



BOARD OF SELECTMEN
Town of Greenland • Greenland, NH 03840
11 Town Square • PO Box 100
Phone: 603.431.7111 • Fax: 603.430.3761
Website: greenland-nh.com

MINUTES OF THE BOARD OF SELECTMEN

Tuesday, October 10, 2023 – 6:30 p.m. – Town Hall Conference Room

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

Staff Present: Paul Sanderson, Town Administrator

Also Present: Marge Morgan, Town Clerk/Tax Collector; Tara Laurent, Wayne Bertogli, Police Department; Dennis Malloy, State Representative

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. APPOINTMENT

1. Police Department Vacation Hours – Chief Tucker

Chief Tucker noted that it had been a very quick and rough year with personnel, getting things done and vacations. She felt it would be appropriate to allow people to carry over more than 80 vacation hours as allowed in the Personnel Policy. It would cost more in overtime to have hours used by the end of the year. TA Sanderson stated that the same issues apply to all Town employees. He requested that department heads meet to discuss those concerns and look at the fiscal impact. TA Sanderson continued that they would report back to the Board with the fiscal data and results of the meeting. He recommended the Board take the issue under advisement until the next meeting when more information would be available.

Responding to a question from V. Morgan, Chief Tucker stated seven officers would be affected. If the officers were cashed out now, the impact would be approximately \$21,595. R. Bunnell was not a fan of cash outs, but they should have the ability to do accruals on a limited basis; the policy needs to state that. Chief Tucker stated that 80 hours can be carried over every year. This year would be an exception. R. Bunnell stated that he would prefer the Police and Fire Departments take vacation time for their mental and physical well-being.

This item was continued to the meeting on Monday, October 23rd. The fiscal impact will be available at that time.

II. APPROVAL OF MINUTES

1. Monday, September 25, 2023

MOTION: V. Morgan moved to approve the minutes of Monday, September 25, 2023, as amended.
Second – L. Malloy; all in favor. MOTION CARRIED

III. OLD BUSINESS

1. MS-4 Update

The annual report was submitted on time. The Town has received an Administrative Order to be in compliance with Minimum Control Measure 5, Post Construction Runoff Regulation and Control. The Town will need to be in compliance by June 2024. This does not require a change in the Zoning Ordinance, but rather in the Planning Board Subdivision and Site Plan Review Regulations. After a project is built, inspections are done, and an as-built plan is required. The as-built plan will improve the accuracy of the Town's GIS data and tax maps. It will also provide new data for outfalls that may be created by a new subdivision and will need site review.

TA Sanderson stated there is a lot of work to be done to bring the MS-4 into compliance. The initial area during Phase II of the MS-4 was mainly around Lowe's. It is now covering almost the entire Town due to growth in population and coverage. TA Sanderson will be working closely with the Planning Board and their consulting engineers.

2. Review of Policies

Fund Balance Policy: TA Sanderson was advised by the auditors that the Town's MS-535 Balance Sheet should be available tomorrow (Wednesday, October 11th). That is one of the three documents needed to set the tax rate. The MS-535 also indicates the fund balance, which will allow the Board to consider what, if anything, should be used from the Unreserved Fund Balance for tax relief. This information should be available by the next meeting, if not before.

Investment Policy: This is an annual policy that must be re-adopted this year. There should not be many changes and deals with where money from the General Fund should be invested for the short term. Money is collected in December and June: where is that money invested? The Town has an agreement with TD Bank that reduces our fees in return for leaving the money in the bank. Other investment vehicles are not needed for the short term because bank fees are less with TD Bank. TA Sanderson is confident that with the advice from the Treasurer, the Investment Policy can be revised correctly for the upcoming year.

Personnel Policy – Section 7.2 Holidays: The Board was given information regarding the federal and State holidays. The Town currently has 11 paid holidays; there are 11 holidays on the federal and State levels. Employees also receive 24 hours of personal leave, which is included in the holiday section. Chief Tucker advocated for 12 paid holidays at the last meeting and it was taken under advisement by the Board.

R. Bunnell questioned if the 24 hours of personal leave were three floating holidays; TA Sanderson responded 'yes'. Chief Tucker stated that for emergency services personal leave is not denied; vacation time is requested ahead of time. R. Bunnell stated that the State has 11 holidays and three floating holidays, for a total of 14 holidays. He suggested aligning with the State: add a holiday or keep the floating accrued time. TA Sanderson noted that federal recognizes Juneteenth and the State does not. He continued that it was a revenue day motor vehicle registrations. Instead, the Town has the day after Thanksgiving which is not recognized by the federal government. The Town is consistent with the State.

