. No.	1	2	3	5	
		* Actual Appropriations Prior Year (omit cents)	Actual Expenditures Prior Year (omit cents)	Selectmen's Recommended Budget	Budget Committee	
Acct. No.					Recommended Ensnling Fiscal Year (omit cents)	Not Recommended (omit cents)
Sub-Totals (from page 2)		1032278	999151	1155948	1095675	
<b>CULTURE AND RECREATION</b>						
4520 Parks and Recreation		35556	43048	35092	33092	2000
4550 Library		63275	63275	65236	64250	986
4583 Patriotic Purposes		3025	2988	3025	525	
4589 Other Culture and Recreation						
<b>CONSERVATION</b>						
4612 Purchase of Natural Resources						
4619 Other Conservation						
4611 CONSERV & NATURL RES		400	70	100	100	
<b>REVEELOPMENT AND HOUSING</b>						
<b>ECONOMIC DEVELOPMENT</b>						
<b>DEBT SERVICE</b>						
4711 Princ -Long Term Bonds & Notes						
4721 Int -Long Term Bonds & Notes						
4723 Interest on TAN		20000	10899	20000	20000	
<b>CAPITAL OUTLAY</b>						
4901 Land and Improvements						
4902 Mach , Veh , & Equip						
4903 Buildings						
4909 Improvements Other than Bldgs	X	49701	49829	39200	5000	34200
W.A. #S 4, 7, 9, 10 & 11						
4939 PAYMENTS TO OTHER GOVTS		700	1934	1700	1700	
<b>OPERATING TRANSFERS OUT</b>						
4912 To Special Revenue Fund						
4913 To Capital Projects Fund						
4914 To Enterprise Fund						
Sewer —						
Water —						
Electric —						
4915 To Capital Reserve Fund						
4916 To Trust and Agency Funds						
<b>TOTAL APPROPRIATIONS</b>		<b>1204935</b>	<b>1171194</b>	<b>1293301</b>	<b>1220342</b>	<b>37186</b>

\* Enter in these columns the numbers which were revised and approved by DRA and which appear on the prior tax rate papers.

**10% LIMITATION OF APPROPRIATIONS**  
(SEE RSA 32:18, 19 & 21)

Please disclose the following items (to be excluded from the 10% calculation)

\$ \_\_\_\_\_ Recommended Amount of Collective Bargaining Cost Items. \$ \_\_\_\_\_ Amount of Mandatory Water & Waste Treatment Facilities. (RSA 32:21).

RSA 273-A.1, IV "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."

**\*\* Amounts Not Recommended by Selectmen \*\***

These amounts are not included in the recommended column.

Warrant Article #	\$ Amount	Warrant Article #	\$ Amount
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SOURCE OF REVENUE		1	2	3	4
Acct. No.	W.A. No.	*Estimated Revenues Prior Year (omit cents)	Actual Revenues Prior Year (omit cents)	Selectmen's Budget Ensuing Fiscal Year (omit cents)	Estimated Revenues Ensuing Fiscal Year (omit cents)
3120	Land Use Change Taxes	10000	74618	10000	10000
3180	Resident Taxes				
3185	Yield Taxes	100	29	100	100
3186	Payment in Lieu of Taxes				
3189	Other Taxes (Specify Bank Stock Tax Aml.)\$				
3190	Interest & Penalties on Delinquent Taxes	13500	46988	13500	13500
	Inventory Penalties				
	LICENSES, PERMITS AND FEES				
3210	Business Licenses and Permits	6000	7111	6000	6000
3220	Motor Vehicle Permit Fees	240500	305668	240500	240500
3230	Building Permits				
3290	Other Licenses, Permits & Fees	3115	6277	3715	3715
	FROM FEDERAL GOVERNMENT				
3319	Other				
	FROM STATE				
3351	Shared Revenue	27000	52399	27000	27000
3353	Highway Block Grant	34241	34242	34241	34241
3354	Water Pollution Grants				
3355	Housing and Community Development				
3356	State & Federal Forest Land Reimbursement				
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)	550	2062	550	550
	FROM OTHER GOVERNMENT				
3379	Intergovernmental Revenues				
	CHARGES FOR SERVICES				
3401	Income from Departments	4100	6040	6000	6000
3409	Other Charges	4500	1409	75820	75820
	MISCELLANEOUS REVENUES				
3501	Sale of Municipal Property	500	1012	500	500
3502	Interest on Investments	10000	14290	10000	10000
3509	Other	13280	10765	13280	13280
	INTERFUND OPERATING TRANSFERS IN				
3909	Capital Reserve Fund 3939 REFUNDS	0	7164	0	0
3913	Capital Projects Fund				
3914	Enterprise Fund				
	Sewer —				
	Water —				
	Electric —				
3915	Capital Reserve Fund				
3916	Trust and Agency Funds				
	OTHER FINANCING SOURCES				
3934	Proc. from Long Term Notes & Bonds				
General Fund Balance	For Municipal Use				
Unreserved Fund Balance	< \$ >	xxx	xxx	xxx	xxx
Fund Balance Voted From Surplus	< \$ >				
Fund Balance to be Retained	\$	xxx	xxx	xxx	xxx
Fund Balance Remaining to Reduce Taxes	\$				
TOTAL REVENUES AND CREDITS		367386	570074	441206	441206
*Enter in this column the numbers which were revised and approved by DRA and which appear on the MS-4 form					
Total Appropriations		1220342.			
Less: Amount of Estimated Revenues, Exclusive of Property Taxes		441206.			
Amount of Taxes to be Raised (Exclusive of School and County Taxes)		779136.			
<b>BUDGET OF THE TOWN OF GREENLAND, N.H.</b>					

# GREENLAND SCHOOL DISTRICT WARRANT

1995

## 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 District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE GREENLAND CENTRAL SCHOOL IN SAID DISTRICT ON TUESDAY, MARCH 14, 1995, AT 8:00 O'CLOCK IN THE A.M. TO VOTE ON THE FOLLOWING:**

To choose 2 members of the school board for the ensuing 3 years.

The foregoing procedure calling for election of your District Officers at the annual town meeting is authorized by statute (RSA 197:1-a) and was adopted by the District at its 1966 annual meeting.

GIVEN UNDER OUR HANDS AND SEALS AT SAID GREENLAND THIS 15TH DAY OF FEBRUARY, 1995.

A true copy of warrant -- Attest:

Margaret B. Felton  
Frances Jane Gouzoules  
Richard Carlin  
Bruce L. Dearborn  
Ann Mayer  
*Greenland School Board*

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 1122  
CONCORD, N.H. 03302-1122  
PHONE (603) 271-3397



BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED  
THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

For The Fiscal Year Ended June 30, 19 96

BUDGET OF THE SCHOOL DISTRICT  
OF GREENLAND, N.H.

BUDGET COMMITTEE

Maurice G. Mays  
Edilton H. Stebbins  
Rebecca Thompson  
Dorothy C. Gagne  
Sharon R. Newby

DATE: Feb 13, 19 96  
Carol A. Anderson  
Mark A. Smith  
Alfreda  
Chris G. Deacon (Please sign in Ink)

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT  
(See RSA 197:5-a)

IMPORTANT: Please read the new RSA 32:5 applicable to all municipalities.

It requires this budget be prepared on a "gross" basis, showing all revenues and appropriations. At least one public hearing must be held on this budget.

When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the district clerk, and a copy sent to the Department of Revenue Administration at the address above.

SECTION I PURPOSE OF APPROPRIATION FUNCTION	WAO	EXPENDITURES FOR YEAR 1993 to 1994	APPROPRIATIONS VOTED LAST YEAR	SCHOOL BOARD'S BUDGET RECOMMENDED	BUDGET COMMITTEE	
					RECOMMENDED ENSURING FISCAL YEAR	NOT RECOMMENDED ENSURING FISCAL YEAR
1000 INSTRUCTION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1100 Regular Programs		1,677,366.32	1,943,473.00	1,847,018.00	1,847,018.00	
1200 Special Program		186,074.31	217,869.00	315,374.00	315,374.00	
1300 Vocational Programs						
1400 Other Instructional Programs		18,799.74	27,466.00	28,032.00	27,032.00	1,000.00
1600 Adult/Continuing Education						
2000 SUPPORT SERVICES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2100 Pupil Services		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2110 Attendance & Social Work		0.00	10.00	10.00	10.00	
2120 Guidance		36,282.05	40,802.00	42,075.00	42,075.00	
2130 Health		24,228.80	25,218.00	28,786.00	28,786.00	
2140 Psychological		6,182.51	3,495.00	3,675.00	3,675.00	
2150 Speech Path. & Audiology		26,275.26	23,585.00	29,268.00	29,268.00	
2190 Other Pupil Services						
2200 Instructional Staff Services		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2210 Improvement of Instruction		8,483.96	12,817.00	12,779.00	12,779.00	
2220 Educational Media		34,322.64	35,810.00	46,467.00	46,467.00	
2240 Other Inst. Staff Services						
2300 General Administration		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2310 School Board		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2310 870 Contingency		0.00	20,000.00	10,000.00	10,000.00	
2310 All Other Objects		15,152.83	16,584.00	16,756.00	16,756.00	
2320 Office of Superintendent		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2320 351 S.A.U. Management Serv.		88,693.00	93,887.00	93,965.00	93,965.00	
2320 All Other Objects						
2330 Special Area Adm. Services						
2390 Other Gen. Adm. Services						
2400 School Administrative Services		76,736.11	75,561.00	81,411.00	81,411.00	
2500 Business Services		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
2520 Fiscal		2,710.37	3,000.00	3,000.00	3,000.00	
2540 Operation & Maintenance of Plant		136,836.09	127,430.00	132,891.00	132,891.00	
2550 Pupil Transportation		108,786.76	112,182.00	122,202.00	122,202.00	
2570 Procurement		3,214.54	4,120.00	14,845.00	14,845.00	
2590 Other Business Services						
2600 Managerial Services		320.14	1,100.00	800.00	800.00	
2900 Other Support Services						
3000 COMMUNITY SERVICES		175.00	250.00	250.00	250.00	
4000 FACILITIES ACQUISITIONS & CONST.		337,811.78	1,651,580.00	22,000.00	16,000.00	6,000.00
5000 OTHER OUTLAYS						
5100 Debt Service		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5100 830 Principal		0.00	0.00	107,000.00	107,000.00	
5100 840 Interest		0.00	44,203.00	85,993.00	85,993.00	
5200 Fund Transfers						
5220 To Federal Projects Fund		5,767.37	8,000.00	8,000.00	8,000.00	
5240 To Food Service Fund		51,621.70	56,608.00	56,494.00	56,494.00	
5250 To Capital Reserve Fund						
5255 To Expendable Trust Fund						
1122 Deficit Appropriation						
— Supplemental Appropriation						
TOTAL APPROPRIATIONS		2,845,841.28	4,545,050.00	3,109,091.00	3,102,091.00	7,000.00

