



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

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Monday, October 24, 2022 – 6:30 p.m. – Town Hall Conference Room

Members Present: Randy Bunnell, Jamie Connelly, Vaughan Morgan, Steve Smith, Richard Winsor  
Staff Present: Paul Sanderson, Town Administrator

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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.

<b>I. APPOINTMENT</b>
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**1. PDA Update: Susan Parker, Greenland/Newington PDA Representative**

Susan Parker, Greenland/Newington PDA Representative, updated the Board since the last meeting on Monday, September 26, 2022. There were questions at the last meeting regarding the number of employees at Pease and traffic flow in and out of Pease. S. Parker followed up on the Board questions with Executive Director Brean, Jared Sheehan, and Anthony Blenkinsop.

S. Parker explained the number of employees at Pease as discussed with Executive Director Brean. She also talked about her discussion with Executive Director Brean regarding developers who are looking at changing how they do business. A lot more high-tech is being used to get the business of the day done. Three developers on Pease are experimenting with those new business approaches.

The PDA will contact PROCON/Kane and request the traffic impact study for review. S. Parker had a copy with her and briefly reviewed it with the Board. Data collection was done over a 96-hour period in February 2022 in a variety of locations along Rt. 33. They tried to tie those locations to the same places so they could 'marry' it with DOT data; they wanted to collaborate their counts with DOT. A description of the road itself was included in the study. Traffic volumes were looked at along Rt. 33, and the I-95 northbound and southbound ramps. Rt. 33 was looked at as a totality, not going to the Winnicut River bridge. Collisions and police data were reviewed. The conclusion on the collisions was that the pattern was random. Capacity and queue were briefly reviewed. R. Winsor questioned the date in February 2022 the study was done, noting there are school vacations two weeks in February which would reduce traffic counts.

S. Parker updated the Board on the PROCON/Kane amendment to their option agreement for 14 Lee Street, which was part of the original option agreement for Air Cargo. They were approved to finish work on 100 Hampshire Avenue for an advanced manufacturing facility. Shovel in the ground is projected to be in the spring of 2023; completion date is expected in 2025. They would like the project completed by 2024. PROCON/Kane anticipates 147 parking spaces and approximately 140 employees.

The next PDA meeting will be Thursday, November 17, 2022, 8:30 am. S. Parker will be at the Board of Selectmen meeting on Monday, November 21, 2022. R. Winsor would like the traffic study done by

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Tighe and Bond peer reviewed. S. Parker thought there were discussions whether anything further needed to be done with the traffic study and it may have been peer reviewed by Tighe and Bond as part of its professionalism.

### II. PUBLIC COMMENTS

Jamie and Kellen Gosselin, 57 McShane Avenue, addressed the Board with concerns about the lack of a Building Inspector. They purchased the property at 57 McShane Avenue and have submitted plans to tear the existing structure down and rebuild. They have State permits (shoreland and wetland) and have gone through proper channels; the building permit is outstanding. TA Sanderson replied that the Town has 30 days under the statute. The Building Inspector has left Greenland; a new Building Inspector will start full-time on November 07, 2022. TA Sanderson continued that the new Building Inspector is working part-time; however, there is an individual who will be providing additional services. TA Sanderson will check into the status of the permit.

### III. APPROVAL OF MINUTES

#### 1. Tuesday, October 11, 2022

MOTION: R. Winsor moved to approve the minutes of Tuesday, October 11, 2022. Second – R. Bunnell; all in favor. MOTION CARRIED

### IV. OLD BUSINESS

#### 1. Coakley Update

The EPA and NHDES will be holding a public informational meeting on Monday, November 14, 2022, 6:30 pm to 8:00 pm at the Bethany Church. TA Sanderson noted that as many Selectmen as possible should plan to attend that meeting.

#### 2. Code Enforcement/Fire Prevention Officer

The former Building Inspector has been replaced by Paul St. Cyr, a firefighter who will be leaving his current employment for Greenland. He will start full-time on Monday, November 07, 2022. Charles Smart, a certified Building Inspector, can perform additional services during the interim. P. St. Cyr will be here part-time until November 07<sup>th</sup>; Greenland will have two individuals reviewing issues and answering questions.

