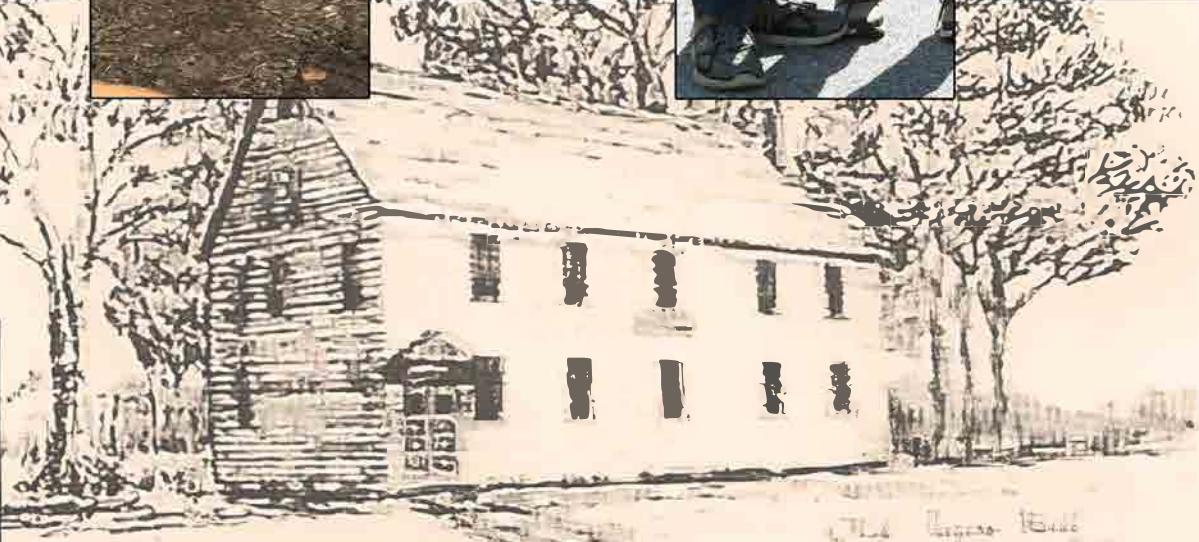




Annual Report 2022



Preserving Salem's Past

ABOUT THE COVER

At the 1967 Town Meeting, Article 30 was passed and established the Historic District. Old Town Hall is the oldest of the buildings in the district having been built in 1738 as a meetinghouse by settlers in the northern part of Methuen. It was in place before Salem NH was officially incorporated as a Town in 1750. It is the centerpiece as such along with the Alice Hall Library, the Hose House Number 2, and School House Number 5 located on School Street. It directly abuts the Old Burying Ground by the Bridge Street Bridge and looks over Veterans Park where there are several monuments commemorating those sons and daughters lost to the wars over the years.

A Historic Building Assessment was completed on the Old Town Hall in 2021 through a grant from the NH Preservation Alliance. The report identified several concerns including the exterior clapboard and significant window deterioration. The Municipal Services Department submitted a grant application to the New Hampshire Land and Community Heritage Investment Program (LCHIP) for much needed repairs and received \$46,640 for the window restoration. By the end of 2022 the exterior siding was replaced with historically correct eastern white pine authentic vertical grain early American clapboard. In addition, twelve of the twenty-seven windows had been restored by a certified preservationist using techniques per Preservation Brief #9 - The Repair of Historic Wooden Windows as directed by the United States Department of the Interior.

The Municipal Services Department, the Salem Historical Society, and the Historic District Commission are working together to establish long range plans for the district and perpetual care of the buildings and property. A lot of the funds for these efforts are provided through grants and public fundraising to ensure that Salem's history lives on.

This year's cover is meant to recognize the volunteer efforts to preserve the Old Town Hall. The photos on the front and back cover are only a glimpse of the many great photos taken during this phase of the project. There is still work to be done and with the help of the Salem Historical Society, Historic District Commission, and the many volunteers, the Old Town Hall will be restored to its former glory while still maintaining its historical significance.

Special thanks to Brian Flanagan of the Salem Historical Society for generously providing the photos for the cover of this year's report. We would also like to thank Bob Berthel for volunteering his time and expertise to help with the design of this year's cover.

TOWN OF SALEM, NEW HAMPSHIRE



The Gateway to New Hampshire

**ANNUAL REPORT
For the Year 2022**

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FOR YOUR REFERENCE

Town Hall
33 Geremonty Drive
Salem, NH 03079
www.salemnh.gov

| | |
|--|--------------|
| Fire Department (Emergency Only) | 911 |
| Police Department (Emergency Only) | 911 |
| Emergency Management Center | 603-890-2210 |

DEPARTMENT NUMBERS:

| | |
|---|--------------------|
| General Information | 603-890-2000 |
| Town Manager/Assistant Town Manager/Board of Selectmen | 603-890-2120 |
| Assessing Department | 603-890-2010 |
| Animal Control | 603-890-2390 |
| Building Department (Permits & Inspections) | 603-890-2020 |
| Collections | 603-890-2100 |
| Community Development | 603-890-2080 |
| Engineering Division | 603-890-2033 |
| Finance Department | 603-890-2040 |
| Fire Department (Non-Emergency) | 603-890-2200 |
| Fire/Inspectional Services (Health Permits & Inspections) | 603-890-2050 |
| Fire/Inspectional Services (Building/Gas Permits & Inspections) | 603-890-2020 |
| Human Resources Department (Employee Services) | 603-890-2070 |
| Human Services Department (Public Assistance) | 603-890-2130 |
| Planning Division | 603-890-2080 |
| Police Department (Non-Emergency) | 603-893-1911 |
| Municipal Services Department (Public Works/Highway) | 603-890-2150 |
| Transfer Station (Solid Waste and Recycling) | 603-890-2164 |
| Water Treatment Plant | 603-890-2171 |
| Cemeteries & Parks | 603-890-2180 |
| Purchasing Division (Finance) | 603-890-2090 |
| Recreation Department (Community Services) | 603-890-2140 |
| Senior Citizens Center (Senior Services/Community Services) | 603-890-2190 |
| Salem Community Television | 603-893-7069 x5118 |
| Tax Collector | 603-890-2100 |
| Town Clerk | 603-890-2110 |

OTHER IMPORTANT NUMBERS:

| | |
|-------------------------------|--------------|
| Salem District Court | 855-212-1234 |
| Salem Housing Authority | 603-893-6417 |
| Salem Kelley Library | 603-898-7064 |
| Salem Historic Museum | 603-890-2280 |

TOWN HOLIDAYS AND OFFICE HOURS



2023 TOWN HALL HOLIDAY SCHEDULE

| Holiday | Date |
|------------------------|---|
| New Year's Day | Monday, January 2, 2023 (<i>Observed</i>) |
| Civil Rights Day | Monday, January 16, 2023 |
| President's Day | Monday, February 20, 2023 |
| Memorial Day | Monday, May 29, 2023 |
| Juneteenth | Monday, June 19, 2023 |
| Independence Day | Tuesday, July 4, 2023 |
| Labor Day | Monday, September 4, 2023 |
| Columbus Day | Monday, October 9, 2023 |
| Veterans' Day | Friday, November 10, 2023 (<i>Observed</i>) |
| Thanksgiving Day | Thursday, November 23, 2023 |
| Day After Thanksgiving | Friday, November 24, 2023 |
| Christmas Day | Monday, December 25, 2023 |

TOWN DEPARTMENTS OFFICE HOURS

| Town Department | Hours of Operation/Appointment Scheduling |
|---|--|
| Assessing Office | Monday–Friday 8:30am–5:00pm |
| <u>Community Development Department</u> | Monday–Friday 8:30am–5:00pm |
| Planning/Zoning | Monday–Friday 8:30am–5:00pm |
| <u>Fire/Inspectional Services</u> | Monday–Friday 8:30-9:30am (<i>or by appointment</i>) |
| Building/Electrical Permitting | Monday–Friday (<i>by appointment</i>) |
| Building/Electrical Inspection | Monday–Friday <i>Permitting-8:30–9:30am (or by appointment)</i> <i>Inspections-9:30am–4:00pm (by appointment)</i> |
| Plumbing/Gas Permitting/Inspection | Monday–Friday 8:30-9:30am (<i>or by appointment</i>) |
| Health Officer | Monday–Thursday 8:30am-4:30pm, Friday 8:30am-3:30pm |
| Community Services (Recreation) | Monday–Thursday 8:30am-4:30pm, Friday 8:30am-3:30pm |
| Community Services (Senior Center) | Monday–Friday 8:30am–5:00pm |
| Finance Department | Monday–Friday 8:30am–5:00pm |
| Human Resources Department | Monday–Friday 8:30am–5:00pm |
| Human Services Department | Monday–Friday 8:30am–3:30pm (<i>or by appointment</i>) |
| Municipal Services (Engineering) | Monday–Friday 8:30am–5:00pm |
| Municipal Services (Public Works) | Monday–Friday 7:00am-3:30pm |
| Municipal Services (Utilities) | Monday–Friday 7:00am-3:30pm |
| Municipal Services (Transfer Station) | Tuesday, Thursday Friday, Saturday - 7:00am–2:45pm Wednesday, 7:00 am–6:45pm – Closed Sunday/Monday |
| Tax Collector's Office | Monday–Friday 8:30am–5:00pm |
| Town Clerk's Office | Monday–Friday 8:30am–5:00pm |
| Town Manager's Office | Monday–Friday 8:30am–5:00pm |

TOWN OFFICIALS

| | | |
|---|--|--|
| Board of Selectmen | 3-year terms | Housing Authority (cont.) |
| | <i>Elected terms expire in March</i> | |
| Cathy Ann Stacey, <i>Chair</i> | 2023 | Sandra Karp |
| James S. Keller, <i>Vice-Chair</i> | 2024 | Sheri McCloskey, <i>Executive Director</i> |
| Keith Stramaglia, <i>Secretary</i> | 2026 | |
| Michael J. Lyons | 2023 | |
| Robert F. Bryant | 2024 | |
| Everett P. McBride (<i>term ended 2022</i>) | | |
| Budget Committee | 3-year terms | Kelley Library Trustees |
| | <i>Elected terms expire in March</i> | 3-year terms |
| Steven Goddu, <i>Chair</i> | 2023 | <i>Elected terms expire in March</i> |
| Peter Edgerly, <i>Vice-Chair</i> | 2024 | Kathleen Norton, <i>Chair</i> |
| Jeffrey Boyer, <i>Secretary</i> | 2024 | 2023 |
| D.J. Bettencourt | 2025 | Christopher George |
| Tanya Donnelly | 2023 | 2025 |
| Sean Lewis | 2024 | David Hickernell |
| Donna Loranger | 2025 | Natalie Ducharme, <i>Library Director</i> |
| Robert F. Bryant, <i>Selectmen Rep.</i> | | Amy Wallace (<i>resigned 2022</i>) |
| Bernard Campbell, <i>School Board Rep.</i> | | Martin Isaks (<i>term ended 2022</i>) |
| Conservation Commission | 3-year terms | Museum Committee |
| | <i>Appointed terms expire in April</i> | 3-year terms |
| Ruth Tanner Isaks, <i>Chair</i> | 2024 | <i>Appointed terms expire in April</i> |
| Linda Harvey, <i>Vice-Chair</i> | 2023 | Beverly Glynn |
| Claire Karibian, <i>Secretary</i> | 2024 | Howard Glynn |
| Glen Edwards | 2023 | Patricia E. Good |
| Georgia Brust | 2025 | Brian Flanagan |
| Maryann Dugan | 2025 | Susan Kettinger |
| Vacancy, <i>Alternate</i> | 2023 | Dan Zavisza |
| Vacancy, <i>Alternate</i> | 2024 | |
| Keith Stramaglia, <i>Selectmen Rep.</i> | | |
| Historic District Commission | 3-year terms | Planning Board |
| | <i>Appointed terms expire in April</i> | Staggered terms |
| Elizabeth Roth, <i>Chair</i> | 2024 | <i>Elected/Appointed terms expire in March</i> |
| Patricia E. Good, <i>Vice-Chair</i> | 2024 | <i>Alternate terms expire in April</i> |
| Michael Banks | 2025 | Keith Belair, <i>Chair</i> |
| Beverly Glynn | 2023 | 2024 |
| Howard Glynn | 2024 | Joseph Feole, <i>Vice-Chair</i> |
| James S. Keller, <i>Selectmen Rep.</i> | | 2023 |
| Katheryn Burke (<i>term ended 2022</i>) | | Beverly Donovan, <i>Secretary</i> |
| Housing Authority | 5-year terms | Sean Lewis |
| | <i>Appointed terms expire in April</i> | |
| Kelly Bryant, <i>Chair</i> | 2024 | Paul Pelletier |
| Virginia Consoli, <i>Vice-Chair</i> | 2026 | George D. Perry |
| Donald Simmons | 2025 | Michael Banks, <i>Alternate</i> |
| Georgette Smith | 2027 | Bianca Carlson, <i>Alternate</i> |
| | | Linda Harvey, <i>Alternate</i> |
| | | 2025 |
| | | Jeffrey Hatch, <i>Alternate</i> |
| | | 2025 |
| | | Cathy Ann Stacey, <i>Selectmen Rep.</i> |
| Recreation Advisory Committee | 3-year terms | Recreation Advisory Committee |
| | | <i>Appointed terms expire in April</i> |
| Thomas Woelfel, <i>Chair</i> | | 2023 |
| Rachel Hill, <i>Vice-Chair</i> | | 2024 |
| James KocZat, <i>Secretary</i> | | 2024 |
| Patricia E. Good | | 2025 |
| Kelly Moss | | 2024 |
| Richard Murray | | 2023 |
| Kevin Richard | | 2023 |
| Glen R. Yergeau | | 2024 |
| Vacancy | | 2025 |
| Keith Stramaglia, <i>Selectmen Rep.</i> | | |
| Patricia Corbett, <i>School Board Rep.</i> | | |

TOWN OFFICIALS

| | | | |
|-------------------------------------|--|---|--------------------------------|
| Supervisors of the Checklist | 6-year terms | Tax Collector | 3- year elected term |
| | <i>Elected terms expire in March</i> | Martha Breen | March 2023 |
| Melissa Sorcinelli, <i>Chair</i> | 2024 | | |
| Patricia E. Good | 2026 | Town Clerk | 3-year elected term |
| Kelly Anne Dortona | 2028 | Susan Wall | March 2023 |
| Trustees of the Trust Funds | 3-year terms | Treasurer | 3-year elected term |
| | <i>Elected term expires in March</i> | John Sytek | March 2023 |
| Sean Lewis, <i>Chair</i> | 2024 | | |
| Gregory Davis | 2025 | Moderator | 2-year elected term |
| Richard O'Shaughnessy | 2023 | Christopher Goodnow | March 2024 |
| Zoning Board of Adjustment | 3-year terms | NH State Senate – District 22 | |
| | <i>Elected terms expire in March</i> | Charles W. Morse – <i>Term ends November 2022</i> | |
| | <i>Alternate terms expire in April</i> | | |
| Bonnie Wright, <i>Chair</i> | 2025 | NH House of Representatives - District 25 | |
| Edward Huminick, <i>Vice-Chair</i> | 2024 | | <i>Terms end November 2022</i> |
| Bernard Campbell, <i>Secretary</i> | 2023 | Daryl Abbas | |
| Kellie Annicelli | 2024 | Fred Doucette | |
| Claire Karibian | 2023 | Robert Elliott | |
| David L. Bruce, <i>Alternate</i> | 2024 | Betty Gay | |
| Dionne Garon, <i>Alternate</i> | 2024 | John Janigian | |
| Olga Guza, <i>Alternate</i> | 2025 | Everett McBride | |
| Jeffrey Hatch, <i>Alternate</i> | 2023 | Joe Sweeney | |
| George Perry, <i>Alternate</i> | 2024 | John Sytek | |
| | | Susan Vandecasteele | |

Board of Selectmen
and
Town Manager

BOARD OF SELECTMEN



*Seated: Cathy Ann Stacey (Chair), Michael J. Lyons.
Standing: Keith Stramaglia (Secretary), Robert F. Bryant, James S. Keller (Vice-Chair).*

In March we welcomed our newest Selectman to the Board, Keith Stramaglia. 2022 was a very challenging year for the Town of Salem. For the second year in a row the town tax rate decreased. Half-way through the year I was honored to have been chosen as Chairman of the Board of Selectmen and appreciate the Board's cooperation in moving the business of the Town forward.

Inflation and the increased costs of electricity, fuel and commodities made significant impacts on department budgets. By using ARPA funds the Board was able to make some large capital purchases to help the taxpayers including two ambulances, a 10 wheel dump truck, several smaller vehicles and a commitment to erect pickle ball courts with construction beginning in 2023.

The town remains diligent in its efforts to recruit and retain employees in this unprecedented and challenging job market. We also had a significant change in the leadership team with the retirement of long-time Town Planner, Ross Moldoff. Jacob LaFontaine has been named as his replacement. I would be remiss if I did not recognize the efforts of the dedicated town staff who despite the challenges of staffing shortages have successfully continued to deliver critical services to our citizens.

During 2022, the Ingram Senior Center celebrated twenty (20) years with a large celebration, work started on cleaning up the former wastewater treatment plant.

BOARD OF SELECTMEN

I am pleased to say the Depot Intersection (an “F” rated State intersection) nears final completion. It is in base pavement and should be finished with topcoat summer of 2023. Additionally, the Depot area welcomed a new Affordable Housing Development known as Depot and Main Apartments which offers 74 housing units. This will help to address the affordable housing shortage in the Town.

The Road Improvement Program, started in 2005, continues to be successful and supported by the citizens of this community. It is the hard work and attention of the Municipal Services Department that take the lead in addressing the community’s paved and gravel roads.

On behalf of the Board of Selectmen, thank you for supporting the Town’s efforts over the past year. The Board looks forward to a successful and productive year in 2023.

Respectfully submitted,

Cathy Ann Stacey, Chair
Board of Selectmen

TOWN MANAGER

I am honored to present this report summarizing all the Town has achieved in 2022. With COVID restrictions loosening and everyday life returning to normal, 2022 still had challenges with the highest inflation rate since the early 80's and a shortage of workers to fill open positions. It was a successful year for the Town of Salem in preparation, planning, and taking steps towards the growth in our community.

Construction in the depot continued in 2022 and is near completion. This project was identified decades ago as one of the most congested intersections in the state. In the spring/summer of 2023 this project will be completed. Another issue identified decades ago includes the contamination at the former wastewater treatment plant site. There were some logistical issues with getting enough power to the site, but Liberty Utilities has worked those out and the process of cleaning the contamination will begin early in 2023.

Although the Town did not receive the required 60% vote in March of 2022 to purchase numerous vehicles, because of Federal ARPA funds, the Town was able to address the most critical needs and purchased two ambulances, a couple dump trucks and a few smaller vehicles to continue town operations. 2022 was the second year in the row the Town portion of the tax rate decreased from the previous year. To address the growth in the community and the number of calls and transactions the town processes, I believe this is an accomplishment worth recognizing.

In 2018, the Town reviewed the operations of the Salem Police Department. This review resulted in bringing to light various issues within the Police Department. Over the past four years, the new administration of the department has done an amazing job of creating, reviewing and updating all policies and procedures. They took on the challenge of working towards becoming CALEA certified, which only 1% of all police departments in the country are able to achieve. They are well on their way and will likely receive that recognition in 2023. Recognizing change is not easy, what the administration has accomplished along with the men and women in the department deserves our kudos and gratitude and I will forever be thankful.

I would also like to thank those involved in the Town's Municipal Building Advisory Committee (MBAC) for their hard work in addressing the Town's needs. Recognizing aging facilities and the need for new ones, Municipal Services Director Roy Sorenson led staff, residents, and engineers through a process of reviewing many of our town facilities, creating plans and a process to address our aging infrastructure. Anyone who has been to the Police, Fire, Municipal Services Departments or Town Hall can see the facilities are deficient. MBAC reviewed this information, along with future needs of the community inclusive of a West Side Fire Station and set the path to shape our future.

Town staff did an amazing job in 2022 of doing more with less. Between struggles to fill positions and the increase in demand, they truly have been pushed to their limits, but continue to do whatever they can to help the residents in our community. As the year wrapped up, we wished a happy retirement to our Planning Director, Ross Moldoff, who served our community faithfully for over 39 years. I personally wanted to thank him for all he did for our community. I would also be remiss if I did not recognize and thank our new Assistant Town Manager Joe Devine who joined us in 2022 and Maureen Witley who has served the community for the past 30 years.

Respectfully Submitted,

Christopher A. Dillon, Town Manager

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Town Departments

ASSESSING DEPARTMENT

The Town's Chief Assessor's position became vacant in July and the Town contracted with Municipal Resources Inc. to provide assessing services on an interim basis until a replacement for the Chief Assessor could be hired. As of the end of December 2022, a replacement had not been found.

The New Hampshire real estate market has continued to experience rapid appreciation between April 2021 and April 2022. As a result, the Town's assessment ratio as of April 1, 2022, dropped from the mid-90s last year to the mid-80s. Construction of both residential and commercial properties have also continued at a more rapid rate than prior to 2018 although there is evidence that both appreciation and building has been slowing since April.

Programs for the elderly, blind, disabled, and veterans to help offset their property tax bills can be applied for at our office and online. Applications for these programs must be filed by April 15 in order to receive the exemption or credit for that year. Additionally, certain organizations are entitled to exemptions and those organizations need to apply annually by April 15. Please feel free to call the Assessor's office or visit our website at <http://www.salemnh.gov/assessing> for information regarding these programs. The Assessor's Office continues to offer assessment data online at www.gis.vgsi.com/salemnh/.

Respectfully submitted,

Joseph W. Lessard, Jr. CNHA
Contracted Interim Chief Assessor

Summary of Inventory

| | <u>2021</u> | <u>2022</u> |
|-----------------------------|-----------------------|-----------------------|
| Land | \$2,297,670,188 | \$2,300,055,742 |
| Buildings | \$4,064,288,822 | \$4,102,362,476 |
| Utilities | <u>\$ 120,272,800</u> | <u>\$ 140,977,500</u> |
| Total Gross Valuation | \$6,482,231,810 | \$6,543,395,718 |
| | | |
| Elderly Exemptions | \$ 19,050,720 | \$ 27,727,400 |
| Blind Exemptions | \$ 990,000 | \$ 900,000 |
| Disabled Exemptions | <u>\$ 360,700</u> | <u>\$ 1,720,600</u> |
| Total Net Valuation | \$6,461,830,390 | \$6,513,047,718 |
| | | |
| Taxes before Exemptions | \$ 103,067,684 | \$ 104,357,148 |
| War Services Credits | <u>\$ 661,919</u> | <u>\$ 651,382</u> |
| Net Property Tax Commitment | \$ 102,405,765 | \$ 103,705,766 |
| | | |
| Tax Rate | \$ 15.98 | \$ 16.05 |
| | | |
| Total Current Use Acreage | 1,211.12 | 1,137.98 |
| Total Taxable Properties | 12,539 | 12,575 |
| Total Exempt Properties | 511 | 514 |

COMMUNITY DEVELOPMENT DEPARTMENT

Mission: To provide information, technical expertise, and services to the community to plan, manage, and coordinate the natural, constructed, and economic environment of Salem in order to provide a better quality of life for its citizens.

Operations: The Community Development Department staff consists of John Vogl, GIS Manager/Planning Coordinator and the now-vacant Community Development Program Manager. The Department operates under the leadership of Assistant Town Manager Joe Devine.

At the end of 2022, we were saddened to learn that Community Development Program Manager Karri Makinen was leaving the Town of Salem for employment opportunities elsewhere. Karri had worked for the Town for over 6 years and quickly earned a reputation as a capable and respected colleague who could always be counted on for adding expertise to everything she touched. Among other things, Karri managed the website, assembled the Town Hall Times, managed the numerous Rail Trail and Conservation projects, and had successfully applied for millions in state and federal grant opportunities. She was a valued member of the department and will be sincerely missed.

The Community Development Department also includes the Planning Division. Please also review the Planning Division report for a complete picture of the Community Development Department's activities and responsibilities.

As Town operations returned to normal, post-COVID, our operations also returned to a sense of normalcy, returning to a full-time presence at Town Hall. Both the Program Manager and GIS Manager work extensively with others throughout the Town to provide necessary technical or program assistance. Truly, our list of partners extends throughout this entire report. A summary of the focus areas for the calendar year 2022 follows.

Projects: The following projects are managed or are assisted by the Community Development Department and represent efforts to create new opportunities in a manner that minimizes local tax dollar impact.

Salem Bike-Ped Corridor (Rail Trail): Progress continues on the Salem Bike-Ped Corridor projects. While the Town manages the construction projects, the work of the Friends of Salem Bike-Ped Corridor has helped transform the rail corridor into a beloved community asset complete with benches, signage, and beautiful landscaping.

Cooperative Alliance for Regional Transportation (CART): Community Development Department staff participate in the CART advisory committee to ensure that Salem residents continue to receive high-quality transportation services. We regularly review ridership trends and public input to best align the service with the current needs of the community.

COMMUNITY DEVELOPMENT DEPARTMENT

Conservation Commission: The Community Development Program Manager provides staff support to the Conservation Commission. In 2022, the Commission undertook steps to improve conditions at Bill Valentine Park. This builds upon invasive removal efforts that were initiated in 2021. By the fall, the Town had received all necessary permitting to improve parking areas and construct the planting areas and picnic tables. Work will recommence in early 2023. The Program Manager also led the process of acquiring properties for the Conservation Commission. This year, the Town acquired 2 properties on Lou Avenue and most importantly, closed on the privately owned parcel in the center of the Town Forest. This will allow the Town to improve the trail infrastructure to more easily access the interior of the property.