ESTIMATED REVENUE AND CREDITS

MS-27

ACC. #	SECTION #		REVISED	SCHOOL BOARD'S	BUDGET
	REVENUE AND CREDITS AVAILABLE TO REDUCE SCHOOL TAXES		REVENUES CURRENT YEAR	ESTIMATE ENBURGO F.Y.	COMMITTEE EST. ENBURGO F.Y.
	REVENUE FROM STATE SOURCES		XXXXXXXX	XXXXXXXX	XXXXXXXX
3110	Foundation Aid				
3210	School Building Aid			32,100.00	32,100.00
3220	Area Vocational School				
3230	Driver Education				
3240	Catastrophic Aid		19,259.00	19,259.00	19,259.00
3250	Adult Education				
3270	Child Nutrition		9,000.00	9,500.00	9,500.00
	Other State Sources (Identify)				
	REVENUE FROM FEDERAL SOURCES		XXXXXXXX	XXXXXXXX	XXXXXXXX
4410	ECIA, Chapter I & II		5,000.00	5,000.00	5,000.00
4430	Vocational Education				
4450	Adult Education				
4460	Child Nutrition Programs				
4470	Handicapped Programs				
	Federal Forest Land				
	Other Federal Sources (Identify) (Misc. Grants)		3,000.00	3,000.00	3,000.00
	LOCAL REVENUE OTHER THAN TAXES		XXXXXXXX	XXXXXXXX	XXXXXXXX
5100	Sale of Bonds or Notes		1,640,000.00	0.00	0.00
5230	Transfer from Capital Projects Fund				
5250	Transfer from Capital Reserve Fund				
5255	Transfer from Expendable Trust Fund				
1300	Tuition				
1500	Earnings on Investments		2,000.00	2,300.00	2,300.00
1700	Public Activities				
1900	Trust Fund Income		40.00	50.00	50.00
	Other Local Sources (Identify) (Food Service)		30,000.00	37,000.00	37,000.00
THIS SECTION FOR CALCULATION OF REIMBURSEMENT ANTICIPATION NOTES (RAN) PER RSA 198.20-D FOR CATASTROPHIC AID BORROWING					
RAN, Revenue This FY _____ less					
RAN, Revenue Last FY _____ NET RAN = _____					
Supplemental Appropriation (Contra)					
Unreserved Fund Balance			\$ XXXXXXXX	XXXXXXXX	XXXXXXXX
Fund Balance Voted From Surplus			< _____	> _____	
Fund Balance Remaining as Revenue			190,710.00	100,000.00	100,000.00
TOTAL REVENUE AND CREDITS			1,899,009.00	2,208,209.00	2,208,209.00
DISTRICT ASSESSMENT			2,646,041.00	2,900,882.00	2,893,882.00
TOTAL APPROPRIATION			4,545,050.00	3,109,091.00	3,102,091.00
10% LIMITATION OF APPROPRIATIONS (SEE RSA 32:18, 19)					
Please disclose the following items (to be excluded from the 10% calculation):					
\$ 54,237.00 Recommended Amount of Collective Bargaining Cost Items.					
(RSA) 32:19)					
RSA 273-A:1,IV "Cost Item" means any benefit acquired through collective bargaining whose implementation requires an appropriation by the legislative body of the public employer with which negotiations are being conducted."					
** Amounts Not Recommended by School Board **					
These amounts are not included in the recommended column.					
Warrant Article #	\$ Amount	Warrant Article #	\$ Amount		
_____	_____	_____	_____		
_____	_____	_____	_____		
_____	_____	_____	_____		

# Greenland Central School Open House

## You're Invited

To  
Celebrate Learning  
and  
The Completion of Our  
Newly Enlarged  
and  
Renovated Facility



### WHEN

**Thursday, May 11, 1995**

6:30 p.m.

School Gymnasium

• Presentations and Performances

7:00 - 8:00 p.m.

• Tour the School

• View Student Work

### WHO

• Greenland Citizens

• Friends of G.C.S.

• Alumni

• Parents

• Students

• Staff

# Greenland Central School Open House

Remember, the door to my office is always open for your comments and suggestions for helping to keep Greenland a safe Community.

Respectfully submitted,  
Scot S. Blanchard, Chief

### **GREENLAND VOL. FIRE DEPT.**

This year, the number of calls decreased from 1993 when we had 186 calls. In 1994 we had a small decrease of 9 calls amounting to a total of 177.

Last year we started a Fire Prevention Committee to handle the Program that we do at the school. This program is available for businesses, organizations who will contact us.

I would like at this time to address an issue that I feel is very important to our town, and that is that the Fire Department in the Town of Greenland is staffed by volunteer people - male and female. We - like many towns our size - are having a hard time to find new people. If you or someone you know has some time and are willing to help us contact any member of the department.

#### **Fire Safety Tips**

- 1, Check and Clean your chimney on a regular basis. This will cut down on the number of chimney fires.
2. Check smoke alarms and replace batteries on the same day each year. This way if you put it in your calender you will not forget to change them.



## Fire Dept. Officers 1995

Fire Chief - A. Duncan Brackett  
Dep. Chiefs - Chip Hussey, Ron Hussey  
Captains - Ralph Cresta, Peter Ostromecky  
                  John Cots  
EMS Coordinator - Bob Wayss  
Engineers - Rick Hussey, Steve Tessier  
                  Mike Hirtle  
Treas/Secy - Mo Soldini

### Mutual Aid Received

<u>Dept.</u>	<u>Fire</u>	<u>EMS</u>
Newington	2	2
Stratham	0	2
Portsmouth	5	1
Pease Air Guard	3	0
No Hampton	0	7
Exeter ALS		24

### Mutual Aid Given To

Newington	5	3
Stratham	3	6
Rye	0	1
Exeter	2	0
Pease	7	0

Greenland Volunteer Fire Department Run log for 1994

Type of Incident	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
Structure	1												1
Grass/Brush			1								1		3
Trash/Rubbish													
Chimney	1		1	1								1	4
Wood Stove													0
Furnace									1	2	1	1	5
Town Dump													0
Power Lines											1		1
False Alarm(A)	3		2	2		1	2	4		1	2	1	18
False Alarm(H)													0
Control'd Burning				2					1				3
Vehicle Fire						1				2	1		4
Vehicle Accident	1				1	1	1		1	1			6
Vehicle Acc. W/PI		1	1	1		2		3	3	2	1	2	16
Medical Aid	6	2	4	8	6	8	9	6	5	7	6	9	76
Fuel Leak/Spill	1				1			3					6



## WEEKS PUBLIC LIBRARY

New Registrations: 66

Materials Added:	Adult books	588
	Juvenile books	407
	Videos	48
	Cassettes	38
	CD-ROMS disks	4

Circulation for 1994:	Adult	6,405
	Juvenile	10,805
	Total	17,210

In 1994 it became necessary to reorganize space in the library to better house our growing collection. More shelving in the children's room relieved the problem of not being able to locate materials, and a new circulation desk on the main floor provided much needed work and storage space for staff. By acquiring more reference materials on cd-rom we hope to keep information more current and accessible, as well as relieve the overcrowded reference area. A fax machine purchased from a memorial donation for Richard McCann provides a service to the community as well as a necessary link in a new document delivery service provided by the State Library. We can now retrieve articles from periodicals we don't own the same day via fax. We have used the service successfully for high school students and business people since it was introduced in September. By using the document delivery service and the Interlibrary loan system, we can offer you more materials than those contained within our building. In the spring, the New Hampshire Interlibrary loan database migrated to a new system. It was a painful migration and for four months did not work at

all. The bugs have been eliminated, and the system is now working fine.

Among the programs offered this year were an eight-week Summer Reading and Activities program for school-aged children that was reformatted to alleviate the overcrowding of previous years. Children were invited to work on individual projects anytime the library was open. Approximately 2,000 children's books were signed out in July and August. The program was titled Go Undercover with Books and had a mystery theme. We co-sponsored a babysitters course with the GFWC Junior Women in April which was repeated in June because of demand; and our annual spring reading/discussion program, funded by the NH Humanities Council, provided a large group of area residents with thoughtful discussions on the Civil War while we read poetry, biography, and novels about the war and also viewed Ken Burn's documentary.

Contributions from individuals and organizations in the community have helped to provide additional books, videos, children's room furnishings, programs and supplies. Memorial donations from the family and friends of Richard McCann purchased a fax machine, cd-rom materials, and additional books. Books donated from the personal library of Elliot Burritt further enhanced our history and geography section. The Friends of the Library coordinated the acquisition of a surplus mail box which was painted by Reflections and lettered by Stone Signs, both Greenland businesses. It is now used as a book drop. GFWC Junior Women provided a pass that admits four to the Children's Museum of Portsmouth, the Jason Hussey Fund provided a pass for four to the Boston Museum of Science, and the Friends of the Library purchased a pass for

four to the NE Aquarium in Boston. These passes are available to all residents. Call the library to reserve a date. This support is greatly appreciated by the library and the community at large.

We hope to continue to provide the service to fill your information and recreational reading needs during the coming year.

