



**BOARD OF SELECTMEN**  
**Town of Greenland • Greenland, NH 03840**  
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**MINUTES OF THE BOARD OF SELECTMEN**

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Monday, December 18, 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: Chief Ralph Cresta - Fire Department; Chief Tara Tucker - Police Department; Sgt. Wayne Bertogli - Police Department; Sharon McLaughlin, DJ Haskins – Recreation Committee

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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.

TA Sanderson noted the miserable weather and that the Fire Department had been responding to calls and covering the Rye Fire Station due to the death of a member of that department. The Police Department assisted the maintenance provider covering the various locations where flooding and downed trees were an issue. It was a long miserable day, and all involved deserve a vote of thanks for the difficult day they had.

<b>I. APPOINTMENT</b>
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**1. Fire Department Hiring: Chief Cresta**

Chief Cresta informed the Board that there was one individual, John Marquis, who needed to pass one more test in order to be hired as a new firefighter/paramedic in the department. Chief Cresta requested that funding from the warrant article be encumbered (\$93,546). If J. Marquis passed his test, Chief Cresta would like to hire him. J. Marquis will meet the Board at a future meeting.

MOTION: V. Morgan moved to approve hiring a new firefighter/paramedic pending he passes the test. The salary will be \$28.50 per hour. Second – R. Bunnell; all in favor. MOTION CARRIED

TA Sanderson explained that this position will be paid for the first nine months with funds from Warrant Article 10, which passed at Town Meeting in 2023. The 2024 budget will include wages for this position at one-quarter of the year.

MOTION: V. Morgan moved to encumber the funds in 2023 Warrant Article 10 (\$93,546).

Discussion: Chief Cresta explained that in 2023 there was a warrant article for four people. An agreement was made to submit two people in 2023 and two in 2024. He submitted a warrant article this year for two additional people, which will fill the full-time spots.

Chief Cresta told the Board that a Lieutenant in the Rye Fire Department recently passed away. Chief Cresta has been helping with station coverage in Rye, which is in the mutual aid district. V. Morgan asked Chief Cresta to extend the Board's condolences to the family.

**II. PUBLIC HEARING**

1. Acceptance of Donations: Police Department

Chief Tucker reviewed the donations to the Police Department. Donations to Heroes and Helpers were \$3,150 and \$700 for Willow.

S. Smith opened the hearing to public comments. There being none, he closed the public hearing and returned to the Board.

MOTION: R. Bunnell moved to accept and expend the donations for Therapy Dog Willow in the amount of \$700 and Heroes and Helpers in the amount of \$3,150. Second – L. Malloy; all in favor. MOTION CARRIED

Chief Tucker will send thank you notes.

**III. APPROVAL OF MINUTES**

1. Monday, December 04, 2023

MOTION: V. Morgan moved to approve the minutes of Monday, December 04, 2023. Second – R. Bunnell; all in favor. MOTION CARRIED

**IV. OLD BUSINESS**

1. ARPA Funds

The remaining balance in the ARPA (American Rescue Plan Act) Funds is \$14,574.79. Two heaters in Station 2 were recently replaced; the cost was \$8,210. To fully obligate the remainder of the funds, the Police Department spent \$5,722.29 on computer upgrades to improve computer security. The Town will be reimbursed \$642.50 for computer upgrades. These expenses will allow the Town to fully account for the use of the ARPA funds. TA Sanderson explained these were federal funds that were received due to the COVID pandemic. The original amount received was over \$400,000. The primary use was to purchase a second ambulance for the Fire Department. Funds were also used for air quality testing in the Town Hall as well as small amounts for police equipment.

MOTION: V. Morgan moved to the approve the expenditure of \$8,210 for the replacement of two heaters in Station 2 and the transfer of funds in the amount of \$5,722.29 to the Police Department budget for computer upgrades, and \$642.50 to the Town budget for computer upgrades. Second – L. Malloy; all in favor. MOTION CARRIED

2. 2023 Budget Encumbrances and Transfers

TA Sanderson noted that this was the last Selectmen's meeting of the year. Funds need to be encumbered through December 31<sup>st</sup>. The total proposed encumbrance is \$212,575.23. Larger amounts must be encumbered because the last Selectmen's meeting is the middle of the month rather than the end of the month. The encumbrances are amounts from the various departments and include utilities. TA Sanderson reviewed the encumbrances (copy on file). If funds are not expended, they will lapse to the Unreserved Fund Balance.