The Conservation Commission continues to review wetlands permit applications, manage conservation properties, and engage with the community for the protection of natural resources. Please see the Conservation Commission report for details on 2020 projects and activities.

Grant Assistance: Community Development Staff worked closely with other Town Departments to apply for available grant funding opportunities. Most notably, Staff worked with the Community Services Department to apply for funding through the Land and Water Conservation Fund (LWCF) to enable improvements at Hedgehog Park. Staff provided assistance with grant preparation including researching federal programs, vetting the project through environmental/historic review steps, and preparing all necessary plans and graphics.

Geographic Information System (GIS) Program: The purpose of Salem's GIS is to provide support and information services to the town departments through maps or cartographic analysis. Nearly every service the Town provides involves a geographic component and can take advantage of the GIS program. Salem residents and staff have learned to expect a robust effort and a cooperative attitude to utilize all available tools to help advance and communicate the Town's needs.

GIS Manager John Vogl continued to manage the Town's public GIS viewer 'MapGeo for Salem' which is easily accessible from the town's website at www.salemhnh.gov. The site provides access to assessing records and parcel mapping plus various map layers, such as zoning, utilities, voting districts, open spaces, etc. Each month, the site records between four to five hundred unique hits, proving that demand for this type of service is high. We are pleased to observe that maps and data generated from the site are frequently included in building permit and land use applications, further demonstrating the utility and demand for this type of service.

GIS Manager John Vogl continued to work closely with the Municipal Services Department to carry out the towns Asset Management Program. This program is intended to inventory, document, prioritize, and plan for maintenance/improvements to the Town's physical infrastructure including the regional water line and connected properties in Windham. In 2021, the focus was on continuing implementation of work orders and facility conditions within the Utilities Division. Information from the this and other Divisions is processed and passed along to the Capital Improvements Plan (CIP) Committee to make informed decisions about future purchases or asset replacement. The Town also continued its efforts to improve utilities mapping by committing crews to GPS-locate water shut-off valves and other necessary water assets.

COMMUNITY DEVELOPMENT DEPARTMENT

Internally, John Vogl worked extensively with the Fire Department's Inspectional Services Division to implement OpenGov permitting software. This new software is utilized to accept, track and report building/health/planning permitting and inspections. We have provided routine technical support to develop forms/reporting and QA/QC the data entry and workflow process to perfect our implementation. Once fully implemented, the site will provide web-based permit applications and processing of inspections. GIS Staff has also assisted the process of scanning paper records from Assessing and Building Departments, using funds made available through the federal COVID response grants.

Efforts in 2022 continued to focus on maintaining the Town's base map. Originally derived from a 2019 flyover and remapping project, the base map requires constant attention and update to remain representative of the existing conditions. This data is continuously folded into the MapGeo service so the site will be reflective of the dynamic developments being constructed throughout town. This includes all of the building updates at Tuscan Village plus all the infrastructure projects throughout town, including the regional waterline, Depot reconstruction, annual road program, and Pine Grove Cemetery addition, among others.

The system and all the work put into it continues to grow. We are very excited to see what the new year brings.

Respectfully submitted,

Joseph Devine, Assistant Town Manager
John Vogl, GIS Manager/Planning Coordinator

COMMUNITY DEVELOPMENT DEPARTMENT

Planning Division

The Planning Division staff includes Planning Director Ross Moldoff, Assistant Planner Jacob LaFontaine, and Administrative Secretary Lisa Wojtas.

The primary responsibility of the Planning Division is administering the Town's land use controls, including subdivision and site plan regulations and the Zoning Ordinance. This involves reviewing land development plans and proposals to make sure they comply with Town rules, helping applicants, reviewing building and sign permit applications, inspecting sites, answering questions from the public, and working with other Town staff and consultants. We arrange Planning Board and Zoning Board of Adjustment meetings throughout the year, prepare agendas and information packets, attend the meetings, and implement their decisions.

Planning Division highlights for 2022 include:

- Coordinated 23 regular Planning Board meetings with 74 agenda items (same as 2021).
- Coordinated 12 Zoning Board of Adjustment meetings with 54 agenda items (down from 63 in 2021).
- Responded to 61 zoning complaints. The most common complaints included commercial vehicles and businesses at residential properties, the keeping of chickens outside of the Rural District, nonpermitted accessory apartments, political signs, the storing of multiple unregistered/uninspected vehicles, site plan noncompliance, and wetland violations.

Other highlights:

- Reviewed Tuscan Village Master Plan revisions and site plans for 3 major projects there, including the 1 million square foot Life Science complex.
- Collected over \$1 million in impact fees for roads, schools, recreation, and public safety.
- Worked with Town Attorney on Kymalimi, Cheers Poker Room, Kachadorian, and DeSantis court cases and various legal opinions.
- Prepared 5 zoning amendments, including changes to Sign and Floodplain Ordinances, allowing minor setback waivers, and re-establishing building height restriction in Recreational District.
- Revised Rules of Procedure (bylaws) for Zoning Board. Reviewed permits for solar arrays in accordance with Solar Energy Ordinance.

We urge citizens to participate in planning for Salem's future by reading the Master Plan and Land Use Controls, watching meetings on Cable Channel 23 or www.sgc23.com, writing letters or email messages, visiting the Planning Office, and viewing our web page at www.salemnh.gov.

On a personal note, I am retiring at the end of December 2022. It was an honor to serve as Salem's Planning Director for the past four decades. I thank all the residents and businesses who supported my work and especially the hundreds of volunteer Planning Board, Zoning Board, and Conservation Commission members I worked with. The Town has made much progress in this time and, while there are many challenges ahead, I leave knowing that the future is bright. I wish you all the best.

Respectfully submitted,

Ross A. Moldoff, Planning Director

COMMUNITY SERVICES DEPARTMENT

The Town of Salem, New Hampshire's Community Services Department (CSD) was very active and busy in 2022. The CSD is located within the Russell & Roberta Ingram Senior Center on 1 Sally Sweet's Way. The facility is open Monday through Thursday from 8:30am to 4:30pm, and Friday from 8:30am to 3:30pm.

The Recreation Division is responsible for youth and adult recreation programming, Hedgehog Park summer operations, Palmer Pre-School, and department special events. Additional responsibilities include providing staff support for the Recreation Advisory Committee, Field of Dreams, and the Special Olympics organizations. The Recreation Division also coordinates parks facility usage, assisting youth leagues, and management of the Park System Capital Improvement Plan.

The Senior Services Division is responsible for the Ingram Senior Center operations, programming, outdoor activities, trips, and the Intergenerational Collaborative of Salem. Additionally, staff coordinates the efforts of over 80 senior volunteers. The Community Services Department bounced back from the COVID-19 pandemic in 2022 resuming almost all programming within both divisions to fulfill our mission, vision, values, and goals.

Springtime brought the outdoor programs including golf, tennis, horseshoes, and pickleball into full swing. In collaboration with other town departments, we were able to hold multiple large events. The Kelley Library sponsored an outdoor parking lot concert. Chief Dolan and his officers prepared hamburgers and hot dogs for a drive by barbecue. Cedar View from Methuen assisted by donating chips, condiments, bottled water and fruit bowls to complete the lunch. We returned to holding our annual firefighter's lunch with two seatings inside the senior center with food provided by the Salem Firefighters Relief Association and cooked by the Salem Fire Department. Each event was well attended by more than 100 seniors.



Approximately 74 different senior programs at the center were run daily by our amazing volunteers. 80+ volunteers facilitated our programs and gave more than 2,000 precious hours of their time. Over half of the volunteers gave 15+ hours and to honor and thank them, we held a luncheon at LaBelle Winery in Derry. We could never run all of our programs and events without them. They are a dedicated and hardworking group who are always willing to step in wherever needed.

Programs offered included but are not limited to Bingo, Knit and Crochet, Chair Yoga, Corn Hole, Zengevity, Mahjong, Golf, Cooking Class, Billiards, and many support groups. Pickleball once again grew to over 100 participants, following the National trend. A card game Nickels and Grief Share became regularly scheduled programs, while Bible Study, Reiki and Notary Public Services returned. We also added a monthly movie on the big screen complete with popcorn.

COMMUNITY SERVICES DEPARTMENT

Thankfully, we were able to host a very successful and well attended Craft Fair which included crafts from outside vendors as well as our own talented seniors and like in years past, we also held the 46th Annual Health Fair. At the fair, seniors received flu shots and had a choice of health screenings. There were 20+ exhibitors who provided details of their businesses and offered prizes and giveaways.



To start the new year, we substituted our usual Valentine's and St. Patrick's Day parties for a Mardi Gras festivity. We partied Louisiana style and celebrated "Fat Thursday" dressed in purple, green and gold while adorning beads and masks. Our revelers danced and marched to the music provided by a DJ. We snacked on popcorn, pizza, and sandwiches all washed down with non-alcoholic hurricane drinks.

The only thing missing were the floats. It was a great way to begin our trips and party season.

We saw plays in Maine, Massachusetts, New Hampshire, and Rhode Island, visiting some of our favorite theatres including the New London Barn, Newport, and Winnipesaukee Playhouses and returning to many of our favorite places to dine such as Maggiano's, Puritan and Chateau Restaurants. Each trip although varied was thoroughly enjoyed in the company of friends.



We feasted on a lobster bake at Foster's in York, ME and then cruised the Seven Seas. Okay, maybe not, but we did cruise the Atlantic with a trip to the Isles of Shoals. We left from Portsmouth and had really good fortune to see an ocean sunfish, the second largest fish. Any day on the water is a great day.

We held our Halloween party at Lenzi's in Dracut, MA. Lenzi's, known for their delicious chicken pot pie, didn't disappoint. There was more than enough food and then some. The seniors decked themselves out in great costumes with the top three being awarded with prizes. The Thanksgiving party was at Michael's Function Halls in Haverhill with a fully dressed turkey dinner and music provided courtesy of DJ Jim Koczat. Our first visit to Four Oaks Country Club in Dracut for our Holiday party in December was a huge success. The food received rave reviews as did the entertainment and you couldn't beat the beautiful view. After an endless buffet of food, everyone danced the afternoon away and left in the holiday spirit.

COMMUNITY SERVICES DEPARTMENT

The Salem Police Department was able to obtain a grant for an Elder Affairs position and we welcomed Officer Naismith to the Center. Officer Naismith was able to assist numerous community members with finding necessities like food, water, housing, and running water. We are very grateful for the grant and the opportunity to serve our elderly community better and more efficiently.

We would like to thank the Honorable Russell and Roberta Ingram on behalf of the entire Town of Salem for your generosity and being the driving force and visionaries behind this beautiful senior center coming to fruition. In August we marked a momentous occasion with a 20th anniversary celebration of the Russell and Roberta Ingram Senior Center. There were over 400 seniors in attendance along with dignitaries including a representative with a message from U.S. Senator Jeanne Shaheen's office, NH State Senator Chuck Morse, Robert Bryant the Chairman to the Board of Selectmen, Town of Salem Selectmen Cathy Stacey and Keith Stramaglia, Town Manager Chris Dillon, Assistant Town Manager Joe Devine, former Senior Services Director Patti Drellick and the Honorable Russell Ingram.



The atmosphere was electric with musical entertainment from the B Street Bombers and a dance performance by the Senior Center's dance crew the Show Stoppers. Everyone enjoyed a continental breakfast sponsored by the Salem Area Women's Club. As always, the Salem Firefighters Relief Association was incredibly generous by donating over \$7,000 worth of delicious food for our celebratory lunch. Thank you to the Salem Fire Department for preparing and cooking such a delicious meal for over 400 party goers. A delicious dessert of Gelato ice cream was provided and served by Tuscan Brands.

This event would not have been possible without the overwhelming support from the community. In total there were more than 50 businesses and organization who donated to the event.

Our Diamond Sponsors included the Salem Firefighters Relief Association, the Salem Council on Aging, the Salem Lions Club, and Salem Cooperative Bank. The Platinum Sponsors included Enterprise Bank, Campbell's Scottish Highlands, Ford Flower Co. LLC, and Douglas and Johnson Funeral Home. There was also an outpouring of Gold, Silver and Bronze Sponsors that made the event extra special by donating gift cards and a plethora of raffle items. Even though temperatures were in the 90's, it was clear that

everyone enjoyed the day. Many hands make light work, and we would like to recognize the help we received from the many Town Departments including the Municipal Services Department, GIS Department, Finance Department, Fire Department, Police Department, Salem Community Television (SCTV), and of course the hard-working staff members within the Community Services



COMMUNITY SERVICES DEPARTMENT

Department. We would be remiss if we did not recognize the hundreds of volunteers, who, over the years, have continued to help our center thrive. Because of you the Russell and Roberta Ingram Senior Center continues to be one of the most active senior centers in the State of New Hampshire.

We were able to regain some programming normalcy on the recreation side of the department. The youth programs included but were not limited to three season Tennis, Teen Adventure Camp, Summer Camp, three season Dance and Tap, Adaptive Track, Adaptive Soccer, Flag Football and multiple Track and Field programs.

The Fishing Derby at Hedgehog Park was held in partnership with annual sponsor, the Rotary Club of Greater Salem, as well as, the United States Fish and Wildlife Services National Nashua Fish Hatchery, who donated 550 fish to the event this year. We had a great turnout with over 300 participants.



The Halloween “Trunk or Treat” event at the Ingram Senior Center was a huge success. We had an incredible amount of community involvement with over 20 businesses, organizations, and Town Departments participating. They filled the parking lot with elaborately decorated trunks and brought many treats. Ghouls from the Salem High School Key Club lined the haunted pathway to the Senior Center, providing haunts, screams and surprises. The Recreation Advisory Committee judged the highly competitive costume contest along with providing much needed support during the event. Approximately 1,500 people attended the event, and it was by far one of the best events of the year.

There were many other programs offered but they either did not have enough participation, or we did not have a location available to facilitate them.



The Palmer Pre-School which is facilitated by the Salem Community Services Department focuses on the unique development of 3- and 4-year-old children. Thankfully we were able to complete a full school year with in-person learning, which benefited our participating students, parents, and staff. The program takes place three days a week from 9am-12pm.

Enhancements at the Ingram Senior Center included a new registration software program for both the Senior and Recreation Divisions that now gives everyone the ability to

register for programs and trips from home while also allowing for the use of credit cards or checks online and in person.

COMMUNITY SERVICES DEPARTMENT

Karen Bryant the Program/Volunteer Coordinator retired after 19 years working for the Town of Salem. We thank Karen for her years of service, all she brought to the department and all the lives she touched throughout the years.

Although not all programs, events, and activities were mentioned, hopefully this provides some insight on what the Community Services Department offered and accomplished. Our warmest and best wishes to all Salem residents and we look forward to serving you all in 2023 and beyond. Stay healthy!

Respectfully submitted,

Katie Duffey, Community Services Director

Karen Bryant, Program/Volunteer Coordinator

Wendy Peters, Trips/Administrative Coordinator

Doug Cole, Community Services Coordinator

Maria Augeri, Community Services Clerk

Hector Rivera, Custodian

FINANCE DEPARTMENT

The Finance Department is comprised of many functions that interact with all departments within the Town of Salem. These functions include accounts payable, accounts receivable, payroll, purchasing and procurement, and utility billing. The Department manages the expenditures and revenues of town funds, examines all department bills and payroll for accuracy, legality, and availability of funds before payment. The Department is responsible for the development, preparation, and control of the Town's budget in conjunction with the Town Manager and the individual departments throughout the Town. The Department is responsible for State reporting and submission of necessary documents to set the municipal portion of the tax rate. The Department also oversees insurance matters, bond issuances, and lease agreements.

It is the mission of the Finance Department to show that we are worthy of the trust that Salem has placed upon us. Integrity and honesty are the foundation on which trustworthiness is built. This will be done by managing public finances honestly and transparently. The Finance Department will exercise prudence in the management of public funds; disclose the information needed for local officials and the public to understand the financial condition of their community, uphold the letter and the spirit of the law, and avoid conflicts of interest. It is our mission to do high quality work, exercise good judgment, and be fair, accurate, reliable, and consistent.

The municipal portion of the 2022 tax rate was set at \$5.08. The 2021 tax rate was set at \$16.05 per thousand.

The Town maintained its AAA credit rating in 2022. S&P Global Ratings credit analyst. Strong credit ratings result in lower interest rates when the Town goes out to bond. During 2022 the Town issued a bond anticipate note (BAN) for the soil and groundwater remediation of the former wastewater treatment facility as authorized by voters (article 8).

Plodzik & Sanderson will audit the Town's financial records. The results of the audit will be available for public inspection on the Town's website when they are available.

This year Finance welcomed Cindy Kenerson to our team. Cindy serves as the Assistant Finance Director for Salem. She has over 20 years of municipal experience with the Town of Kingston and has acclimated to Salem tremendously well. I would like to thank the employees of the Finance Department for their hard work this year. There were unique challenges that we faced this year, but we got through it stronger than ever. Their dedication and key attention to detail is an invaluable asset to the Town of Salem. They continue to work hard to protect taxpayer assets.

Respectfully submitted,

Nicole McGee, Finance Director



SALEM FIRE DEPARTMENT

CHIEF OF DEPARTMENT LAWRENCE D. BEST
152 MAIN STREET, SALEM, NH 03079
PHONE: 603-890-2215
lbest@salemnh.gov

2022 Annual Report for the Salem Fire Department

“We’re here to help.”

From the members of the Salem Fire Department, Greetings!

2022 continued to be a unique time for us all! Going into 2022 we had hoped to put behind us much of what we experienced because of the pandemic in 2020/2021, but that was far from the case. The COVID-19 pandemic, although diminished, has continued and the members of SFD have continued to be involved in many pandemic efforts to support the State, the community, and our members.

First, I would like to convey my sincere Thanks to my entire staff - Dispatchers, Firefighters, Fire Officers, EMTs/Paramedics, Inspectors and Administrative Staff. I am still very proud of the way that all our members of SFD pulled together. As always, they continued to support each other and never gave-up serving the Salem Community. All our divisions are continuing to adjust because of COVID-19 and the other new viruses that are occurring as we go through the winter months. There were days for a variety of reasons that we were faced with staffing challenges, but members continue to step up to make sure we met the needs of the Town: calls were received and dispatched with fully staffed fire trucks and ambulances going out the door; building permits and inspections were still processed and conducted in a timely manner.

Our Dispatchers, Firefighters, Fire Officers, EMTs/Paramedics, Inspectors and Administrative Staff understand that there is always a level of risk each day while they are performing their jobs. We continue to interact with patients, always following protocol for their safety and our own. The patients and the public have not received any reduction in service based on our personal protective equipment (PPE) requirements.

Our members continue to deal with a high level of anxiety and stress as they receive and respond to calls amid uncertainty about what they are going to be confronted with. During normal times, our jobs are stressful. Our members still need to be concerned with what they could possibly be infecting their own loved ones with.

We finished the year with the busiest ever incident call volume that SFD has ever experienced with 5,902 responses. This was 330 incident calls more than 2021. 2018 was our busiest incident call record with 5,605 responses. However, in 2018 we experienced two significant winter storms which accounted for nearly 230 emergency responses.

FIRE DEPARTMENT

What does 2023 look like... there is some uncertainty as we continue to respond to the ever-continuing growth of the Community, but it is safe to say that our mission of “we’re here to help” will continue regardless of any situation.

Until then and after that time, I am confident that our Fire Department staff, at ALL levels, will remain dedicated to keeping the residents, visitors, and each other safe. They are doing their absolute best on each call, each inspection, and each time they interact with the public. I have great faith in the abilities they have shown. Thank you to all the members of SFD for the countless sacrifices you and your families make.

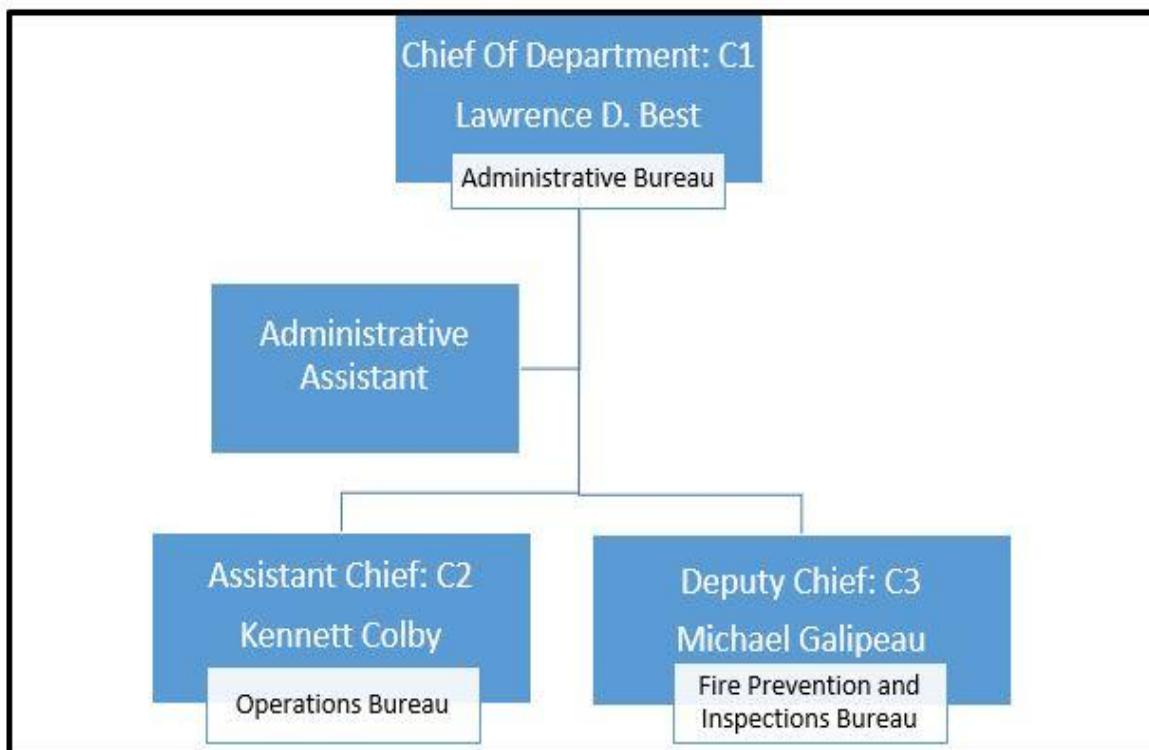
Extraordinary challenges are answered by extraordinary people!

I would also like to say Thank You to everyone in the Community who has shown your support to SFD and our members this past year. It is greatly appreciated!

Respectfully submitted,

Lawrence D. Best, Chief of Department

Administrative Bureau:



FIRE DEPARTMENT

2022 Personnel Changes:

We saw the retirements of Assistant Chief Jeffrey Emanuelson, Fire Inspector Loring Child, and Communications Supervisor Cheryl Ritchie. Together they had over 67 years of service to the Town of Salem. We thank them for their dedicated service to our community.