Librarian	\$24,024.00
Library Asst.	3,615.30
Children's Asst.	7,706.40
Tuition/Membership	302.00
Substitutes	41.70
Payroll taxes	2,707.07
Janitorial Services	750.00
Heat	1,962.73
Electric	1,354.50
Telephone	866.27
Water	91.44
Office Supplies	2,338.65
Postage	221.31
Bldg. Repair	259.98
Maintenance	1,526.35
Insurance (This was encumbered exp. for 1993)	700.00
Books	8,992.11
Periodicals	1,514.83
Programs - P/R	3,228.33
Audio-Video	1,239.60
Misc.	489.98
Equipment Contracts	453.76
Total	\$64,386.31
Bal. on hand 1/1/94	1,214.11
Encumbrances pd from 1993	700.00
Balance on hand 12/31/94	4,373.48
Encumbrances to be pd for '94	700.00
Available balance carried forward for 1995	3,673.48

Town appropriation includes  
income from the following funds:

Abbie Vaughan Fund	951.03
Caroline Weeks Fund	195.03
Lillian Odell Fund	104.22
Salter Fund	52.12
Total	1,302.80
IDS Mutual Funds balance as of 12/31/94	10,130.18

Income

Town appropriation	63,278.00
Copy Machine	488.30
Donations	2,005.95
Interest	244.15
Grants	1,232.89
Replaced books	175.83
Misc.	120.56
Total	\$67,545.68

**CONSERVATION COMMISSION REPORT**

The Conservation Commission meets on demand to answer questions citizens may have about various projects in town.

We will miss the guidance of Frank Graf and his hard work with the board since 1987. We are grateful for his years of service.

Respectfully submitted,  
Conservation Commission

**RECREATION REPORT**

Hi, have you looked outside your window, where is all the snow? Well maybe we won't get any this year and we can start playing ball early.

As in the past we had about 400 of your children in our Recreation Program.

Baseball and Softball went very well: we had 8 baseball teams, 6-7 Girl's Softball teams

and everyone had a swell time.

Our tennis program went over big again with 24 children in the program. Thanks Rob - hope to see you next year.

The soccer camp was a huge success thanks to Irving Canner and his crew. Job well done. The year was also a huge success with about 125 children taking part in soccer.

Sorry for not having basketball this year but without a gym we can't do much. We will make up for it in '95 with our new \$800,000 gym, can't wait.

We the Recreation Department hope that you all will support our Warrant Article of \$6,200 to complete the irrigation system that we are installing at Sunset Field.

In closing we wish to thank all coaches, managers, officials, coordinators, parents and mothers for your time, money, effort and enthusiasm that you have shown for the children who take part in the various Recreational Programs here in Greenland.

Please continue to support us in our goal to bring good clean and competitive programs to our town. Have a good and prosperous 1995. God Bless and Thanks.

Bob Krasko - Chairman                      Pat Roberts  
Bill Lowrey\*\*Bruce Rolston\*\*Ron Myers

Contracted Services:	\$3,037
Entrance Fee:	741
Equipment Replacement:	6,523
"            Permanent:	15,797
"            Rental:	
Grounds Keeping:	4,830
Supplies:	453
Electricity:	2,514
Damages:	<u>144</u>
TOTAL	\$35,370

Bob Krasko - Chairman



## MOSQUITO CONTROL COMMISSION

The year of 1994 will be remembered for it's extremes. It was the tenth coldest January in 124 years, the second greatest snowfall in February, the sixth wettest March in 124 years, the warmest April since 1981, the hottest June since 1976, the second hottest July in 124 years and the second longest heat wave on record (eight days), the eighth wettest August in 124 years, eighteen days in September with rain, the fourth driest October in 124 years, and the warmest November since 1979. The winter of 1993-4 had the second highest snowfall in 104 years. One key aspect of the warmth during the summer was the persisting high humidity which created a good number of uncomfortable days.

Mosquito development is a direct result of heat, rainfall (precipitation), and humidity. Mosquito populations were well above normal in 1994 due to the extremes of each of these phenomena. We managed to control the snowmelt and freshwater mosquitoes in April, May, and June but only at great strain on our resources.

Saltmarsh mosquito development was record setting in July and August. Saltmarshes were continually flooded by unusually high astronomical tides that left eighteen inches of water over the entire saltmarsh surfaces. Saltmarsh mosquitoes were developing in seven days (instead of the normal ten to fourteen days) due to high temperatures. Predatory fish did not enter the saltmarshes with the full moon tides of late June and July resulting in mosquito breeding in areas that do not normally support mosquito. Saltmarsh mosquito are the predominant pest each season in Greenland because of the many saltmarshes

along the Great Bay. Greenland has seventeen saltmarsh sites with forty-five areas that breed mosquito. Each saltmarsh site is surveyed and/or larvicided every two weeks from May through September. We use a bacterium to control breeding.

Michael Morrison Entomologist  
Edith Lovering Chairperson  
Natalie Fernald  
Howard Johnson

**REPORT OF GREENLAND'S REPRESENTATIVE  
TO THE PEASE AIRPORT PART 150  
ADVISORY COMMITTEE**

During 1994 the Part 150 Advisory Committee and the contractor worked on developing noise mitigation methods and procedures. These procedures included recommendations on reducing the impact of ground engine runs as well as flight arrival and departures. Some of the procedures that were adopted were existing procedures already adopted by the Pease Development Authority (PDA).

In February 1995, I expect the draft study document to be completed and submitted to the Committee. After the Committee's review there will be at least one public hearing to receive comments. After the public comments are received and incorporated as necessary in the study, the completed document will be presented to the PDA.

The PDA will submit the completed Part 150 Study document to the Federal Aviation Administration (FAA) for approval. The FAA will solicit public comment before making its decision to approve or disapprove the study.

I urge all citizens to attend the public hearings to be held during March and/or April 1995.

Respectfully submitted,  
/s/ David L. Richards

### **Lamprey Regional Solid Waste Cooperative**

The Lamprey Regional Solid Waste Cooperative, in 1994, operated within budget and had a productive year. The Board of Directors voted a closing date of November 30, 1995 of our present incinerator on the campus of UNH.

The Lamprey Board of Directors are presently pursuing a New Restatement of the Cooperative Agreement which outlines goals for the future such as a Recycling Facility with Transfer capabilities. At the 1995 Town Meetings, the respective Cooperative Communities will be voting on this expanded agreement for the future of the Cooperative.

In 1995, the Cooperative hopes to have a new facility constructed so that on November 30, 1995, all municipal waste will go to the new facility without any interim period of interruption.

Respectfully,  
Joseph Moriarty  
Chairman

### **Recycling Committee**

Participation in the town's recycling program continued to grow during the third year of the program. The number of households recycling their solid waste increased from an average of 334 per month in 1993 to 344 per month in 1994. The program collected over

5.52 tons of recyclable material per month during the past year. This means that over 66 tons of your household waste was converted from the waste stream and recycled in 1994!

To increase participation and recognize those of you who are already recycling, the committee is planning special events on the two drop-off days in April to coincide with Earth Day initiatives. Watch your mailbox for details on how you can participate.

Our recent recycling newsletter reported on two enterprising non-profit town organizations that have found ways to fund their projects through recycling. Members of the Conservation Commission and the Friends of the Library are converting aluminum cans and returnable containers with deposits into cash! The Conservation Commission has accumulated over \$1,000 towards their goal of constructing a walking path along Great Bay. The Friends of the Library have collected over \$500 and have already purchased their first season's pass for a family of four to the New England Aquarium in Boston, which is available at the library to any Greenland resident. If your organization is interested in this fund raising opportunity that also benefits the recycling program, contact one of the members listed below.

Skip Baghdoyan	Sheila Johnson
Rich Carlin, Chairman	
Mary Mueller	Tom Gagnier
Dick Rugg	Marie Hussey

**GREENLAND, NH, BUILDING PERMITS 1994**

<u>Date</u>	<u>Name</u>	<u>What</u>	<u>Location</u>	<u>Cost</u>
1/13	R. McDermott	Alteration	R-14-34	\$50,000
1/14	T. Cots	"	R17-130	10,000
1/19	J & F Sacramone	"	U2-1	2,500
2/ 2	C. Stickney	"	U9-47	10,000
2/ 3	F & J Langley	Residence	R13-33J	247,000
2/ 4	T & S Collins	Alteration	R10-18A	4,000
2/10	B. Beck	"	R14-17	3,000
3/ 4	Hayward Reality Inv LLC	"	R18-35	11,000
3/16	J. Wolfe	"	U4-27	5,000
3/23	E & L Winchell	"	R12-4	10,000
3/30	P & J Hurlbert	Residence	R13-34H	210,000
3/30	L & M Cowan	Addition	U9-57	36,000
4/ 7	P. Maher	Repair	U4-3	1,800
4/10	The Williams Group	Alteration	R1-7	5,000
4/13	P & J Dietrich	"	R7-7	27,430
4/14	C. Pugh	Addition	U6-68	1,000
4/26	J. Fullam	Siding	R16-12	14,000
4/26	Donahue Realty Trust	Warehouse	R20-6A	15,000
4/26	"	"	R20-6A	15,000
4/27	S. Molleur	Porch	R7-44	5,000
4/27	Pepsi Cola Co.	Doors	R21-51	10,000
4/27	J. Thomas	Alteration	R14-2	2,000
5/ 4	D. Ladd	Deck	U9-14	3,000
5/ 5	TJR Associates	Residence	R11-33	75,000

5/ 6	T. Gowen	Alteration	R17-3	1,500
5/10	T & D Adams	Residence	R13-34J	250,000
5/11	J & D Millet	Alteration/sdg	R12-03	13,000
5/18	P & W Lang	Addition	R21-41	500
5/19	J & J Harkless	Residence	R13-45	200,000
5/28	B. Myers	Shed	R14-7	1,500
6/ 1	I. Gray	Replace deck	R14-4	2,500
6/ 3	A. Farnsworth	Siding	R22-28	5,900
6/ 8	C. Wing	Garage alter.	R7-45	13,000
6/ 8	J. MacTaggart	Porch	R14-3A	1,000
6/15	J & T Wolf	Alteration	R10-49	6,600
6/22	J & E Grover	Shed	R7-61	2,200
6/23	CAR Realty Trust	Residence	R12-39	136,000
6/23	" "	"	R12-43	166,000
6/29	W & S Hartwell	Pool	R21-35	18,000
6/29	R. Lund	"	R9-6	13,000
6/29	P & K Richards	Residence	R12-268	165,000
7/ 1	Supt. of Schools	Addition	U3-15	1,600,000
7/13	StPierre	Shed	R5-10A2	1,000
7/13	D. Braswell	Deck	U9-24	1,200
7/15	J. Scammon	Residence	R11-14B	80,000
7/20	D. Muchemore	Porch	U1-6	1,200
7/20	Suncoast Builders Inc.	Residence	R10-5	60,000
7/22	T & D Thibodeau	Alteration	U9-61	6,000
7/22	M & K Teixeira	"	R7-11H	16,000
7/27	R. Perkins	Residence	R7-52	80,000
7/27	J & E Olson	Alteration	U9-45	20,000