TA Sanderson noted the great advantage to having the new structure in the Fire Department is that P. St. Cyr is also a certified firefighter and will be able to provide additional coverage when necessary. In addition, P. St. Cyr is a certified fire inspector. It will be easier for applicants to obtain relief from the Fire Department when receiving their building permit. This should be easier and faster for residents once fully implemented. Revenue from this position will go to the Fire Department and pay for additional fire coverage.

R. Bunnell asked if the Code Enforcement/Fire Prevention Officer will be keeping stats. V. Morgan is the liaison for the position and will speak to P. St. Cyr about reports being done on a regular basis. TA Sanderson added that keeping the necessary reporting information was included in the job description.

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MOTION: V. Morgan moved to approve contracting Charles Smart for building inspection services for a period of three weeks beginning Tuesday, October 25, 2022. He will be contracted up to 15 hours per week at a rate of \$40 per hour. Second – R. Winsor; all in favor. MOTION CARRIED

R. Bunnell questioned if 15 hours per week would be enough. S. Smith responded that P. St. Cyr would also be available part-time during that time.

### 3. Trustees of Trust Funds Legal Invoice

TA Sanderson explained that an invoice was presented by the Trustees of Trust Funds for payment of services by Michael Chubrich. Dick Rugg, Trustees of Trust Funds, had consulted M. Chubrich for legal advice. TA Sanderson recommended against payment of the invoice: M. Chubrich is an inactive, retired attorney (a copy of that information is on file). TA Sanderson explained that 'inactive' did not mean M. Chubrich has any difficulty with licensure; it means he has requested an inactive law license. Once that status is obtained from the Bar Association, an individual cannot have clients, provide legal advice, or send bills. M. Chubrich cannot charge for legal services according to the terms of the Bar Association.

Asked by V. Morgan if the expense could be charged against the fund, TA Sanderson responded that he has not reviewed the fund and did not know the answer. He added that it was very important that elected or appointed officials understand that the only Board allowed to commit to the use of Town funds is the Board of Selectmen. If there was a question they wanted answered, it should have been brought to the Selectmen for consideration and authorization of service. S. Smith stated that the Selectmen could ask why their fund was not paying for the services. TA Sanderson stated that the Board has received authorization from Town Meeting, warrant articles, and the operating budget for others to expend certain funds. The Trustees of Trust Funds do not have line within their budget to provide this type of service.

MOTION: R. Bunnell moved to not approve payment of the invoice to Michael Chubrich in the amount of \$1,108.08. Second - R. Winsor; all in favor. MOTION CARRIED

R. Winsor found it troubling that an individual in that position would take it upon themselves to commit Town money and questioned the repercussions. J. Connelly asked if they voted as an entity to approve the invoice. TA Sanderson responded that according to the Trustees of Trust Fund minutes, they did not vote as a Board before the services were requested. R. Winsor commented that someone is running a little rogue; they are all volunteers and committing the Town to an expenditure. V. Morgan stated that at the very least, the individual should get his hand slapped, and nothing was happening. TA Sanderson stated that the invoice was reviewed and it was not being approved for payment. R. Bunnell suggested some education and awareness be given to other Boards so they understand the process. They are all volunteers and make mistakes. J. Connelly noted there have been several similar issues.

### 4. Other Old Business

Sale of Trailer: At the last meeting, V. Morgan stated he would research the trailer owned by the Town. The trailer was purchased approximately eight to nine years ago for \$13,000. The trailer needs new tires and a battery. It may also need hydraulic hoses and wiring. V. Morgan has spoken to REP (they sold the trailer to the Town) and told them the trailer has been sitting for three years which is not a good thing. He did not see the trailer being used in the near or distant future; it will dilapidate, and the Town will not get anything for it. No one has the authority to use it or knows how. He felt the trailer should be sold.

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R. Winsor stood firm that until a decision was made about hiring someone to do maintenance in Town, he saw no reason to sell the trailer. There was nothing preventing the Board from making that decision.

MOTION: V. Morgan moved to sell the trailer.