## DRAFT: SUBJECT TO CHANGE

The Board received the current balance sheet. What has been spent and what was encumbered totals \$6,145,167, the total appropriation was \$6,146,065; the unaudited lapse to the UFB from the Town budget is \$898. The total lapsing to the UFB may be larger, depending on encumbrances. The Town budget lapse to the UFB is \$898, the transfer from the School to the UFB is \$278,000. The unaudited total to the UFB as of December 31<sup>st</sup> will be \$278,898. TA Sanderson explained that what is available in the UFB will help to fund warrant articles. Funding warrant articles from the UFB will not require money to be raised through taxation.

MOTION: V. Morgan moved to approve the 2023 budget encumbrances and transfers as recommended by the Town Administrator. Second – L. Malloy; all in favor. MOTION CARRIED

Approximately \$8 million in taxes will be collected. Over \$6 million has been collected. Taxes are due December 20<sup>th</sup>. TA Sanderson noted that the Tax Collector has done a great job. He did not anticipate a very large uncollected balance.

### 3. Warrant Articles

Proposed warrant articles were reviewed (copy on file). TA Sanderson told the Board they did not have to adopt the warrant articles; all were open to discussion.

- **Article 01: Elections, Article 02: Zoning, and Article 03: Operating Budget** require no action from the Board.
- **Article 04: Police Station Maintenance** – Chief Tucker recommended \$3,000 be added. She estimated the HVAC unit would cost \$40,000 as well as any other maintenance items.
- **Article 05: Police Equipment** – Chief Tucker recommended \$3,000 be added. This fund is used to purchase ballistic vests for officers. The useful life of ballistic vests is five years; enough money is added each year so funding is available to purchase new vests. L. Malloy questioned if Article 05 should be clarified to state the use of the funds. TA Sanderson did not think further clarification was necessary; the Capital Reserve Fund had the necessary language. TA Sanderson noted that the Police Special Revenue Fund from details has had its language broadened. It was originally for purchasing new cruisers; it has been broadened to include purchasing other types of equipment. The Special Revenue Fund is not a warrant article; it is an ongoing non-lapsable revenue fund. R. Bunnell requested Articles 04 and 05 be funded by the Unreserved Fund Balance. The Board agreed to fund Articles 04 and 05 from the UFB.
- **Article 06: Recreation Commission** – The Recreation Commission has a revolving fund that is supported through programming. Last year the Board approved sponsorships through advertising, earning approximately \$7,800 in 2023. They have requested a Capital Reserve Fund to be used for maintenance and facility improvements (three fields, tennis court, and basketball court). They would move money from sponsorships out of the revolving fund into a CRF for the future. In addition, there would be a plan on how to appropriate the funds. S. McLaughlin asked if they should request funding through taxation to start the CRF. She continued that the Rec Committee would request funds from the CRF through the Selectmen, noting that the Rec Committee had a priority list. Responding to a question from S. Smith, the Board was told there is approximately \$10,000 from sponsorships between 2022 and 2023. TA Sanderson stated that the amount in the revolving fund should be devoted to Recreation and explained the purpose of the revolving fund. The advertising revenue does not fit the purpose of the revolving fund. TA Sanderson also explained the different ways the funds could be handled. S. Smith questioned the problem with having three funds: revolving fund for the programs, special revenue fund for advertising and a capital reserve fund. TA Sanderson explained that if advertising is put into a special revenue fund, there would be no tax impact. The Board would

need to decide who could expend from the fund, keeping in mind that the Rec Committee is not elected officials; it could be done by the Board of Selectmen or by vote at Town Meeting. TA Sanderson noted that if a gift is received with a specific purpose, it is considered a restricted donation. It would go into a restricted donation account with the Town and paid from that account with a receipt. TA Sanderson explained that a capital reserve fund is held by the Trustees of Trust Funds. They will have the CRF language and write a check for the purpose stated in the warrant article. L. Malloy clarified that there will be the existing revolving fund, a special revenue fund for advertising and possibly a warrant article for a CRF.