8/11	J. Wallace	Residence	R11-53	120,000
8/15	B & M Bedford	"	R12-7	405,000
8/17	SKW Real Estate	Alteration	R18-37	12,230
8/17	B. Metcalf	Deck	R12-26C	2,500
8/19	Seacoast OPE	Addition	U6-63	300
8/19	R & D Friedman	Alteration	R17-29	2,000
9/ 2	Universal Property Inv.	"	R22-24	35,000
9/16	J F Crowley	Garage	R7-71	9,000
9/21	A & J Dilorenzo	Residence	R13-70	500,000
9/21	H. Johndro	Addition	U9-51	13,000
9/21	Novel Iron Works	"	R20-16	50,000
9/21	S. Jankauskas	"	R9-2	8,000
9/22	F. Beck	Barn repair	R14-16	1,500
10/11	C. & V Steckowych	Residence	R11-39	125,000
10/12	C & D Patat	Alteration	U9-18	6,000
10/12	T. Rieser	Residence	R11-1	110,000
10/19	S & S Vance	Siding	R17-20	8,169
10/19	H & M Boardman	Alteration	U6-33	1,600
10/28	Siegel Ltd Partship	"	R21-54	250,000
11/ 9	First Nat'l Bank	Alteration	R17-63	14,000
11/ 9	R. Coit	Alt-porch	R7-9	1,000
11/14	Pilot Construction	Residence	R12-45	160,000
12/ 7	D & J Arsenault	Addition	U4-17	1,500
12/12	T & A Brackett	Alteration	R14-14 L3	30,000
12/12	T & A Brackett	"	R14-14 L4	30,000
12/15	A. Birse	Addition	R6-11	50,000
12/20	Seacoast Outdoor Power	Siding	U6-63	1,000

## OCCUPANCY USE PERMITS FOR RESIDENCES 1994

1/ 7	Noel Hickey & Georgette Goodman	32 Sanderson Dr.
1/26	Robert & Anita Clayton	17 Moulton Ave.
2/ 3	Roger S. Elliott	45 Caswell Dr.
2/ 3	Ed & Pam Kuiper	Orchard Hill Rd.
3/29	Michael & Linda Hayden	49 Caswell Dr.
7/30	Jon McMillan & Sharon Oja	52 Orchard Hill Rd.
8/19	Ken & Rose Megillvary	MacIntosh Way
9/29	Thomas Alcott	120 Tuttle Lane
10/28	Fred & Joyce Langley	17 Tide Water Farm Rd.
10/28	Thomas & Bed Adams	29 Tide Water Farm
10/28	John & Joyce Harkless	50 Tide Water Farm Rd.
10/28	Paul & June Hurlbert	31 Tide Water Farm Rd.
12/15	Paul Richards	5 Bayride Rd.
12/12	Ross & Cheryl Perry	31 Allen Farm Lane

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## OCCUPANCY AND USE PERMITS 1994 (Business)

1/18	Williams Group	Breakfast Hill Commons
2/17	Primerica Financial Services	1 Bayside Rd.
2/17	Still Meadow Glassworks	Autumn Pond Park
2/17	Peerless Control & Alarm	753 Portsmouth Ave.
2/17	Bio-Spray Inc. & Fuel Express Inc	1660 Greenland Rd.
2/17	DJL Diversified Holdings, Inc.	Autumn Pond Park
2/17	Star Flooring, Inc.	759 Portsmouth Ave.



3/17 Greenland Video  
 5/26 Wolfe Family or Tenant  
 5/26 Eltas Ververidis Pizza  
 5/26 Masters Self Defense  
 5/26 Exeter Land Contractors  
 5/26 B. Hayward/Coastal Seal & Stripe  
 5/19 Berry & Jone Plumbing & Heating  
 6/23 DJL Diversified Holdings, Inc.  
 6/29 Bramber Valley Golf  
 7/21 PRE Associates  
 7/21 Perry Plumbing & Heating, Inc.  
 7/21 Travelports of America, Inc.  
 7/21 David C. Fillmore  
 8/18 Kitchen, Etc.  
 10/20 New England Corvette Center  
 10/20 Sentinel Business Systems  
 11/17 Cormier Movers  
 1 Bayside Rd.  
 445 Portsmouth Ave.  
 Breakfast Hill Commons  
 Breakfast Hill Commons  
 749 Portsmouth Ave.  
 1660 Greenland Rd.  
 Autumn Pond Park  
 Autumn Pond Park  
 Bramber Valley Drive  
 1 Bayside Rd.  
 Autumn Pond Park  
 108 Ocean Rd.  
 Bramber Valley Dr.  
 1634 Greenland Rd.  
 7538 Portsmouth Ave.  
 747 Portsmouth Ave.  
 1 Bayside Rd.

### SIGN PERMITS 1994

1/20 Bio-Spray, Inc.  
 1/20 Clinton MacGown  
 2/17 D. D. Cook Builders Inc.  
 2/17 Coastal Seal & Stripe  
 2/17 Star Flooring  
 3/15 The Range  
 Portsmouth Ave.  
 860 Portsmouth Ave.  
 Rt. 33  
 Rt. 33  
 759 Portsmouth Ave.  
 Portsmouth Ave.

5/26	Bramber Valley Golf	Bramber Valley Drive
7/21	Robert Fabricatore	Tide Water Farm
10/20	Hunkins Home Improvements, Inc.	Riverside & Rt. 33
10/20	" "	Arthur Todd's property
10/20	" "	30 Riverside Dr.
11/17	M. F. Brown Real Estate	390 Portsmouth Ave.
11/30	First National Bank	650 Portsmouth Ave.

**SEPTIC REPAIRS 1994**

6/20	Robert Peterson	755 Portsmouth Ave.
7/ 3	Angus & Sharon Hunkins	30 Riverside Lane
7/7	C & R Schladenhauffen	96 Tuttle Lane
8/10	Kevin Van Etten	696 Portsmouth Ave.
10/ 4	Tom Gowen	324 Great Bay Rd.
10/15	Michael O'Connor	25/27 Holly Lane
10/15	Jeff Babington	28 Willowbrook Rd.
10/15	Joe Hyldborg	20 Willowbrook Rd.
11/15	Walter B. Fernald	176 Winnicut Rd.
11/15	Ken & Lisa Brown	589 Portsmouth Ave.
12/15	Harry Dowling	176 Breakfast Hill Rd.
12/20	Thomas Cots	30 Palm Dr.

BIRTHS REGISTERED IN THE TOWN OF GREENLAND FOR YEAR ENDING DECEMBER, 1994

DATE	NAME	PLACE	SEX	MOTHER	FATHER
Jan 04	Morgen Elizabeth Smith	Portsmouth	F	Janet Heide Smith	Kenneth David Smith, Jr.
Jan 08	Matthew Brian Feeney	"	M	Sandra Ann Feeney	Matthew Henry Feeney
Jan 15	Carina Jane Mossman	"	F	Janejira Mossman	Brian Allan Mossman
Jan 23	Daniel Jackson Gow	"	M	Cathy Ann Gow	Anthony Thomas Gow
Feb 01	Tanner Rance Collins	"	M	Suzette Louise Collins	Timothy Charles Collins
Feb 17	Cassidy Cole Hunkins	"	F	Donna Lee Hunkins	Michael Jon Hunkins
Feb 19	Mary Allison Melanson	"	F	Deborah Ellen Melanson	John Francis Melanson
Mar 03	Daniel Gerard Nadeau Jr.	Exeter	M	Katherine Lynn Nadeau	Daniel Gerard Nadeau
Mar 07	Meghan Genelle Muchemore	Portsmouth	F	Marty Genelle Muchemore	Michael Joseph Muchemore
Mar 14	Kristin Nicole Sodini	"	F	Colleen Ann Sodini	Maurice Joseph Sodini
Mar 18	Ian Henry McFarland	Exeter	M	Suzanne Frances McFarland	Jay Donald McFarland
Mar 23	Cory Alexander Nitschelm	Portsmouth	M	Robin Kathleen Nitschelm	Andrew Adrian Nitschelm
Apr 02	Benjamin Robert Ramsay	"	M	Jennifer Lauren Ramsay	Douglas Bruce Ramsay
Apr 07	Rachel Barry Martin	Exeter	F	Patricia Ruth Martin	Brian Eugene Martin
Apr 23	Erin Elizabeth Shanahan	Portsmouth	F	Catherine Shanahan	Daniel Edmund Shanahan
Apr 29	Anna Mary McDonough	Home	F	Mary Patricia McDonough	Robert Francis McDonough
Jun 03	Darby Rose Ludington	Portsmouth	F	Deborah Lynn Ludington	Frederick Jensen Ludington
Jun 24	Jacob Edward Gallant	Exeter	M	Julie Marie Gallant	Christopher Mark Gallant
Jul 01	Kristopher Richard Saba	Portsmouth	M	Patricia Marie Saba	Ernest Keith Saba
Jul 14	Richard Albert Coffin Nebling	"	M	Amy Johan Coffin-Nebling	Robert Louis John Nebling
Jul 23	Sean Michael Fitzgerald	Portsmouth	M	Patricia Mary Haiss-Fitzgerald	Michael Patrick K Fitzgerald
Aug 12	Meagan Rose Bohne	"	F	Debra Dale Bohne	David Bohne
Sep 02	David Mitchell Stewart	Dover	M	Cynthia Rose Stewart	Glenn Edward Stewart
Sep 25	Ryan James Durant	Portsmouth	M	Karen Ann Durant	Peter Durant
Oct 13	Travis Kendall MacDonald	"	M	Lisa Marie MacDonald	Wayne Thomas MacDonald
Oct 31	Elizabeth Nicole Lightner Taylor	"	F	Cindy Taylor	Paul John Taylor Jr.
Nov 08	Lauren Taylor Walter	Exeter	F	Tara Leigh Walter	Scott Christopher Walter
Nov 30	Elizabeth Grace Tague	Portsmouth	F	Sandra Elizabeth Tague	Michael Jon Tague
Dec 09	Nathaniel Blake Richards	Portsmouth	M	Kathleen Casey Richards	Paul Allen Richards