L. Malloy clarified that the request was for the Juneteenth holiday. TA Sanderson stated that it was not a State holiday and was a revenue day for the Town with motor vehicle registrations. Chief Tucker stated

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on record that almost all the surrounding towns recognize 12 holidays. She wanted to stay competitive with surrounding towns.

L. Malloy suggested keeping the 11 holidays but increasing the personal time off to four days rather than three. R. Bunnell's preference was to stay in line with the State and keep the Town's as is. V. Morgan agreed with R. Bunnell. If the State was open, the Town was also open for business. Marge Morgan, Town Clerk, noted that the State was not going to recognize Columbus Day in 2024: they will have 10 holidays. S. Smith recommended keeping the Town holidays as listed.

TA Sanderson told the Board they could be more flexible in the leave section of the Personnel Policy. He explained the difference between holidays and leave: operations were closed on holidays other than the required public safety. Leave time is a personal decision between the employee and supervisor. The leave policy is a different discussion and more complicated. The leave policy needs to be addressed and adequately staffed.

MOTION: L. Malloy moved to not include Juneteenth as a paid holiday in 2024. The holiday schedule will remain as it is currently at 11 days.

R. Bunnell stated that a motion was not needed if there are no changes. The motion was withdrawn.

Primex PRIME Program: TA Sanderson explained this would be an aspirational goal for the Board.

3. Update: Roads

TA Sanderson met with Justin Gamester, Piscataqua Landscaping, and Eric Weinrieb and Steve Moraski, Altus Engineering, regarding roads. TA Sanderson updated the Board he is working on pavement striping with the encumbered funds from 2022. J. Gamester has been working with his contacts. The budget for road striping is \$12,000: 56 stop bars and approximately 12,000 linear feet of painting need to be done. Police details in certain locations will be included in that cost. TA Sanderson has provided information to Chief Tucker, and they will be working on scheduling.

Funds were encumbered for the road work being done by Bourassa Paving. The initial amount encumbered was \$334,000 for various projects. To date \$248,309 has been spent on completed projects. Remaining retainage is \$24,830 to deal with quality questions, which normally occur after a project is complete. There is approximately \$90,000 remaining in encumbered funds to complete the contract.

TA Sanderson has received a list of proposed projects that can be done while staying within the \$90,000. There are unanticipated pavement repairs to be done on Portsmouth Avenue: the City of Portsmouth will be putting in a new water line on Tide Mill Road, under Rt. 33 and over to the new Montessori School. Half of Tide Mill Road will be excavated for the new water line. Funds will be used to completely reclaim Tide Mill Road. There are two areas on Osprey Cove that need to be repaired before winter: two 100-foot sections will cost slightly over \$42,000. The estimate to repair a section in front of the Town Hall is \$12,500. Possible repairs have been identified on Waters Edge as well as a finish coat on Fairway Drive (\$27,000). TA Sanderson continued that the repairs on Osprey Cove, Portsmouth Avenue and Waters Edge would cost approximately \$80,000.

The highest priorities for full reclamation are 1,340 feet on Coastal Way (estimated cost: \$104,800); 1,900 feet on Portsmouth Avenue and the Town portion of Newington Road (estimated cost: \$140,000)--traffic calming may need to be considered due to speed issues in that area; 1,340 feet on Spring Hill Road

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(estimated cost: \$104,800); finished coats on Sanderson Road (1,320 feet: \$44,100) and Meloon Road (1,056 feet: \$36,000). Sanderson Road and Meloon Road should be a higher priority in 2024.

When the balance sheet is received from the auditors, the Board will have a better idea of the funds available for the last quarter. There is approximately \$1 million available in the Capital Reserve Fund that could be used. TA Sanderson, based on recommendations from Altus Engineering, advised the Board that the remainder of the contract with Bourassa should be expended (those funds cannot be encumbered again). Repairs to Osprey Cove, Portsmouth Avenue, and Fairway Drive will utilize the majority of that contract.

There were options to do a full reclamation of Coastal Way and Spring Hill Road depending on when the batch plant closed. Capital Reserve Funds can be used on those roads. The closing date for plants is weather dependent but normally early November.

R. Bunnell requested that Altus Engineering attend a meeting to update the Board. The road repairs reviewed by TA Sanderson were based on recommendations made by Altus Engineering. R. Bunnell stated that the Board has asked Altus Engineering to provide details on roads that are on their schedule, the dates that roads were last maintained, and costs. TA Sanderson responded that there was not a problem making sure larger projects were properly bid. Bourassa Paving has been very valuable in resolving issues that needed to be taken care of this year. TA Sanderson noted that Piscataqua Landscaping is not a paving operation. They can work on small areas of drainage, culverts, and erosion on the edge of roads.