The following members were appointed to the Department:

- John Romano, Badge #I-106, of Amesbury, MA – Building Safety Inspector
- Gregory Emanuelson, Badge #256, of Hudson, NH - Probationary Firefighter/AEMT
- Alexander Guzman, Badge #257, of Methuen, MA – Probationary Firefighter/AEMT
- Michael Fuller, Badge #258, of Nashua, NH – Probationary Firefighter/AEMT
- Raymond Landers of Pelham, NH – Building Safety Electrical Inspector
- Christopher Lyons, Badge #I-107 of Dracut, MA – Building Safety Electrical Inspector

The following members were promoted:

- Kennett Colby, Badge #197 - from Lieutenant/Paramedic/Training Officer to Assistant Chief/Paramedic
- Nathaniel Breton, Badge #175 - from Lieutenant/EMT to Lieutenant/EMT/Training Officer
- William Bagrowski, Badge #196 - from Firefighter/Paramedic to Firefighter/Paramedic/EMS Coordinator - Training
- Patrick Swanson, Badge #151 - from Firefighter/Paramedic to Fire Inspector/Paramedic
- Kevin Patterson, Badge #231 - from Firefighter/AEMT to Lieutenant/AEMT
- Michael Gordon, Badge #242 - from Firefighter/Paramedic to Firefighter/Paramedic/EMS Coordinator - Equipment & Supplies

The following members retired from the Department:

- Jeffrey Emanuelson, Badge #173, Assistant Chief – 15+ years of service
- Loring Child, Badge #180, Fire Inspector – 14+ years of service
- Cheryl Ritchie, Badge #114, Communications Supervisor – 38+ years of service

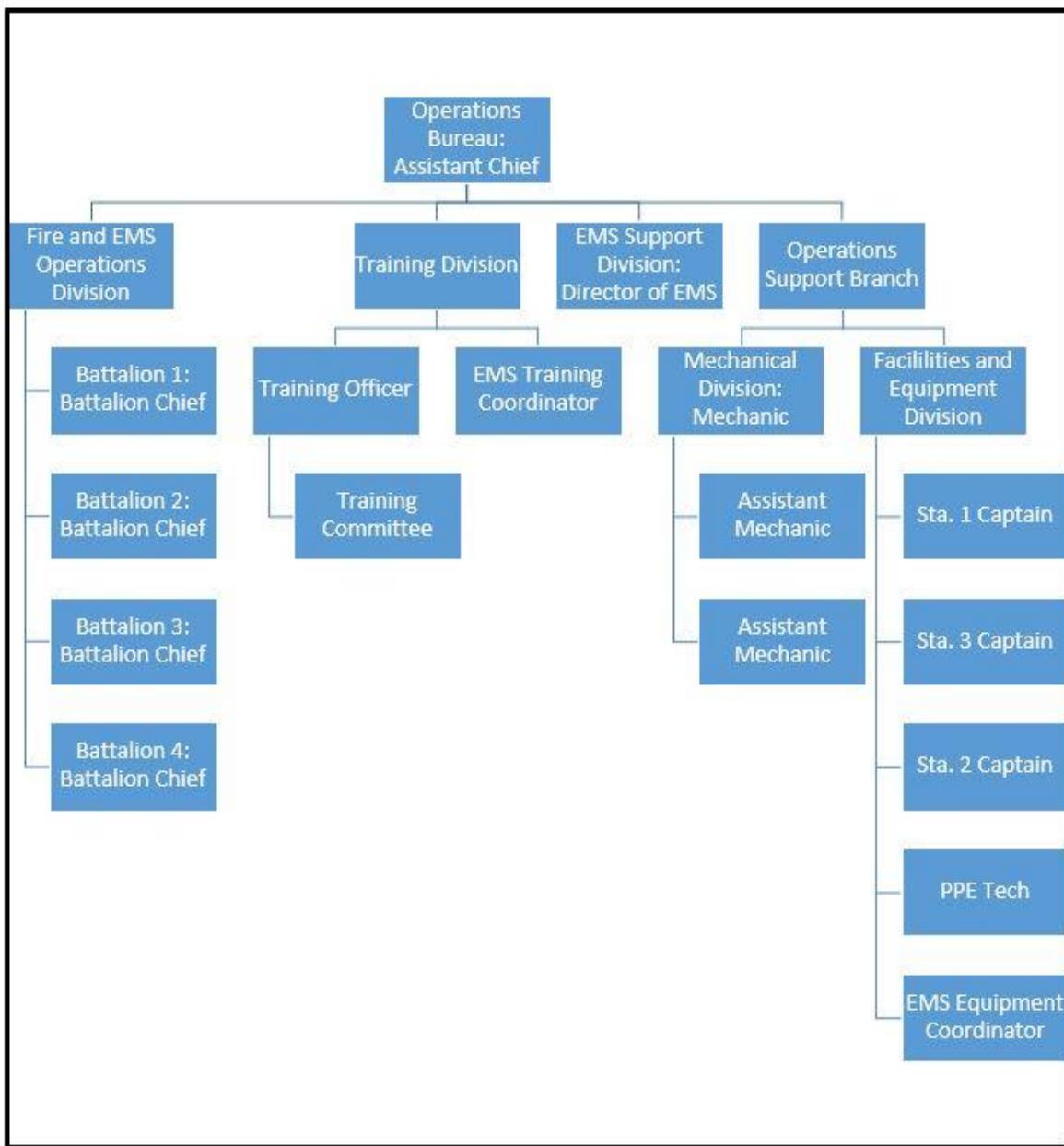
The following members resigned from the Department:

- Gerald Johnson, Badge #248, Probationary Part-time Dispatcher
- Jeremy Wilkins-Keene, Badge #246, Probationary Dispatcher
- Edward Beauchamp, Badge #252, Part-time Building Safety Inspector
- Robert Marley, Badge #253, Building Safety Electrical Inspector
- Raymond Landers, Building Safety Electrical Inspector
- Kyle O'Dowd, Badge #228, Firefighter/AEMT
- Danielle Wallace, Badge #249, Probationary Part-time Dispatcher

FIRE DEPARTMENT

Operations Bureau:

It is my honor to submit to you the following annual report of the Operations Bureau. The Operations Bureau consists of the Fire and EMS Operations Division, Training Division, EMS Support Division, and the Operations Support Branch which is made up of and Mechanical Division and the Facilities and Equipment Division.



FIRE DEPARTMENT

Fire and EMS Operations Division:



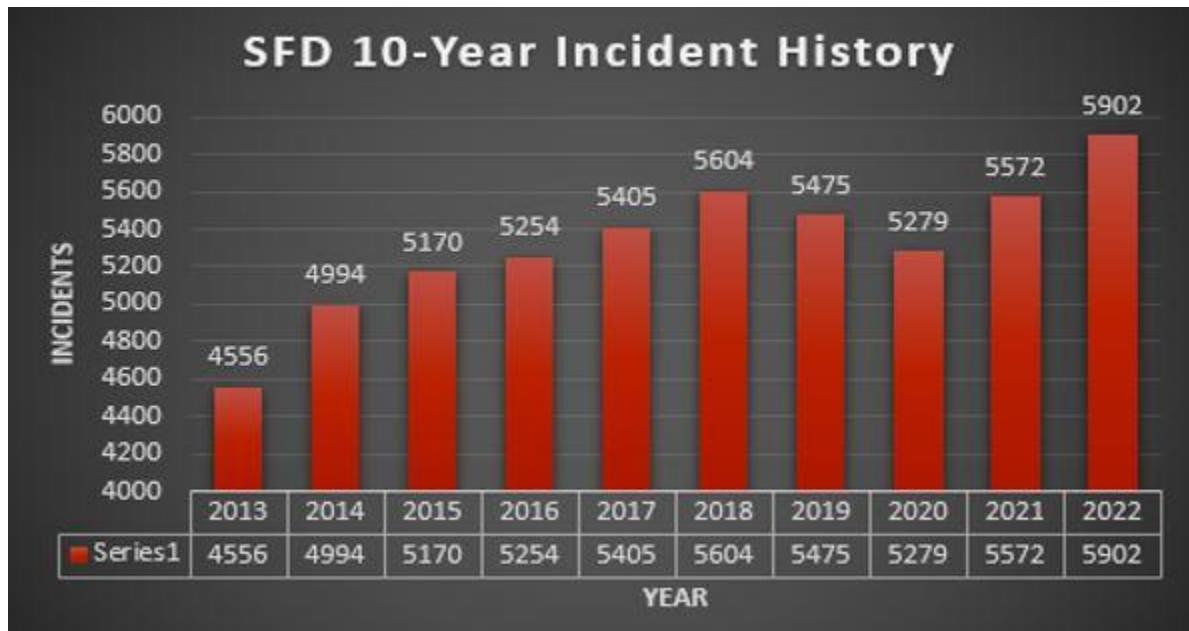
The Fire and EMS Operations Division is made up of four Battalions consisting of 1 Battalion Chief, 3 Company Officers (supervisors), and 13 Firefighters/EMTs/Paramedics, for a total of 17 members on shift 24/7/365.

These members are assigned and staff our 3 firehouses located at 152 Main Street, 279 North Main Street and 170 Lawrence Road. The members are tasked with responding from each of the firehouses to your fire, EMS, technical rescue, hazardous materials, and other emergencies. They are capable of providing basic and advanced life support medical care, technical rescue (ice & water rescue, trench collapse, building collapse and rope low & high angle rescue), auto extrication, HAZMAT (hazardous materials leaks or spills), and fire suppression. Like the rest of the Community, the Salem Fire Department continued to feel the impact of the COVID-19 pandemic, coupled with an intense Flu and RSV season in 2022. This has been dubbed a tri-demic and its effects coupled with a growing and evolving community has led us to a record-breaking year for calls for service.

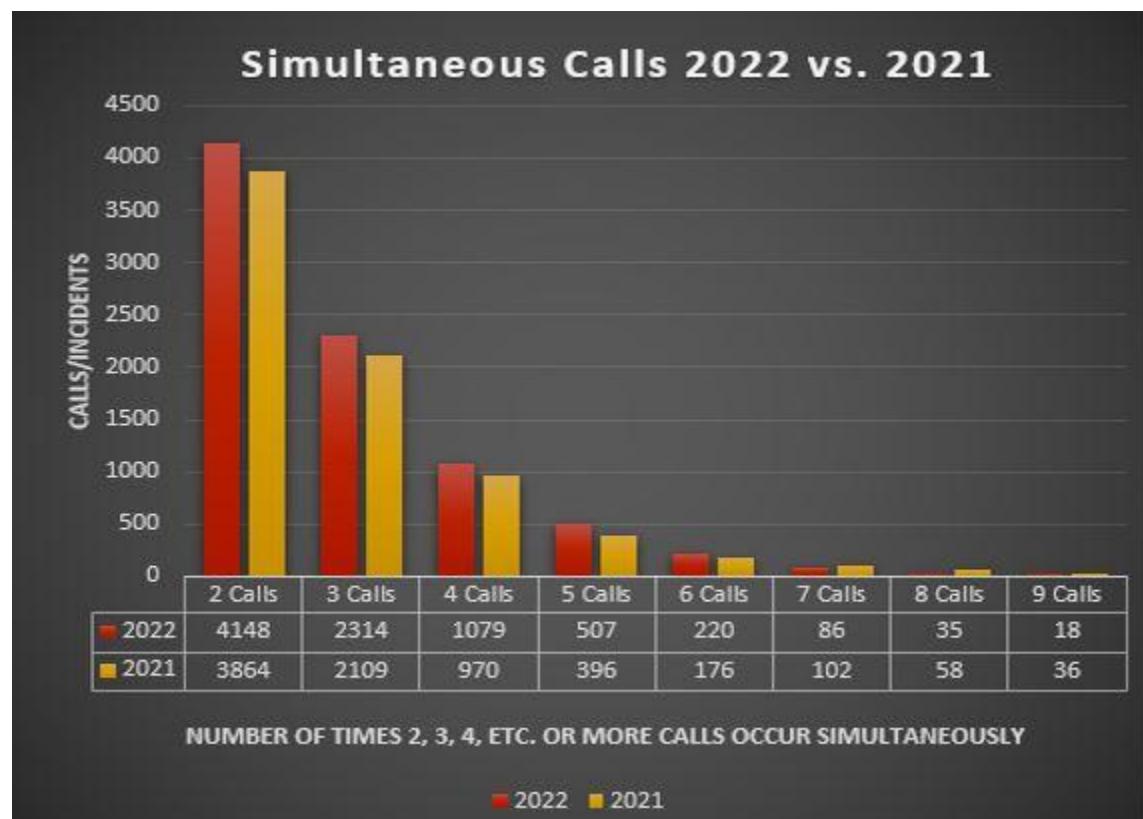
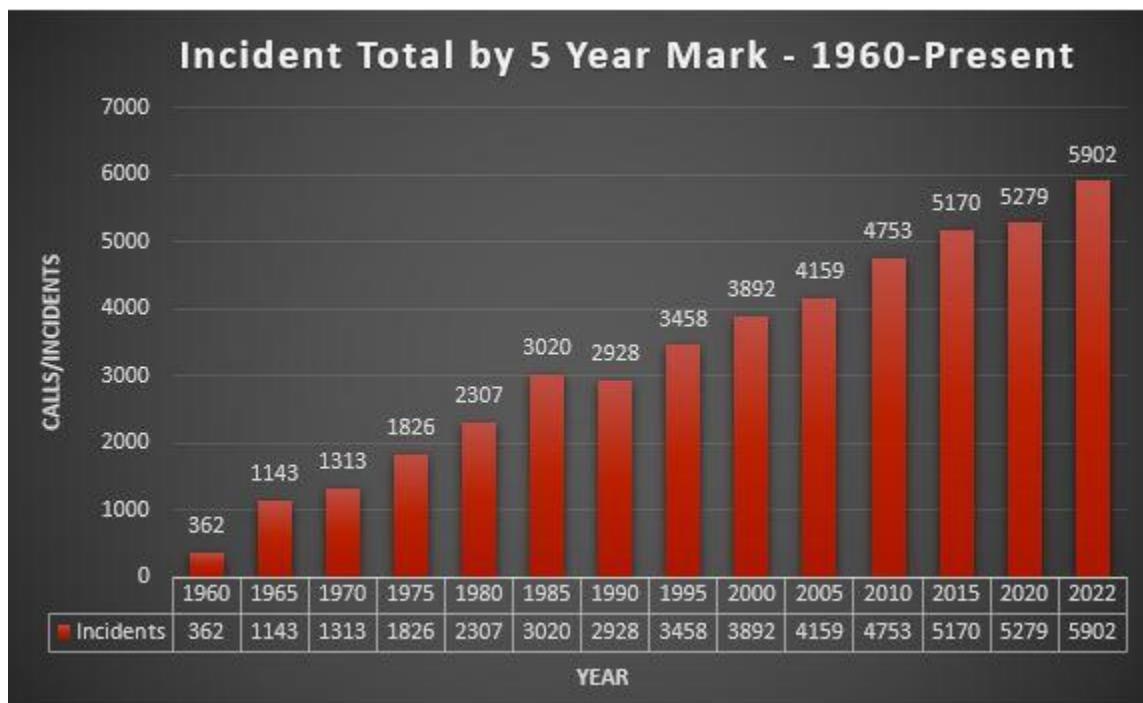
FIRE DEPARTMENT

Here is a breakdown of some of the numbers:

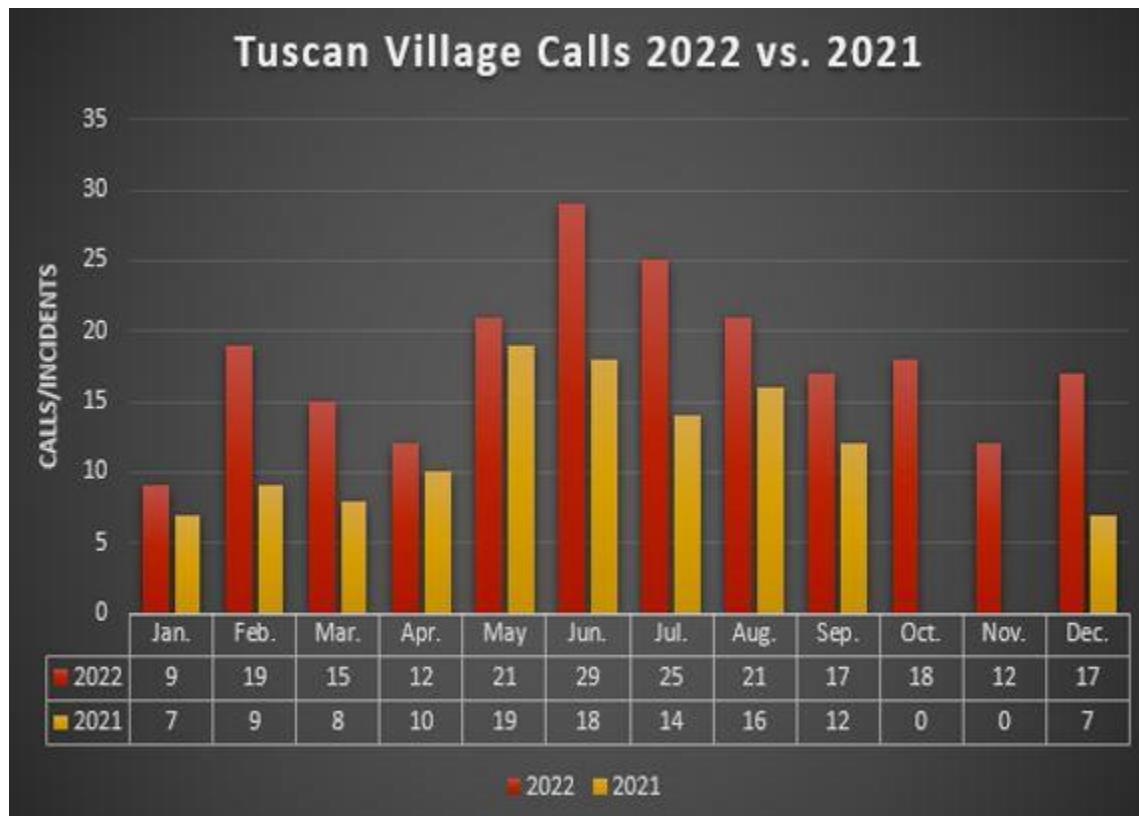
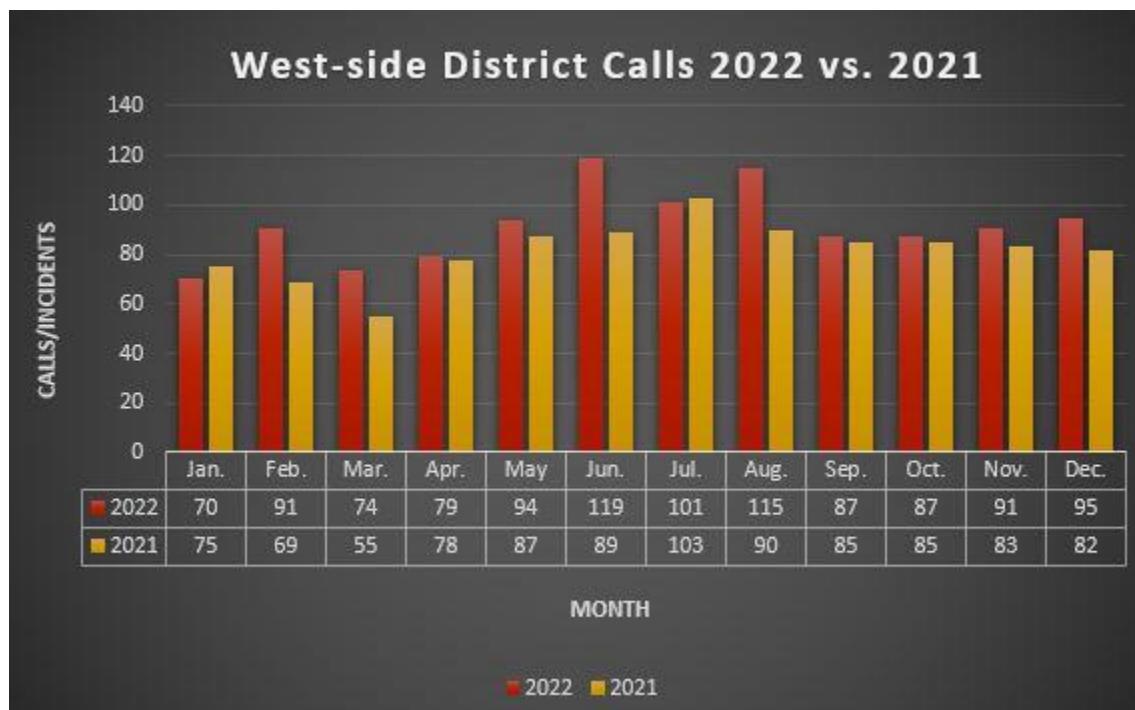
- Total calls: 5,902, a 6% increase from the 5,572 calls we responded to in 2021.
- Simultaneous calls: 4,148; this is an increase 284 simultaneous calls from 2021.
- Calls on the West-side of Town: 1,103; this is an increase of 122 from 2021.
- Total fire loss: \$615,560
- Tuscan Village response data: 215; this is an increase of 95 calls or 44% from 2021.
- EMS call data: 4,600 Patients evaluated & treated.



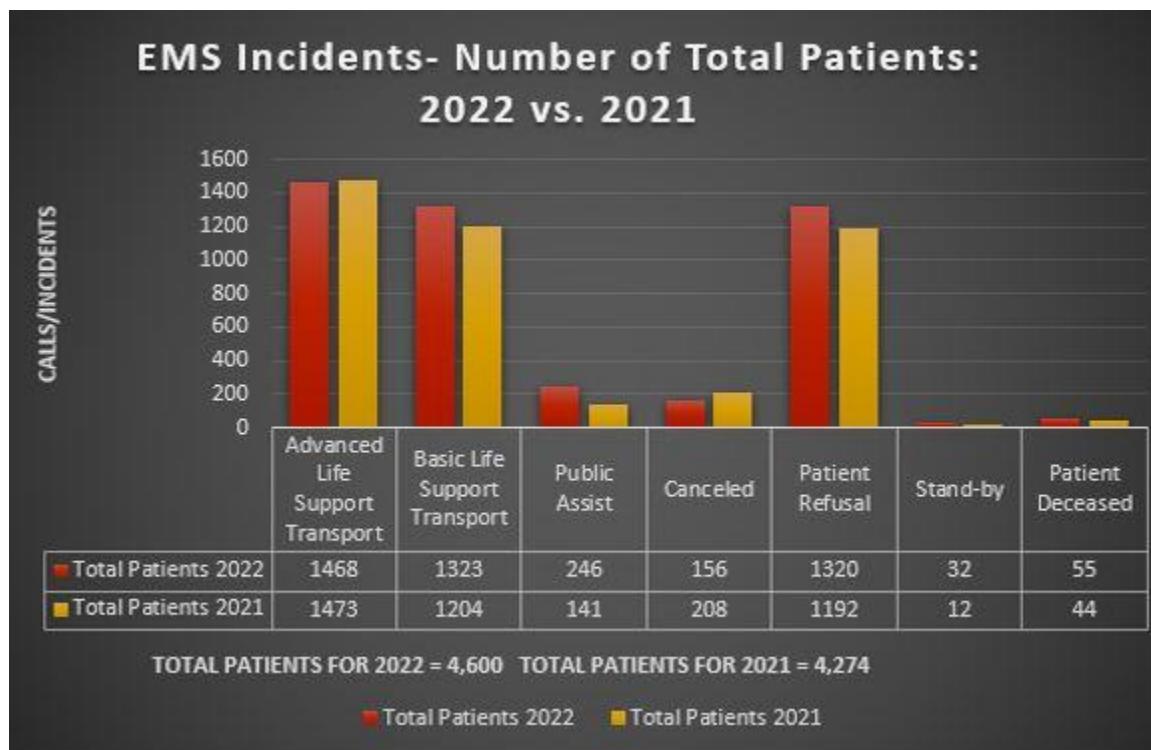
FIRE DEPARTMENT



FIRE DEPARTMENT



FIRE DEPARTMENT



Integrity-Community-Compassion-Excellence

FIRE DEPARTMENT

Training Division:

Over the last year the Training Division has continued to work on getting caught up from the effects of COVID-19. The Salem Fire Training Division consists of the training officer, EMS training coordinator, and a committee of dedicated firefighters, officers, and dispatchers, who use the Department's organizational values of Integrity-Community-Compassion-Excellence as benchmarks to ensure the members of Salem Fire Department are well trained and ready to meet the needs of the Community we serve. This past year we conducted:

- EMS recertification training which included PALS, ACLS, and CPR.
- Conducted over 7,020 hours of training on everything from search and rescue training, to raising ground ladders, and stretching hose lines to both basic and advanced life support EMS skills.
- Officer/Leadership development training.
- Trained on and implemented FRO HAZMAT response system from Federal Resources.
- EMS continuing education training.



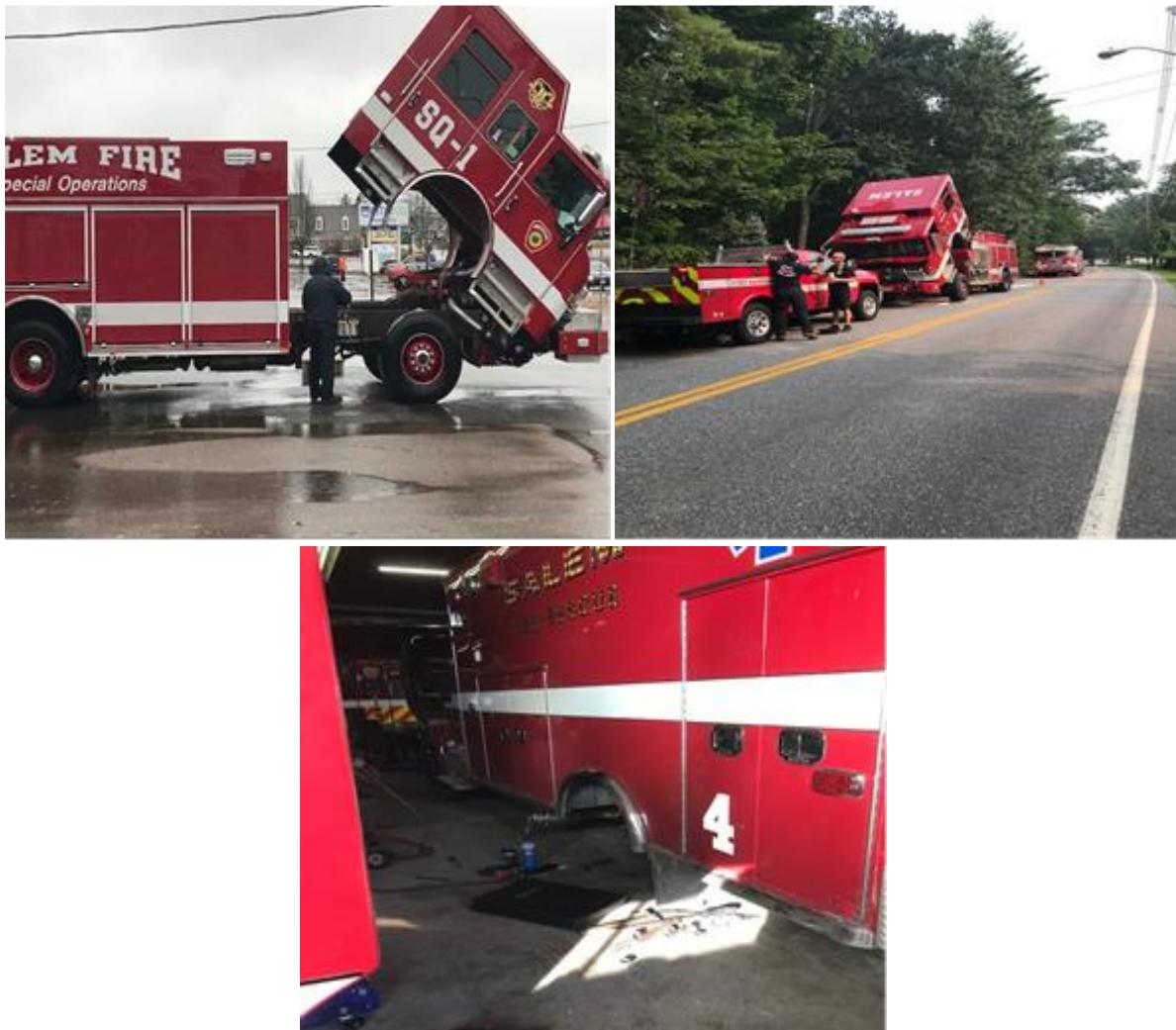
FIRE DEPARTMENT

EMS Support Division:

We have continued to build relationships with our partners in healthcare both in and out of the community. We have continued to navigate evolving infection control issues. We continue to work through multiple other projects from hardship waivers to a new QA program.