MARRIAGES REGISTERED IN GREENLAND FOR THE YEAR ENDING DECEMBER 1994

DATE	GROOM	ADDRESS	BRIDE	ADDRESS
Jan 15	Richard A. Karel	18 Coastal Way Greenland, NH	Cynthia J. Denson	18 Coastal Way Greenland, NH
Jan 15	James Daniel Laney Jr.	USS Augusta Groton Sub Base New London, CT	Pamela Lynn Rondeau	22 Tidewater Farm Rd. Greenland, NH
Feb 21	Brian Franklin Beck	655 Bayside Rd. Greenland, NH	Maria Natalia Grzeda	655 Bayside Rd. Greenland, NH
Feb 26	Brett William Smith	149A Dearborn Rd. Greenland, NH	Leslie Hale Dawson	149A Dearborn Rd. Greenland, NH
Apr 02	Gregory Dale Howard	503 East PKE St Clarksburg, Ohio	Geraldine Esther Lampros	503 East PKE St Clarksburg, Ohio
Apr 06	Joseph Dean Knight	578 Portsmouth Ave. Greenland, NH	Janice Lynne Delp	578 Portsmouth Ave. Greenland, NH
Apr 16	Mark Decarteret	161 Newington Rd. Greenland, NH	Anna Theodora Armstrong	161 Newington Rd. Greenland, NH
Apr 23	Noel Stephen Hickey	32 Sanderson Rd. Greenland, NH	Georgette Renee Goodman	32 Sanderson Rd. Greenland, NH
May 14	John Denstad Everest	171B Dearborn Rd. Greenland, NH	Ruth Ann Matilda Turchinetz	171B Dearborn Rd. Greenland, NH
May 14	Wayne Patrick Kotary	445 Portsmouth Ave. Greenland, NH	Nancy Smallwood Wolfe	445 Portsmouth Ave. Greenland, NH
May 22	Calvin C. Wilder	5 Palm Dr. Greenland, NH	Ellen Pearson Clark	5 Palm Dr. Greenland, NH
Jun 04	Ralph Grant Merkley	45 Portsmouth Ave. Greenland, NH	Cheryl Patricia Graham	45 Portsmouth Ave. Greenland, NH
Jun 05	Tommy D. Collier	100 Portsmouth Ave. Greenland, NH	Cynthia Lyn Marchulaitis	100 Portsmouth Ave. Greenland, NH

Sep 10	John Paul Ovadek III	60 Maple Dr. Greenland, NH	Michelle Lee Shaw	60 Maple Dr. Greenland, NH
Sep 10	Ralph Noveletsky	833 Portsmouth Ave. Greenland, NH	Judith Loomis-Noveletsky	833 Portsmouth Ave. Greenland, NH
Sep 10	Frank W. Hansler	542 Portsmouth Ave. Greenland, NH	Jayne C. Redmond	542 Portsmouth Ave. Greenland, NH
Sep 17	Owen Francis Callaghan Jr	246 Robert Ct. Glendale Heights, IL	Jessica Ann McCabe	246 Robert Ct. Glendale Heights, IL
Sep 24	John Herbert Woodruff Jr	42 Palm Dr. Greenland, NH	Shauna Dominique D'Agata	42 Palm Dr. Greenland, NH
Oct 22	James Francis Crowley	35 Maple Dr. Greenland, NH	Louisa Claire Costello	35 Maple Dr. Greenland, NH
Oct 22	Ronald Stanley Emmerthan	195 Prayer Spring Rd Stratford, CT	Denise Mary Greene	195 Prayer Spring Rd. Stratford, CT
Nov 04	Robert V. Plumpton	63 Winnicut Rd. Greenland, NH	Maureen R. Quimette	63 Winnicut Rd. Greenland, NH
Nov 18	Steven Paul Augusta	155 Tuttle Ln. Greenland, NH	Lisa Dell Kimball	155 Tuttle Ln. Greenland, NH
Dec 10	Sidney Helliwell	62 Pepperell Rd. Kittery Point, ME	Carole Ann Ross	222 Newington Rd. Greenland, NH

DEATHS REGISTERED IN THE TOWN OF GREENLAND FOR THE YEAR ENDING DECEMBER 1994

<u>DATE</u>	<u>PLACE</u>	<u>NAME OF DECEASED</u>	<u>AGE</u>	<u>NAMES OF PARENTS</u>
Jan 10	Portsmouth	Stephen Mansfield Jaquith	89	Amos J Jaquith/Susan Mansfield
Jan 28	Rye	John Belcher	75	Charles J Belcher/Louise Ordway
Feb 12	Portsmouth	Hazel G MacKay	92	Onesiphorous Thorburn/Priscilla Thorburn
Mar 11	"	Ella D Matson	88	(-- Witterburg/Dorothy (--)
Apr 18	Greenland	Gordon Malcolm Hayden Jr	71	Gordon M Hayden Sr/Ruth Rumford
May 28	"	Morris David Coberth Jr	64	Morris David Coberth Sr/Mary A Crouse
May 29	Portsmouth	Thomas Canino	41	Michael J Canino/Louise Ciotti
May 29	Greenland	Robert Dean Gill	45	Merritt M Gill/Mary Wagner
May 30	Mass	Anna Mary McDonough	01 Day	Mary Patricia McDonough/Robert F McDonough
Jun 04	Portsmouth	Richard George McCann	60	John W McCann/Arlene Odiorne
Jun 07	Greenland	Marion Barnes Parsons	65	Gilbert Barnes/Bertha Sullivan
Jun 23	"	Heather Elizabeth Diggins	21	Thomas P Diggins/Christine Burlick
Jul 13	"	Carroll Carter Burnett	78	Edward Carter Burnett/Hattie Josephine York
Sep 11	Mass	Jean Noble-Neal	64	Edwin A Noble/Susan Phillips
Sep 19	Portsmouth	Charles Leslie Burnell	54	Charles Henry Burnell/Eugenia Mucher
Oct 27	"	Elzie Jacobs	69	Leonard Jacobs/Elifari Slone
Oct 30	Greenland	Marjorie Louise Buckingham	88	Walter Pickering/Nellie Brooks
Nov 05	"	Frank Haywood Dockham	66	Alvah F Dockham/Clara H Tobey
Dec 21	Portsmouth	Wilfred Laurence Martin	68	Clarence F Martin/Mildred Hartford

ANNUAL REPORTS OF THE  
GREENLAND SCHOOL DISTRICT  
Greenland, New Hampshire



MATERIAL INCLUDED IN THIS REPORT

School District Officers  
Minutes of the District Meeting March 5, 1994  
Treasurer's Report  
Superintendent's Report  
Greenland Central School Principal's Report  
Guidance Counselor's Report  
Nurse's Report  
Portsmouth High school Principal's Report  
School Statisticals  
School Enrollment and Census Report  
Perfect Attendance List  
Teachers and Staff  
Auditor's Report  
Salary Share



SCHOOL DISTRICT OFFICIALS

SCHOOL BOARD MEMBERS	<u>Term Expires</u>
Richard Carlin.....	1995
Bruce Dearborn.....	1997
Margaret Felton.....	1996
Jane Gouzoules.....	1995
Ann Mayer.....	1996
MODERATOR.....Kath Mullholand.....	1997
CLERK.....Alison Brackett.....	1997
TREASURER.....Frances Thompson.....	1997
SUPERINTENDENT OF SCHOOLS - Stephen F. Maio	

# GREENLAND SCHOOL DISTRICT MEETING

March 5, 1994

The meeting was called to order by Paul Sanderson, Moderator, at 6:33 p. m. Greenland Girl Scouts Erica Milton, Heidi and Elizabeth Carlin and Kimberly Bordenca led the "Pledge of Allegiance." The invocation was lead by Reverend Doug Lovejoy-Carter. The staff, school board and the SAU administrators were introduced.

The rules of order were then presented as was the procedure to be used for the vote on the bond issues in Warrant Articles 1 and 2. The vote on each article will be taken by written secret ballot; that the bond issues, to pass, will need at least a two-thirds vote of those present and voting at the meeting; that there is a separate ballot box for each bond issue vote; that the polls would be open for at least one hour to accommodate the voters.

ARTICLE 1. It was moved by John Wolfe; seconded by Phil Rowe, to see if the District will vote to raise and appropriate the sum of seven hundred fifty thousand dollar (\$750,000), for the purpose of constructing four additional classrooms and undertaking specific renovations, such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 3:1 et seq., as amended; to authorize the school board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the school board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the school board to take any other action or to pass any other vote relative



thereto. The school board and budget committee recommend this appropriation. (Two-thirds ballot vote required.) ARTICLE WAS PASSED BY TWO-THIRDS VOTE BY SECRET, WRITTEN BALLOT. (373 YES - 58 NO)

ARTICLE 2. It was moved by John Wolfe; seconded by Phil Rowe, to see if the District will vote to raise and appropriate the sum of eight hundred ninety thousand dollars (\$890,000), for the purpose of constructing an addition to the existing gymnasium at the Greenland Central School, such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the school board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project and to comply with all laws applicable to said project; to authorize the school board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the school board to take any other action or to pass any other vote relative thereto. The school board and budget committee recommended this appropriation. (Two-thirds ballot vote required.) ARTICLE WAS PASSED BY TWO-THIRDS VOTE BY SECRET, WRITTEN BALLOT. (312 YES - 118 NO)

A motion was then made by Margaret Felton; seconded by Pat Wolfe, t restrict consideration. PASSED BY VOICE VOTE.

ARTICLE 3. It was moved by Margaret Felton; seconded by Maruice Mayo, to hear the reports of agents, auditors, committees and/or officers theretofore chosen, and pass any vote relating thereto. PASSED BY VOICE VOTE.

ARTICLE 4. It was moved by Jane Gouzoules; seconded by Maurice Mayo, to see if the District will vote to raise and appropriate the sum of twenty thousand dollars (\$20,000) as a contingency fund as provided under RSA 198:4-b. The school board and budget committee recommend this appropriation. (Majority vote required.) PASSED BY VOICE VOTE.

