



BOARD OF SELECTMEN
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MINUTES OF THE BOARD OF SELECTMEN

Monday, December 19, 2022 – 6:30 p.m. – Town Hall Conference Room

Members Present: Randy Bunnell, Jamie Connelly, Vaughan Morgan, Richard Winsor

Late Arrival: Steve Smith

Staff Present: Paul Sanderson, Town Administrator

Vice Chair Morgan 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. APPOINTMENT

1. PDA Update: Susan Parker, Greenland/Newington PDA Representative

Susan Parker, Greenland/Newington PDA Representative, updated the Board on the latest PDA meeting. There were significant updates on three items.

- Sig Sauer is an end user to a development that was discussed last summer/fall and will use 20.4 acres. There will be increased employment opportunities and a potential of 147 parking spaces. S. Parker reviewed wetland concerns involved with the project.
- Pease Aviation Partners, LLC will be doing business as Million Air Portsmouth. Their proposal for water has been accepted by the Department of Environmental Security. They do not look at all aspects of wetland issues; they only look within their jurisdiction. It was S. Parker's understanding that the decision is under appeal. A 45-day extension has been requested for the completion of a Technical Review Commission review. It is within the regulatory language and expectations of any proposing entity. A 30-day extension with an option for 90 days has been requested for review of the Site Plan application. *S. Smith arrived.* The Technical Review Commission (TRC) is a subcommittee of the Portsmouth Planning Board and part of the normal review process.
- The PDA was asked to approve a six-month extension of the option agreement with Aviation Avenue Group for a potential 200,000 square foot development at 100 New Hampshire Avenue. S. Parker explained the Option Agreement #2. The extension and letter of intent have been approved by the PDA.

Responding to V. Morgan regarding the number of potential employees, S. Parker stated that an aggregate of those three has not been done. R. Bunnell questioned if there had been any discussion regarding the expansion of commercial airlines. S. Parker responded that Allegiant has been talking about doing more; nothing has been heard from Frontier. She continued that the Portsmouth location is being looked at as a very lucrative passenger market by smaller airlines. There are no landing fees levied in Portsmouth, allowing lower ticket prices.

II. PUBLIC COMMENTS

There were no public comments.

III. APPROVAL OF MINUTES

1. Monday, December 05, 2022

MOTION: R. Bunnell moved to approve the minutes of Monday, December 05, 2022. Second – R. Winsor; all in favor. MOTION CARRIED

IV. OLD BUSINESS

1. Coakley Update

TA Sanderson informed the Board there was no additional information available from the EPA since the last meeting.

2. Auditor Update

The Board received a copy of the email from the current auditors, Plodzik and Sanderson. TA Sanderson had inquired into the possibility of engaging them for the 2022 audit. Plodzik and Sanderson indicated there would be an increased fee based on the amount of time required to complete past audits. TA Sanderson noted that the 2021 audit is not complete; they are missing information.

TA Sanderson recommended that Plodzik and Sanderson be engaged for the 2022 audit and do an RFP for the 2023 audit. He explained that Plodzik and Sanderson understand the difficulties involved and the current situation. TA Sanderson was concerned that doing an RFP would make the Town's difficulties well-known and money would not be saved by using another auditor. It would be easier to resolve issues with the current auditors than bringing new auditors 'up to speed'.

R. Bunnell, appreciated TA Sanderson's concerns, noting that they had this conversation last year because of issues in the Financial Department. He was willing to accept the recommendation but wanted to see what other auditors would charge. R. Bunnell was not worried about auditors understanding what the Town is going through if they have municipal experience. Responding to V. Morgan's question, R. Bunnell clarified that he would be more willing to accept TA Sanderson's recommendation if the Board could see what other auditors would charge. V. Morgan was also interested but understood TA Sanderson's recommendation, noting Town Meeting would take place in 11 weeks. V. Morgan recommended engaging the current auditors for another year.

TA Sanderson noted that auditors are normally engaged in March; the Board did not have to decide at this meeting. A decision at this meeting would affect the default budget if the current auditors were engaged.

R. Winsor agreed with R. Bunnell, noting that he was uncomfortable with the current auditors. If things were going to be fixed, new auditors may be able to help build a new accounting system. A lengthy discussion regarding the auditors continued. Responding to J. Connelly, TA Sanderson stated that he has found emails and information from the auditors that were not necessarily shared with elected officials. V. Morgan asked TA Sanderson his opinion on the best way to move forward, based on being a former

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Selectman and taxpayer. TA Sanderson recommended trying to complete the engagement and get as much repaired as possible before making a change. The current auditors understand and know the situation. Based on a question from J. Connelly, TA Sanderson explained that all auditors work from the same template when applying principles from government accounting standards. They work off the same template when they come in and test; they are not looking at the actual performance. It is a financial audit and not a performance audit. R. Bunnell stated that a change needed to be made.