Mechanical Division:

The Mechanical Division consists of our one full time mechanic and two firefighters/assistant mechanics. The Division is responsible for maintaining all the Department's apparatus from the pumper, ladder truck, command vehicles, building inspector vehicles, to the other support vehicles and trailers. In addition, they maintain all the small engines and the equipment the Department utilizes. Maintaining the fleet is a monumental task, especially with an aging fleet. During 2022, we suffered significant out of service time with our Inspectional Services Division cars, tower ladder truck, and ambulances.



FIRE DEPARTMENT

Facilities and Equipment Division:

The Facilities and Equipment Division is tasked with ordering & maintaining our supplies, equipment, and firehouses. It is made up of 3 captains (1 per firehouse), who also serve as company officers (supervisors) in the Fire and EMS Operations Division. A personal protective equipment (PPE) technician who is also a firefighter/AEMT, and the EMS equipment coordinator who is also a firefighter/paramedic. As our firehouses continue to age, they are proving challenging to maintain. Our Central firehouse (152 Main St.), which was constructed in 1967, is in the worst state of repair. However, all our firehouses are starting to show their age and do not meet the needs or industry standards of the modern fire service. We have created a 4-phase facility plan to address our facility needs which was adopted by the Board of Selectmen in October of 2022. The facility needs plan can be found on our website.



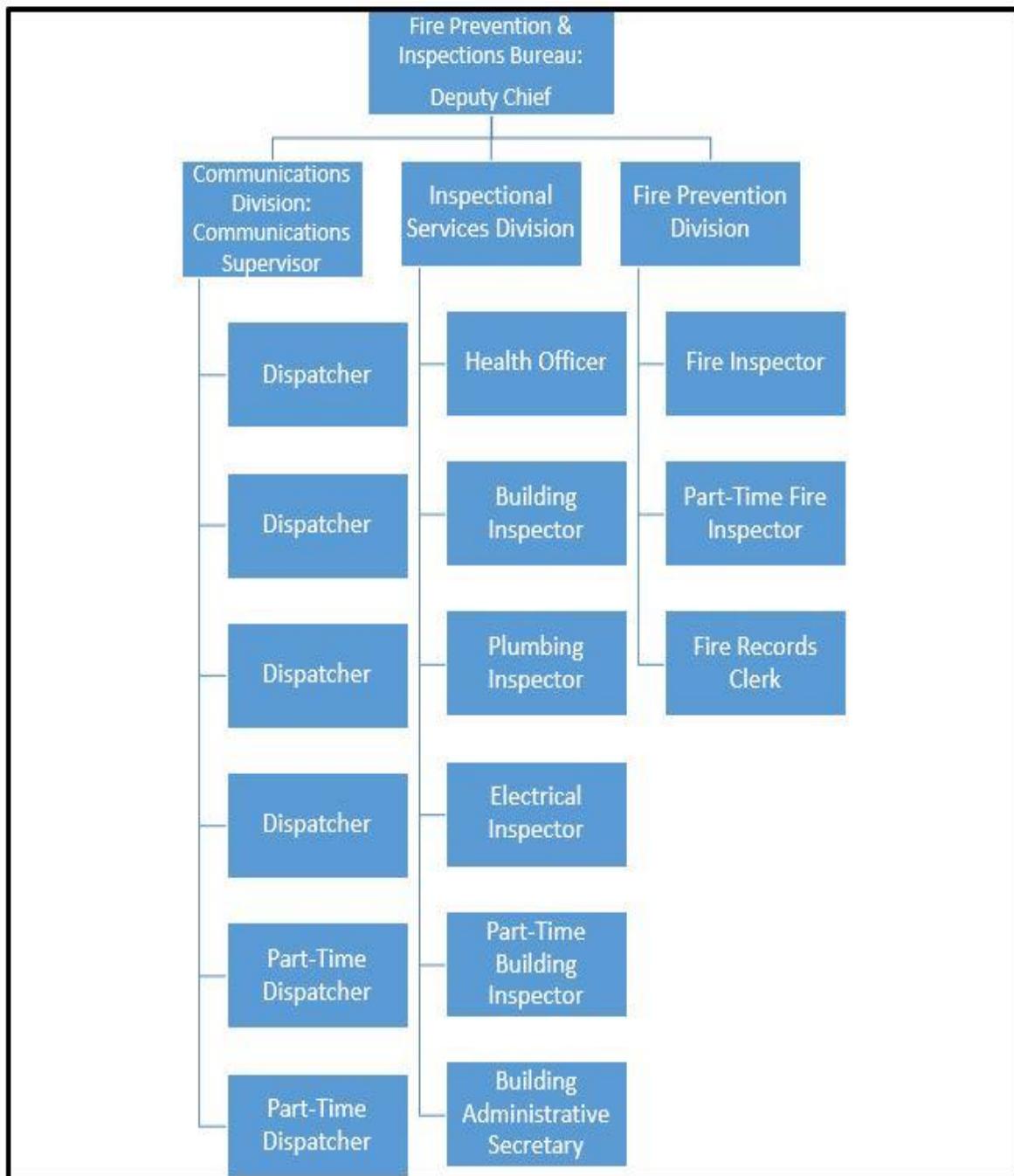
Respectfully submitted,

Kennett Colby, Assistant Chief/Chief of Operation

FIRE DEPARTMENT

Fire Prevention & Inspections Bureau:

It is my honor to submit to you the following annual report of the Fire Prevention & Inspections Bureau. The Fire Prevention & Inspections Bureau consists of the Communications/Dispatch Division, Inspectional Services Division, and the Fire Prevention Division.



FIRE DEPARTMENT

Communications Division- Information Technology/Radio Communications/Dispatch:

This year continues to be one of transitions, with the Communications Division being transferred from the Operations Bureau to the Fire Prevention and Inspections Bureau. The retirement of longtime Communication Supervisor Cheryl Ritchie created some unique challenges; however, we are fortunate to have talented and dedicated staff to help us meet the additional needs while we work towards filling the Communications Supervisor position. Some of the highlights from this past year include:

- The Securing of a GOFERR Grant to obtain replacements for aging equipment and allows for continued social distancing.
- Installation of a new radio master box receiver system software - this is the system that receives all fire alarm systems in the Town.
- Purchase of additional portable radios and batteries to assign each FD member with their own portable radio, which increases safety and fireground accountability.
- Purchase of voice amplifiers used inside members self-contained breathing apparatus to increase communication while operating in a compromised environment.
- Implementation of Wi-Fi radio programing system which results in a cost savings and more efficient means to complete re-programing when members change, or our mutual aid partner Departments update their frequencies.
- Implementation of call accounting to allow for a more robust way for looking up emergency call back numbers.
- Freedom Mouse implementation to allow for synergy between multiple different dispatch screens.

Inspectional Services Division:

This year continues to be one of unprecedeted growth, with many home improvement projects related to the pandemic. There is also Town projects such as the Woodbury School renovations and the continued Tuscan Village development.

Some of the major highlights from 2022 are:

- Purchase of two new Inspector vehicles which are all-wheel-drive.
- Construction value exceeded \$275,000,000; a 34% increase over 2021.
- Greater than 650 new dwelling units completed or under construction: an increase of 419%.
- Efficient and reliable transportation for inspections and construction site access.
- Procurement of new technology tablets which replace the aging and no longer supported units from 2016.
- Strategic Planning for the Fire Prevention & Inspections Bureau which will assist with future Community growth.
- Leadership and communication training for a better customer service experience.
- Information technology which results in inspection efficiencies.
- Continued collaboration with the Planning Department on zoning/code enforcement.
- Continued a proactive role in the redevelopment of the Tuscan Village property.

FIRE DEPARTMENT

Inspectional Services Division- Inspections, Permits Issued & Fees Received:

- 3,189 Permits issued.
- \$2,621,700 fees received.
- 3,063 Building Safety Inspections
- \$27,173.71 - Permit Fees waived (Town and School Projects)

Health Officer:

Licenses/Inspections/Food Safety Initiatives:

The primary function of the Health Officer involves the inspection and licensing of regulated facilities in Salem. These regulated facilities include food establishments, body art facilities (tattoo & piercing), day care centers, schools, and massage therapy facilities. The major portion of the inspectional activities is devoted to food establishments; this includes restaurants, school cafeterias, supermarkets, and convenience stores. Food samples are collected and tested randomly to assess food preparation procedures and food safety. Complaints received by the Health Officer included nuisances such as improper storage of trash, unsafe housing conditions, illegal dumping, and odors. Beaches are inspected and tested during the summer months to ensure safe swimming conditions. The installation and replacement of septic systems are inspected to ensure compliance with local and state codes.

Septic Systems/Wells:

The part-time contracted inspector assists the Health Officer with the inspectional and plan review duties. A total of 446 inspections and plan reviews were conducted in 2022.

Mosquito Control Program:

The mosquito control program was conducted for the twenty-second straight year. Treatment of wet areas and catch basins and surveillance activities began in April and continued till October. No positive batches of mosquitoes were detected in Salem for West Nile Virus and Eastern Equine Encephalitis in 2022.

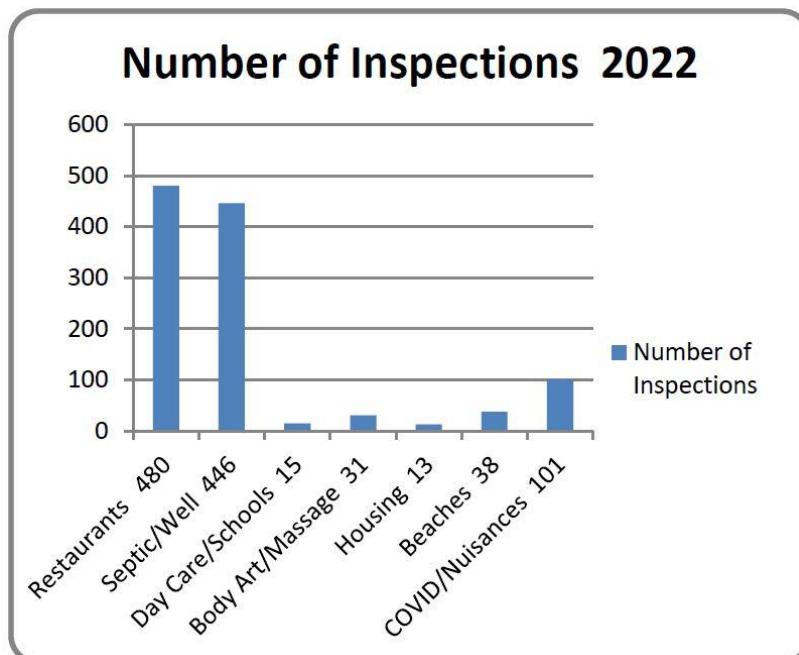
2022 Highlights:

- No positive mosquitoes found for Eastern Equine Encephalitis or West Nile Virus in Salem during our Mosquito Program from April through October.
- Collected 59 beach samples to determine safe swimming conditions.
- Collected 28 food samples during routine inspections to assess food safety.

FIRE DEPARTMENT

Health Officer- Inspections, Permits Issue & Fees Received:

- 325 Permits issued.
- \$60,055 Permit fees receive- Estimated.
- 1,053 Health Safety Inspections
- 446 Well/Septic Permits issued.
- \$23,940 Well/Septic Permit fees received- Estimated.



Respectfully submitted,

Brian Lockard, Health Officer

FIRE DEPARTMENT

Fire Prevention Division:

Fire Prevention Division continues to safeguard our growing community, with many new places of assembly and new business ownership in Town. We have also had the privilege to provide community outreach through many Town events and our open house at the Salem School Scramble event. We look forward to serving our residents and customers through education and inspections.

Fire Prevention Division- Inspections, Permits Issue & Fees Received:

- 588 Permits issued.
- \$61,946 Permit fees received- Estimated.
- 810 Building Safety Inspections
- \$125,500 Radio Box Monitoring Fees Collected.
- 87 - Fires and related incidents were investigated for origin and cause, with an estimated fire loss of \$615,560.

Respectfully Submitted,

Michael Galipeau, Deputy Fire Chief

Closing:

I am extremely proud to be Chief of the Salem Fire Department. The members of the SFD do an outstanding job providing quality customer service. They truly embrace our mission statement of “We’re here to help” and our organizational values of “Integrity, Community, Compassion and Excellence” each and every day by helping the citizens and visitors of our great community. Thank you to the members of SFD for all that you do by helping others at times when they may be experiencing the worst day of their lives.

If you would like additional information about your Fire Department, please do not hesitate to reach out to me by phone at (603) 890-2200 or by email at Lbest@salemnh.gov. I would love to tell you more about “your” department.

Respectfully submitted,

Lawrence D. Best, Chief of Department

Integrity-Community-Compassion-Excellence

FIRE DEPARTMENT

Report of the Southern New Hampshire Hazardous Materials Mutual Aid District

| | | |
|--|---|--|
| Bruce Breton Selectman, Windham Chairman, Board of Directors |  | Chief Thomas McPherson, Jr. Windham Fire Department Chairman, Operations Committee |
|--|---|--|

About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 15 communities, covering approximately 360 square miles with a population of over 193,000 people. The District was formed in 1993 to develop a regional approach for dealing with the increasing amounts of hazardous materials being used and transported within these communities. In 2022, we were fortunate to have Atkinson rejoin the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The FY 2023 operating budget for the District was \$148,273.00. Additionally, in 2022 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$128,250.00. These grant awards included funding for equipment maintenance plans, replacement chemical protective garments, new SCBA air cylinders, environmentally friendly suppression foam, an all-terrain vehicle for remote incident responses, radio reprogramming, HazMat management software as well as numerous training programs for team members. The Fire Chiefs from each member community make-up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the District. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technical Team Liaison, and one Member at Large, manages the operations of the District within the approved budget.

In 2022, we have been operating with a new, part-time District Administrator who manages the administrative functions of the District, including but not limited to, grants management, financial management, and emergency planning.

District Facility

The District maintains a facility in Windham that provides space to house several of its response vehicles and trailers, as well as provide office and meeting space for the District Administrator. In addition, the District is able to utilize the facility for monthly training for the Emergency Response Team.

FIRE DEPARTMENT

The Emergency Response Team:

The District operates a Technical Emergency Response Team. This Response Team is overseen by one of the member community's Chief fire officers who serves in the Technical Team Liaison position. The Team maintains a three-level readiness response posture to permit it to immediately deploy an appropriate response to a District community's request for help involving an unplanned release of potentially dangerous chemicals within their jurisdiction. While the Team primarily prepares for response to unplanned accidental chemical releases it is also equipped and trained to deal with a variety of Weapons of Mass Destruction (WMD) scenarios. The team maintains a host of specialized response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 24 members drawn from the ranks of the fire departments within the District. The Team consists of 5 Technician Team Leaders, 16 Hazardous Materials Technicians, and 3 Communication Specialists. In addition to these personnel, the team also includes an industrial chemist from a local industry.

District Resources

The District's response resources include HazMat 1 which is the primary response vehicle and carries chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The Team's other vehicles consist of a Mobile Command Support Unit, Rehab Truck, two Spill Trailers, a Technician Trailer, an Operations/Spill Trailer, a Firefighting Foam Trailer, an Air Supply/Lighting Trailer and an SUV vehicle.

The Command Support Unit, HazMat 1 along with the Technician Trailer and SUV are housed in our Windham facility, while spill trailers are located in Derry and Sandown allowing for rapid deployment throughout the District. The Foam Trailer is housed by Salem Fire, the Operations Trailer is housed by Hooksett Fire and the Air Supply trailer is housed at Chester Fire. Activation of the team is made at the request of the local Incident Commander through the Derry Fire Department Dispatch Center.

The Rehab truck which serves as a firefighter rehabilitation unit is also housed at our Windham facility. This unit is available to our member departments and is equipped with refrigerated cases of water and sports drinks and can serve hot beverages. The truck is also equipped with a heated inflatable shelter to provide first responders with a place to get out of the weather. In order to remove carcinogens from firefighters as soon as possible, this truck is also equipped with garden hoses and soap and brushes to assist with the decontamination of firefighters at the scene. Staffing of this vehicle is done by a team of dedicated volunteers recruited from some of the District's fire departments along with the Derry Community Emergency Response Team (CERT).

FIRE DEPARTMENT

Response Team Training

The Emergency Response Team members have completed 620 hours of training this calendar year. This training consisted of in-person training programs covering Hazardous Materials Transportation, Computer-Aided Management of Emergency Operations, Palmtop Emergency Action for Chemicals (PEAC), Hazardous Materials Simulation Equipment, Chemical Protective Clothing, Decontamination, and leak control techniques, as well full-scale response drills including the Manchester Airport 2022 Triennial Readiness Drill. Team leaders attended the International Association of Fire Chiefs HazMat conference, the first in several years since the pandemic's start. In addition, through grant funding, the District was able to host approximately 60 Company and Chief Officers from its member communities in a "First Responder Offensive" HazMat training class covering technical size-up and scene safety information for first arriving responders. In addition, the annual New Hampshire HazMat Conference was resumed in 2022 providing 20 Team members with nationally recognized speakers and subject matter experts discussing topics such as EV battery incidents and mitigation among others.

Emergency Responses

In 2022 to date, the Hazardous Materials Team responded to 20 incidents. These included a significant spill of waste oil from a business which was impinging on wetlands, a fuel oil tanker roll-over on Interstate 93 and spill trailer responses for hydrocarbon fuel spills from motor vehicle crashes and home oil tank leaks. Other responses included propane emergencies, identifying unknown substances, as well as requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident. The REHAB team responded to thirteen incidents including fire scenes and large-scale training events.

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at www.senhazmat.org.

FIRE DEPARTMENT

Report of Forest Fire Warden and State Forest Ranger

This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots.

This fall we had multiple fires started by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

The long-lasting drought effects in Rockingham County are showing some minor signs of improvement but a good portion of Rockingham County remains in moderate drought and much of the state is still in the abnormally dry category. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: Always Be Careful with fire. If you start a fire, put it out when you are done. **Remember, Only You Can Prevent Wildfires!"**

As we prepare for the 2023 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.NHfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfl/. For up-to-date information, follow us on Twitter and Instagram: **@NHForestRangers**

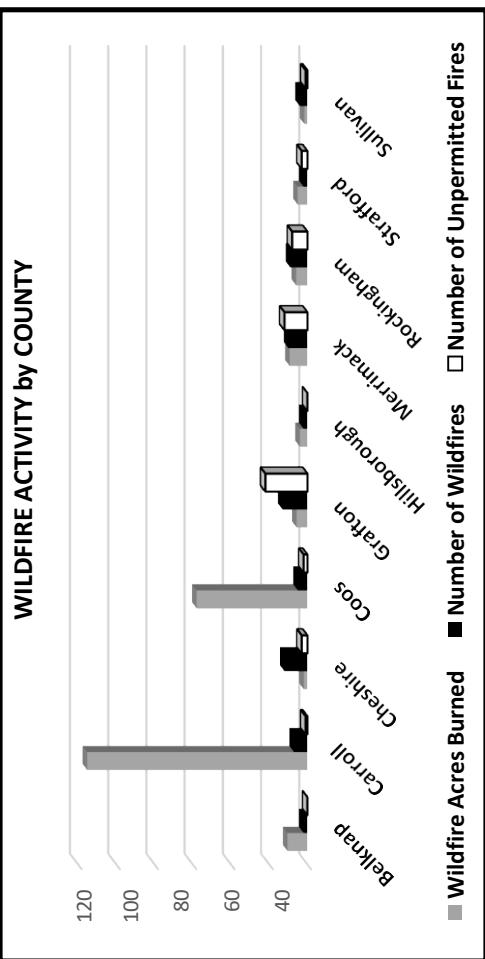
Scan here for
Fire Permits



Report of Forest Fire Warden and State Forest Ranger

2021 WILDLAND FIRE STATISTICS

(All fires reported as of December 01, 2022)



| Year | Number of Wildfires | Wildfire Acres Burned | Number of Unpermitted Fires* |
|------|---------------------|-----------------------|------------------------------|
| 2022 | 66 | 217 | 52 |
| 2021 | 66 | 86 | 96 |
| 2020 | 113 | 89 | 165 |
| 2019 | 15 | 23.5 | 92 |
| 2018 | 53 | 46 | 91 |

*Unpermitted fires which escape control are considered Wildfires.

| CAUSES of FIRES REPORTED | | | | | | |
|-----------------------------------|--------------------------|--------------|-----------------------|-----------------------|---------|--------------|
| Railroad operations & maintenance | Firearm & explosives use | Undetermined | Recreation & ceremony | Debris & open burning | Natural | Other causes |
| 1 | 3 | 21 | 4 | 60 | 7 | 5 |
| | | | | | 7 | 1 |
| | | | | | 1 | 2 |
| | | | | | 1 | 1 |
| | | | | | | 3 |

HUMAN RESOURCES DEPARTMENT

The Human Resources Department (HR) has had some transitions within the department and has been extremely busy processing and attending to HR functions in 2022. Many changes throughout Town departments have kept the department hopping and working short-handed for the majority of the year has been challenging. We are thankful for the support of other departments and appreciated their patience throughout 2022. We recently welcomed Interim Director Diane Hoyt who has brought her Human Resources years of experience and expertise to assist the Department.

Workers Compensation:

Throughout 2022, HR continued to handle several claims related to Covid-19 and its variants. This has resulted in additional follow up with departments for paperwork, employee status and documentation.

- The HR Department filed 122 injury claims during 2022 to the Town's Workers Compensation Insurance carrier Primex. A decrease of 54 from 2021.
- Out of those claims, approximately 64 were related to Covid-19 exposures.
- Lost Time claims = 58 vs 64 Medical only claims = 122
- The HR department is responsible to submit all claims and the required documentation involved to Primex for all work-related injuries/exposures following the Department of Labor regulations. HR also conducts all follow-up including submission of and completion of reports and medical forms with all involved entities throughout an employee's injury until the employee returns to work full-time without restrictions.

Staffing:

The HR Department processed over 54 new hires (including seasonal hires) in 2022. Part of the hiring process includes HR conducting conditional offer steps for most departments such as background, reference checks, psychological testing for Police and Fire candidates, setting up pre-employment medicals, reviewing results, creating notification documentation, and once hired conducting in-person orientations with each individual new hire. Approximately 20 candidates who started the conditional offer process did not move on to the hiring phase.

The following employee hires were processed in 2022:

- Fire Department hires - 3
- Inspectional Services - 3
- Police Department hires - 10
- Municipal Services hires - 8
- Collections - 2
- Library - 5
- Town Manager's Office - 2
- Community Services - 0
- Finance - 1
- Assessing - 1 Interim
- SCTV - 2
- Seasonal - 16 (Recreation & Municipal Services)
- HR - 1 Interim

HUMAN RESOURCES DEPARTMENT

HR has processed over 61 terminations, transfers, and retirements (including seasonal) in 2022: Departments:

- Fire Department - 7 (3 were retirements)
- Inspectional Services - 2
- Police Department - 12 (3 were retirements)
- Municipal Services - 8
- Collections - 2
- Library - 3
- Town Manager's Office - 1
- Community Development - 1
- Community Services - 1 retirement
- Finance - 1
- Assessing - 1
- Planning - 1 (retirement)
- Seasonal - 21 (Recreation & Municipal Services)

*Starting 2023 the HR Department has 9 candidates in the Conditional Offer/hiring process.

Health/Dental and Wellness:

HR is extremely pleased to report there is no rate increase in the Town's health insurance premiums for 2023 for active employees and non-Medicare retirees. Further the dental insurance premiums reflect a modest 2.25% increase for 2023. Retirees on the Town's post 65 Medicare supplemental plan will see a minimal .94% increase, while Retiree Medicare plan including prescription coverage increased by 3.17%.

126 Employees and spouses on the HSA plan continued to participate in the Town's Wellness Program, earning incentives to participate in positive health and wellness activities while helping them defray the cost of deductibles.

Employee Health & Wellness Week:

The Annual Employee Health and Wellness week was held in person this year! Events during the week of September 19th-23rd included a wellness training, flu shot clinic, the employee health and wellness fair, stress relieving chair massages, and a take a break and meditate reminder.

Flu-Shot Clinic:

On September 20th, the HR department partnered with Rite-Aid and held the annual flu shot clinic in the Knightly Meeting Room at Town Hall. 44 employees and retirees participated in the event.

Employee Health & Wellness Fair:

On September 21st the annual Employee Health & Wellness fair was held to provide employees with benefit and wellness information. The Department would like to recognize the following vendors who participated in the event and donated their time, information and items to the raffle: Cigna, Delta Dental, Primex, Legal Shield, The Hartford, Express Med, Convenient MD, Mission Square, and Tuscan Brands who generously donated delicious healthy snacks. Approximately 60

HUMAN RESOURCES DEPARTMENT

employees attended the event, and 18 employees were lucky winners of raffle items provided by vendors! A very special thank you to Human Services Director Barbara Riley who assisted the HR Employee Relations Coordinator in preparation and assisting the day of fair!

JLMC:

The 2022 Joint Loss Management Committee was chaired most of the year by the HR Employee Relations Coordinator. The Committee was able to meet 6 times during the year to discuss safety topics. Members from the following departments participated: Human Resources, Fire, Police, Library, Town Manager's Office, and Municipal Services. Representation from all departments is encouraged.