ARTICLE 5. It was moved by Jane Gouzoules; seconded by Bruce Dearborn, to see if the District will vote to allow all interest earned and future interest generated by the Peterson Fund, if unexpended, to become part of the principal of the Peterson Fund and not returned as credits to the general fund, and to allow all previously earned interest remaining in the Peterson Fund to become part of the said principal. The school board recommended approval. (Majority vote required.) PASSED BY VOICE VOTE.

ARTICLE 6. It was moved by Margaret Felton; seconded by Phil Rowe, to see if the District will vote to approve the cost item included in the three-year collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers/Greenland, which agreement calls for an increase of twenty thousand one hundred eighty-nine dollars (\$20,189) in the salary and benefits for the 1993/94 fiscal year. (The agreement calls for no new money for the current fiscal year. The sum of twenty thousand one hundred eighty-nine dollars [\$20,189] for step increases and associated costs was approved and funded at the 1993 annual school district meeting.), an increase of sixty-nine thousand eight hundred two dollars (\$69,802) in the salary and benefits for the 1994/95 fiscal year and an increase of fifty-four thousand six hundred and fifty-one dollars (\$54,651) in the salary and benefits for the 1995/96 fiscal year and further to raise and appropriate the

sum of sixty-nine thousand eight hundred two dollars (\$69,802) for the 1994/95 fiscal year, which sum represents the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the 1993/94 fiscal year. The school board and budget committee recommend this appropriation. (Majority vote required.) PASSED BY VOICE VOTE.

ARTICLE 7. It was moved by John Wolfe; seconded by Rebecca Thompson, to see if the district will raise and appropriate the sum of four million five hundred forty-five thousand and fifty dollars (\$4,545,050) inclusive of any funds voted in Article 1, Article 2, Article 4, and Article 6 for the support of schools, for payment of salaries, for obligations of the District; and to authorize the application against said appropriations of such sums, as are estimated to be received together with other income, the school board to certify to the selectmen the balance between estimated revenue and the appropriation which balance is to be raised by taxes by the town. PASSED BY VOICE VOTE.

ARTICLE 8. It was moved by Jane Gouzoules; seconded by Margaret Felton, to transact any further business that may legally come before the meeting. Jane Gouzoules recognized all of the years of service that Daniel Durgin has given to the Greenland School District as the Superintendent of Schools, and thanked him.

Jane Gouzoules then recognized John Wolfe and thanked him for the nine years of service to the school district as a school board member.

It was moved by Harry Dowling; seconded by Gus Gouzoules, to adjourn the meeting at 10:19 p.m. PASSED BY VOICE VOTE.

## VOTING RESULTS

Annual Town Meeting March 8, 1994

School Board Member for the ensuing two years:

Ann Mayer

School Board Members for the ensuing three years:

Bruce Dearborn

Brian Hamel

Clerk: Alison Brackett

Moderator: Kath Mullholand

Treasurer: Frances Thompson

/s/ Alison Brackett  
School District Clerk

**REPORT OF  
THE SCHOOL DISTRICT TREASURER**

**FISCAL YEAR JULY 1, 1993 to JUNE 30, 1994**

Cash on hand	
July 1, 1993.....	\$138,598.13
Current Appropriation.....	\$ 2,741,447.00
Deficit Appropriation.....	
Revenue from State Sources.....	30,155.83
Revenue from Federal Sources.	
Received from Tuitions.....	
Income from Trust Funds.....	
Received from Other Sources...	58,255.27
Total Receipts.....	2,829,858.10
Total Available for Fiscal Year.....	2,968,456.23
Less School Board Orders Paid.....	2,832,085.23
Balance on Hand June 30, 1994.....	136,371.00

/S/ Frances Thompson  
School District Treasurer

August 10, 1994

# REPORT OF THE SUPERINTENDENT OF SCHOOLS

Stephen F. Maio

## THE IMPORTANCE OF EDUCATION

With fewer unskilled jobs available, education becomes crucial in order to achieve a life of quality. The marketplace seeks knowledge, skill and creativity. The unskilled jobs that are available pay the lowest wages and offer little future. The job of public education is not only to impart skills but also to provide experiences in which students can apply such skills in a creative manner. It is in the application of knowledge that students will be measured in the world of work and applying such knowledge creatively will allow students to move to their highest potential.

### Educational Technology

The world of work is a technological place which requires technological literacy, the ability to access, organize and apply information. Such a world also places a premium on critical and creative thinking to solve problems.

In addition to observing traditional instruction, a visitor to a classroom in SAU 50 may also see students self-directed, reacting to computer instructional software. Older students may be searching through data bases to locate information.

One of the dilemmas facing educators is deciding how to balance traditional instruction with the new technology. Some educators argue that in moving too far away from books and the print media, we deprive our students of a rich literary heritage. The same educators argue persuasively that even though the computer can solve equations with the

touch of a key, students should be made to solve those equations without computers in order to gain understanding.

One important factor in balancing the teaching and learning issues of the 21st Century is the training of staff. Teachers in SAU 50 continue to take college courses and workshops, learn from each other, and pilot lessons in the schools to test the effectiveness of the new technology. Occasionally there will be a half day of school for students. During the afternoon teachers will be engaged in training programs to increase their teaching skills and their knowledge of the subject areas including mastering of the technological tools to deliver instruction.

### A New World of Accelerated Learning

In the history of education in this county, there has never been a more exciting time in which the best teaching and most powerful learning seem possible. Educators are aware of the different learning styles of students. They are learning about the variety of student intelligences never addressed before in public education. The new computer technology seems unlimited in its potential of assisting with instruction and learning.

Recent discoveries in brain research will help educators arrange a highly productive learning environment focused on student readiness, various learning styles, student talents or "intelligences." Such research is so new that educators need time to study, reflect and apply the new knowledge in their classrooms in order to move students in school to their peak learning potential and to the joy of continuous learning.

The brain research is also demonstrating high correlations between music and successful mathematics performance in school which supports decisions to continue to fund arts in education.

### Values

The world of work also demands interpersonal skills and the ability to work with others in teams and in mutual respect. The values surrounding mutual respect are needed beyond the work place and are very much part of the instruction of SAU 50. Respect is the theme started last year and has been integrated within the regular classroom instruction. The Responsive Classroom, a program designed by the Northeast Foundation for Children is a teacher training program which emphasizes the creation of a caring attitude, one to another among students. There are six components to the program:

1. Classroom Organization that provides for active interest areas for students, space for student-created displays of work and an appropriate mix of whole class, group and individual instruction;
2. A Morning Meeting format that provides children the daily opportunity to practice greetings, conversation, sharing and problem solving;
3. Rules and Logical Consequences that are generated, modeled and role-played with the children and that become the cornerstone of classroom life;
4. Choice Time for all children each day that provides them with the necessity of taking control of their own learning in some meaningful way, both individually and cooperatively;



5. Guided Discovery of learning materials, areas of the room, curriculum content and ways of behaving - that moves children through a deliberate and careful introduction to each new experience. There is no assumption that children already know how to do something before they begin;

6. Assessment and Reporting to Parents that is an evolving process of mutual communication and understanding.

### STATE ASSESSMENT TESTS

Last spring third graders in New Hampshire were tested in English/language arts and mathematics as part of the New Hampshire Educational Improvement and Assessment Program. This program is based on the English/language arts and mathematics curriculum frameworks developed by New Hampshire teachers, administrators, parents, business people, and policy makers for New Hampshire students.

The results of the test are important because they give New Hampshire baseline data on what our students know and are able to do. SAU 50 schools are reviewing the data received from the test results in order to improve instruction and student learning. A district-wide committee of educators and citizens is focusing on language arts this year. The State of New Hampshire language arts frameworks are being measured against current curriculum offerings and instructional techniques.

The results of the State Assessment Tests can also be combined with other information and used by teachers and parents to help create specific student improvement plans.

## Budgets

Budgets throughout the SAU are influenced by rising special education costs, costs related to new construction, renovations and maintenance and negotiated salary increases. To offset “uncontrollable” areas, your school board has worked diligently to reduce other operational costs.

## Education Foundation

An education foundation is a group of citizens in the community working to support the goals of the school board. When the budget cannot support the needed programs, a foundation attempts to attract private funds. The New Hampshire Department of Education has endorsed this concept as an avenue for meeting educational needs without over taxing community real estate. There has been interest among the SAU 50 schools regarding starting a foundation in each district.

## Goals 2000 Planning Excel

Each district in the SAU is considering long range planning in order to initiate a program of continuous improvement. Citizens in each community will be asked to assist in such planning by giving the schools their perceptions of educational programs and procedures and recommendations for improvements. Once all the information is tallied, citizens will be asked to serve on action teams to implement the necessary programs or changes to improve the educational process.

The goal is not only to develop a long range educational plan for the school, but also to create a strong partnership in education with the community. For public education to meet the global demands facing students, such a partnership with the citizens must become a reality.

## REPORT OF THE PRINCIPAL GREENLAND CENTRAL SCHOOL

**Peter D. Smith**

It is with great pride and enthusiasm that I report on a very successful and event filled year at the Greenland Central School. During this past year we experienced a change of leadership as we wished Dan Durgin the best in his retirement and welcomed Dr. Stephen Maio as our new superintendent. Dr. Maio's experience and leadership skills were immediately evident and made possible his very positive and quick transition to our school district.

We also experienced an increase and turnover in our school board, which resulted in three out of five new members. I am pleased to say that both our new superintendent and school board members have brought new ideas, skills, and perspective, preserving the standard of quality leadership our school district has enjoyed.

The planning, passage, and near completion of the building addition and renovation project is certainly our most exciting accomplishment this year. I would, on behalf of the entire school community, like to take this opportunity to thank the citizens of Greenland for supporting these timely improvements to our school. Through the hard work and patience of everyone involved, the project was well managed and we now occupy a excellent school facility which the entire Greenland community can take pride in and benefit from.

Despite the excitement and occasional distraction caused by the construction, the school staff has been steadfast in

providing our 300 plus students with a meaningful and challenging school experience. We continue to define and improve upon curriculum and instruction and two areas that are currently receiving attention are technology and language arts. We are currently implementing comprehensive changes to our spelling program, utilizing strategies and activities that are more meaningful and related to subject content. In the area of computer technology, our staff and students alike have made tremendous strides in the utilization of computers as a tool for learning. Through grants and corporate contributions we have expanded our computer resources and all students, kindergarten through grade 8 are learning and applying computer skills at school.