Discussion: R. Winsor wanted a decision on hiring someone; a discussion followed. R. Winsor noted that everything someone would need was sold. The Town was paying good money for contractors and there is no one looking at roads. V. Morgan stated that the trailer is rotting. He was told by REP that unless the trailer was going to be used, they should get rid of it. V. Morgan noted the trailer was not going to be used and it was overkill for anything the Town has. R. Winsor did not agree; it was perfect for fall clean up. V. Morgan, responding to R. Bunnell, stated the trailer was purchased eight or nine years ago. Depending on its condition, the Town could receive between \$5,000 and \$10,000. V. Morgan did not see the Town spending \$150,000 to hire someone and purchase equipment within the next two years. R. Bunnell and J. Connelly saw no harm in keeping the trailer over the winter and decide in the spring. R. Winsor did not share the opinion that the trailer would not be used. V. Morgan went on record as stating that the trailer should be sold now and get the 'best bang for the buck'; there are people interested in buying the trailer.

TA Sanderson reminded Selectmen that the budgetary process was starting. There is currently no appropriation that would allow that position to be filled now. An appropriation would have to be included in the upcoming budget to see if there was support within the community (Budget Committee and residents). TA Sanderson explained that the salary, including benefits, could be in the range of \$90,000 to \$95,000. A job description would have to be done and equipment identified. The current equipment is not sufficient to do lawn maintenance. If the trailer is loaded and hooked up to the truck, the gross weight combined will exceed 26,000 pounds and require a CDL license. That would be another aspect of cost and training. TA Sanderson continued that he would be more than happy to assist the Board with a job description and requirements for the person and equipment needs. That appropriation would not be in effect until March 2023.

R. Winsor stated the Board should add their perspective and there should be a value assessment: was it valuable and worth \$100,000 per year. J. Connelly commented that he had asked former TA Scruton to look into it his first and second year on the Board. It was difficult for him to tell the Board the monies that were being spent: there was no easy way for him to figure it out with the current software system. R. Bunnell noted the Board would have a decision within a couple of months if the position was viable.

The motion by V. Morgan was withdrawn.

### V. NEW BUSINESS AND ADMINISTRATIVE

#### 1. Tower Place Access Road

TA Sanderson, in full disclosure, stated that Tower Place was part of the age-restricted housing development also known as Summer Wind Place. The project consists of three parcels off Breakfast Hill Road and Magnolia Lane: one parcel is owned by the Greenland Community Church, one is owned by the Kasoni-Philbrick Family, and one is owned by a trust (TA Sanderson is a trustee).

Currently, the property is accessed through Tower Place. A great deal of work has been done with the Planning Board. At the Planning Board hearing on Thursday, October 20, 2022, there was a question

about accessing the property. The road within the property will be private as required by the Ordinance. It was suggested that the access point be taken from Town ownership and conveyed to the developer; the Town would have no ongoing obligation for maintenance. The Town was responsible for maintaining that portion of the road; however, the internal road would be the responsibility of the HOA. A turnaround would need to be provided at the top of the public road for the Town plow. If the Town was not responsible for maintenance, the turnaround would not be necessary. TA Sanderson further explained that Tower Place provided access to the surrounding parcels. The public had the right to use those areas for access. RSA 41-14:a allows the Selectmen to sell Town-owned property.

TA Sanderson prepared a six-page legal memo detailing the procedures under RSA 41-14:a as well as another possible procedure to accomplish the Planning Board's goal to provide effective access to the age-restricted housing development in a way that the Town does not have to maintain that point of entry. TA Sanderson will forward the document to Mark Fougere, Planning Board Consultant, for review by the Planning Board attorney who has been involved with the project. The legal advice will be from the Planning Board attorney and not TA Sanderson. The Planning Board and applicant were told that the Selectmen would be advised; TA Sanderson was advising the Board that he prepared a document for the Planning Board attorney for review.