- The Committee shared safety and wellness ideas and reviewed possible upgrades that could be made to the work environment to enhance employee safety.
- Reviewed Injury Log Reports to identify possible hazards in the workplace.
- Followed up on possible safety issues reported to the Committee.
- The JLMC Chair (HR Employee Relations Coordinator) updated the JLMC Safety Procedure Manual which is under review for approval.
- JLMC funds were used to replace expired/expiring AED pads and batteries in various departments.
- Employee wellness funds designated for employee improvement were used to upgrade outdated wrist and mouse pads in all Town departments to comply with ergonomically correct recommendations, standing desks and anti-fatigue mats were provided to all departments in need to assist in preventing back/spine issues for employees sitting for long periods of time working on computers. Ergonomic desk and drafting chairs were provided to Town Hall employees in need to replace outdated, and broken equipment.
- The Committee looks forward to continuing site inspections of Town departments and working in providing a safe and healthy work environment for all employees in 2023!

Respectfully submitted,

Human Resources Department

HUMAN SERVICES DEPARTMENT

The Human Services Department provides financial assistance to Salem residents as defined by NH State Statue RSA 165. Eligibility is based on need and determined each time a formal request for assistance is made through the application process. The decisions are based on guidelines adopted by the Salem Board of Selectmen. These guidelines can be found on the Human Service page of the Town of Salem web page. Assistance is provided through vouchers for payment directly to vendors for basic emergency needs such as food, fuel for heat, utilities, shelter costs, and other necessities. This department works diligently in searching for other resources such as: State and Federal Programs; food pantries; local Outside Human Service agencies; and others. This is done before Town dollars are utilized.

The Human Services Director also oversees the Outside Human Service agencies funded by the Town. The Town funds six different Outside Service Agencies who perform various services for Salem residents. All of these services are crucial to the families whose circumstances find them in need of help. Working with these agencies helps reduce the Direct Assistance budget. We have a better quality of life here in Salem due to the services performed. They are as follows:

Boys & Girls Club: Mission: *“To inspire and enable all young people, especially those who need us the most, to realize their full potential as protective, caring citizens.”* In 2022, \$285,377 of financial aid was given to 1014 children (duplicated).

Bridges: Mission: *“To cultivate communities free from violence as we support victims and survivors of sexual assault, domestic violence and stalking.”* In the first 2 quarters of 2022, 21 residents were served at a value of \$1,185.

CART: Mission: *“To provide public transit services. The majority of riders are seniors, disabled and low income residents.”* In 2022, 3728 trips were provided.

Southern New Hampshire Services: Mission: *“To prevent, reduce and work towards the elimination of poverty.”* In 2022, households were aided with fuel assistance, electric discounts and grants, food pantries, and families were helped with rental aid. With the high cost of oil and electricity, they have had increased request for services.

Greater Salem Caregivers: Mission: *“To provide supplemental assistance to adults who are home bound.”* In the first 3 quarters of 2022, 879 units of services were provided at a value of \$64,791. Rides, shopping, wellness checks, visits and referrals also are included in units of service. Also in 2022, Director Richard O’Shaughnessy retired, and the new Director is Connie Young.

Rockingham Nutrition, Meals on Wheels: Mission: *“To provide nutritious meals, safety and support to residents to maintain their health, well-being and independence.”* In 2022, 37,184 meals were provided at a value of \$313,689.

You may reach the Human Services Department at the Salem Town Hall, 33 Geremonty Drive, Salem, NH 03079 or by telephone at 603-890-2130. Our hours of operation are Monday – Friday from 8:30 a.m. to 3:30 p.m. Please contact our office for information or to make an appointment.

Respectfully Submitted,

Barbara Riley, Human Services Director

MUNICIPAL SERVICES DEPARTMENT

It is my honor to present this report on behalf of all the extremely hard working and dedicated employees from the Municipal Services Department. In the year 2022 we worked on major infrastructure projects and continued planning for the coming years. The Depot Intersection Project extended through the year with conclusion expected in 2023. The Southern NH Regional Water Interconnection Project was completed in the Windham Franchise Area along Range Road and water main extensions completed on Atkinson Road and North Main Street. Voters approved Article 8 for the purpose of final contamination cleanup at the Former Wastewater Treatment Facility site along with Article 23 for sale of that property and a potential buyer has been identified once remediation is final. Day to day operations continued at high levels despite an influx of vacant positions due to the economic climate. It is the full time staff that do more with less and who are committed to providing the best services possible and this report is in recognition of them. Finally a solemn thanks to all of the residents who have offered continued thanks and support for everything we do.

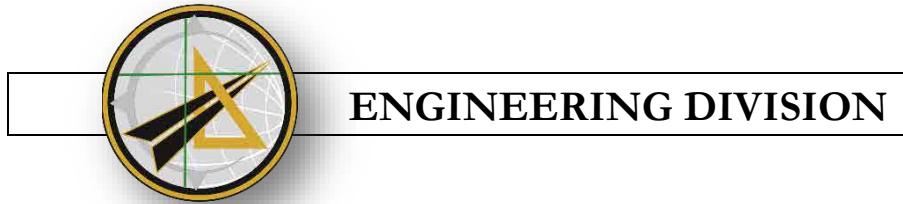


Municipal Services is comprised of Engineering, Public Works, and Utilities, which together as one department provide high quality essential services to the residents, businesses, and visitors to Salem in a professional, efficient, and cost-effective manner. The staff is comprised of forty one full time employees including myself and three division directors that oversee a 20 plus million dollar operating budget notwithstanding several large capital infrastructure projects among many other responsibilities.

The Divisions work together to establish dynamic communication that is consistent and collaborative notwithstanding reducing duplication and improving efficiency. A GIS (Geographic Information System) driven work order database program is utilized for a responsible asset management and capital improvement program that will help the community prosper well into the future. We monitor our performance and develop goals and objectives so that we may offer the best service possible to the community. We are committed to the residents of Salem and will continue to provide a level of service that everyone can be proud of. Municipal Services is at work for you.



Kim Babaian is our Administrative Assistant and manages all calls and inquiries from the public and serves across the department for administrative needs.



The Salem Engineering Division located at Town Hall is dedicated to providing high quality and prompt engineering assistance to the Town's residents, business community, Municipal Boards, Commissions, Committees, as well as other Town Departments. Our mission seeks to provide professional engineering services and cost effective engineered solutions associated with the planning, design, construction, and administration of capital improvement projects and the maintenance of Town infrastructure. The Engineering Division provides a variety of functions and services related to municipal matters including permitting and subdivision/site plan technical review.

The Engineering staff for 2022 included Jim Brown - Senior Engineer, James Danis, PE – Capital Projects Engineer. Lyndsay Butler, PE – Project Engineer left her position, and we appreciate and thank her for all the work she has done. Joining the Engineering staff in 2022 were John Klipfel, PE - Engineering Director and Todd Welch, PE – Project Engineer.

The Engineering Division was involved in the following major activities in 2022.

- **Road Stabilization Committee** – The 10 Year Road Program was supported overwhelmingly during the public vote and continues to be a top priority for asset management. Development is based on a pavement management principal and/or data driven by PCI (pavement condition index) which is a tool used to rate the condition of the road and the proper method of rehabilitation if required. The program is designed to maximize efforts for a responsible and feasible road program. The Committee is comprised of myself, Selectman Cathy Stacey, and Capital Project Engineer James Danis, including professional support from GIS Coordinator John Vogl. At the October meetings the Committee added John Klipfel and Geoff Benson as members. The 2023-2032 Road Program was adopted by the Board of Selectmen at the November 14th meeting. The PCI update was started in 2022 and is expected to be completed by spring of 2023.

- **Northwestern Drive Road and Bannister Road Reconstruction Project** – As part of the Road Program's continued efforts to repair the heavily degraded industrial roadways, Northwestern Drive was reconstructed in 2022. The industrial road efforts began in 2017 and will conclude over the next two years with Keewaydin Drive and Delaware Drive the only two remaining. Northwestern Drive needed comprehensive structural improvements with road gravels along with drainage improvements. Roadway reconstruction also included a redefined road cross section and thicker pavement along with complete curb replacement/expansion along its 4,337-foot length. The Bannister Road project included complete road reconstruction with drainage and water main replacement. The road was reclaimed and graded with structural gravel enhancement and added drainage in the areas of concern that had previous puddles and flooding by Johnson Avenue. The water main was replaced the full length of the street and added a section between Johnson Avenue and Olive Avenue.





ENGINEERING DIVISION

- **Pleasant Street Roadway and Sidewalk Reconstruction** – This was the first phase of road and sidewalk improvements along the Pleasant Street corridor that will allow for pedestrian connectivity from Main Street to the Rockingham Mall including access into Tuscan Village. The work included a new sidewalk from Conifer Way connecting back to Village Way at Tuscan Village north notwithstanding moving the sidewalk off the edge of the road by the sharp bend. The existing sidewalk from Village Way to Main Street was reconstructed and included drainage improvements and new granite curbing. The road itself was milled and overlayed within those limits and in between the intersections of Main Street and Conifer Way. The two intersections along Pleasant Street at Main Street and the other at Mall Road are in design and will be reconstructed in the next few years. A sidewalk will be added from Conifer Way to the entrance of the Rockingham Mall by the Food Court.
- **Neighborhood Roadway Reconstruction Project** – The 2022 Neighborhood Roads were Corinthian Drive, Tilton Terrace, Settlers Lane, Wilson Street, and Gillis Terrace. The total combined linear feet work equaled 6,909. The work provided full roadway reconstruction and a connector road constructed at the end of Wilson Street back over to Palmer Street. The connector was added to help with public safety connectivity and there were several public meetings held to discuss the project.



Corinthian Drive was originally pulled from the program due to funding and bids received but was added back in after the Town received an additional \$569,481.86 of State Aid for Highways for maintenance, construction, and reconstruction of Class IV & V Highways. Corinthian was the largest of the neighborhood projects at 3,514 linear feet and needed significant drainage and under drainage improvements. Work did not begin until late October and included underdrain improvements and drainage replacements along with restoring roadway geometry and replacement/expansion of the curbing.

- **Depot Intersection Project** — The contract for the Depot Intersection Project was awarded late in 2020 and work efforts began in earnest during the spring of 2021. The intersection of Broadway (NH Route 28) with Main Street (NH Route 97), has been plagued by traffic congestion and delays for many years notwithstanding the highest vehicle crash rate of any intersection in Salem. The intersection is known to be one of the busiest in New Hampshire. Beginning in 1995, the Town and New Hampshire Department of Transportation (NH DOT) partnered to present the Depot Intersection Reconstruction Project to the Federal Highway Administration (FHWA). The project finally came to fruition in 2020 thanks to the arduous work of staff to meet the FHWA deadlines. The first phase of the project demolished several buildings along the west side of the



ENGINEERING DIVISION

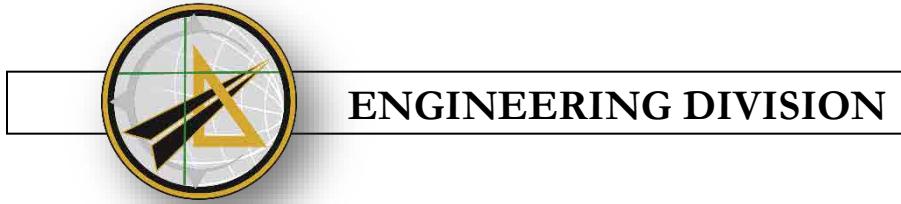
road taken through the right of way acquisition process. The next phase of improvement to the intersection involved a major utility relocation effort whereby all utility poles within a 350-foot radius of the intersection have been removed. Coordination efforts will multiple utility owners began in early 2019 with construction completion in late 2020. All overhead assets were constructed underground. The final phase of the intersection reconstruction is the roadwork itself. While the core concept of the reconstruction effort was simple in nature, the execution of work

was massively complex with each component of work delivering a challenge more difficult than the last. At the top of the list of challenges is mitigation of traffic and the contractor was tasked with maintaining a high level of production and product quality while having to ensure safe passage of between 25,000 and 30,000 cars per day through the work zone. Drainage reconstruction proved to be difficult as the existing drainage system needed to stay active while building the new drainage system. The drainage implementation portion of the project forced temporary connections and by-pass pumping elements to support the active construction. One other major challenges of the project were the presence of hazardous or otherwise regulated soils throughout the project area. One former parcel acquired in the project was determined

to have a variety of volatile organic compounds (VOC's) moreover the heart of the intersection had high concentrations of petroleum in the soil from old service stations no longer in existence while the largest area of the project was subject to lesser regulated constituents at lower concentrations. Town staff and their consultants were successfully able to navigate each one of these challenges through the design, planning, and permitting process. Most of the underground infrastructure work was completed in 2022 and focus was centered around concrete sidewalk and granite curb placement. The new decorative traffic signals and street lighting were also installed, and the intersection was made fully functional to operate per the design by years end. Unfortunately, the contractor for the project was hampered by operational issues and could not complete the project in time so the Town and NH DOT chose to call the performance bond. This process now involves bringing in new vendors to complete the project per the contract guidelines including oversight by NH DOT and FHWA in 2023.

- **Projects in Design/Engineering Study** — Design efforts for the Bridge Street Bridge were completed in late 2021 and the project advertised for bidding. Bridge reconstruction was planned to start in 2022 via Article 10 however bids received were excessive due to the inflationary costs to steel and concrete. In addition, the State did not open its bridge program as anticipated so the project was put off until such time funding may become available. There were numerous RFQ's advertised for design work of the Ring Roads around the Salem Depot including the Rail Trail from Main Street to Rockingham Park Boulevard along the frontage of the Tuscan Development.





These projects will further the intent of the Salem Depot Master Plan and the next large project for construction would be the Brunello Road intersection and/or the South Broadway widening adjacent to the former Coca-Cola plant. The overall project would include a new rail crossing to Brunello Road which is located on the Tuscan Village north side of the trail. Ultimately if the crossing is granted by the State the project would be reconstructed to a four-way signalized intersection.

The Town was notified by NH DOT that it would receive funding assistance for a safety improvement project at the intersection of NH Route 111 and Ermer Road. The Town has had significant concerns for public safety at this intersection and concerns have only increased over time. The straight alignment, wide shoulders, and good sight distance encourage high speeds along this segment of NH Route 111 creating a large speed differential between through-traffic on NH Route 111 and vehicles entering the intersection from Ermer Road as well as vehicles stopped on NH Route 111 waiting to turn onto Ermer Road. The Town would like to see a traffic signal installed at this intersection. NH DOT indicated that the project will be funded through the Highway Safety Improvement Program and managed through the Local Public Agency (LPA) process which provides 90% of project funds with a 10% match customarily paid by the community. The project should be ready for advertising for construction in 2023.

Town Staff has continued efforts in coordination with the New Hampshire Department of Environmental Services (NH DES) Dam Bureau to bring town-owned dams into compliance with up-to-date dam safety regulations. Recent efforts have been focused on the Millville Lake Dam. Design/engineering work is slated for completion through the consultant SLR Corporation (SLR) in 2023. The Town had submitted a grant application to the State and was notified that we would be receiving a grant in the amount of \$926,927 and/or up to \$1,000,000. The Town will use the American Rescue Plan Act (ARPA) grant funds for rehabilitation of Millville Lake Dam which is classified as a High Hazard Dam and staff is anticipating a 2024 Warrant Article thereof.

- **NPDES Phase II Small MS4 General Permit** – In cooperation with the Division of Public Works, the Engineering Division coordinates and oversees the Town's Stormwater Management Program (SWMP) to ensure compliance with the National Pollutant Discharge Elimination System (NPDES) Small Municipal Separate Storm Sewer Systems (MS4) General Permit. Implementation of the SWMP in Years 3 & 4 of the permit term included activities such as: updating the SWMP, Illicit Discharge Detection and Elimination (IDDE) Program, Chloride Reduction Plan, Infrastructure Operation & Maintenance (O&M) Procedures and SWPPPs; updating stormwater system maps; conducting dry weather screening & sampling of stormwater system outfalls; investigating problem and high priority catchments to identify potential sources of illicit discharges; conducting inspections of Town-owned stormwater BMPs; conducting routine SWPPP inspections; developing and distributing public education materials; providing opportunities for public participation in stormwater management; performing and logging good housekeeping tasks (e.g. catch basin cleaning and street sweeping); and preparation and filing of the Year 3 Annual Report. Town Staff continues to implement the Town's SWMP through ongoing activities. The Board of Selectmen accepted an American Rescue Plan Act (ARPA) Grant



ENGINEERING DIVISION

of up to \$100,000 from the NH Department of Environmental Services (NH DES) for a Stormwater Planning Project targeted at MS4 Permit Compliance – IDDE Program Implementation to be included on the 2023 Town Warrant.

- **Former Wastewater Treatment Plant** – Town Staff, with support from environmental engineering consultant GeoInsight, Inc., has been working on efforts to remediate the Former Wastewater Treatment Facility (WWTF) site on Sarl Drive. These efforts include on-going Groundwater Management Permit Activities and Thermal Remediation of Impacted Soils and Groundwater. Monitoring/sampling of groundwater occur in June and November of each year and coordination/communication with NH DES to ensure that the conditions of the existing Groundwater Management Permit (GMP) are met. Voters approved Article 8 in March in the amount of 6.75 million dollars which will be used to remediate the contamination through a process called ERH or electrical resistance heating. This technology is an intensive in-situ environmental remediation method that uses the flow of alternating current electricity to heat soil and groundwater and which will evaporate contaminants located in the soils. This site has been analyzed at length over the past thirty-five years when volatile organic compounds were discovered while constructing the sewer interceptor to Methuen and ultimately the Greater Lawrence Sanitary District (GLSD). This project was originally bid in preparation for Town Vote in 2021 but was not presented at the time due to economic uncertainty. The company that won the bid, TRS Group, is a global leader in thermal remediation and agreed to hold their bid price. TRS mobilized to the site by late summer and began the preparation of the site for treatment.



- **Subdivision and Site Plan Review** – The Engineering Division performed technical review of 616 submissions related to subdivision and site plan projects. Among those were plans for the Tuscan Village redevelopment of the former Rockingham Park.
- **Permits** – The Engineering Division issued 193 permits for Street Openings, Sewer and Water Connections, Driveways, and Gas Services. Engineering also participated in the review and sign off on 1,050 Building Permit Applications and Certificates of Occupancy.



The Division of Public Works Division (DPW) is located at 21 Cross Street and is dedicated to providing high quality and prompt assistance to the Town's residents, business community, visitors, as well as other Town Departments. The primary function of the Division of Public Works is to provide municipal services including but not limited to snow and ice removal, stormwater drainage, vehicle fleet maintenance, facility management, improvement and maintenance of roads, sidewalks, and public property as well as care of parks and cemeteries. Public Works is the largest Municipal Service Division with four sections including Streets, Fleet, Solid Waste, and Parks/Properties.

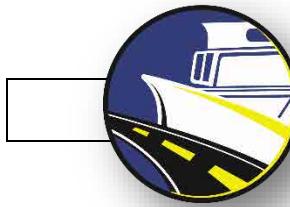
Public Works is comprised of twenty one full time employees and directed by Geoff Benson who was promoted in November to oversee day-to-day operations including snow events. The hardworking dedicated staff are available and provide municipal service when called including working nights, weekends, and holidays including extended hours during emergency operations.

The Public Works Division was involved in the following major activities in 2022.

- **Street Section** – The mission of the Streets and Shops section is to effectively maintain the towns roadway infrastructure for the safest possible travel while being cost conscience and efficient. A primary responsibility of this section is to execute the town Winter Emergency Operation Plan. Outside the winter season this section performs the routine maintenance of the drainage system, roadside mowing and brush clearing, pavement markings, street sweeping, street signs, pot hole patching, turf management at all ball fields, parks and town buildings, roadside litter control (2.60 tons), traffic light signalization, 35 miles of sidewalk maintenance, setting up and breaking down of voting booths, grading 28 gravel roads twice annually, hazardous tree removal, and responding to work order calls from the general public notwithstanding routinely assisting other sections from within the division. Streets and Shops is one of the largest sections and contributes across the division on special projects. The staff includes Eric Becker – Street Foreman, Curt DiGiovanni – Street Foreman, Matt Waldron, William Willette, Jay Bourne, Tom Cloutier, Ben Syke, and Jim DiPhillipo. Eric Czifrik left his position to become a firefighter and we wish him well.



The winter season included 37 primary salting operations, 17 secondary salting operations, and 8 plowing operations for a total season accumulation of 42 inches of snow which was below seasonal average and 10 inches less than 2021-2022. We used 7,000 tons of salt, 300 tons of sand, and 6,000 gallons of liquid calcium for snow and ice control. Similar to the previous year, the storms were small in nature but quite time consuming requiring excessive treatment and lasting over many days. The first plowable storm arrived December 18, 2021, and the last storm came on March 9, 2022.



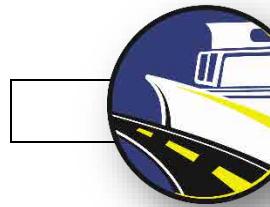
PUBLIC WORKS DIVISION

There were over 1,847 work orders completed over the year for maintenance including the yearly programs such as street sweeping, signs, and catch basins. Public Works was busy over the year replacing and reconstructing many failed drainage lines and catch basin structures within the Town. Over 34 catch basin and manhole structures that had become compromised or failed were repaired by staff. Public Works along with Engineering administered and managed the annual Road Stabilization work which involved mill and overlay of approximately 19,039 linear feet of Town roads, including Pleasant Street, Ivan Gile Road, Elizabeth Lane, Erin Lane, Meghan Circle, Wesley Lane, Webb Street, Westerdale Avenue, Oak Avenue, Kenthill Avenue, Ellsmere Avenue, and Ballard Lane. There numerous mill/fill patches done on Lawrence Road, Atkinson Road, and North Main Street which had areas of localized potholes.

- Fleet Section** - The mission of the Fleet Section is to properly maintain and inspect all town vehicles for the Municipal Services Department as well as Town Hall vehicles in a cost-efficient manner. The responsibility this section is tasked with requires ensuring that front line emergency response equipment is dependable and operational during town wide snow emergencies, water main breaks, and floods, among other scenarios. Fleet staff will also respond to vehicle/equipment breakdowns in the field to ensure that downtime is kept to a minimum which ensures that the department maximizes project efficiencies. The Fleet section performs inventory management, preventive maintenance, repairs, deferment, and capital replacement guided through the VueWorks asset management software that sets critical life values and depreciation through a formal evaluation program that develops a Vehicle Condition Index (VCI).

In 2022 the Town took delivery on three large dump trucks that were previously identified in the six-plus year Capital Improvements Plan. One of the dump trucks is the first ten wheeler addition to the fleet which will help immensely with winter operations. J28 was added and is a “J-Hook” body style that allows for easy disconnect and attachment of various bodies including chipper and salting configurations. Public Works also received a much needed brush chipper replacing a twenty five year old piece of equipment. The truck in essence replaced two separate vehicles and allows for more feasible operations. The majority of the operation performed by the Fleet Section of Municipal Services consists of preventative maintenance, along with equipment repair, followed by the annual State of N.H. Safety Inspection program that ensures the town vehicles meet all requirements of the road. The Fleet Section was led by Chief Mechanic Ryan Pike who resigned from his position after 16 years of service. We thank him for his efforts and wish him well.

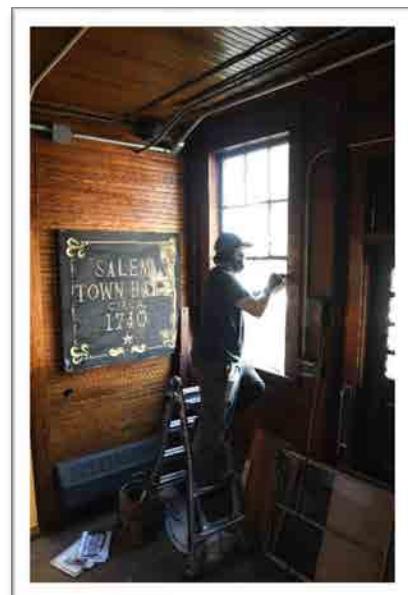




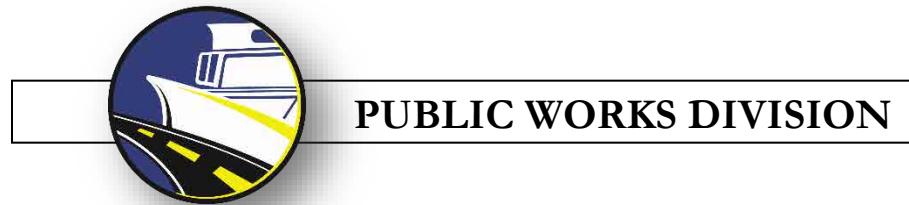
PUBLIC WORKS DIVISION

- **Solid Waste Section** - The mission of the Solid Waste is to provide oversight of the solid waste received at the Transfer Station generated by the town's residents, private haulers, and the operation of the municipalities business and projects. The Transfer Station is designed to receive solid waste, recyclables, brush, leaves, white goods, clean scrap metal, propane cylinders, electronic waste, waste motor oil, CRT's, and batteries. Foreman Dave Cantor monitors the operation including the contracted services (Waste Management, CRT) to assure that all visitors to the Transfer Station are permitted while providing direction and guidance for the disposal of assorted items. In 2022 we collected 9,317 tons of solid waste and 1,712 tons of recyclables both of which were slightly lower than 2021. Another 28 tons of E-waste and 396 tons of scrap metal were received at the facility as well. The annual Household Hazardous Waste Day was held in November and saw over 300 cars throughout the day. The Town solid waste contract went up by significant amounts, up to 48% per ton, due to market volatility. The recycling market continued to struggle given the restrictions globally on the commodity.
- **Parks/Properties Section** - The mission of the Parks and Properties section is to ensure all public grounds, parks, play fields, buildings, historic structures, and cemeteries are open and safe for use to the public year-round; as well as provide the highest level of professional interment services at all the cemeteries within the Town of Salem. This section is led by Foreman James Pacheco, Foreman Greg Minnon, along with Will Rock, Bill Simone, and Custodian Mike Adams.