The Greenland faculty, which experienced no turnover in the current school year, continue to explore effective teaching strategies. They have both independently and in grade level teams developed and implemented classroom activities in the areas of critical thinking, communication, content integration, process writing, and more. It was most gratifying that Greenland students scored higher on average than nearly every other town or district on the statewide New Hampshire Grade 3 Assessment. Such an accomplishment confirms our commitment to a balance of skill, process, and content based instruction.

There continues to be a great deal of support and interaction between our school and the community at large. One significant effort was the construction of a new playground structure, made possible through the generous help of many parents and citizens. A partnership with the Northern Utilities gas company has and will enable many of our students to experience the work world and the application of what they are now learning in school. Other examples of

opportunities afforded our students through coordination with local groups include D.A.R.E. (Greenland Police Department), cemetery preservation (Historical Society), senior friends (Edgewood Centre), fire prevention and education (Greenland Fire Department), bicycle safety (Junior Women's Club), organized sports (Recreation Department), Project Safeguard (Foundation for Seacoast Health), and many more.

The Greenland parents and the parent organization (G.P.O.) continue to be one of our most valuable resources. They contribute a tremendous amount of time and energy through classroom assistance, sponsoring of educational and social events, and in raising funds that support school programs.

Our school community is comprised of many dedicated individuals, and I want to thank the entire staff, the students, our school officials, parents, and residents who share a commitment to quality education in Greenland.

## REPORT OF THE GUIDANCE COUNSELOR

**Melanie Lovering**

New Hampshire began a new statewide testing program in May of 1994. Over 16,000 third graders in the state were assessed in language arts and mathematics skills. The Town of Greenland can be proud of the fact that our school ranked second highest in this statewide assessment as reported in *New Hampshire Business Review*.

In addition to coordinating testing programs, I continue to provide individual student counseling, consultation with teachers and parents, and classroom instruction of health skills and career decision-making. During the summer, I developed a booklet on parenting skills. A large part of my duties continues to be serving as chairperson of our Special Services Team and case manager for all of our special needs students.

In April of 1994, a new program called "Project Safeguard" was started for the parents and students of seventh grade. A delightful, educational day was spent at the Rye Bethany Church attending workshops and listening to guest speakers on such topics as communicating effectively and building teamwork with self-esteem.

## REPORT OF THE SCHOOL NURSE

**Maryann Misiaszek, R.N.**

The Health Office will soon have a new handicap accessible bathroom.

The New Hampshire Public Health Immunization Survey has been completed and sent by the November 15th deadline.

All health records have been reviewed and brought up-to-date.

The Visiting Nurses Association held a measles vaccine clinic at Greenland Central School in May for any student

entering seventh grade. State law requires all children to have a second dose of measles vaccine before entering seventh grade. Sixteen students received the measles vaccine. We will be holding this clinic again in the spring.

Heights, weights and Blood Pressures have been done on all students and recorded in their health record.

A sports screening clinic was held in April. This was made possible through the courtesy of Atlantic Orthopedic Associates. It is required for junior high students to have a sports physical before participating in school sponsored sports. Fifty-six students were screened last year. We look forward to having Atlantic Orthopedic Associates return again in April. We all appreciate their time and service to the students of Greenland Central School.

Vision and hearing screenings are now underway and should be completed by March. Scoliosis screening will be done in April and May.

I will continue to assist teachers with their health skills units. I am available during school hours for any questions or concerns.

# REPORT OF PORTSMOUTH HIGH SCHOOL

David Matthews, Principal

I appreciate this opportunity to report to the citizens of SAU 50 about the ongoing educational efforts taking place at Portsmouth High School.

In August, the first Freshmen Orientation was held for three days prior to the opening of school. During this time, all incoming ninth graders were exposed to an intensive orientation to the school facilitated by faculty, staff, community members, and guest speakers. The general theme of the orientation was respect for self and respect for others. This theme is being reinforced throughout the year with a series of assemblies. Other topics include diversity, self-esteem, and goal setting.

Also held this fall was an orientation for present eighth graders and parent to make them cognizant of programs available at Portsmouth High. All departments were represented at this evening program and the turnout was excellent.

This school year has provided a new initiative for all teachers in the writing process. The philosophy is that all teachers are teachers of writing who are expected to model this skill in their classroom, setting the example for all students, regardless of writing ability. Ongoing workshops have been made available for all teachers.

A new health curriculum for all ninth graders has been developed which is very comprehensive in nature. A task



force of teachers, health professionals, and community members are instrumental in developing this curriculum. There has been an increased awareness of the necessity for school to work programs which include the Career-Technical department. An effort is underway to develop additional partnerships in the community to provide job placements and work opportunities for students where they can apply skills learned in academic classes.

As stated in a previous report two years ago Portsmouth High School was evaluated by the New England Association of Schools and Colleges. As a result of that visit, we remain a fully accredited high school.

This fall, we submitted to the Association our two year progress report outlining the status of all recommendations made in the original evaluation. I am pleased to state that 87.6% of the recommendations have been addressed.

Next year, Portsmouth High school will have a completely different schedule which excites us very much. The school day will be divided into four blocks of 90 minutes each. Courses will be completed by mid-year and students will select four new courses for the second semester. I believe the potential benefits to be gained from this schedule will better prepare our students for the 21st Century.

In closing, let me once again invite you to visit Portsmouth High school. We would love to take you on a tour, respond to your questions, and have you visit some classes. We are just a phone call away!

GREENLAND CENTRAL SCHOOL  
STATISTICS FOR TEN YEARS ENDING JUNE 30, 1994

School Year	Weeks in Year	Male	Female	Total Pupils	Average Members	Average Absences	Average Attendance	% of Attendance
1984/85	38	128	138	299	242.7	10.0	232.7	96.0
1985/86	38	116	114	230	214.2	8.2	206.0	96.0
1986/87	38	129	127	256	230.4	8.8	221.6	96.0
1987/88	38	125	142	267	243.3	10.0	233.3	96.0
1988/89	38	120	139	259	245.3	10.5	234.8	96.0
1989/90	38	130	131	261	252.1	9.3	242.8	96.0
1990/91	38	139	165	304	266.2	11.8	254.7	97.0
1991/92	38	150	161	311	281.2	11.1	270.1	96.0
1992/93	38	146	161	307	285.0	10.8	274.2	96.0
1993/94	39	154	147	301	288.6	10.3	278.4	97.0

GREENLAND'S STUDENT ENROLLMENTS AS OF SEPTEMBER 1994

SCHOOL	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Greenland Central	35	30	32	41	42	37	33	25	28					303
Portsmouth High										28	28	23	25	104
Other Public Schools														
(Out-of-District)	1			1			1							3
Private Kindergartens	3													3
Cornerstone	1	2	1	1	1	1	1							8
Montessori - Exeter				1										1
Ports. Christian Acad.	3			1			1							5
St. Patricks	1		1											2
St. Marys - Dover			1		1									2
Sacred Heart	3		1	1	2	1	2	1	1					11
Fessenden - Boston						1								1
St. Thomas Aquinas										3		1	1	5
Gov. Dummer Acad.											1			1
Berwick Acad.			1	1					1					4
Phillips Exeter Acad.										1			1	2
Learning Skills Acad.														1
TOTALS	47	33	37	43	48	40	36	28	30	33	28	26	27	456

(1993 Total -- 434)

GREENLAND CENTRAL SCHOOL  
PERFECT ATTENDANCE  
FOR SCHOOL YEAR 1993/94

Thomas Aubertine  
Dayna Bourassa  
Jessica Cardinal  
Jacob Carrier  
Jonathan Carrier  
Trevor Cherry  
Katherine Drapcho  
Christopher Girardin  
Anna King  
Jonathan King  
Nicholas Lewton  
Robert Moore  
Jason Rafferty  
Brian Sanner  
David Thompson

## STAFF MEMBERS

### GREENLAND SCHOOL DISTRICT

John Battye	▼	Grade 4 Teacher
Christine Blake	▼	Kindergarten Aide
Christine Boston	▼	Cafeteria Server
Margaret Brooks	▼	Chapter I Aide
Richard Bzdafka	▼	Grade 8 Teacher
Victoria Canner	▼	Special Education Aide
Ruth Carder	▼	Cafeteria Monitor
Kathryn Carson	▼	Resource Room Teacher
Heather Cary	▼	School Psychologist
Daniel Chandler	▼	Grade 6 Teacher
Marian Connelly	▼	Cook
Lynn Deremer	▼	Grade 4 Teacher
Warren Ducharme	▼	Head Custodian
Jean Ellis	▼	Chapter I Aide
Nancy Emerson	▼	Grade 1 Teacher
Sherrill Fawcett	▼	Grade 6 Teacher
Shirley Ferguson	▼	Special Education Aide
Kathleen Hanson	▼	Art Teacher
Catherine Hennessy	▼	Grade 2 Teacher
Nancy Hepburn	▼	Kindergarten Teacher
Paula Hill,	▼	Lunch Room Director
Bette Hirtle	▼	Grade 3 Teacher
Florence Hudson,	▼	Grade 8 Teacher
Janice Hutchins	▼	Grade 1 Teacher
Susanna Jech	▼	Special Education Aide
Joyce Larsen	▼	Library Associate
Marcia Leach	▼	Music Teacher
Denise Lessard	▼	Secretary
Melanie Lovering	▼	Guidance/Asst. Principal
Linda Mahler	▼	Speech Pathologist
Robert Marcoux	▼	Night Custodian

Flora Mason	▼	Special Ed. Student Aide
Maryann Misiaszek	▼	School Nurse
Susan Moniz,	▼	Instrumental Music Teacher
John Moreau	▼	Grade 7 Teacher
Judith Norton	▼	Physical Education Teacher
Steve Norton	▼	Grade 5 Teacher
Dean Pentilla	▼	Night Custodian
Sheila Pratt	▼	Grade 5 Teacher
Barbara Prien	▼	Grade 2 Teacher
Marcia Rowe	▼	Occupational Therapist
Carol Sanderson	▼	Cook
Kimberlee Scarponi	▼	Resource Room Teacher
Judy Schechtman	▼	Consulting Psychologist
Arline Seavey	▼	Grade 3 Teacher
Peter Smith	▼	Principal
Dianne Thompson	▼	Computer Coordinator

INDEPENDENT AUDITOR'S REPORT

Greenland School Board  
Greenland School District  
Greenland, NH 03840

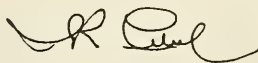
I have audited the accompanying general purpose financial statements of the Greenland, New Hampshire, School District as of and for the year ended June 30, 1994, as listed in the table of contents. These financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the additional standards and requirements for financial and compliance audits as set forth in Standards for Audit of Governmental Organizations, Programs, Activities and Functions. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In accordance with the practices followed by other municipal entities in the State (Note I--Accounting Policies), the combined financial statements referred to above do not include financial statements of the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the omission of the financial statements described above resulting in an incomplete presentation, the combined financial statements referred to above present fairly the financial position of the Greenland, New Hampshire, School District at June 30, 1994, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

My examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying supplemental combining financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the Greenland, New Hampshire, School District. The information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

A handwritten signature in cursive script, appearing to read "R. Paul".