S. Smith noted that the auditor's reports come to the Town and are available. R. Winsor stated that if there were deficiencies, it was up to the Board to hold those individuals accountable to correct the deficiencies. J. Connelly questioned if it was the fault of the auditors or the non-elected officials. R. Bunnell stated it was a shared responsibility. J. Connelly responded he had a problem if information was not being shared with the right people and did not blame the auditors. R. Bunnell commented that the School's auditor reports to the School Board every year. TA Sanderson noted that when he was a Selectman, there was never an audit reading from an auditor.

V. Morgan questioned if doing an RFP would present a problem moving towards Town Meeting. TA Sanderson was unable to answer that question. R. Bunnell and R. Winsor noted that the 2021 audit needed to be completed and not 2022.

MOTION: R. Winsor moved to issue an RFP for a new financial auditor to assess potential auditing problems for 2022. Second – R. Bunnell

Discussion: J. Connelly asked if this would affect the budget significantly. TA Sanderson stated that it was approximately a \$6 million budget. It would not be significant in the management of a \$6 million budget.

AMENDED MOTION: R. Winsor moved to issue an RFP to explore potential auditing candidates or firms for the 2022 audit. Second – R. Bunnell

R. Winsor noted that this was not a commitment to a different auditor; it was so options were available. V. Morgan was concerned about information being available for Town Meeting. TA Sanderson did not expect any problems; the current auditors were in place and would complete the 2021 audit. He did not feel it would affect the budget presentation. An RFP can be prepared and sent out to various firms for reply by a specific date, possibly before voting. V. Morgan did not want to put an additional burden on TA Sanderson with an RFP.

AMENDED MOTION: R. Winsor moved to issue an RFP to explore potential auditing candidates or firms for the 2022 audit. Second – R. Bunnell; roll call vote: R. Bunnell – yes, J. Connelly – yes, R. Winsor – yes, V. Morgan – yes, S. Smith – yes. All in favor. MOTION CARRIED

J. Connelly suggested that a standing audit be included in the RFP. TA Sanderson stated it could be included that a presentation be made to the Board at the conclusion of the service.

3. Encumbrances and Transfers

The Board received a list of encumbrances and transfers to be made from the 2022 budget (copy on file). TA Sanderson reviewed the list of transfers with the Board. According to QuickBooks, there are five accounts with a negative balance; TA Sanderson recommended the Board take the information from QuickBooks 'with a grain of salt'. The QuickBooks balances and the DRA appropriations are not

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necessarily the same. DRA indicates that the total appropriation on the MS-232 is \$6,688,000; \$5,096,000 has been expended through QuickBooks. There should be a balance of \$1,592,000. Adjustments and transfers will need to be made (reviewed by TA Sanderson).

Encumbrances from 2022 funds were reviewed (copy on file). The total to be encumbered is \$314,857. TA Sanderson also reviewed the manifests, which included payroll and refunds for overpayments requested by the Town Clerk. Approximately \$270,000 will be rolled over to the Unreserved Fund Balance.

TA Sanderson updated the Board on the Sick Leave Buy-Back Policy. The Personnel Policy allows Town employees to sell back some of their sick leave. The second part of the policy allows money to be retained as payment for their health plan. TA Sanderson has been advised by the auditors and the Town's attorney that the second part of the policy is very likely illegal. Once an individual has elected to sell back a benefit, it becomes taxable; employees were not being taxed. It is also their money, and the Town cannot hold it and use it as the Town directs. Inaccuracies in reporting the employees' income for the next year occurred because the health insurance amount was not being pre-taxed. This has been compounded over the years. TA Sanderson has been advised for this year to let the first part of the policy be implemented, allowing employees to sell back sick leave because employees expected that at the beginning of the year. The Town might have been subjected to a wage claim if buyback was not implemented. Employees have been paid and taxes were withheld; they have been told that health insurance will be taken from each paycheck starting in 2023.

TA Sanderson included a proposal for a possible year-end bonus. He explained that over a period of time, the holiday pay portion of the Personnel Policy was not implemented the same way for all full-time employees. A way to make the employees whole was to propose the full-time employees receive a performance bonus of 16 hours and part-time employees 9 hours; federal taxes will be withheld. If the performance bonus is implemented, the cost would be \$9,753.36.

MOTION: R. Bunnell moved to approve the encumbrances and transfers as recommended by the Town Administrator. Second – R. Winsor; all in favor. MOTION CARRIED

4. Other Old Business

There was no 'Other Old Business'.

V. NEW BUSINESS AND ADMINISTRATIVE

1. January 2023 Meetings

The first two meetings in January 2023 will be holidays. The Board received a proposal to move the meetings to the next day.