The primary function of this section is to perform professional burial services at the town cemeteries for the residents. Maintenance of these cemeteries is extremely time consuming for preservation, lawn mowing, weed trimming, tree pruning, flower planting, Memorial and Veteran Days celebrations, snow plowing, leaf blowing/raking and responding to residents' concerns while enforcing cemetery ordinances and rules. This section also administers facility oversight of the Town Hall, Court House, Depot Train Station, Historic Buildings, Parks Building, and Pine Grove Cemetery for all maintenance issues including HVAC systems, lighting, sidewalks, parking lots, lawns, irrigation systems, fire and burglary systems, cleaning, and general upkeep. Maintenance of Michelle Memorial Park, Hedgehog Park, Palmer School (field), and the Linwood Ave playground are also part of the operations with turf management, tennis courts, and facility operating needs. Another important duty is management of election polling station set up of which all DPW personnel are used. Staff also assists moving items for various charities during the holidays, recreation supplies for camps, and files during year end.



It was another busy year for Parks and Properties at the Pine Grove Cemetery. Mapping efforts continued with help from GIS to create an electronic inventory that will be made available to the public for grave locations and the new cremation only section continued selling numerous plots.



Overall, there were 36 burials, 57 cremations, and 23 new burial lots sold during the year. Mechanical equipment and building related issues continued to plague Town Hall with unexpected repairs being needed for failed A/C units and condensers. New carpeting was installed on the upper level of Town Hall in the Inspectional Services area throughout to the Engineering area. The



woman's staff bathroom got a much needed makeover on the lower level of Town Hall. Work began on Old Town Hall including full window restoration which was funded 50 % through an LCHIP Grant. This process is extremely meticulous and has to be done by certified preservationists with all work, methods, and materials must be in compliance as set forth by the Secretary of the Interior's Standards for the Treatment of Historic Properties. In addition, all of the siding was removed and replaced with eastern white pine siding

authentic vertical grain early American clapboards. The siding was purchased out of a specialty mill in Vermont that produces unique radially sawn clapboards with the same methods used more than a hundred years ago. Municipal Services worked with the Salem Historical Society to begin a fundraising campaign for this project which included other numerous items that need to be addressed such as electrical, interior carpentry, masonry work, and various site work. The Depot Train Station had the exterior painted and new replica signs were installed to mimic the original signs moreover match those of the Rail Trail PRV station which was built to replicate the former Canobie Lake Train Station.

- **Municipal Buildings Advisory Committee (MBAC)**

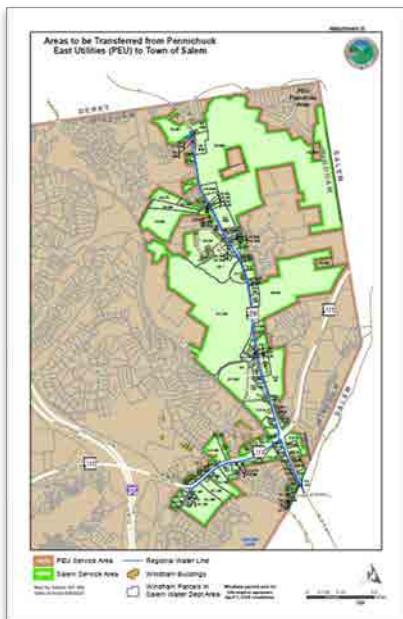
It was a busy year for MBAC with various review of building related issue and potential projects. The Town Hall Project kicked off the year with the Town's selected consultant ICON starting the process of evaluating existing conditions with an ultimate goal of providing three concepts to the Board of Selectmen for review. ICON met with staff and developed a matrix for the space needs of the staff and building. A workshop was also held for the BOS so they could express their concerns and thoughts on what may be needed. The Town's other consultant and/or Owners Project Manager, Trident, continued to help MBAC with technical information including review of ICON and needed projects like the District Court roof which has surpassed its useful life. Community Services was also present at the meetings to discuss their building related issues and the most sustainable course of action thereof. Weston and Sampson who was selected as the designer for a Feasibility Study for Public Works also presented to MBAC and BOS and will be looking to present a final report in 2023. This is one of the first steps in developing proper needs for the Municipal Services – Public Works building on Cross Street. There was also discussion regarding the Police and Fire buildings respectively and MBAC made a recommendation to pursue a new Police Facility at the current site. MBAC also endorsed the Four Phased Facility Plan as presented by Chief Best including a recommendation of a satellite West Side Fire Station. By the end of the year MBAC solicited services through RFQ 2022-046 Architectural Services Public Safety Building (Police and Fire) and RFB 2022-049 District Court Roof Replacement.



UTILITIES DIVISION

The Utilities Division is located at 161 North Policy Street – Canobie Lake Water Treatment Plant (WTP). Our mission is to work diligently to provide cost-effective reliable water and wastewater distribution services to the customers. We are committed to customer service including providing ample safe drinking water for domestic use and firefighting requirements that complies with all state and federal water quality standards. Similarly, we will ensure the most efficient waste system including pump stations and force mains that collect and transport the Town's wastewater to the Greater Lawrence Sanitary District (GLSD). Utilities is committed to providing high quality service while maintaining and evaluating our systems to ensure efficiency and reliability. The Utilities Division is comprised of three sections: Distribution, Systems, and Meters. Fred Wallace is the Utilities Director and manages a staff of thirteen full time employees.

The Town's drinking water is supplied by Canobie Lake from the months of May through October then transfers to Arlington Pond for the colder months or October through May. The new Regional Line supplies water throughout the year averaging 300,000 gallons per day for Salem's use. The year 2022 was challenging due to moderate to severe drought conditions that took shape throughout the summer months with a lack of precipitation. The regional line water flow was able to provide up to 600,000 gallons per day to help offset heavy demand. Ultimately the Board of Selectmen voted to put mandatory restrictions in place during the first week of August of which were removed in October when conditions improved.



Southern NH Regional Water Interconnection Project (SNHRW)

Construction work for the NH Routes 111 and 111A portion of the project were completed in 2022 and new water customers were brought online. The Northland Road PRV Station in Windham flows on average, and per the SIA agreement, 500,000 gallons per day through Windham to The Canobie Lake PRV Station for distribution throughout Salem's system and of which an average of 250,000 gallons per day is for the Hampstead Area Water Company. A new 12" water main was installed on Atkinson Road from Providence Hill Road to Shannon Road and will help with water quality and flow in that area. This project was paid through NH DES as part of the Regional Line Project. Another 12" water main was installed and put into service on North Main Street from Duston Road to Clare Lane by the North Salem Fire Station. This new main along with the Atkinson Road line now provides better water quality in and through the Duston Road area. Salem finalized

the Intermunicipal Agreement with Windham and began serving water retail to a certain portion of the town which was directly linked to the new regional water transmission mains. Salem also finalized a Water Supply Agreement with Pennichuck East Utility to provide up to 30,000 gallons per day for their Edgewood Road water system off of Range Road in Windham.



Sewer Infiltration and Inflow Identification Program (I/I)

As part of the ongoing Sewer Infiltration and Inflow (I&I) Identification Program, the Town and/or its contractors conducted annual investigations to pinpoint sources of I&I so that physical improvements (such as the recently completed sewer lining projects) could be performed. In 2022 investigation included CCTV evaluation in two areas of Town including Marianna Drive and Main Street west by Central Street. Planning continued for the expanded evaluation of the Cross-Country Interceptor abutting the Rail Trail to the Therese Road area. There were no interruptions to sewer service while the work was performed, and areas of concern were examined for further engineering and repair in 2023.

The Utilities Division was involved in the following major activities in 2022.

- **Distribution Section** - Our mission is to provide safe, accessible, reliable, and sufficient water supply to our customers as we are the responsible custodian of the distribution system that delivers a potable source for drinking but also ensures ample supply for fire protection purposes. This section services over 7,700 homes and businesses in Salem per the water distribution system. Over 2.4 million gallons of drinking water per day on average (20 year historical) flow from the water treatment plant and is distributed through the town in its vast network of pipes (before Regional Line). The infrastructure must always be operative as it serves potable water to a significant portion of the town and provides water for public safety and firefighting. The current infrastructure varies in pipe material and age which can cause unexpected emergency breaks that will need to be fixed throughout its life. Major improvements have been identified through a master plan that improve the network alleviating water age, regulating pressure, and creating redundancy. Staff is responsible for the maintenance and repair of over 140 miles of water main including 1,750 valves and 932 fire hydrants and also provide technical review for new developments. This section is led by Foreman Scott Witkowski, along with John Hackett, Kyle Fox, and Mike Stickney.

Distribution purchased and outfitted an enclosed cargo trailer with a generator that will be used for emergency calls including water main breaks. There were 16 emergency water main repairs and 15 hydrants fixed along with an additional 10 replacements. Distribution also inspected over 10,000 feet of new water main installation along with 100 service inspections. Routine repairs were made to service boxes throughout the Town and staff participated in oversight of distribution related work as part of the Road Program. The annual flushing program was performed throughout the year for water quality purposes. Substantial effort continues to fulfill the Dig Safe law requirement for locating and marking water lines for scheduled and emergency for over 68 requests this past year.

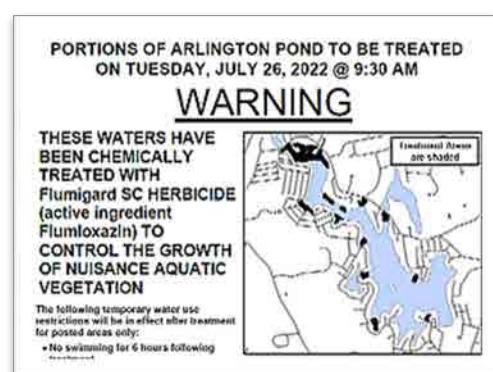


UTILITIES DIVISION

- Systems Section** - As a utility service provider our mission is to operate, maintain, plan, and develop the Town's water and wastewater systems and ensure all work is performed in accordance with State and Federal Permit Requirements and Regulations. We will responsibly treat, store, and distribute water to meet the social, health, economic and environmental needs of the community in a cost efficient manner. Similarly we ensure that the wastewater system including pump stations and force mains which collects and transports the Town's wastewater to the GLSD is sound and operating effectively. Staff includes Primary Operator Ron Benjamin, Operator II Jacque Sandner, Operator I Mark Brown, and Maria Poor - Chemist at the WTP which once again qualified for NELAC (National Lab Accreditation) certification this year. All State and Federal Drinking Water standards were met or exceeded and within compliance this past year.

The Water Treatment Plant produced over 733 million gallons of water in 2022 for an average daily production of 2.0 million gallons per day which was up from 2021 due to high demand related to the drought. Canobie Lake water pumped was 592 million gallons and Arlington Pond pumped 141 million gallons. The Regional Line flowed 189 million gallons for an average of 518,786 gallons per day including 23,465 gallons per day to Windham, 299,104 gallons per day to Salem along with another 196,217 gallons per day to Hampstead Area Water Company. The new regional water was the offset for production at Canobie Lake WTP. The Utilities Division also operates and maintains three water booster stations and the Arlington Pond Pump Station. Three dam locations are also monitored in order to maintain established levels in their respective water bodies. A major addition to the System's Section was the new infrastructure put online by the Regional Water Project including the two PRV stations. The PRV station on Northland Road in Windham is equipped to boost chloramine and pH residuals to ensure proper disinfection as water enters Windham from the Derry water system. The second station is located on North Broadway just north of Range Road and referred to as the Canobie Lake PRV Station. This station houses the flow control valves which regulates the flow of water from Derry through Windham and into Salem. Water is wheeled through Salem's distribution system and connects to the HAWC system on Westside Drive in Atkinson by the town line.

Water supply is critical to the health and well-being of our community and production of safe drinking water remains our number one priority. As for the wastewater system, responsibilities include the maintenance and repair of the collection system which is 60 miles of piping, hundreds of manholes, and 10 pumping stations located throughout the community. The Board of Selectmen approved funding for the Brookdale Road and Butler Street sewer lift stations using ARPA monies received from the State. Those stations will be designed and engineered for a potential 2023 project. For the year the sewer system flowed over 901 million gallons for a mean daily flow of 2.47 which was down from 2021.





Staff also rehabilitated the clarifier on filter number three including adding 175 cubic feet of buoyant media beads and replacing all 80 air diffusers. An inspection and cleaning were done for the Canobie Lake Water Treatment Plant clearwell. Divers were sent to inspect the raw water intake and removed some heavy vegetation. A bathometric survey and aquatic vegetation survey were performed respectively as well for Canobie Lake. Treatment of invasive aquatic weeds, fanwort and milfoil, was performed at Arlington Pond at the end of July. At their October 17th meeting, the BOS, acting in their capacity as Water Commissioners, adopted and signed Amendment 1 of the Arlington Pond Protective Association Agreement for Water Management, granting the Town of Salem a twenty five year extension for water rights through March 15, 2069. Cyanobacteria Advisories were placed in effect at various times during the summer months at Arlington Pond and staff began preparing a response and action plan for NH DES.

- **Meters Section** – Our mission is to ensure that all water meters and backflow devices are functioning accurately and inspected in a timely fashion for our customers. A water meter is a device that measures how much water you use and is similar to an electricity or gas meter. We use readings from the meter to calculate how much to charge you for your water and sewerage usage if applicable. The Town experienced continued significant development in 2022 with the Tuscan Village which required new metering and cross connection controls. This section is led by Foreman Jeff Young, along with Pete Parrino, Kelly Demers, and Rob Parnell. The Town's system includes automatic meter reading technology that saves labor time, prevents recording errors, and more importantly identifies leaks and/or excessive usage by analysis of data collected. We can also generate an hourly report for any customer showing use throughout the day. The real time information will help the consumer with conservation by showing how much water is used during specific times of the day so they may adjust daily routines such as lawn watering. There were 110 new meter applications and over 700 meter requests including 642 rereads and 108 shut offs. Along with the responsibilities of maintaining the meters, staff is also responsible for administering the Cross Connection Prevention Program. Our certified testers completed the inspection and testing of over 2,900 backflow prevention assemblies. Demand for service have grown exponentially with the new development throughout the Town. These devices are vital to the protection of our water system from backflow and/or potential contamination.

Respectfully submitted,

Roy E. Sorenson, Municipal Services Director

Salem Police Department

2022 Year End Review



As we welcome 2023 and work toward achieving many goals, we cannot help but look back on 2022 and be grateful for the continued support we receive from our community.

Law enforcement has always been a stressful job. As we have seen and spoken about, the past three years have been exceptionally challenging, but your support makes Salem an excellent place to work. Our staff is resilient, and we will work tirelessly to provide the most effective and efficient law enforcement services possible.

2023 will be a busy year for the Salem Police Department. Moving forward, we will seek to finalize our Commission on Accreditation of Law Enforcement Agencies (CALEA) accreditation in November. This will complete a three-year task of improving our policies and procedures to align them with the gold standard of our profession. Throughout this process we have updated and/or created 115 General Orders and 33 Job Descriptions. We are excited to complete this process and be held to the accountability of accreditation.

Throughout this past year, we said goodbye to several employees. Some retired after many years of service to the community. Some left for career opportunities, and some moved on in different directions. We enjoyed working alongside them, including Tyler Rodrigues, Jacob Hall, Joseph Venuti, Jeff LaRosa, Michael Carpentier, Joseph Saade, Dale Robeck, Adam Pearson, and Michele Espinola. We wish them well in their next chapter.

Over the last few years, we have aimed to recruit and hire high-quality candidates for our sworn and non-sworn positions. 2022 was no different, and we were fortunate to hire members who will honorably serve our community for many years. We welcomed Shalyn Spencer, Evan Mullen, Bjarna O'Brien, Catherine Bonds, and Timothy Prather during the year.

Internally we had several transfers and promotions as personnel shifted around, and we created new positions to better serve our residents, visitors, and those who come to Salem for work and recreation. Ruben Jimenez, Joey DeFeudis, Sean Marino, Kristen Cournoyer, Scott Naismith, Ben Wilson, and Lauren Graef all transferred into new roles during the year.

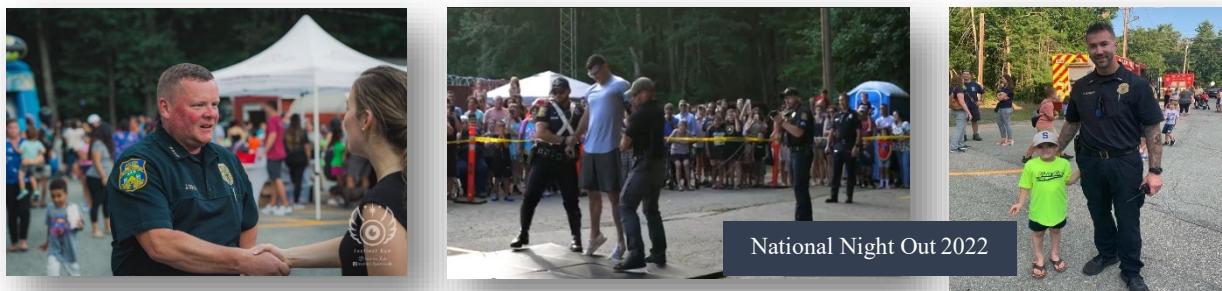
As we closed out another busy year, officers answered 32,905 calls for service which resulted in 1,166 arrests, 1,083 motor vehicle accidents, and conducted 8,417 motor vehicle stops.



POLICE DEPARTMENT

Our overall statistics were down from years past, but our National Incident Based Reporting System (NIBRS) statistics have increased by 2%. These crimes include the most serious calls we respond to, such as aggravated assault, assault, sexual assaults, and intimidation. Due to the seriousness of these calls a significant amount of man hours are needed to complete a thorough investigation. This has often times stretched out staffing levels too thin, as officers were often tied up with follow-up tasks.

Our Special Services Division hosted several events throughout the year, which brought our officers together with community members. Annual events, such as National Night Out, Citizens Police Academy, and R.A.D., to name a few, are more popular than ever. On a hot August night, the National Night Out event was one of our most well-attended events. It is refreshing for staff to interact positively at these events, and we thank the community for their attendance. As always, the taser demonstration continues to the main event.



National Night Out 2022

The Investigation Division continues to follow up on major, complex cases. The number of fraud cases still being committed is challenging for the agency. We have put out numerous public service announcements and have presented them to groups to help prevent people from being victimized. This year we have seen several residents scammed out of their life savings, which is sad. Unfortunately, these crimes are tough to prosecute as the scammer is typically overseas. Please remember that everything may be a scam; the government, banks, and most reputable businesses will not call or email you and demand payment, primarily through non-conventional means such as Bitcoin or gift cards. This should be a red flag, and you should discontinue communication.

Officer wellness is a significant concern for the agency and one of our strategic pillars. The health and mental well-being of our officers is of utmost importance. In 2022, the SPD Wellness Team more than doubled, with more members expected to be added in 2023. The team is active in peer-to-peer support and brings events to the department to relieve officers' stress. Some events included a card night, hot yoga, spin classes, golf tournament, luncheons, and countless small acts to check in with our officers.



POLICE DEPARTMENT

We became the second department in the State to partner with Forge VFR (Veterans and First Responders). VFR will embed a counselor in the department four hours per week over all three shifts. They are on call to respond after a critical incident and offer many additional counseling opportunities from financial services, lifestyle choices, and retirement planning.

Lastly, I want to discuss the need for a new police facility. The condition of our current facility is no secret, and I have yet to speak to a resident or visitor who disagrees that a new facility is long overdue. We outgrew this space many years ago; our plumbing consistently backs up, the roof leaks occasionally, and it was not built for modern technology and is becoming increasingly unsafe. I could fill the rest of the pages in this report listing the deficiencies of the police station. To begin the process of seeking a new facility, members of our staff began working with the Municipal Building Advisory Committee. After many productive meetings, the committee chose the current police station location as the site for a new, modern facility. We are working to move forward with engineering and design plans to present to the community shortly.

In closing, I again want to thank the community for their support. We can only do what we do with you alongside us. We will continue to work tirelessly to bring innovation and best practices to the forefront to provide the highest quality of service. As always, we are here for you to protect, assist, and guide you through any concerns you may have.

Sincerely,

Joel P. Dolan
Chief of Police



Senior BBQ



Shop with a Cop



Walk with us Wednesdays





Salem Community Television

Your source for all things Salem



Public Access and Beyond

Salem Community Television is comprised of SCTV 17, Salem's public access channel and SGC 23 Salem Government Channel. We are dedicated to supporting citizens and local organizations in getting their message out through the use of video. Our mission is to fulfill the communication needs of the community, government, organizations, and individuals through multimedia distribution methods. All Salem residents, local organizations, and their employees are eligible to utilize SCTV's services including use of our equipment and production of non-commercial programming. We are committed to the idea that public access programming plays a vital role in keeping the town of Salem informed and up to date on all things going on in the community. The public is invited to participate in the creation of these programs.



Susan McLoughlin Interviews Ross Moldoff



2022 Holiday Parade Crew



Larry Seaman Receives Lions Club Award

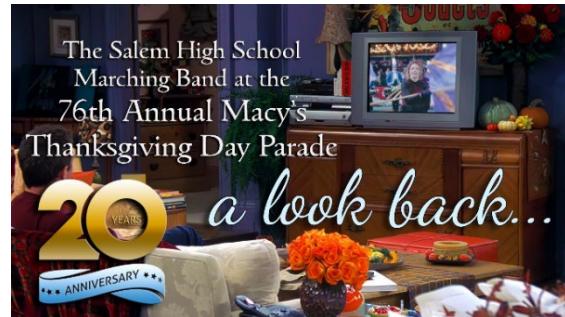
SALEM COMMUNITY TELEVISION

SCTV 17

The organizations and volunteers in town keep bringing us programming to share with the community. Dan Zavisza brings us programs from his travels around the world and from the Salem Historical Society.

Michael Riley is always willing to volunteer his time to shoot a variety of different programs during the day. Mike often covers programs at the Senior Center, Veterans Ceremonies, Play Among the Stars, presentations at the Kelley Library, and service organization events.

Bob Berthel produced a special documentary to commemorate the 20th anniversary of the Salem High School Blue Devil Marching Band's trip to perform at the Macy's Thanksgiving day Parade.



SGC 23

Salem's Government Channel provides gavel to gavel coverage of the Annual Deliberative Session, Board of Selectmen, Budget Committee, Zoning Board of Adjustment, Planning Board, and Conservation Commission meetings. In 2022, SGC 23 added the Municipal Building Advisory Committee (MBAC) meetings, Recreation Advisory Committee, and the 2022 Charter Commission meetings.

Annually SGC 23 also invites all candidates for public office in Salem to come into the studio and record a statement between three and five minutes long. These statements run for several weeks up to election day.

SGC 23 broadcasts local election results live. In 2022 we broadcast the results of the Local March election, Special Election to elect the nine member Charter Commission, NH State Primary, and NH State General Election.

In 2022 the election process using optical scan machines was questioned and highly scrutinized across the state of New Hampshire. SGC 23 produced programs with the Town Moderator and Town Clerk to show the voters that may have been unfamiliar with the process just how the voting machines are secured and checked by multiple election officials to ensure accurate ballot counting.



SALEM COMMUNITY TELEVISION

Funding

PEG (Public, Education, Government) Access is funded through franchise fees from Comcast. In 2009, Town Meeting established a Revolving Fund under RSA 31:95-h for the purpose of providing public, educational, and governmental programming (PEG) and designated 100 percent of the revenue from cable franchise fees be used in support of the stations. We receive 4.5% of gross revenues generated from Cable Television. Comcast makes these payments to the Town quarterly.

In 2022 Salem Community Television received \$603,748.01 from franchise fees. This represents a roughly \$19,000 increase over fees collected in 2021.

During the presentation of the 2022 budget to the Board of Selectmen, the Executive Director was charged with coming back to the board with a Fund balance policy and plan to reach the goal no later than 2025. The Board of Selectmen adopted a 30% Fund Balance Policy. Salem Community Television must maintain 30% of the stations annual budget excluding major purchases over \$500,000. SCTV is currently on track to reaching the goal set by the Board.

The Board of Selectmen approved the 2022 SCTV budget on December 6, 2021 at an amount of \$593,832. The 2023 SCTV budget on December 5, 2022 at an amount of \$596,966.

2022 SCTV Budget

| | | |
|------------------------------------|-----------|-------------------|
| Regular Pay | \$ | 235,264.00 |
| Temporary Pay | \$ | 35,669.00 |
| Employee Retirement Benefits | \$ | - |
| Annual Sick Leave Buyout | \$ | - |
| Retirement | \$ | 33,916.00 |
| Disability | \$ | 2,257.00 |
| Workers Compensation | \$ | 4,623.00 |
| FICA | \$ | 21,329.00 |
| Health Insurance | \$ | 86,331.00 |
| Unemployment | \$ | 189.00 |
| Life Insurance | \$ | 660.00 |
| Dental Insurance | \$ | 3,491.00 |
| Salary & Benefit Totals | \$ | 424,229.00 |
| Operating Supplies | \$ | 19,103.00 |
| Small Tools & Equipment | \$ | 142,000.00 |
| Memberships & Publications | \$ | 500.00 |
| Vehicle Expense | \$ | 500.00 |
| Administrative Charge | \$ | 7,500.00 |
| O&M | \$ | 169,603.00 |
| | | |
| Total | \$ | 593,832.00 |

SALEM COMMUNITY TELEVISION

Staff

Tom Giarrosso, Executive Director
Sean Fichera, Operations Manager
Susan McLoughlin, Government Access Program Manager
Larry Seaman, Public Access Program Manager
Brenden Nault, Production and Engineering Assistant
Zack Ryer, Government Access Producer
Nick Donovan, Production and Engineering Assistant

In 2022 we welcomed back Zack Ryer who worked for us before moving out of state. We are glad Zack moved back home to Salem and is covering our government meetings on SGC 23.