R. Winsor, Selectmen's representative to the Planning Board, acknowledged that the Planning Board attorney has been involved with the project. He described the location of the project off Magnolia Lane near the power lines. Approximately the first 300 feet of Tower Place is owned by the Town. With the current plan, the Town will be responsible for maintenance of the public portion of Tower Place; a cul-de-sac will be built as a turnaround for plows. The new plan, as explained by TA Sanderson, was discussed at the Planning Board meeting on Thursday, October 20<sup>th</sup>. The Planning Board agreed that was a positive addition to the plan. There are no development opportunities within the 300 feet and the abutters are conforming lots with frontage somewhere else. R. Winsor recommended that the Selectmen consider this, contingent on approval of the project.

R. Bunnell clarified it was access to Packer Bog which is The Nature Conservancy. R. Winsor stated it has been a paper road for a long time. Through the legal wording, access would be maintained to Packer Bog, but not maintenance and ownership. There would be access to conservation land through an easement.

There was a brief discussion about the private cell towers, which are not part of the age-restricted development.

## 2. Tax Rate Setting and Budget Update

All the necessary paperwork has been filed with DRA for tax rate setting and are waiting for approval. The Board signed a copy of the MS-535, the financial report of the Town. TA Sanderson has signed the MS-434, which is the updated estimate of revenue. He is hoping to receive a call from DRA about setting the tax rate.

TA Sanderson is in the process of compiling the budget using the information received from department heads into a format that the Budget Committee and Selectmen can review.

3. Other New Business

County Tax: TA Sanderson explained that annually the County assesses part of the Town's tax rate. That tax supports the work of Rockingham County and was developed by the Rockingham County Legislative Delegate Association and members of the NH House of Representatives. Each town is assessed their share based on population. The amount assessed must be paid in December.

State Downshifts: Responding to R. Winsor, TA Sanderson explained that when a state legislature moves forward with a budget that reduces a state collected tax that leaves less money for a state to operate, and unless that money is replaced with a federal tax, those duties provided are down. There were tax cuts in the last budget that could potentially yield less funding in Highway Block Grants and other assistance; that could be a downshift but has not been quantified yet.

Update from TA Sanderson: There is some difficulty with the Town's accounting software, QuickBooks. TA Sanderson recently met with the QuickBooks expert. She indicated that the problems with QuickBooks were quite difficult and severe. It was implemented in 2014; the amount of data in the file has grown so big cannot be handled by the software. There is a serious risk of failure to the software. It was recommended by the QuickBooks expert to cap at the end of 2022, starting a new company with a new set of accounts for 2023 to make the data file more manageable. QuickBooks, wonderful software for small businesses and non-profits, is not suitable for fund accounting. It is not built to talk in terms of unassigned fund balance or other municipality-based needs.

TA Sanderson has contacted the auditors, Plodzick and Sanderson. They concur that QuickBooks is not a great software for municipal fund accounting. TA Sanderson continued that the Town has not had a clean audit since 2013. The auditors have consistently noted in their report to the Selectmen the following:

- There is a serious problem with the lack of accounting procedures and documentation.
- There are significant problems with IT because the right type of procedures and policies are not in place to keep data secure; there is not a good inventory of computers, where they are located and the software on those computers.

When the 2021 audit is complete, other comments will be included in their findings.

- The bank the Town was using was not approved by DRA. The process has been started to move to another bank. M&T Bank, formerly People's Bank, is on the approved list.
- There are difficulties in QuickBooks with reports to the State: the Town is being audited by the NH Retirement System.
- The buy-back of sick leave policy is a concern. The policy was adopted many years ago: the contingent liability was reduced to employees for unused sick time; funds were freed up and given to employees to pay their contribution to health insurance. The implementation may not be lawful due to how it affects W-2 reporting under federal tax law.
- Certain numbers were not entered into QuickBooks and there was no way to provide a budget to actual; corrections are in process. That will improve the accuracy of financial accounting in addition to management accounting with reports. QuickBooks will not be able to provide the data that is really needed but is getting better.
- There are issues with payroll and the amounts being withheld. The amount being withheld based on software calculations vs. what is filed with the IRS: there is a possibility too much has been withheld



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and there are debit balances in withholding accounts; there should be no debit balances in withholding accounts. This must be resolved.

TA Sanderson will be advised later this week what additional information is needed by Plodzik and Sanderson to complete the 2021 audit report for Board of Selectmen review before 2023.

