



**BOARD OF SELECTMEN**  
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**MINUTES OF THE BOARD OF SELECTMEN**

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Monday, February 26, 2024 – 6:30 p.m. – Town Hall Conference Room

Members Present: Randy Bunnell, Laura Malloy, Vaughan Morgan, Steve Smith

Members Absent: Paul Stanley

Staff Present: Paul Sanderson, Town Administrator

Also Present: Dennis Malloy, State Representative

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Chair Smith opened the Board of Selectmen meeting at 6:30 p.m. A roll call was taken, and it was announced a quorum was present and the meeting was being live-streamed and recorded.

**I. APPROVAL OF MINUTES**

1. Monday, February 12, 2024

MOTION: R. Bunnell moved to approve the minutes of Monday, February 12, 2024. Second – L. Malloy; all in favor. MOTION CARRIED

**II. OLD BUSINESS**

1. 2022 Audit Report and Governance Letter

The final 2022 Audit Report and Governance Letter has been received from Plodzik & Sanderson. The Selectmen received a copy of the bound audit report as well as the Governance Letter.

TA Sanderson received a call from a managing partner at Plodzik & Sanderson, offering their auditing services for the 2023 audit. They had previously notified the Town they would not perform the 2023 audit. Plodzik & Sanderson was impressed by the actions of the Board moving forward: taking their observations seriously and taking corrective action through MRI (Municipal Resources Inc.). This would be an engagement for one year with full cooperation of the Board through the audit process. At the end of the year, the Board could decide if they wished to continue or put the audit out to bid.

TA Sanderson recommended that the Board accept Plodzik & Sanderson's offer to do the 2023 audit engagement under those terms; the date and cost were not available. Actions can be taken at the Town level that will affect the price: preparing electronic documents that can be reviewed at their office in Concord and working closely with the auditors regarding any particular questions they may have. TA Sanderson anticipates there will be concerns due to the three different banks at the beginning of 2023. A road map will be developed showing how funds started in one bank, transferred to the second bank, and were again moved to a third bank. Moving forward with MRI will also help.

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The Governance Letter was reviewed. TA Sanderson reported that progress is being made on the findings in the letter. Under the NH Retirement statute, all Town retirees must be offered the ability to participate in the Town's health plan. HealthTrust had done that in the past; the Town did not receive any reports on how that was being done or the costs involved. Now that it is being handled by the Town, the process and costs are known.

Monitoring contractual agreements was based on the contract and its methodologies with the Town's winter maintenance provider. Moving forward with Piscataqua Landscaping allowed the Town to change its method of payment as well as the policy to reflect the standards that are expected in maintenance on a year-round basis. There are now fixed prices so that hourly invoices received in the past are no longer.

Changes will need to be made in the IT area. The Town has received funding from the State of New Hampshire to move to the '.gov' domain. All procedures have been, and will continue to be, reviewed by Primex. Standard policies can be provided by Primex. Although on the way to improvement, there is still a long way to go.

Many of the patients transported by ambulance are on Medicare. Under Medicare law, which has been given to the auditors and disclosed, normal rates cannot be charged. Medicare rates must be accepted and are lower than rates charged to a standard patient. Collecting less than the standard rate appears to be a write off; being a Medicare provider, and by law having to accept Medicare rates, is a mandatory 'write down' and is very different. A model write-off policy has been received from the current ambulance provider. They are working with Captain Hanley to coordinate the procedure with Greenland. The Board should receive an ambulance write-off policy within the next month.

MRI will be available on a consulting basis with the general ledger. This is in conjunction with the observation in the Governance Letter about the process for payroll withholding reconciliations. The seventh observation referenced the sick leave sellback policy which was not implemented in 2023 and was removed from the Personnel Policy. Expenditure documentation has improved in all departments.

TA Sanderson concluded by stating that through a lot of hard work with many people the Town is on the road to making the necessary improvements.

V. Morgan was glad that Plodzik & Sanderson was back on board with the Town, and he looked forward to working with them. The employees are also looking forward to working with Plodzik & Sanderson. TA Sanderson confirmed that the Board would like to move forward with Plodzik & Sanderson.

MOTION: V. Morgan moved to approve the offer from Plodzik & Sanderson to conduct the 2023 audit. The Town Administrator will contact Plodzik & Sanderson for additional information. Second – L. Malloy; three in favor, one against (R. Bunnell). MOTION CARRIED

L. Malloy questioned the time frame for the audit. TA Sanderson explained that normally an engagement letter would have been signed last fall. Audits for some of their municipal clients have started. Last year, the field work for the 2022 audit started in July. They will be starting earlier this year, and the final 2023 report will be delivered in the calendar year 2024.