Sean Fichera has also returned to SCTV. Sean worked with us as a part time employee in the late 90's into the early 2000's and has continued to volunteer for parades and graduations since. He returns as the SCTV Operations Manager and fills a vacant position created in 2021.

Nick Donovan is also a new addition to the station as a part time Production and Engineering Assistant. Nick is a 2021 Salem High Graduate. Nick is very creative and has been working on updating our bulletin board and creating videos highlighting town departments. His first notable video highlighted the Salem Police Department National Night Out.

Volunteers

| | |
|---------------|------------------|
| Bob Berthel | Rachael Nippert |
| Michael Riley | Donna Morris |
| Dan Zavisza | Aaron Shamshoyan |
| Brian Nippert | Aleesha Pinkham |

Sadly, this year we lost a dear friend. Marty McCue a long time Television Production Teacher at Salem High School passed away. Marty who was also a radio personality was always willing to lend a hand and provide us with outstanding professional voiceovers for many of our productions. Before retiring he could be found center stage on the field at Salem High School graduations running the camera that would get the close up shot of each graduating senior.



*Martin J. McCue
1959–2022*

TAX COLLECTOR

As Salem's tax collector, I am responsible for collecting real estate taxes inclusive of yield and current use as well as town utility fees for water and sewer. Utility revenue supports water and sewer operations. Real estate tax revenue provides operating support for both the town and school district as well as New Hampshire's State Education Fund and Rockingham County government.

The tax rate for 2022, established by New Hampshire's Division of Revenue Administration and issued in early November, was \$16.05 per thousand. This is a slight increase over 2021's tax rate of \$15.98.

To offer a quick review, July tax bills are one-half of the prior year's full tax. July tax bills are an estimated payment. December tax bills always reflect a new tax rate and establish the total tax liability for the year. Property owners with escrow accounts should reference their monthly mortgage statements to ensure that a withdrawal occurs to pay the semi-annual tax bills.

I offer my sincere appreciation to our collection staff: Deputy Tax Collector Donna Bergeron, along with Deputy Town Clerk Jennifer Dudley, Collection Clerks Nicole Morse, Cathy Brown, and Heather McGowan who work diligently to ensure accuracy in all transactions.

Respectfully Submitted:

Martha D. Breen, Tax Collector

TOWN CLERK

The total gross revenue for the Town Clerk's office in 2022 was \$7,354,518.80. This is a decrease of about \$13,022.20 in revenue.

In May of 2012, the collection clerks were trained to be Municipal Agents. This means when registering a motor vehicle, we can process both the Town and State portion for an additional \$3.00 agent fee per transaction. The Town Clerk's office also offers motor vehicle renewals online (E-Reg), dog renewals and vital records online.

As of November 1, 2017, the Town Clerk's office is now a one check town for motor vehicle transactions. Both the Town and State fees are combined on the same check.

As of May 2018, the Town Clerk's office accepts credit cards online and over the counter for motor vehicle transactions, landfill stickers, dog licenses, vital records, and point of sale transactions. We also have an ATM machine located downstairs.

Clerks from both the Town Clerk's office and the Tax office are cross trained to perform most of the functions of both offices. The clerk's register and title motor vehicles, issue plates, license dogs, sell landfill permits, accept payments for property tax bills, water and sewer bills, recreation fees, building permits and other miscellaneous collections. This "one stop shopping" has worked very well for both the clerks and for the residents of Salem.

The full-time clerks in this office are Cathy Brown and Nicole Morse. Yadira Martinez was a part time clerk. Yadira left the Town Hall due to her husband being transferred to a different state for his work. I wish her the best of luck and thank her for all her hard work and dedication. We were fortunate to have Brianna Wojtas come back and help us out. Brianna has worked with the Collections Department on and off for 7 years. We are lucky to have her help when we had staffing shortages. I would like to thank all the clerks for their dedication and hard work making the Collections Department a success; they are all assets to the Town of Salem. These clerks work under the supervision and direction of both the Town Clerk and the Tax Collector.

Jennifer Dudley is my Deputy Town Clerk. Jennifer and I continue to perform all other functions of the Town Clerk which include marriage licenses, vital statistics, town records, voter registration applications and information, elections, State liens and attachments, dredge and fill applications, pole permits, Article of Agreement (non-profit filings), oaths of office and Sheriff's writs. We also are available to help in the collections department when needed and continue to do the book-keeping duties of the Town Clerk's office, which maintains an accounting of its own revenue.

There were 20 resident marriages, 182 resident deaths and 51 resident births which took place in NH in 2022. We have no record of any out of state vital events.

Respectfully submitted,

Susan M. Wall, Town Clerk

TOWN CLERK

RECEIPTS AND VITAL STATISTICS - 2022

| | |
|--|----------------|
| Automobile Tax Permits | \$7,133,338.00 |
| 2022 (38,192) | |
| Title Fees | 14,698.00 |
| Municipal Agent Fee | 116,343.00 |
| Marriage License Fees* | 13,300.00 |
| Certified Copy Fees** | 28,395.00 |
| Dog License Fees*** | |
| 2022 (4,550) | 17,960.00 |
| Elections | 685.50 |
| Uniform Commercial Code & Other Liens | 9,255.00 |
| Collection Fees | 1,092.30 |
| Filing Fees | 27.00 |
| Recording Fees | 0.00 |
| Legal Fees - Dogs | 19,375.00 |
| Gross Receipts Remitted to the Treasurer | \$7,354,518.80 |

*Less Remittance to State of NH for Marriage License Fees

- 10,763.00

**Less Remittance to State of NH for Certified Copy Fees

- 14,041.00

(957 copies @ \$ 8.00 ea. = \$7,656.00)

(1,277 copies @ \$ 5.00 ea. = \$6,385.00)

***Less Remittance to State of NH for Dog License Fees - 2,275.00
(4,550) Licenses @ .50 ea. - \$2,275.00

***Less Remittance to State of NH for Animal Population Control Fees - 7,938.00
(3,969) Licenses @ \$2.00 ea. - \$7,938.00

Net Revenue to the Town \$7,319,501.80

VITAL STATISTICS --2022

MARRIAGES

Salem Residents -- Married in NH 20

BIRTHS

Resident Births -- Born in NH 51

DEATHS

Salem Residents -- Died in NH 182

Susan M. Wall, Town Clerk

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Boards, Committees,

and

Commissions

BUDGET COMMITTEE

It has been my honor and privilege to serve our community as chair of Salem's Municipal Budget Committee during the 2022-2023 budget season. I thank each of the volunteer unpaid members of this committee for spending many hours of their valuable time and expertise contributing to the wellbeing of our community. I also thank all of the town and school district personnel for providing us financial and operational information so we can make well informed decisions. The Budget Committee has a unique obligation in considering Salem's overall finances and the tax impact imposed upon residents that are generated from both the town and the school district. Everyone on the Committee has offered thoughtful insight and made recommendations to raise enough money that will facilitate the services residents expect at the lowest possible cost. You should be pleased with the work this year's Budget Committee has accomplished. The Committee has responsibly represented your financial interests.

Our primary task is to set the operating budgets for both the Town and the School District. Operating budgets will be presented to residents for consideration at deliberative sessions and eventually at the polls where residents vote whether to approve these budgets and expenditures or revert to the default budgets. The default budgets are essentially the same appropriations from the previous year that have been adjusted by debt service, contracts and other obligations. Both the town and school district submitted well prepared budget proposals and made available staff and leadership personnel to answer all of the Budget Committee's questions and budgetary concerns. We have found both the town and the school district to be helpful and cooperative.

We are in an inflationary economy and unfortunately expected the need for some increases in spending but upon review of the proposed town budget, the Budget Committee had to make significant cuts to the proposed town expenditures. The proposed budget that was presented to us would have resulted in a 13%-14% tax-rate increase for the town portion of our property taxes. The Budget Committee found that unacceptable and reduced expenditures by \$2.6 million which resulted in a reduced increased of the town portion of the tax rate to only 5.5%. Upon further review, the Selectmen agreed to use additional funds from impact fees, ARPA funds, unreserved funds (town savings) and unexpected revenue increases received from the state to offset the proposed expenditures. Selectmen have presented us with a number of warrant articles, most of which the Budget Committee supports, in an effort to keep the requested expenditures since the resulting tax increase would be reasonable.

The proposed budget that was presented to us by the school board represented an increase of a little over 6% but we managed to reduce their budget to the same level we held the town to at a 5.5% increase.

The Budget Committee has recommended that most of the warrant articles be approved by voters. Many of them have offsetting revenues that reduces the resulting need to raise taxes. If you vote with our recommendations your tax bill will increase by 5.5% next December. We think that is reasonable considering the economic climate and growth Salem is experiencing. Hopefully we will find an equal amount of revenue next year to apply to proposed expenditures. If not, we will be faced with either increased taxes or a reduction in services provided by the town. Keep in mind that part of the reason the Budget Committee is trying to hold expenditures to a minimum is because everyone agrees we need a new police station, and we also need a satellite fire station on the west side of route 28. These projects will be expensive when they arrive.

We live in the best town in New Hampshire. Keeping it affordable makes it even better.

Respectfully submitted,

Steven L. Goddu, Chair
Municipal Budget Committee

CONSERVATION COMMISSION

The Conservation Commission held 11 regular meetings in 2022; site walks were done as a group or on an individual basis as per COVID protocol. Non-public sessions were utilized to discuss land acquisition. Reviewed projects included applications for conditional use permits for housing projects involving wetland buffers, for lakeside retaining wall replacements and for conditional use permits for proposed encroachment in wetland setbacks. Other Commission activities included the management of the Town Forest and the oversight of conservation easements and open space covenants. The Commission continues in its effort to protect wildlife and to help restore pollinators such as the monarch butterfly.

TOWN FOREST

Salem Town Forest trails were maintained throughout the year by removing more than a dozen fallen trees from across trails, clearing brush on and along trails, cleaning up trash, and graffiti removal. Signage in both the parking lot and in the forest was upgraded and/or repaired. Thank you to the Salem Department of Public Works for the installation of numerous signs and for the mowing of portions of trails A, B, F, & E. A special thank you to Bill Dumont who is retiring from his 16 years of maintaining the Town Forest trails.

RESTORATION PROJECT

The William Valentine Memorial Park Restoration Project will be completed by late Fall 2023. Thanks to the many donors, there will be new additions such as a landscape bed along the road, a meadow, new benches/signage, and a new parking lot.

CONSERVATION FUND

Monies are received from various sources including donations and Salem's *Land Use Change Tax*; these monies legally accumulate yearly with interest. At the beginning of 2022, the Conservation Fund balance was \$817,467.00. There were no major expenditures during 2022. There was one land acquisition (donation) for \$1.00 plus closing costs. The resulting 2022 balance was \$1,254,003.87.

Respectfully submitted,

Ruth Tanner Isaks, Chair
Conservation Commission

HISTORIC DISTRICT COMMISSION

Salem, NH continues to grow into the future with new gathering places, stores, businesses and opportunities. However, there is a little corner in Salem at the crossroads of Main Street, School Street and Bridge Street where Salem gathers as a community to remember our fallen veterans, enjoy welcoming the Winter holiday season, reflect while watching a beautiful stream in summer and search through the town burying ground in the fall for research or to “get in the mood” for Halloween! This section of Salem is called the “Historic District”.

The Historic District Commission is a group of committed citizens, appointed by the Selectmen who “Look to the Past and Strive Toward the Future” when they execute their duties as members of the Commission and as custodians of Salem’s Historic District. Next time you drive east or west on Main Street (Route 97) please take note of our new road signs indicating the Historical buildings the Commission continues to preserve and restore: the old School House #5 is at the juncture of School Street and Main Street., Salem’s Old Burying Ground, the Alice Hall Library, Hose House #2, and of course in the spring and summer enjoy our beautiful Fountain that is situated in the center of the triangle at the crossroads.

The Commission members met in 2022 to discuss and oversee the important project of saving and preserving our Historic Old Town Hall. Old Town Hall is located at 310 Main Street is located in the heart of the Historic District on a 3.5-acre parcel owned by the Town of Salem NH in the original Town Center. *The Old Town Hall was built 1738 as a meetinghouse by settlers in the land north of Methuen along the Spicket River in what is now Salem NH notwithstanding construction thereof before official incorporation. Called a “staunch and godly building” by Edgar Gilbert in his 1907 book, History of Salem NH, it has gone through several changes including being moved to its current location in 1838. The exterior is traditional colonial architecture however the interior of the second floor grand room adorns mystic Tudor style elements provided through a special project brought by the people. Today, after centuries of different roles, it fittingly serves as the location for the Historic District Commission meetings, Salem Historical Society offices, and more importantly as the Town Museum. It was listed on the New Hampshire State Register of Historic Places in 2009 and at the same time was determined individually eligible for listing in the National Register of Historic Places. In 2011 it was listed as contributing to the Salem Commons Historic District.*

Window restoration is the most pressing need for the integrity of this old building, as several have broken or missing panes of glass. The Window Restoration Project has begun with the recent Land and Community Heritage Investment Program (LCHIP) Grant to kick off the funding. The project began this year and includes restoration of the twenty-seven windows in Old Town Hall. A fundraising committee headed by former Salem Town Manager and Superintendent of Salem Schools Dr. Henry LaBranche, and made of many members who also preserved the old Salem Rail Road Station (located outside of the Historic District farther west on Route 97) in cooperation with the Historical Society. The Historic District Commission is with this private committee embarking on a major fundraising campaign to help offset some of the costs associated with this much needed work. The LCHIP has generously accepted to fund 50% of the Window Restoration, or \$46,640.00,

HISTORIC DISTRICT COMMISSION

but the Historic District Commission needs to raise the other amount through private funding. All work by any means or monies will be performed in the best interest of this historic asset, according to Town Code under the purview of Inspectional Services, supervised by Public Works, administered by Municipal Services, under the authority of the Historic District Commission, set forth by the Board of Selectmen, per LCHIP requirements, and in recognition of the Secretary of the Interior's Standards for the Treatment of Historic Properties.

1. Many thanks to Roy Sorenson, Salem Director of Engineering, Public Works, Utilities and James Pacheco, Salem's Facility Foreman who continuously assist the Commission with their responsibilities to preserve the buildings and grounds in the Historic District. Always looking for additional funding resources for the enormous task of keeping the structural integrity of these buildings, Roy and James frequently lead the efforts of applying for funding from the State and other sources.
2. Future projects in the Salem Historic District include updates and renovation to the historic home at 292 Main Street (next door to the old Catholic Church).

It is my Honor to serve the Town of Salem with the dedicated members of the Historic District Commission. Thank you to: Beverly and Howie Glynn, Mike Banks, and Pat Good.

Respectfully submitted,

Beth Roth, Chairman
Salem, NH Historic District Commission

SALEM HOUSING AUTHORITY

We are very pleased to announce that Salem Housing Authority (SHA) has completed its 15-year compliance period under our Low-Income Housing Tax Credit Development known as Downing Way, and officially took over full ownership from the investors of this project on September 1, 2022. SHA is committed to providing affordable housing to the residents of Salem and we will continue to manage and operate Downing Way with no change to our current affordable housing program.

Capital improvements made in 2022 include an updated fire alarm system at our Millville Arms development.

A much-needed sidewalk replacement project was also completed at Millville Arms.

Residents at Hilda Place and Downing Way received brand new energy star rated refrigerators as well as new LED lighting throughout the apartments and buildings.

Our existing public housing units (Millville Arms, Telfer Circle, and Hilda Place) remain fully occupied, and our waiting list continues to grow. Currently, applicants are waiting three or more years for placement in any one of our public housing facilities (consisting of a total of 158 units).

Our affordable housing units (Downing Way) also remain fully occupied.

As always, SHA thanks the Town of Salem for supporting our mission to provide decent, safe, affordable housing to the residents of Salem.

Respectfully submitted,

Board of Commissioners

Kelly Bryant, Chairperson

Virginia E. Consoli, Vice-Chair

Georgette Smith, Commissioner

Donald Simmons, Commissioner

Sandra Karp, Resident Commissioner

Sheri L. McCloskey, Executive Director

KELLEY LIBRARY TRUSTEES REPORT

The Kelley Library Trustees would like to thank the residents of Salem for their continued support throughout 2022. Over the course of the year, the Trustees worked with Director Natalie Ducharme to maintain and improve the library building, services and policies.

Trustee, Martin Isaks, completed his term in March and stepped down from the Board. Trustee, Amy Wallace resigned from the Board soon after. We would like to thank both for their service and dedication to the library. Martin served on the Board for several years and helped us transition to a new director and remain operational during the pandemic. David Hickernell was elected to the Board to fill Martin's spot. Chris George was appointed by the Board of Selectmen to complete Amy's term. Both are an asset to the Board and provide valuable input as the Trustees consider and implement library policies, facility improvements, and the annual budget.

The Trustees spent a considerable amount of time discussing and planning for facility improvements this year. The library completed an LED conversion process that improved the lighting in the library and is projected to reduce energy consumption and utility costs in the coming years. In addition, the Trustees with guidance from the library director and facility manager began the process of converting the building's original heating system to a heating system that will efficiently and reliably heat the building for years to come.

The Trustees reviewed, revised, and approved several policies in 2022. These updated policies will help library staff enact procedures that maintain safety, ethics, and appropriate use of materials at the library. Visit our website, www.kelleylibrary.org to read more.

Director Natalie Ducharme has completed her third year of service. She continues to maintain and develop a library that both maintains and improves its infrastructure while simultaneously remaining responsive to the informational and recreational needs of our community. We look forward to working with her in 2023.

Respectfully submitted,

Kathleen Norton, Chair
Kelley Library Trustees

**KELLEY LIBRARY
BOARD OF TRUSTEE FUNDS
2022**

| | | |
|--|--|-----------|
| Balance of cash on hand January 1, 2022 | | |
| Cash on Hand | | 894.18 |
| Checking Account | | 58,778.90 |
| Certificate of Deposit | | 11,166.12 |
| Brock Trust Fund | | 8,430.97 |
| Total Cash Balances | | 79,270.17 |
| Income, 2022 | | |
| Materials of Trade (fines & payments for lost/damaged items) | | 3,716.58 |
| Trust Funds | | 2,135.62 |
| Gifts | | 1,158.28 |
| Book Sale | | 1,038.82 |
| Vending | | 315.42 |
| FAX and Printing | | 1,041.21 |
| Non-Resident Registrations | | 640.00 |
| Misc (sale of headphones, refunds, etc) | | 52.50 |
| Interest | | 92.30 |
| Grant | | 0.00 |
| Total income: | | 10,190.73 |
| Total Available Funds, 2022 | | 89,460.90 |
| Expenses, 2022 | | |
| Materials of Trade (books, etc) | | 1,247.77 |
| Furnishing and Equipment | | 2,203.35 |
| Programs | | 1,624.51 |
| Memberships | | 225.00 |
| Trust income given to town to offset budget | | 0.00 |
| Income given to town to offset budget | | 3,087.95 |
| Total Expenses: | | 8,388.58 |
| Balance | | 81,072.32 |
| Cash Balances, December 31, 2022 | | |
| Cash on Hand | | 894.18 |
| Checking Account | | 58,412.47 |
| Certificate of Deposit | | 11,194.32 |
| Brock Trust Fund | | 10,571.35 |
| | | 0.00 |
| Total Cash Balances | | 81,072.32 |

KELLEY LIBRARY DIRECTOR'S REPORT

*The Kelley Library staff and leadership continued to make the library space welcoming and ready to serve the changing library needs of the community of Salem. Maintaining the long history of quality books, films and music and services, the library is also ensuring that library services and material are easily available online. As always, we invite you to visit online, by phone or in person to discover what's happening at **your** local library.*

- The facility saw a major upgrade this year, thanks to taxpayer support. The LED lighting project replaced aging fluorescent lighting throughout the building. The LED lighting is much more energy efficient and cost effective. LED lighting also replaced the lighting in the elevator. This will create savings for years to come.
- The internet infrastructure was updated. Modems, routers and WIFI software & devices were replaced throughout the year. The original WIFI hardware and software was installed over 10 years ago when WIFI was first offered here at the library. Personal devices will experience faster speeds and better performance with the new WIFI system. In addition, 2 new laptops are available for public use here at the library. The wireless printing service PRINCH works seamlessly with the WIFI network.
- Jigsaw puzzles are now offered, both in the library and for circulation. There are 500-, 1,000- or 1,500-piece puzzles. Jigsaw puzzles can be borrowed and/or reserved. There is always a puzzle to do at the jigsaw table. Once the puzzle is completed, a new puzzle will be available.
- Rodgers Memorial Library in Hudson, NH joined GMILCS which is a consortium of 13 member libraries. This is the largest consortium in New Hampshire and Salem residents have access to over 1.4 million shareable items. The member libraries include; Kelley Library, Amherst Town Library, Bedford Public Library, Danforth Library (New England College), Derry Public Library, Goffstown Public Library, Hooksett Public Library, Manchester City Library, Merrimack Public Library, Nesmith Library (Windham), Teti Library (New England College) and Wadleigh Memorial Library in Milford.
- Programming, which is an important part of library service, has fully resumed. Children's programs include; Story times, Music & Motion, Lego Builders, Science Explorers and Game Café. The summer reading program was entertaining, educational and hugely popular. We understand how busy families are, and offer a variety of activities (including Story Walks and Scavenger Hunts) for whenever families drop in. Adult programming include the Knitters Club, Bone Builders, guest speakers and performers. Three book groups are offered at the library and books are supplied for Salem Resident book groups as well. If you are interested in starting a book group, the library can help.
- Several staffing needs were addressed. New staff members include three part time circulation staff who bring their passion and commitment to library service. There is also a new part time cleaner which is a new position and is a welcomed addition to library staff. With over 70,000 visitors in 2022, the building is in constant need of upkeep.

Did you know? We circulate a wide range of items – from toys, to puppets, to equipment - as well as the more familiar books, DVDs/Blu-rays, music, audiobooks, and magazines? These meet the mission of sparking imagination, creative thinking, and preservation of family records.

Respectfully submitted,

Natalie Ducharme, Director

2022 KELLEY LIBRARY STATISTICS
"A Lifetime of Discovery and Enrichment"

RESOURCES AVAILABLE

| | |
|--|------------------|
| Books | 63,796 |
| Audio: Books and Music | 6,566 |
| Video: DVD, Blu-Ray, Games | 9,845 |
| Other: Kindles, etc | 365 |
| Magazine and Newspapers: print copies | 2,690 |
| Magazines and Newspapers: Microfilm reels | 728 |
| Magazine and Newspapers: online eResources | 3,432 |
| Downloadable: Audio and eBooks | 933,650 |
| Museum passes | 25 |
| Electronic Resources (in catalog) | 2,249 |
| Streaming media: Music and Film | 376,800 |
| eResources (online databases) | 16 |
| Total | 1,400,162 |

ITEMS CIRCULATED

| | |
|--|----------------|
| Books: Adult | 44,716 |
| Books: Children's | 35,806 |
| Books: Young Adult | 1,901 |
| Magazines and Newspapers | 2,251 |
| Audio: Books and Music | 4,401 |
| Video: DVD, Blu-Ray, Games | 18,455 |
| Other: Kindles, etc | 1,286 |
| Museum Passes | 571 |
| Downloadable: Audiobooks | 11,798 |
| Downloadable: eBooks, eMagazines, eSources | 16,298 |
| eResources: Sessions | 16,298 |
| Streaming music and film: Sessions | 517 |
| Total | 154,298 |

Items added, 2022

7,254

IN-HOUSE ACTIVITY

| | |
|---|--------|
| Adult Programs | 64 |
| Attendance | 823 |
| Children's and Teen Programs | 130 |
| Attendance | 3,059 |
| Meeting Room Reservations, community | 628 |
| Public Computer Sessions (23 computers) | 4,041 |
| Total visits | 71,972 |

REGISTERED USERS

| | |
|------------------|--------------|
| Adult Cards | 7,184 |
| Children's Cards | 1,203 |
| Total | 8,387 |

New Registrations, 2022

1,243

MUSEUM COMMITTEE

The Salem Museum Committee oversees the operation of five historic buildings located in Salem Center Historic District: The Old town hall (museum), Salem's first meeting house built in 1738; the Alice Hall memorial library, the town's first library building which was the 1861 Schoolhouse No. 1 redesignated the Town library in the fall of 1895; Schoolhouse No. 5 (1873) on School Street; and hose house No. 2 (1906) on Bridge Street, the Ma Parkinson triangle garden (1966), and The Salem common ground. The Museum Committee works in conjunction with the Salem Historical Society (SHS) which owns and displays a collection of artifacts related to Salem in these buildings. The properties, primarily the old town hall building (Museum), are open to conduct meetings and events. The Salem Department of Public Works supports the heavy-lifting and property maintenance of the Common and properties.

The Salem Historical Society has an office in the museum building and is the custodian and curator for the contents of the five buildings. The Society operates under section 501(3)(c) non-profit organization. Our historical society has grown to over 75 dues-paying members. It's an all-volunteer organization dedicated to the preservation of the history of the Town of Salem (TOS). The mission of this organization is to collect and preserve historical information, genealogy research, preserve and display photographs, and artifacts pertaining to the history of Salem and make them available for viewing by the public. There are four officers, a curator, and several specialists who tend to the monthly maintenance and management of the museum properties. The Historical Society strived to return to a full schedule of meetings and events which were cancelled due to the COVID-19 pandemic restrictions of 2020-2021. We succeeded in scheduling and hosting public monthly presentation meetings from April through November. In July, when we arranged our meeting on an adventurous river-boat excursion on the Merrimack River.