Altus Engineering will be invited to address the Board as part of the budget process. The Town has an on-going consulting contract with Altus Engineering; the contract is open. TA Sanderson stated that Altus Engineering provides services primarily to the Planning Board; consulting services on roads is additional.

4. Other Old Business

Health Insurance: P. Stanley updated the Board on the health insurance. He clarified this was not his proposal; he was contacted because he works in the finance world and may have a better understanding. Information that was given to the Board is on file. Utilizing the best mix of coverages was how to save money for the Town and provide better benefits for the employees. The current plans through HealthTrust are extraordinarily expensive. The ClaimLinx plan combines a high deductible plan without passing it on to the employee; the savings would be used to cover the difference. The deductible the employee is currently paying would remain the same. The Town would use some of those savings and send it into the medical reimbursement plan to pay the difference. Employees would not be losing any benefits. The risk to the Town would be if every employee got sick and hit the maximum deductible at the exact same time and in the same year; it would cost the Town more. The projected savings to the Town in the first year by switching to the two-tiered program would be \$114,000, which includes the amount spent by the employees. By saving \$114,000, additional benefits could be offered to the employees as well as the Town retaining some of those savings. If looked at properly, it would be a win/win. The only difference from the employee's perspective is they would have to carry two cards. The doctor's office would do the billing to ClaimLinx and Anthem. ClaimLinx would bill the Town for the deductibles; one bill would be paid to ClaimLinx.

TA Sanderson noted that HealthTrust also offers the high deductible plans. He was not sure if they would be willing to administer a medical expendable trust to provide expense reimbursement. There was a similar program for employees in the past and it was administered by the Town, which was an employee concern. P. Stanley commented that the high deductible plan through HealthTrust could still be used and

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added on the ClaimLinux portion. Dental is also available through the proposed plan. TA Sanderson added that the third-party administrator could offer other parts of the Cafeteria Plan including the flexible spending account or an HSA.

GACIT Hearing: There will be a GACIT (Governor's Advisory Count on Intermodal Transportation) meeting on Thursday, October 19th, at 7 pm, at Greenland School. Public hearings have been scheduled throughout the State in September and October. The purpose of the hearings is to receive public comments on transportation projects, including Rt. 33, and priorities included in the 2025-2034 10-Year Transportation Improvement Plan.

City of Portsmouth Skating Rink: TA Sanderson has been notified there will be a Zoom meeting on Friday morning, October 13th. This will be the kickoff for the proposed skating rink.

Rt. 33 Mowing: There was not a definitive answer to L. Malloy's question about mowing Rt. 33. TA Sanderson will contact District 6.

Auditors: R. Bunnell would like to send out bids to change auditors. Responding to V. Morgan, R. Bunnell's reason for changing auditors was because the Town has been using them for a long time. In private practice, auditors should be changed every three to five years. Auditors provide an independent view. Things may be missed having the same auditors over a period of time. V. Morgan noted that right now is a disruptive time with a new Town Administrator. The auditors have been with the Town for a period of time and know 'the lay of the land'. R. Bunnell responded that this has been said by past Selectboards and the last Town Administrator; this needs to change. TA Sanderson told the Board that the staff that did this audit was different than in previous years, and they were extremely thorough.

TA Sanderson presented them with an alternative: This type of external audit is always a lagging indicator. They test the performance during a particular period which is over and done. Rather than a different external auditor, the Board could authorize hiring an accountant who could advise the Board of the changes to make while operating in the current year. TA Sanderson asked the Board to consider this alternative and create an RFP in the early part of 2024 for external auditing services for 2025. There are very few external auditing services available and getting a slot is not necessarily easy. In addition, how many would bid on a situation where they know they could be walking into trouble? Auditor RFPs are normally sent out two years in advance. P. Stanley suggested sending out an RFP to start the process. TA Sanderson agreed an RFP could be sent for the 2025 to 2026 year.

M. Morgan stated there are different people each year; there were five or six people here for five or six days. R. Bunnell commented that the different people are usually junior level, and the executive leadership team oversees their work. His concern was that the Town is still dealing with the management team that he felt were incompetent. M. Morgan suggested the Board look at the number of municipal auditors. She added that Board members needed to come in and talk to the people who deal with the auditors all the time. They could not make an arbitrary decision to change auditors when a bookkeeper has died, there have been several new bookkeepers, and there is a new Town Administrator; the Board had no idea what the Town Hall staff has been through. The current Town Administrator has the knowledge and ability to uncover many issues. The auditors can only provide the information given to them.