### 2. Proposed Summer Road Program

Altus Engineering has drafted a proposal for summer road work. Many of the DOT standards are being adopted: DOT does not allow anyone to bid that is not pre-qualified, which includes having the

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equipment, the manpower, and the financial capability to do the paving work. Companies that meet the pre-qualification requirements are the bidders. There is also a set of standard specifications that includes all the different terms for the types of work to be done. The Qualifying Products List that is used was developed by the DOT Bureau of Materials and Research. The combination of pre-qualification, standard specifications, and qualified products will yield a much better result overall.

Altus Engineering is putting together the following programs:

- Full Reclamation: Coastal Way, Spring Hill Road.
- Top Wearing Course: Portsmouth Avenue in front of the Town Hall, Fairway Drive, Meloon Drive, Sanderson Road, Lane Avenue, and the portion of Moulton Avenue reclaimed last summer.

The above roads would be done and off the list for several years. The reclamation process will be the first binder course; the top wearing course will be done at a later date. The projected cost is slightly over \$400,000 based on prices and the work scope. TA Sanderson will be working with Steve Moraski, Altus Engineering, on defining the cost and developing the timing. TA Sanderson hoped to have a draft RFP for Board review at the meeting on Monday, March 11<sup>th</sup>. The RFP will be sent to the pre-qualified contractor in the area.

Responding to L. Malloy, TA Sanderson stated that crack sealing was removed and reclamation of Meaghan Way was moved forward one year. S. Smith clarified that Portsmouth Avenue would be done from the Church down to Bramber Drive and the cobblestones. He added that there was some discussion about the developer redoing that section of road. It had been discussed several times that cobblestones do not have much effect on traffic calming. TA Sanderson will have that clarified by Altus Engineering.

### 3. Other Old Business

There was no 'Other Old Business' to discuss.

## IV. NEW BUSINESS AND ADMINISTRATIVE

### 1. Town Voting – Tuesday, March 12, 2024

The Town Clerk and Moderator have been working on the Town elections and are prepared for the voting on March 12<sup>th</sup>. Absentee ballots are available and in the process of being mailed. Candidates Night is scheduled for Wednesday, March 06<sup>th</sup>, and is sponsored by the Greenland Women's Club. TA Sanderson hoped for favorable action on the proposed warrant articles.

S. Smith noted that Monday, March 11<sup>th</sup>, would be the set-up day for voting. Set up is typically done between 3:00 pm and 4:00 pm.

### 2. Equalization Rate

DRA has studied the reassessment done in 2023 and set the Town's equalization rate at 96.1%. According to their statistical analysis, the total assessments are 96.1% of fair market value as of April 01, 2023, when the reevaluation was done. That may not reflect actual market values today. TA Sanderson noted that before the revaluation the equalization rate was 60.3%; that was nearly 40% off fair market value.

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TA Sanderson noted that abatements must be filed on or before March 01<sup>st</sup>. The Town Clerk has received 24 residential abatements and 1 commercial abatement. The assessor will be making a recommendation to the Board for action before July 01<sup>st</sup>. If no action is taken by July 01<sup>st</sup>, abatement requests are automatically denied. If denied, individuals may go to Superior Court or the Bureau of Tax and Land Appeals.

### 3. Solar Exemptions

The assessor has approved the following Solar Exemptions:

- 12 Falls Way (R2, 83): \$30,000
- 575 Post Road (R3, 1A): \$30,000
- 15 Spruce Lane (R6, 8J): \$17,500
- 20 Stillwater Drive (R10, 12A-6): \$30,000
- 34 Willowbrook Avenue (R11, 4): \$30,000
- 4 Applegate Lane (R12, 45): \$30,000
- 20 Sofia Way (R16, 7E): \$22,500

MOTION: R. Bunnell moved to approve the Solar Exemptions as recommended by the assessor. Second – L. Malloy; all in favor. MOTION CARRIED

S. Smith explained that if a resident spent \$30,000 on solar, their taxes would increase by that much. The exemption reduces the taxes by \$30,000. TA Sanderson explained the purpose of the solar exemption is to add this type of renewable energy to your home without a tax impact: whatever value is added is taken off by the exemption.

### 4. Other New Business

TA Sanderson updated that Board that the office has been working with the assessors to redetermine all of the exemptions as required by DRA. Great progress has been made in the current use area, veterans exemptions, solar exemptions, and elderly exemptions. Letters will also be sent to those who may qualify for charitable exemptions informing them that would need to file by the required date. That process has improved the quality of exemptions and should be more accurate.