- **Article 07: Ambulance Billing** – This is an annual article; funds to come from the Fire and Ambulance Special Revenue Fund.
- **Article 08: New Fire Station Capital Reserve Fund** – This warrant article has been funded for the last four years. It has been a discretionary amount from the Board of Selectmen. The Board agreed on \$75,000.
- **Article 09: New Fire Station Capital Reserve Fund, Change of Purpose** – This article would change the purpose of the warrant article from construction only to design and construction. A two-thirds majority of the voters is required.
- **Article 10: Town Equipment Capital Reserve Fund** – The purchase of new computers was taken from this fund; there may be additional computer expenses. \$20,000 to come from UFB.
- **Article 11: Retirement Liability Capital Reserve Fund** – If a long-term employee were to retire, there would not be adequate funding available, and it would be very expensive. Unfunded liabilities are approximately \$100,000. The available balance in the CRF is approximately \$25,228. TA Sanderson recommended funding through taxation because it is an obligation to the Town's employees. The Board agreed on \$25,000 through taxation.
- **Article 12: New Firefighter Positions** – Two new firefighters were hired in the later part of 2023. Two new positions in 2024 would bring the number of personnel to nine, which would be the same size as the Police Department. The cost would be approximately \$188,000 for nine months. The full year going forward would be \$250,000. There is no physical place to put additional personnel. The ambulance and fire truck cannot roll without a supervisor and at least a part-time person. Neither position is included in the operating budget. R. Bunnell noted that the Chief did not explain why he needed these positions. His concern was that the Fire Department budget was increased by 100% due to salary increases and the Town was being asked to add even more. There also is not a facility to house them or water in the Town to fight fires. R. Bunnell had a hard time with this article. L. Malloy noted that the Town's demographics were getting older, and paramedics were going out, not just firefighters and that is an increased need. R. Bunnell stated he would like to pause this year due to the increase and lack of facilities and water. S. Smith noted that the Chief was looking for full-time personnel and not part-time. L. Malloy noted that they have been behind and are just getting up to the level where they should be, service wise. The Board agreed to let the voters decide.
- **Article 13: Municipal and Transportation Improvement Fee Increase** – This fee is charged when registering a vehicle in Town and is used to fund improvements in roads, bridges, etc. The current cost is \$2.50; the statute allows up to \$5. Funds can only be expended by a warrant article voted on by residents.
- **Article 14: Greenland Budget Committee** – The Board discussed Option 1, Rescind Adoption of the Budget Committee, and Option 2, Modify the Committee to Change Membership from Nine Elected Members to 3 Appointed Members. R. Bunnell contacted the Secretary of State's office; they suggested that rather than doing a petition, see if the Selectmen could vote for it first. He liked Option 2 less than Option 1 and preferred to put forward Option 1 to remove the Budget Committee from the process. L. Malloy and P. Stanley agreed and felt it was an unnecessary extra step. R. Bunnell noted it would not take effect until 2025. Option 1, Rescind Adoption of the Budget Committee, will be forwarded to the Budget Committee.