MOTION: R. Winsor moved to change the meeting dates to Tuesday, January 03, 2023, and Tuesday, January 17, 2023. Payroll may be submitted on those dates. Second – J. Connelly; all in favor. MOTION CARRIED

2. Closing Town Hall Early – Friday, December 23, 2022

MOTION: R. Bunnell moved to close the Town Hall at noon on Friday, December 23, 2022; leave time must be used and notices posted. Second – J. Connelly; all in favor. MOTION CARRIED

3. Other New Business

TA Sanderson has met with the Conservation Commission and discussed the contract for the Natural Resources Inventory. The responses they received exceeded the resources they had available. TA Sanderson recommended that they reject the responses and start again with a new set of specifications. They will consider that option.

TA Sanderson has also met with the Trustees of Trust Funds. They received the message regarding the bill they incurred, and the Selectmen rejected. The Trustees asked TA Sanderson to relay to the Board that he was legally and factually correct and morally wrong. They asked him to express that even though he was factually correct, the Town did receive the benefit of the trust being closed out and the Town will receive the principal; they felt the value was obtained. TA Sanderson told the Trustees it would be at the discretion of the Board to pay the invoice.

TA Sanderson updated the Board that they also discussed the Cemetery Fund. The Trustees hold funds that are half in Perpetual Care and half in a Cemetery Fund that is not documented. The Trustees have agreed to work with the Cemetery Trustees and Attorney General's Office to properly document that fund.

TA Sanderson updated the Board regarding the computer issues. RTM was in the Town Office this morning to look at the server. The network person who came in stated it was not as bad as originally feared. There is a firewall and wireless that are in pretty good condition. The server is unknown until passwords are available. The desktop computers are not able to run Windows 11, but they do not recommend upgrading to Windows 11. The desktops are adequate and can be replaced in the ordinary course rather than on an emergency basis. TA Sanderson will update the Board as more information is available. Using the CRF is an important part of this. One Trustee felt that the CRF could not be used unless the computer proposal was in the CIP, which has not been updated recently. Computers were not part of the last CIP. Impact fees cannot be done without a CIP. TA Sanderson told the Board they may have to work quickly with the Planning Board to add computers to the CIP to allow those funds to be used. R. Winsor added that the CIP did not appear to be a priority with the Planning Board this year due to the large projects before them.

R. Winsor questioned if it would be appropriate to appoint a subcommittee to do the CIP. The CIP does not receive the attention it should. TA Sanderson stated it would have two facets in 2023, with the first being the impact fee. The Selectmen need to get the department heads to work on the CIP. Challenges include what happens to the Town Hall building and the fire station moving forward, the accounting and software systems, etc. The leadership will need to come from the Selectmen and working with the Planning Board Consultant on impact fees. R. Winsor suggested a general learning session with all departments to understand the CIP. S. Smith noted it would be a good starting point for the fire station discussions. He agreed that there should be a committee formed after the first of the year. TA Sanderson commented that the public needed to know the issues.

VI. CONSENT AGENDA

1. Abatement: The assessor has approved the abatement for The Nature Conservancy (Map R8, 2): \$223 plus interest; this parcel should have been categorized as Current Use, not real property
2. Rockingham Planning Commission Appointment: Bob Dion, Planning Board member, has volunteered to act as the Town's representative to the Rockingham Planning Commission and its Transportation Advisory Committee, effective January 2023. According to the RPC Commissioner's Handbook, appointments are for four-year terms; commissioners must be appointed by the Board of Selectmen. Bob's term would expire in January 2027. Steve Gerrato, Planning Board member, is also an RPC Commissioner for Greenland.
3. Margarita's Half Marathon & 5K: Chief Laurent has received a request from Ventures Endurance to hold the 2023 Margarita's Half Marathon & 5K on Sunday, April 30, 2023, in Greenland. The event will be held in conjunction with Mercedes-Benz and support a charitable organization. This race has been held in Greenland for several years. Chief Laurent supports the race; Ventures Endurance will work with the Police Department for coverage upon Board approval.
4. Payroll Manifest: \$100,382.23
5. General Fund Manifest: \$250,394.14 (Town, No School)
6. Police Special Detail Revolving Fund: \$4,841

MOTION: R. Winsor moved to approve the Consent Agenda as presented. Second – J. Connelly

R. Bunnell questioned the amount charged on the Bourassa bill for the square yardage for patches. He wanted the amount verified on the contract before the bill was paid. TA Sanderson explained that was the role of Altus Engineering as construction managers; they were on site during construction. TA Sanderson will research.

AMENDED MOTION: R. Winsor moved to approve the Consent Agenda with the exception of the Bourassa invoice which needs to be verified. Upon verification, the invoice may be paid. Second – J. Connelly; all in favor. MOTION CARRIED

TA Sanderson will hold the payment until the amount is verified and the Board is in agreement.

VII. ADJOURNMENT

MOTION: R. Winsor moved to adjourn at 7:40 p.m. Second – J. Connelly; all in favor. MOTION CARRIED

NEXT MEETING

Tuesday, January 03, 2023 – 6:30 p.m., Town Hall Conference Room

Submitted By – Charlotte Hussey, Administrative Assistant