TA Sanderson has been researching alternatives for accounting software as part of the budget process. Options include: continuing with QuickBooks, which will not meet the Town's ultimate needs, or using a different software. There is a municipal-based accounting software program available through a subsidiary of MRI. The estimated cost could be up to \$40,000 to implement that software as a solution. TA Sanderson can provide a cost to improve QuickBooks which will be less. It will take between those numbers to repair the current accounting system to do the necessary job. TA Sanderson noted that the auditors are confident that the numbers reported on the MS-535 are quite accurate. The necessary changes have been made within the software to make each of those numbers credible and accurate for the tax rate setting and starting the budget.

TA Sanderson assured the Board and the public that when he says 'bad' it is in the sense of operating an accounting system. The auditors have tested the Town's actual cash; there have been no misappropriations. It is a question of running an accounting system.

R. Winsor felt a new software program as opposed to modifying QuickBooks to meet the Town's needs, may be the way to go and questioned the timeline. TA Sanderson stated that there is not an appropriation in the current budget to order the software. One option was to include it in the next budget to be approved in March. If that was done, the new software would not be implemented until approximately August which would be two-thirds through the fiscal year. TA Sanderson will ask DRA if this qualified as an emergency to expend funds for the new software now. If the process could be started now, it may be implemented four months faster and have less impact on 2023. The consensus of the Board was to finish 2022 and start fresh in 2023 if approved by DRA. J. Connelly noted that if the auditor was confident in their numbers, there was a benchmark that could be worked backwards.

R. Winsor asked the auditors findings vs. observations. TA Sanderson responded that the only actual finding that was adverse was the operation of health insurance for individuals who had retired or no longer worked for the Town and the Town was still making health insurance payments. TA Sanderson explained there were some individuals in the non-retirement system who are receiving health benefits. There should be an actuarial examination of those individuals so it can be reported on financial statements of the possible ongoing liabilities.

Responding to R. Bunnell, TA Sanderson explained that the software recommended by the auditors is through MTS which is a subsidiary of MRI (Municipal Resources, Inc.). It is designed to be fund accounting software developed by New Hampshire finance professionals for New Hampshire finance professionals. The advantage of this software is that information flows directly to the DRA forms that must be filed. R. Bunnell would like references regarding the software. R. Bunnell was in favor of the new software, adding the right people are needed to manage the software and books. The way it has been done may not necessarily be the right way. If that amount of money is going to be spent to improve the financial system, an investment needs to be made in the people who are here to make this work. R. Winsor added that controls needed to be in place. TA Sanderson agreed, stating the type of information being discussed is what he hoped to give the Board. If DRA does not support emergency

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funding, it will be included in the budget process. The 2021 audit is not available; the auditors need additional information before it is released. The 2020 audit was completed in December 2021; some information was not provided until January 2022. TA Sanderson, responding to a question from J. Connelly, stated that the new software would expedite the auditing process. TA Sanderson has not found any alternative programs.

### VI. CONSENT AGENDA

#### 1. Veterans Credits

- Approved by the assessor: Andrew Arnold, 1 Post Road - Regular Veterans Credit (\$750)
- Approved by the assessor: Daniel Burke, 23 Meadow Lane - Regular Veterans Credit (\$750) and Service-Connected Total Disability (\$4,000)
- **DENIED** by the assessor: Jay Lauer, 39 Cherry Hill Drive – Not listed as Service-Connected Total Disability, which means the 100% status is subject to change (Note: He does receive a Regular Veterans Credit in the amount of \$750)

#### 2. Payroll Manifest: \$70,540.73

#### 3. General Fund Manifest: Total - \$778,725.18 (School - \$750,000; Town - \$28,725.18)

#### 4. Police Special Detail: \$7,373

MOTION: R. Winsor moved to approve the Consent Agenda as presented. Second – J. Connelly; all in favor. MOTION CARRIED

### VII. ADJOURNMENT

MOTION: R. Winsor moved to adjourn at 8:00 p.m. Second – R. Bunnell; all in favor. MOTION CARRIED

### NEXT MEETING

Monday, November 07, 2022 – 6:30 p.m., Town Hall Conference Room

Submitted By – Charlotte Hussey, Administrative Assistant