M. Morgan asked the Board to talk to Town Hall staff before they made an arbitrary decision. The current auditors answer any questions and are responsive. They have been able to uncover issues because they have been provided with information. R. Bunnell did not respond to M. Morgan's question regarding the

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reports she provided at his request. He stated that the Board was aware of the challenges the Town has had. There have been numerous conversations about bringing in new auditors. He understood there was a deep relationship and that was partly a concern. It was also a concern, and it was obvious, that there have been auditing issues. R. Bunnell noted that he has met the auditors.

L. Malloy commented that there have been wounds that needed to heal and the house needed to be in order. Then they could decide if the current auditors were right for the Town. If they wanted to do an RFP, it should be done for 2025. Many policies and other issues had been addressed by the Board during the year.

Responding to P. Stanley's questions, TA Sanderson explained that the period being audited was a calendar year. Auditors will start reviewing 2023 in February of 2024. Sending out an RFP now for a 2024 service would not receive much of a response. P. Stanley noted that sending out an RFP in 2024 would put in place auditing services in 2025.

MOTION: P. Stanley moved to send out an RFP to consider for the 2025 audit. Second – R. Bunnell; all in favor. MOTION CARRIED

IV. NEW BUSINESS AND ADMINISTRATIVE

1. Sick Leave Buyback Policy

TA Sanderson explained that sick leave buy back was an issue in 2022, and he obtained legal counsel. The way the sick leave buyback policy was administered in the past was a significant problem. Individual employees were allowed to sell back sick leave to pay for their health insurance. There were serious problems with the policy when it was drafted in 2007: when an individual sells back a benefit, it is taxable. Taxes were never properly reported on W-2's. An account was never created to reimburse the Town for the amount withheld for the employee share of health insurance. Employees did not have deductions taken out of their paychecks and did not receive the benefit of pre-taxing their contributions to health insurance. It was a lose/lose for everyone and a significant violation of tax laws. It was an idea in 2007 before the Affordable Care Act, which it now violates. That problem could not continue.

TA Sanderson noted this was different from what Chief Tucker proposed earlier. Chief Tucker suggested that people be allowed to defer their vacation time or cash it in; that would be appropriately reported as taxable.

The sick leave buyback needs to be excised from the Personnel Policy to 'evil practice of the past' that does not continue. S. Smith clarified that would apply to all personnel. Chief Tucker explained that last year employees were allowed to cash out some of their sick time and paid the taxes. She questioned if that was still going to be allowed. TA Sanderson responded that the cost would be very similar to what she had proposed earlier. Last year's cost was \$26,000; Chief Tucker had estimated \$21,000 to cash out vacation hours.

The way the policy is written and was administered causes legal difficulty and violates various tax laws. If the Board wanted to have sick leave and vacation policies, the Board would need the fiscal impact of both proposals, which would be expensive. Chief Tucker noted that liability would be reduced. She did not

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want her department to lose the benefit. TA Sanderson stated that vacation hours and sick hours could be cost out legally.

The Board will need accurate fiscal impact before a determination can be made. TA Sanderson will meet with department heads to review the fiscal impact of the potential changes and report back to the Board at the next meeting.

MOTION: V. Morgan moved to proceed as recommended by the Town Administrator. Second – L. Malloy; all in favor. MOTION CARRIED

2. Transfer Station Hiring

A situation has developed with this prospective employee. The topic was continued to a future date.

3. Property Tax-Exempt Status

TA Sanderson explained that as part of the revaluation process and assessment review, all properties are looked at that have charitable tax-exempt status. There are 10 of those properties that have qualified for that status in the past. Six properties have filed the appropriate paperwork for 2023, four have not filed any paperwork. The Board will have to deny those charitable exemptions for 2023: the filing date was April 15th. Paperwork must be filed annually.

Dennis Malloy, Van Etten Drive, NH State Representative: He understood the law but due to special circumstances, if the deadline is missed it will create hardships. Notifying is important. It might not be required by law, but it was a good practice and may help people understand their role in filing the paperwork. The Board was in agreement that letters should be sent 30 days prior to the filing deadline.

MOTION: L. Malloy moved to adopt language similar to the Town of Wolfeboro for their institutional exempt property policy and procedure. Second – V. Morgan; all in favor. MOTION CARRIED

4. Other New Business

Tax Rate Setting: TA Sanderson should receive the MS-535 on Wednesday, allowing the second step of the tax rate setting process to be filed with DRA. Based on the decision made by the Board regarding the tax-exempt charitable organizations, the MS-1 can be completed; that is the third and final step. TA Sanderson will be notified when DRA has accepted the Town's filing and is eligible to set the tax rate. A special meeting may be needed to set the tax rate. The goal is to make sure the tax bills can be out by November 01st, having them due on December 01st. At that point, taxes can be collected, and the necessary cash will be available to meet the end of the year obligations, which are substantial. This includes a \$2.2 million payment to the school and the county tax (\$879,000). Getting the tax rate set in a timely manner is very important.