## DRAFT: SUBJECT TO CHANGE

- **Article 15 – Creation of Cemetery Maintenance CRF and Regulations** – The Trustees of Trust Funds are currently holding two types of cemetery funds. The original function of Perpetual Care Funds was to provide funds to deal with the upkeep of lots (under New Hampshire law a trust is created which has to be administered individually for each lot sold). There is a statute stating that public cemeteries must be maintained by the municipality. The Perpetual Care Fund is no longer relevant for a public cemetery. There is a second fund, Cemetery Fund, created by the Trustees of the Trust Funds and never passed by Town Meeting, and it has no purpose. This warrant article will repurpose that fund for a Cemetery Maintenance Fund and reduce the burden on the Trustees of the Trust Funds to administer trusts on a lot-by-lot basis.
- **Article 16: Discontinuance of Library Growth Fund** – After the Library was built, the Library Trustees requested that the fund be discontinued. The balance of the fund was distributed by the Trustees of the Trust Funds in 2022; the original warrant article made the Library Trustees and Board of Selectmen joint agents to expend. The Board of Selectmen did not vote to discontinue the fund; a vote will need to be taken and forwarded to close the fund.  
**MOTION:** L. Malloy moved to formally discontinue the Library Future Growth Fund. Second – V. Morgan; all in favor. MOTION CARRIED
- **Article 17: Readopt the Solar Exemption** – The purpose of the exemption is to allow the assessors to reduce the value of the house by the cost of the solar. There would be no tax on the solar panels. The solar exemption will cover the new type of equipment used today.
- **Article 18: Community Power Authorization** – The warrant article will allow voters to adopt the Community Power Aggregation Plan that the Energy Committee has proposed. Public hearings have been scheduled for Tuesday, January 02, 2024, and Tuesday, January 16, 2024.
- **Article 19: Rescind Adoption of SB2 Form of Meeting** – A 3/5 majority vote is required to rescind SB2. It was clarified that the Town would return to Town Meeting, which is one meeting. TA Sanderson explained that a public hearing would need to be held and it would be later in the process. Town Meeting would be the second meeting March and there would not be a February deliberative session. TA Sanderson explained the difference between Town Meeting and the SB2 process. The Board was in agreement to move forward.
- **Article 20: Increase to the Blind Exemption** – A Town resident requested this article. Melissa St. John, 368 Breakfast Hill Road, explained that the blind exemption was voted in to reduce the assessed value by \$15,000. Today the average home in Greenland is \$765,651; the blind reduction would currently be \$180. Increasing the exemption to \$100,000 will decrease the property tax for a blind resident. The fiscal impact would be \$1,227 per person per year. There are currently three residents who would qualify. The Selectmen agreed to a warrant article in the amount of \$100,000.
- **Article 21: Increase to the Elderly Exemption** – Currently the Town exempts \$115,000 as long as the means test is met. The asset limit is \$90,000 excluding the house to qualify. The income limit varies between a single person and a married couple. TA Sanderson noted the numbers are ‘woefully out of date’. The Board received a report from DRA indicating what other communities have done. The assessor suggested that this exemption be revisited to lessen the tax impact on the elderly to allow more people to qualify. The Board agreed to move forward with this article. Further discussion was continued to the meeting on Tuesday, January 02, 2024. TA Sanderson explained the qualification process as specified by DRA.
- **Article 22: Salary Adjustments in 2024** – This warrant article would create a one-year salary adjustment fund. The Board has agreed to enter into a contract with MRI to review wage and classification issues of Town employees. There will be recommendations at the end of the study. The operating budget must include funds in order to implement the recommended salary adjustments. This fund will lapse on December 31, 2024. TA Sanderson recommended this warrant article be funded from the Unreserved Fund Balance. It was clarified that the cost was \$400 per classification;

## DRAFT: SUBJECT TO CHANGE

TA Sanderson suggested the study may cost between \$6,000 and \$7,000. The Board agreed to fund this warrant article through taxation.

R. Bunnell requested a warrant article for cisterns, using the Unreserved Fund Balance, so there would be better water coverage for the firefighters. TA Sanderson explained that a landowner would need to agree to have a cistern on their property. If the landowner did not agree to a cistern on their property, the only way to install one would be through imminent domain; R. Bunnell stated he was 'on board for imminent domain'. He did not think it had been properly advertised to property owners that cisterns are needed. He felt it would be to the Town's benefit to include a warrant article. S. Smith noted that was where the Planning Board and developers come in: cisterns are required in new developments. TA Sanderson commented that the other alternative is to have a fund available to the Fire Department to repair existing cisterns. R. Bunnell stated that he had a hard time with a request for more firefighters and a Fire Department when there was no water to fight fires. Responding to L. Malloy, TA Sanderson stated that Chief Cresta has not mentioned where cisterns are needed. TA Sanderson noted the areas where there was no water protection. R. Bunnell raised a valid point that there are many areas in Town without good fire protection. TA Sanderson explained the process for subdivision reviews by the Planning Board, which included the Police Chief and Fire Chief. The Board of Selectmen could direct the Planning Board to report to the Board of Selectmen on areas where fire protection is inadequate as well as locations of potential cisterns; that information could be part of the Town's Master Plan. Expending money to acquire rights is difficult due to an unknown cost. TA Sanderson will discuss this issue with the Fire Chief and report back to the Board on January 02<sup>nd</sup>.

#### 4. Other Old Business

There was no 'Other Old Business' to discuss.

### V. NEW BUSINESS AND ADMINISTRATIVE

#### 1. Meeting Dates: Monday, January 01, 2024 and Monday, January 15, 2024

MOTION: R. Bunnell moved to change the meeting dates of Monday, January 01, 2024 and Monday, January 15, 2024 to Tuesday, January 02<sup>nd</sup> and Tuesday, January 16<sup>th</sup>. Payroll may be submitted on the Tuesday mornings prior to the meetings. Second – L. Malloy; all in favor. MOTION CARRIED

#### 2. Abatements

**Tractor Supply** filed for an abatement and has been reviewed by the assessor. There will be an abatement of \$14,906.16 but there will not be a challenge to the 2023 assessment after the revaluation; the two numbers are equivalent.