September 9, 1994



GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 1994

	Governmental Fund Types		Fiduciary Fund		Account Group	
	General	Special Revenue Capital Projects	Fund Type Trust		Long-Term Debt	Total (Memorandum Only)
<b>ASSETS</b>						
Current Assets						
Cash	\$136,371	\$	\$2,470		\$	\$138,841
Interfund receivables	80,003	792				80,795
Intergovernmental receivables		1,850				1,850
Inventories		779				779
Amount to be provided for employee compensated absences						
<b>TOTAL ASSETS</b>	<u>\$216,374</u>	<u>\$3,421</u>	<u>\$2,470</u>		<u>283,380</u>	<u>283,380</u>
		<u>\$ -0-</u>			<u>\$283,380</u>	<u>\$505,645</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Current Liabilities						
Interfund payables	\$ 792	\$80,003	\$		\$	\$ 80,795
Intergovernmental payables	11,966	14				11,980
Other payables	4,473	157				5,757
Accrued & withheld payroll taxes	8,433					9,482
Employee compensated absences						
<b>Total Liabilities</b>	<u>25,664</u>	<u>80,174</u>	<u>-0-</u>		<u>283,380</u>	<u>283,380</u>
<b>Total Liabilities</b>		<u>80,174</u>			<u>283,380</u>	<u>391,394</u>
Fund Equity						
Reserved for inventories		779				779
Unreserved fund balance (deficit)	190,710	(80,174)				110,536
Reserved fund balance		466	2,470			2,936
<b>Total Fund Equity</b>	<u>190,710</u>	<u>1,245</u>	<u>2,470</u>			<u>114,251</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$216,374</u>	<u>\$3,421</u>	<u>\$2,470</u>		<u>\$283,380</u>	<u>\$505,645</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE  
 ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS  
 FOR THE YEAR ENDED JUNE 30, 1994

	General Fund	Governmental Fund Types Special Revenue	Capital Projects	Fiduciary Fund Type Expendable Trusts	Total (Memorandum Only)
<b>REVENUE</b>					
Local Sources					
District tax appropriation	\$ 2,741,447	\$		\$	\$ 2,741,447
Intergovernmental revenues	15,020	14,896			29,916
Earnings on investments	2,065				2,065
Food service		34,159			34,159
Other revenue	383	1,500		208	2,091
<b>TOTAL REVENUE</b>	<b>2,758,915</b>	<b>50,555</b>	<b>-0-</b>	<b>208</b>	<b>2,809,678</b>
<b>EXPENDITURES</b>					
Instruction	1,813,774	3,214			1,816,988
Supporting Services	108,519				108,519
Pupils, health, and other	45,013	2,534			47,547
Instructional	196,568	19			196,587
General and school administration	265,253				265,253
Business		53,856			53,856
Food service	175			10,860	175
Community services	257,637		80,174		348,671
Facilities acquisition and construction	2,686,939	59,623	80,174	10,860	2,837,596
<b>TOTAL EXPENDITURES</b>	<b>71,976</b>	<b>(9,068)</b>	<b>(80,174)</b>	<b>(10,652)</b>	<b>(27,918)</b>
Excess of Revenues Over (Under) Expenditures					
	(13,199)	9,534		3,665	13,199
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	(13,199)				(13,199)
Operating Transfers Out					
	(13,199)	9,534	-0-	3,665	-0-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>					
			(80,174)	(6,987)	(27,918)
Excess of Revenues and Other Financing Sources Over (Under) Expenditures	58,777	466		7,000	138,933
<b>FUND BALANCE - July 1, 1993</b>	<b>131,933</b>	<b>-0-</b>	<b>-0-</b>	<b>7,000</b>	<b>138,933</b>
<b>FUND BALANCE - June 30, 1994</b>	<b>\$ 190,710</b>	<b>\$ 466</b>	<b>\$(80,174)</b>	<b>\$ 13</b>	<b>\$ 111,015</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
 FOR THE YEAR ENDED JUNE 30, 1994

	General Fund		Special Revenue Funds		Totals (Memorandum Only)	
	Budget	Actual	Budget	Actual	Budget	Actual
<b>REVENUE</b>						
District tax appropriation	\$2,741,447	\$2,741,447	\$	\$	\$2,741,447	\$
Intergovernmental revenues	15,447	15,020	(427)	896	29,447	469
Interest	2,400	2,065	(335)		2,400	(335)
Food and milk sales			28,000	34,159	28,000	34,159
Other revenue	50	383	2,750	1,500	2,800	1,883
<b>TOTAL REVENUE</b>	<b>2,759,344</b>	<b>2,758,915</b>	<b>(429)</b>	<b>5,805</b>	<b>2,804,094</b>	<b>5,376</b>
<b>EXPENDITURES</b>						
Instruction	2,059,409	1,813,774	245,635	3,214	2,067,159	250,171
Supporting services	97,986	108,519	(10,533)		97,986	(10,533)
Public health, & other	39,684	45,013	(5,329)	2,534	39,684	(7,863)
Instructional						
General and school	199,388	196,568	2,820	19	199,388	196,587
administration	233,646	265,253	(31,607)		233,646	(31,607)
Business	500	175	325		61,880	8,024
Food service					500	175
Community services						
Facilities acquisition						
and construction	236,380	257,637	(21,257)		236,380	(21,257)
<b>TOTAL EXPENDITURES</b>	<b>2,866,993</b>	<b>2,686,939</b>	<b>180,054</b>	<b>59,623</b>	<b>2,936,623</b>	<b>190,061</b>
<b>EXCESS OF REVENUES OVER</b>						
<b>(UNDER) EXPENDITURES</b>	<b>(107,649)</b>	<b>71,976</b>	<b>179,625</b>	<b>(9,068)</b>	<b>(132,529)</b>	<b>62,908</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In						
Operating Transfers Out	(24,880)	(13,199)	11,681		(24,880)	11,681
<b>TOTAL OTHER FINANCING</b>	<b>(24,880)</b>	<b>(13,199)</b>	<b>11,681</b>	<b>9,534</b>	<b>(24,880)</b>	<b>11,681</b>
<b>SOURCES (USES)</b>						
<b>EXCESS OF REVENUES AND</b>						
<b>OTHER FINANCING SOURCES</b>						
<b>OVER (UNDER) EXPENDITURES</b>	<b>(132,529)</b>	<b>58,777</b>	<b>191,306</b>	<b>466</b>	<b>(132,529)</b>	<b>59,243</b>
<b>AND OTHER USES</b>						
<b>FUND BALANCE - July 1, 1993</b>	<b>131,933</b>	<b>131,933</b>	<b>-0-</b>	<b>-0-</b>	<b>131,933</b>	<b>131,933</b>
<b>FUND BALANCE - June 30, 1994</b>	<b>(596)</b>	<b>\$ 190,710</b>	<b>\$ 191,306</b>	<b>\$ 466</b>	<b>\$ (596)</b>	<b>\$ 191,172</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
SPECIAL REVENUE FUNDS  
JUNE 30, 1994

	State Block <u>Grants</u>	School Lunch <u>Programs</u>	<u>Totals</u>
<u>ASSETS</u>			
Interfund receivables	\$466	\$ 326	\$ 792
Due from other governments		1,850	1,850
Inventories	_____	779	779
TOTAL ASSETS	<u>\$466</u>	<u>\$2,955</u>	<u>\$3,421</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
<u>Liabilities</u>			
Accounts payable	\$	\$1,127	\$1,127
Accrued payroll taxes	_____	1,049	1,049
Total Liabilities	-0-	2,176	2,176
<u>Fund Balance</u>			
Reserved for inventories		779	779
Reserved fund balance	466	-0-	466
Total Fund Balance	466	779	1,245
TOTAL LIABILITIES AND FUND BALANCE	<u>\$466</u>	<u>\$2,955</u>	<u>\$3,421</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ALL SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1994

	School Lunch Program	Block Grants	Totals
<u>REVENUES</u>			
Intergovernmental	\$10,371	\$4,525	\$14,896
Food and milk sales	34,159		34,159
Other Revenues		<u>1,500</u>	<u>1,500</u>
TOTAL REVENUES	<u>44,530</u>	<u>6,025</u>	<u>50,555</u>
<u>EXPENDITURES</u>			
Food Service	53,856		53,856
Instruction		3,214	3,214
Instructional Support		2,534	2,534
General Support		<u>19</u>	<u>19</u>
TOTAL EXPENDITURES	<u>53,856</u>	<u>5,767</u>	<u>59,623</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>(9,326)</u>	<u>258</u>	<u>(9,068)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfer in	<u>9,326</u>	<u>208</u>	<u>9,534</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,326</u>	<u>258</u>	<u>9,534</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-0-	466	466
FUND BALANCE - July 1, 1993	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
FUND BALANCE - June 30, 1994	<u>\$ -0-</u>	<u>\$ 466</u>	<u>\$ 466</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS

## SALARY SHARE

The figures below show the proportionate share of the superintendent's and business administrator's salary paid by each school district in School Administrative Unit Number Fifty for the 1994/95 school year.

### SUPERINTENDENT'S

Greenland	\$ 17,850
New Castle	6,755
Newington	11,585
Rye	<u>33,810</u>
	\$ 70,000

### BUSINESS ADMINISTRATOR'S

Greenland	\$ 13,448
New Castle	5,090
Newington	8,728
Rye	<u>25,472</u>
	\$ 52,738







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