Budget: Responding to questions from R. Bunnell, TA Sanderson stated that a Budget Committee meeting date has not been set. He explained that this year he added individuals from the operational departments as users in the Municipal Tax Rate Setting portal. They have full access to the forms used to set the budget with DRA. TA Sanderson is working with department heads to create the numbers that will be reported to DRA. He added he is not getting notification that anything is less than last year. S. Smith noted that the Planning Board budget would increase by \$4,000.

V. CONSENT AGENDA

1. Payroll Manifest: \$52,810.37
2. General Fund Manifest: \$1,145,218.79
 - Town: \$292,723.90
 - Rec: \$1,790.57
 - NY Life: \$590.47
 - Health Trust: \$50,113.85
 - School: \$800,000
3. General Fund Manifest 2: \$45,676.48 – NH Retirement System
4. The following were received after the agenda closed:
 - Saturday, October 28, 2023: Fun Run at Great Bay Discovery Center
 - Sunday, November 19, 2023: GPO Fun Run
 - Sunday, December 03, 2023: Tree Lighting at the Bandstand

MOTION: R. Bunnell moved to approve the Consent Agenda as presented. Second – V. Morgan; all in favor.
MOTION CARRIED

VI. PUBLIC COMMENTS

Jenna Raizes, 2 September Drive: She was disappointed that the two pages of comments she had made at the previous meeting were not included in the minutes: ‘they were truncated to be two sentences’ and did not represent her comments. Anyone going back to look at those minutes would not be able to read them. At the last meeting, and this one, the Selectmen have discussed an RFP for auditors. In the August 07, 2017, minutes it was stated by Selectman Sanderson that the assessor had been employed 13 of the last 17 years; at this point it would be 17 of the last 22 years. J. Raizes suggested that, based on an RFP for the auditors, it may be time to look at the assessor.

This was J. Raizes’ third in-person Select Board meeting; she normally watches them online. It seemed like a consistent theme of always asking something about the police. Her husband is a 19-year police officer for Portsmouth, and she has attended City Council meetings or watched them. It seems it is a constant asking questions: one holiday or a \$4,000 extra payment that was needed in July; it seems like every two weeks it is another question. Maybe it should be an appreciation for what they do rather than a constant asking about why, how about this and what other departments do. Keeping the police officers we have is increasingly hard. Is the \$114,000 savings worth having the conversation in front of the entire Police Department every time? J. Raizes stated that it felt a little excessive to question every single time. She asked if an employee survey had been done to see how they value the benefits. It sounded like employees in different departments value different benefits. Knowing what they value might help guide the conversation. Consistently questioning something they were already happy with may not be an employee retention tactic.

L. Malloy responded that she has had individual interviews with the Police Department; they have been great. If you want to know what they need, ask them because they will tell you. L. Malloy noted that the health insurance works and many times that is the reason they came to Greenland: the community, the leadership, and the benefits. The insurance may change, it may not but it was worthy to bring to the table. The questions are being asked: does it work, what could be better, does it need to be fixed.

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L. Malloy questioned what the assessor used as their guidelines. She would like to meet the assessor and know more about the company. TA Sanderson stated that the services differed each year. This year was the revaluation, next year will be cyclical. A statistical update is not needed in year one; that would happen in the later part of the five-year cycle. A presentation to the Board would help them understand the different services as well as how the contracts are created. TA Sanderson added that the contracts are mandated by DRA. It would also be a good opportunity to discuss the Assessing Standards Board, professional qualifications, etc. M. Morgan noted that almost every town, using a different assessor, has increased a minimum of 55% across the board. TA Sanderson will make arrangements for a presentation.

VII. NON-PUBLIC

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

MOTION: R. Bunnell moved to enter into non-public session under RSA 91-A:3, II(a) at 8:06 p.m. Second – V. Morgan. Roll call: R. Bunnell, yes; L. Malloy, yes; P. Stanley, yes; V. Morgan, yes; S. Smtih, yes. All in favor. MOTION CARRIED

The Board left non-public session, returning to public session.

VIII.ADJOURNMENT

The Board agreed to adjourn the meeting.

NEXT MEETING

Monday, October 23, 2023 – 6:30 p.m., Town Hall Conference Room

Submitted By – Charlotte Hussey, Administrative Assistant