MOTION: R. Bunnell moved approve the settlement to Tractor Supply in the amount of \$14,906.16 and understand they will not dispute the 2023 assessed value. Second – L. Malloy; all in favor. MOTION CARRIED

**The Community Congregational Church** has received a charitable exemption for many years. The Church did not submit paperwork in 2023 for their annual charitable exemption and received a tax bill. TA Sanderson received an affidavit under oath that the paperwork was mailed and was lost in the mail. The Board may abate the taxes based on the paperwork being lost in the mail. TA Sanderson recommended the abatement be approved.



## DRAFT: SUBJECT TO CHANGE

MOTION: V. Morgan moved to approve the abatement request for the Community Congregational Church Parish Hall in the amount of \$772,100 and the Community Congregational Church Sanctuary in the amount of \$323,600. Second – L. Malloy; all in favor. MOTION CARRIED

### 3. Other New Business

**Auditors:** TA Sanderson stated that no new information has been received. They have indicated that they do not wish to do the 2023 audit. TA Sanderson will be working with DRA for options and will report back to the Board.

**Sick Leave:** Responding to P. Stanley's question, TA Sanderson stated that part of the wage and classification study was to correct the Personnel Study. That information will be given to the Board in a report from MRI.

**2015 SB2 Vote:** A total of 634 residents voted; 432 yes, 202 no.

## VI. MANIFESTS

1. General Fund Manifest: \$977,260.92
  - Rockingham County Treasurer: \$879,916
  - Property Tax Refund: \$8,039.50
  - Welfare (Rent): \$1,725
  - Veterans Rebate: \$375
  - Recreation: \$800
  - Misc. Town: \$86,405.42

TA Sanderson noted that \$879,916 was the Town's obligation to Rockingham County for taxes and does not count against the budget or appropriations. TA Sanderson reviewed the manifest, which is the last manifest of the year.

MOTION: L. Malloy moved to approve the General Fund Manifest in the amount of \$977,260.92. Second – V. Morgan; all in favor. MOTION CARRIED

### 2. Payroll Manifest: \$92,364.40

MOTION: V. Morgan moved to approve the Payroll Manifest in the amount of \$92,364.40. Second – L. Malloy; all in favor. MOTION CARRIED

### 3. Estimated Lapse and Transfer to Unreserved Fund Balance: \$278,898

MOTION: V. Morgan moved to approve the estimated lapse and transfer to the Unreserved Fund Balance in the amount of \$278,898. Second – L. Malloy; all in favor. MOTION CARRIED

## VII. PUBLIC COMMENTS

Stephan Toth, Palm Drive: Questioned the housekeeping clause that was missing from the warrant articles. TA Sanderson explained that it was not moved to public hearing and there is not enough time to meet the posting requirements.

## DRAFT: SUBJECT TO CHANGE

Jen McDonough, 23A Holly Lane: Questioned why the Selectmen would want to remove the Budget Committee, what was the hierarchy of the Board of Selectmen and were the by-laws public. TA Sanderson explained that the Board of Selectmen is the governing body and Town Meeting voting is the legislative body. The governing body cannot act on its own and must have permission from the legislative body to spend. The Selectmen's job is to get permission through warrant articles. The Town cannot overspend their appropriation. New Hampshire is not a home rule state, and the only powers are those given by the legislature by statute. The Town is highly regulated by the NH Department of Revenue Administration. R. Bunnell stated that the Budget Committee consists of nine people and is an advisory board. They do not have the ability to hold the Board accountable to the budget. For the Board it is a complicated process problem and they felt it was very bureaucratic. Department heads submit a budget to the Town Administrator, who submits it to the Selectmen. It then goes to the Budget Committee that serves for three months a year. The Selectmen discuss budgets year-round. It was a process that needed to change. The Budget Committee and SB2 warrant articles will simplify the process. V. Morgan added that the Selectmen were a three-member Board at one time and a Budget Committee was needed; now there are five people on the Board of Selectmen. TA Sanderson explained the by-laws for the Board of Selectmen is the NH Statutes. There are no term limits.

VIII. ADJOURNMENT
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MOTION: V. Morgan moved to adjourn at 8:31 p.m. Second – L. Malloy; all in favor. MOTION CARRIED

NEXT MEETING
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Tuesday, January 02, 2024 – 6:30 p.m., Town Hall Conference Room

Submitted By – Charlotte Hussey, Administrative Assistant