Responding to R. Bunnell, TA Sanderson explained that assessing is done once a year on April 01<sup>st</sup>. During the year, sales are picked up at their new price. When assessments are done the next April 01<sup>st</sup>, they are adjusted to their sale price. There may be mitigating factors where the price is either high or low (example: a family sale may be very low). A normal fair market sale would be adjusted to that. R. Bunnell will bring a list of homes to the next meeting that seem undervalued compared to the neighborhoods they are in. He was curious about the assessor's opinion of those homes. TA Sanderson will discuss the list with the assessor.

R. Bunnell questioned if Deliberative Session was recorded. The meeting was recorded but difficult to upload to Town Hall Streams. The School does not have live stream capabilities. It can be watched here at the Town Hall.

L. Malloy commented that it has been 'turbulent' adjusting to the new insurance plan and ClaimLinx. A representative from ClaimLinx will be available at the Town Hall on Tuesday, March 05<sup>th</sup>. L. Malloy voiced

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her concerns that there will still be issues going forward. TA Sanderson stated he will have a discussion with the owner of the company regarding what is learned on March 05<sup>th</sup>.

### V. APPROVAL OF MANIFESTS

#### 1. General Fund Manifest: \$1,017,539.57

MOTION: R. Bunnell moved to approve the General Fund Manifest in the amount of \$1,017,539.57. Second – V. Morgan; all in favor. MOTION CARRIED

#### 2. Payroll Manifest: \$81,829.18

MOTION: R. Bunnell moved to approve the Payroll Manifest in the amount of \$81,829.18. Second – V. Morgan; all in favor. MOTION CARRIED

TA Sanderson noted that moving forward the Board should proceed with caution due to cash flow concerns. The next tax bill will not be due until July 01, 2024. As of this meeting, there was \$6,106,057 available; the approved manifests were over \$1 million. The School is still owed \$1.1 million before the next tax bill is due. TA Sanderson will update the Board at each meeting on the cash flow. Responding to R. Bunnell, TA Sanderson explained that the unreserved fund balance could not be spent that is not appropriated, clarifying that he was discussing the Town's general fund balance. R. Bunnell noted that there is a vote coming up that will increase wages and the budget, and questioned if would be a bad effect. TA Sanderson responded it was an issue of concern about the timing of when the information is received and what is done with the information. The Board must be sure the solutions can be funded when they are supposed to be implemented. Until the audit is back on track, there is not an option for a Tax Anticipation Note. The Board needed to make sure we live within our means and be careful of the decisions that are made.

R. Bunnell questioned the contract with Piscataqua Landscaping and if there were any refunds based on the mild winter. TA Sanderson explained the contract is designed to be year-long. Higher amounts are paid in the winter based on projected higher expenses and lower amounts in the summer. Funds that have not been expended in the winter will be available in the summer for mowing and roadside mowing. Activity will increase when the weather improves. TA Sanderson further explained the cash flow in the winter vs. the summer. There is no increase in price based on the season and the needs; it is a comprehensive maintenance agreement. L. Malloy noted the Board knew that entering the contract. There is also a tree service that was not available before. TA Sanderson added there are also licensed pesticide and fertilizer applicators. R. Bunnell was concerned that the Town is overcharged when there is a mild winter similar to last year, even though he was very happy with the Piscataqua contract. It felt like the Town was not getting the money value with that type of contract. He stated that for the record. V. Morgan responded that he did not think you could tell that right now and needed to go through a full year. The contract covers the full year and not just the winter; it has been a light winter but there may be many storms over the summer. S. Smith noted that less salt had been used this winter. L. Malloy commented that the asphalt looked white and not black. TA Sanderson explained the difference between anti-icing and de-icing. The roads are brined prior to a storm.

Dennis Malloy, Van Etten Drive: Questioned if the salt used by Piscataqua was included in their contract or if it was separate. TA Sanderson explained that the salt is a separate consumable paid for by the Town at the bid price.

VI. PUBLIC COMMENTS

There were no public comments.

VII. NON-PUBLIC

1. RSA 91-A:3, II(a): Personnel

MOTION: R. Bunnell moved to enter into non-public session under RSA 91-A:3, II(a) at 7:05 pm. Second – V. Morgan; roll call vote: R. Bunnell, yes; L. Malloy, yes; V. Morgan, yes; S. Smith, yes. All in favor. MOTION CARRIED

The Board left the non-public session and returned to public session. The Board voted to seal the minutes of non-public session.

VIII.ADJOURNMENT

The Board adjourned the meeting.

NEXT MEETING

Monday, March 11, 2024 – 6:30 p.m., Town Hall Conference Room

Submitted By – Charlotte Hussey, Administrative Assistant