The Old Town Hall Project (OTHP)

The Salem Historical Museum located on 310 Main Street is 285 years old. A property audit and report were completed by the TOS in 2020. The report listed and rated upgrades, repairs, and replacements to ensure this grand historic property will serve the Town of Salem through this century. This report along with an application was filed to the LCHIP (Land and Community Heritage Investment Program). The OTHP awarded a grant fund in the amount of \$46,640 however, this project cost is estimated at \$375,000 over a timeline of two years. The majority balance of the project finances shall be collected in the form of donations from our community. A committee of ten community members was chartered last spring represented by professional experience from finance, commercial and government business, project management, and education. Most members served on a committee two decades ago to finance and restore the Salem train depot, and the hose house 2. The goal of the OTHP cohort is to: Manage, document, and present the funds, contracts, project timelines. Preserve the historic originality and spirit of these properties. Improve the resistance to weather and climate. Ensure the safety of those who visit. Highlight the beautiful architecture of this property.

MUSEUM COMMITTEE

The 27 windows are carefully being restored by Window Woman Inc of Amesbury, MA over a timeline of eight months. Over ninety-five percent of the wood sashes, wavy glass, and hardware will be salvaged and restored. There is a tiered sponsor-a-window program where a brass plaque will display a donor's name at the base of a window, however, we will accept in appreciation any donation amount toward this restoration. Tax deductible donations can be mailed to the Salem NH Museum at 310 Main St. The mission of this project is to retain and restore the historical significance of the building while improving its resistance to weather.

The clapboard replacement and sheathing/framing structure repairs were completed last fall by Innovative Roofing. A topcoat of paint will be applied this spring. Spring inside projects: electrical, HVAC improvements, fire safety alert system, ceiling and floor upgrades, LED lighting, and painting. Spring outdoor projects: landscape, ADA access, lighting, and walkways. Funding sources for the Historical Society include public donations and the NH Charitable Games of Chance.

Keller Williams Gateway Realty contacted the Salem Historical Society members to propose a volunteer project for their 34 employees. Each year KWGR employees volunteer and choose a community service project in the location where they service. We accepted this generous donation of time and detailed several beatification projects that could be completed in one day at the five historic properties at the Salem common. The Keller Williams volunteers chose May 12th to complete many maintenance tasks--They power-washed away road-grime on the front porch of the Alice Hall Library and museum, cut away unwanted brush from the Burying Ground stone wall, beautified walkways, cataloged burial markers, and organized, painted, and cleaned as needed. Thank you KWR for your collective 200 hours of service.

This summer, Salem Community Television installed a remote video camera on the Museum under the eave overlooking Main Street at the intersection of Bridge Street. This allows the station to include that picture in its gallery of web cam pictures they air between programs showing weather and traffic. There is also a video connection in the Museum which will allow live streaming from the Museum for events.

In October the Salem train depot was painted funded by the Municipal Dept. Three new historic signs were hung, a two-tiered granite wall supported a garden and grass plaza. This \$41,000 contract was funded by the Depot fund and managed by the Salem Historical Society.

In October the Society sponsored a 5th soul stroll open to the public in the burying ground. Society members well versed in the genealogy, dates, and sir names of the Salem residents resting here from centuries ago painted stories of the life, hardships, and contributions to the Salem community.

In November the SHS hosted the 69th Christmas tree lighting for Salem Lions Club. This event was held inside at the museum because of a rain and windstorm. Memorable stories were told and two choir groups from St. Joseph's Church and the North Salem United Methodist Church encouraged fun sing-alongs.

MUSEUM COMMITTEE

The Museum is opened to the public on Mondays from 2:00 PM to 5:00 PM April through the last meeting in November, except holidays. The Museum is staffed by Historical Society volunteers. The Museum and hose house 2 are opened during events at Veterans Memorial Park at Salem Center, such as Memorial Day, Memorial Day and Veterans Day, and the Christmas tree lighting. The Museum can be opened by appointment for school groups, church groups, Scouts, or an organization wishing to tour these facilities.

Generous donors and friendly partnerships: Ford Flower Co., Keller-Williams Realty, Daisy Cleaners, Kelley Public Library, SCTV-17/23, Windham, Atkinson, and Methuen Historical Society, NH Philharmonic, Salem Life Magazine, Field of Dreams, NH Charitable Games of Chance, Salem Municipal Dept & Public Works, Salem Contractors Association, Salem Lions Club, Greater Salem Art Association, New Hampshire Humanities Council, Greater Salem Chamber of Commerce.

The program schedule for 2023:

| | | |
|------------|----------------------------------|--|
| April 11 | Operation Delta Dog | (Presenter to be determined) |
| May 09 | An Evening with Walt Whitman* | Steven Collins, Actor |
| June 13 | Exemplary Country Estates of NH* | Christina Ashjian, Art Historian |
| July 11 | | Picnic for Historical Society Members at Hose House No.2 |
| August 08 | Salem Jeopardy Game | John Sytek, High School Teacher |
| Sept. 12 | Freedom Trail Stories | Eleanor Strang, Local Historian |
| October 10 | The Capital Crime of Witchcraft* | Margo Burns, Historian |
| Nov. 14 | History of the NH Phil Orchestra | Val Zanchuk, Philharmonic Board Member |

*Supported by the New Hampshire Humanities Council Operation Delta Dog is a 501(c)(3) non-profit with a mission to rescue homeless dogs and train them to be service dogs for returning veterans with Post-Traumatic Stress.

All programs start at 7:00PM, are free and open to the public.

Respectfully submitted,

Daniel Zavisza, Museum Committee Officer
Brian Flanagan, President, Salem NH Historical Society

PLANNING BOARD

It is my honor and privilege to provide a summary of the Salem Planning Board's activities in 2022.

The board held 23 regular meetings. The year started with meetings held at the Salem High Media Center and by March we were back in the Knightly Meeting Room.

Unlike the past several years when a fair amount of the meetings were spent on Tuscan Village site plans, 2022 saw only two site plans, a multi-use building which included retail, restaurant and office space, known as Building 1200 and the Jewel Buildings. These are the small restaurant and retail buildings in the center of Via Toscana and Artisan Drive. The westerly spaces on Artisan Drive included a park to honor the history of Rockingham Park as well as a dog park.

In addition to the four restaurant spaces in Tuscan Village, there were three others that were conditionally approved by the Board, Kelly's Roast Beef in the former Burger King building, Wrap City on South Broadway and Gourmet Bites on North Broadway.

There were five hearings on the Chasers site plan, an 85,000 square foot charitable gaming facility in the former K-Mart property. This plan was originally on the April 13, 2021 agenda, but legal issues held up the public hearings for a year. A judge issued a court order allowing the Board to move forward on April 26. On July 26, 2022 the Board conditionally approved the site plan.

The industrial areas saw some growth, most notably the Bluebird Self-Storage facility on Manor Parkway. There was also a 13,000 square foot office building on Keewaydin Drive and 21,000 square foot addition to the Ossobuco property on Northwestern Drive that also gained site plan approval.

The Kachadorian site plan on South Broadway was approved on January 26. This will be the future home of Salem Manufactured Homes. On April 26, the Board conditionally approved the 42 North Broadway site plan, the site of the former VFW Building.

There were no residential subdivisions seen by the Board, in fact the only residential plan approved this year was for the Salem Housing Authority on Millville Street, adding 23 units.

This year also saw the retirement of Ross Moldoff, the longtime Planning Director. Ross has worked in the Planning Department for 39 years. Jacob LaFontaine, the former Assistant Planner will assume the position as of January 1, 2023

I would like to thank the Board and Town staff for their hard work and dedication over the last twelve months. I would also like to thank the applicants and their representatives who appeared before the board for their professionalism.

Respectfully submitted,

Keith Belair, Chair
Planning Board

MAJOR PROJECTS APPROVED BY PLANNING BOARD - 2022

| Applicant | Project | Location | Map & Lot |
|-------------------------|--|------------------|----------------------|
| Kelly's Roast Beef | 68 seat restaurant | So. Broadway | 117-738 |
| Rocksal Mall | revised signage | Mall Rd. | 116-7844 |
| Wrap City | 22 seat restaurant* | So. Broadway | 108-842 |
| Kachadorian | 9600 sf manuf. hsng. sales/repair/display | So. Broadway | 127-9066 |
| Gourmet Bites | 36 seat restaurant* | No. Broadway | 72-3245 |
| Fajardo | 200 seat religious assembly* | No. Broadway | 54-6758 |
| 42 No. Broadway | 9600 sf retail/assembly bldg. | No. Broadway | 89-1167 |
| Great NH Restaurants | 30 seat patio | So. Broadway | 128-714 |
| Tuscan Village | 119,000 sf retail/office bldg. | Via Toscana | 108-12569 |
| Mako | access to 15 lot subdivision in Pelham | Beechwood Rd. | |
| Salem Housing Authority | 23-unit apartment bldg. | Millville St. | 82-1265 |
| Chasers Poker Room | 85,000 sf charitable gaming facility* | So. Broadway | 108-734 |
| Ossobuco | 21,000 sf industrial addition | Northwestern Dr. | 95-10591 |
| Bonia | 2880 sf storage building | Lowell Rd. | 115-8825 |
| Tuscan Village | 9200 sf retail/restaurant bldgs. | Via Toscana | 108-12577 |
| 23 Keewaydin | 13,000 sf office bldg. | Keewaydin Dr. | 106-12639 |
| Bluebird Self-Storage | 196,500 sf self-storage | Manor Parkway | 87-7487/7488 |

*Change of Use

RECREATION ADVISORY COMMITTEE

The Recreation Advisory Committee (RAC) began 2022 with the re-election of Thomas Woelfel as Chairperson and Rachel Hill as Vice-Chair, and Sherri Randall voted as Secretary to the RAC Board. Keith Stramaglia joined the RAC as the Selectmen Representative while Peter Morgan continued as the School Board Representative. In February, Katie Duffey, newly appointed Community Services Director, became the liaison to the Recreational Advisory Committee. During our July RAC meeting, we accepted the resignation of Sherri Randall as Secretary and member of the RAC with Jim Koczat then elected as the new RAC Board Secretary.

The goal of the RAC is to continue upon the successful groundwork that was achieved in 2022 and remain involved to maintain the committee's visibility through participating in town events, as well as to show support for the plans, funding and the positive impact that recreation programs and the Community Services Department have on citizens of all ages in our town. The RAC meeting resumed in person in January at the Senior Center and eventually moved to the Town Hall in June for the taping of the RAC Meetings that allowed for viewing by the Salem Community during the remainder of 2022. Throughout the year, our Community Services Director, Katie Duffey, and Community Services Coordinator Doug Cole informed our committee on the progress of small and large capital projects along with current and future programs.

Some of the activities and volunteering that the RAC participated in at various events hosted by a variety of organizations in Salem:

- RAC Presentations to Town Organizations – Lions Club, Exchange Club, Derry-Salem Elks, Rotary Club, and Chamber of Commerce
- Easter Egg Hunt and Cookout at Hedgehog Park
- The Annual Fishing Derby at Hedgehog Park
- Danny Hopkins Bench dedication at Palmer School
- Planting of Memorial Tree at Hedgehog Park
- Family Fun Day, hosted by the Field of Dreams
- Halloween Trunk and Treat Celebration/Costume Parade at Senior Center
- Coordination with Town Organizations on “Letters to Santa Mailbox”
- 51st Salem Holiday Parade
- Annual Transfer Station Recreational Fundraising Campaign

It was a remarkable as well as an impressive year for the 2022 RAC spearheaded by Katie Duffey along with the efforts of the members of the “Friends of Salem NH Recreation, Inc.” on the comprehensive and successful presentation to the Town Selectmen for the funding on both the Pickleball Courts at Michelle Park and the LWCF Grant process at Hedgehog Park.

Respectfully submitted,

Thomas Woelfel, Chair
Recreation Advisory Committee

SUPERVISORS OF CHECKLIST

The primary duty of the Supervisors of the Checklist is to register new voters, maintain accurate voting records, and remove voters who have moved out of Salem or are deceased. After each election, we are responsible for reporting to the State how many people voted, registered and/or changed party affiliation.

In contrast to 2021, this past year was somewhat busier with the Town Election in March, a Special Election for a Charter Commission in April, the Primary Election in September, and the Midterm Election in November.

The total number of new registrations accepted by the Supervisors during 2022 was 1560.

As of January 21, 2023, the total number of registered voters in the Town of Salem is 19,951. This number is comprised of 7,404 undeclared voters, 5,349 democrats, 7,198 republicans.

We would remind everyone that registration status may be checked any time using the following URL [Voter Information \(nh.gov\)](https://voterinfo.nh.gov). In addition, a complete Voter Registration Checklist is always available at Town Hall and the Kelley library. If any of the information is incorrect or needs to be updated, you must complete a new registration form at Town Hall during regular business hours or at any of the special sessions held by the Supervisors. These sessions, mandated by the State of New Hampshire, are held at various times throughout the year. Notices of these special sessions are always publicized in the local newspapers, on the local government channel, and are posted at the Town Hall. While New Hampshire does allow new registrations on election days, we highly recommend that you ensure you are registered to vote prior to Election Day.

Respectfully submitted,

Melissa M. Sorcinelli, Chair
Kelly Anne Dortona
Patricia E. Good

TRUSTEES OF TRUST FUNDS

The Trustees of Trust Funds are comprised of three elected officials who are authorized by NH State Statute (RSA 31:19-38-a) to administer various non-expendable trust funds created by gifts and legacies to the Town. In accordance with their fiduciary duties, the Trustees seek to preserve the capital of the funds. The Trustees also currently administer separate capital reserve funds appropriated by Town Meeting.

The Trustees disburse income annually to carry out the designated purposes of the non-expendable trusts, and they also, with authorization from the town's Board of Selectmen, disburse funds throughout the year as necessary from the capital reserve accounts. Since 1994, the day-to-day management of these funds has been performed by Citizens Bank Investment Services except for the Other Post-Employment Benefits (OPEB) Trust Fund which is managed by Bartholomew & Company.

The New Hampshire Attorney General's office states that:

1. Trustees of the Trust Funds are the custodians of the town's perpetual care funds, charitable trusts, private donations and capital reserve/expendable trust funds. The Trustees of the Trust Funds act in a fiduciary capacity and make decisions regarding expenditure from these funds based on the wishes of the donor in the case of privately donated funds and release capital reserve funds and expendable trust funds to the appropriate government officials upon request and make the decisions on how these funds are to be invested, based upon the statutes and the investment policy adopted by the Trustees.
2. Authority to administer town trust funds is vested solely in the trustees and income therefore cannot be turned over to selectmen for purposes contrary to the judgment of the trustees.

If you have any questions or suggestions regarding the Trust Funds, please contact the Trustees at the Town Hall.

Respectfully submitted,

Sean Lewis, Chair
Gregory Davis
Richard O'Shaughnessy

ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment derives its power to hear petitions and grant relief from the New Hampshire Revised Statutes Annotated (RSA) and from the Town of Salem Zoning Ordinance. The Zoning Board of Adjustment is a quasi-judicial board that hears cases brought forth by property owners who seek relief from the Town of Salem zoning requirements. Relief is granted by way of Variance as well as through Appeals of Administrative Decisions made by town officials.

The primary goal of the board is to uphold the strict terms of the ordinance in a professional, polite, and courteous manner. Board members follow a strict set of criteria and use all applicable ordinances, statutes, and case law when deciding each petition separately and on its own merits.

The Zoning Board of Adjustment meetings are held on the first Tuesday of each month in the Knightly Meeting Room at Town Hall. The meetings are televised and broadcast live on SCTV 23 and rerun throughout the month. The meetings may also be viewed online at <http://sctv-17.com/CablecastPublicSite/?channel=1> or <https://www.facebook.com/sctv17>. The public is invited to attend and is encouraged to offer comments when appropriate.

In 2022, we had 54 applications, compared to 63 in 2021, 50 in 2020, 51 in 2019, and 38 in 2018. Of that 54, 50 were variance requests, a decrease of six from last year. 45 of the applications were granted, four were denied, none were withdrawn by the petitioner, none were tabled, and five were continued. We heard no requests for equitable waivers, one less than last year. This year, there were three rehearing requests, one less than last year. Two were granted and one was denied. There was one request for appeals of administrative decisions, one more than last year. It was denied. And we had no special exception applications, two fewer than last year. Our total for the year was 45 applications granted, 4 were denied, none were withdrawn, and 5 were continued. We ended the year with no pending lawsuits.

As we begin 2023, I would like to thank my fellow board members for the community service time they give to the Town of Salem every year. I would also like to thank our newly retired Planning Director Ross Moldoff and wish him the best. Also, appreciation is due to Jacob LaFontaine, who served for three years as our former Assistant Planner, and became our Planning Director in 2023, with Administrative Secretary Lisa Wojtas. They work hard in putting the applications together and helping to keep the board running smoothly and efficiently. I also thank Salem's SCTV for their assistance in broadcasting our meetings.

Respectfully,

Bonnie Wright, Chair

Elected Members: Ed Huminick (Vice Chair), Bernard Campbell (Secretary), Claire Karibian, Kellie Annicelli, Appointed Alternates: David Bruce, Dionne Garon, Olga Guza, Jeff Hatch, and George Perry.

ZONING BOARD OF ADJUSTMENT PETITIONS - 2022

| <u>2022</u> | <u>Total Applications</u> | <u>Granted</u> | <u>Denied</u> | <u>Withdrawn</u> | <u>Tabled</u> | <u>Continued</u> |
|---|----------------------------------|-----------------------|----------------------|-------------------------|----------------------|-------------------------|
| Variance | 50 | 43 | 2 | 0 | 0 | 5 |
| Equitable Waiver | 0 | 0 | 0 | 0 | 0 | 0 |
| Re-hearing | 3 | 2 | 1 | 0 | 0 | 0 |
| Appeal of Administrative Decision | 1 | 0 | 1 | 0 | 0 | 0 |
| Special Exception | 0 | 0 | 0 | 0 | 0 | 0 |
| Totals | 54 | 45 | 4 | 0 | 0 | 5 |

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Financial Reports

TOWN TREASURER

The Treasurer has duties and responsibilities established by both statute and Town investment policy. This policy is reviewed and approved annually by the Selectmen. The principal elements of this policy require the liquidity and safety of Town funds and, consistent with these constraints, maximizing the earnings on Town funds on deposit. This is the money collected in property taxes and various fees and held for use in paying the operating expenses of the town. Liquidity means that the Town has sufficient cash on hand to meet its expenses, both current and capital. Safety requires that Town funds are never at risk.

As has been noted in previous reports, interest rates had been lowered to historic lows post 9/11 and remained low during the COVID pandemic in order to provide stimulus for the economy. As a benchmark, Treasury bills (“T-bills”) at the start of 2022 were earning on the order of a half-percent. As a result, the Town has experienced diminished interest earnings for these past ten years. However, towards the end of 2022 the Federal Reserve hiked interest rates and T-bills are now in the 4% range. This interest rate rebound has been reflected in the financial markets. The Town is actively working with its bank on a program to acquire short-term instruments with substantially higher rates (subject to the constraints in the first paragraph above). It should be noted that rising interest rates will not affect bonds which the Town had previously issued for capital projects since they were negotiated on low, fixed-rate bases. In 2022, the Town earned 92,483.58 in interest, net of compensating balance requirements.

I include the following remarks for reference and for new readers to this space. RSA 41:29 provides in part that: “The town treasurer shall have custody of all moneys belonging to the Town and shall pay out the same only upon orders of the Selectmen.” However, essentially all the financial dealings of the Town are handled by the Finance Department. Nonetheless, the Town Treasurer, a part-time elected official, has specific tasks and responsibilities not handled by it. This is due to both statute and Town practice.

The Financial Report section of this Town Report contains a comprehensive listing of town revenues and expenses. Here I describe how the Town actually guarantees the safety of its funds. Because Town balances generally exceed FDIC insurance limits, a collateralization procedure is used. That is, our bank purchases US Government securities in the Town’s name for 102% of current balances. The amounts on deposit are monitored and the collateralization is adjusted on a weekly basis.

The Treasurer also has custody of impact fees. These are the fees assessed on new dwellings and other structures for their impact on the community and are kept in an account separate from the Town’s general fund. There are four such impact fees, *viz.* School, Recreation, Public Safety and Roads. The activity in each of these accounts is summarized in the following table.

TOWN TREASURER

| Impact Fee | Number of Fees | Balance 12/31/2021 | Receipts 2022 | Withdrawals 2022 | Balance 12/31/2022 |
|----------------------|-----------------------|---------------------------|----------------------|-------------------------|---------------------------|
| School | 75 | 1,884,380 | 488,226 | 0 | 2,372,606 |
| Recreation | 71 | 613,006 | 104,485 | 219,226 | 498,265 |
| Public Safety | 89 | 1,065,152 | 212,181 | 125,069 | 1,152,264 |
| Roads | 97 | 3,055,245 | 527,349 | 1,018,927 | 2,563,667 |

I thank Nicole McGee, Finance Director, for assembling the data above (and who acts like it's no imposition at all!). We also welcomed Cindy Kenerson, Assistant Finance Director, whose experience, competence and unfailing good cheer have added greatly to the Finance Department – *your* Finance Department.

Respectfully submitted,

John Sytek, Town Treasurer



PLODZIK & SANDERSON

Professional Association/Certified Public Accountants

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX 603-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen and Town Manager
Town of Salem
Salem, New Hampshire

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, discretely presented component unit, each major governmental and proprietary fund, and aggregate remaining fund information of the Town of Salem as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, discretely presented component unit, each major governmental and proprietary fund, and aggregate remaining fund information of the Town of Salem, as of December 31, 2021, and the respective changes in financial position, where applicable cash flows thereof, and, the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Town of Salem and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The Town of Salem's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Salem's ability to continue as a going concern for one year after the date that the financial statements are issued or when applicable, twelve months beyond the financial statement date including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Town of Salem
Independent Auditor's Report

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Salem's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Salem's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the Town's Proportionate Share of Net Pension Liability,
- Schedule of Town Contributions – Pensions,
- Schedule of the Town's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of Town Contributions – Other Postemployment Benefits (NHRS Plan),
- Schedule of Changes in the Town's Net Other Postemployment Benefits Liability and Related Ratios,
- Schedule of Town Contributions – Other Postemployment Benefits (Retiree Health Benefit Plan); and
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Salem's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Town of Salem
Independent Auditor's Report

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2022 on our consideration of the Town of Salem's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Salem's internal control over financial reporting and compliance.

Sheryl A. Pratt, CPA

December 14, 2022
Concord, New Hampshire

PLODZIK & SANDERSON
Professional Association

EXHIBIT C-1
TOWN OF SALEM, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2021

| | General | Capital Projects | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|---------------------|--------------------------|--------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 44,703,110 | \$ - | \$ 8,799,940 | \$ 53,503,050 |
| Investments | 149,726 | \$ - | 771,538 | 921,264 |
| Receivables, net of allowance for uncollectible: | | | | |
| Taxes | 3,118,987 | \$ - | \$ - | 3,118,987 |
| Accounts | 1,029,493 | \$ - | 367,006 | 1,396,499 |
| Intergovernmental receivable | 14,676 | 1,651,554 | 40,312 | 1,706,542 |
| Interfund receivable | 1,166,808 | 900,628 | \$ - | 2,067,436 |
| Voluntary tax liens | 103,869 | \$ - | \$ - | 103,869 |
| Voluntary tax liens reserved until collected | (103,869) | \$ - | \$ - | (103,869) |
| Prepaid items | 263,494 | \$ - | \$ - | 263,494 |
| Tax deeded property, subject to resale | 158,024 | \$ - | \$ - | 158,024 |
| Restricted assets: | | | | |
| Cash and cash equivalents | 4,223,539 | \$ - | \$ - | 4,223,539 |
| Total assets | <u>\$ 54,827,857</u> | <u>\$ 2,552,182</u> | <u>\$ 9,978,796</u> | <u>\$ 67,358,835</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 1,432,458 | \$ 1,067,218 | \$ 21,344 | \$ 2,521,020 |
| Accrued salaries and benefits | 507,254 | \$ - | 23,446 | 530,700 |
| Contracts payable | 14,671 | \$ - | \$ - | 14,671 |
| Retainage payable | \$ - | 86,922 | \$ - | 86,922 |
| Intergovernmental payable | 28,501,708 | \$ - | \$ - | 28,501,708 |
| Interfund payable | 470,688 | 1,135,351 | 461,397 | 2,067,436 |
| Other | 38,904 | \$ - | \$ - | 38,904 |
| Total liabilities | <u>30,965,683</u> | <u>2,289,491</u> | <u>506,187</u> | <u>33,761,361</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - Property taxes | 702,253 | \$ - | \$ - | 702,253 |
| Unavailable revenue - received in advance | 35,498 | \$ - | \$ - | 35,498 |
| Bond premiums | 40,518 | \$ - | \$ - | 40,518 |
| Unavailable revenue - grants | \$ - | \$ - | 1,559,405 | 1,559,405 |
| Total deferred inflows of resources | <u>778,269</u> | <u>\$ -</u> | <u>1,559,405</u> | <u>2,337,674</u> |
| FUND BALANCES | | | | |
| Nonspendable | 421,518 | \$ - | 534,307 | 955,825 |
| Restricted | 62,229 | 262,691 | 818,533 | 1,143,453 |
| Committed | 3,518,910 | \$ - | 6,560,364 | 10,079,274 |
| Assigned | 5,130,375 | \$ - | \$ - | 5,130,375 |
| Unassigned | 13,950,873 | \$ - | \$ - | 13,950,873 |
| Total fund balances | <u>23,083,905</u> | <u>262,691</u> | <u>7,913,204</u> | <u>31,259,800</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 54,827,857</u> | <u>\$ 2,552,182</u> | <u>\$ 9,978,796</u> | <u>\$ 67,358,835</u> |

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
TOWN OF SALEM, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2021

| | General | Capital Projects | Other | Total |
|---|---------------|------------------|--------------------|--------------------|
| | | | Governmental Funds | Governmental Funds |
| REVENUES | | | | |
| Taxes | \$ 33,488,511 | \$ - | \$ 1,900 | \$ 33,490,411 |
| Licenses and permits | 9,461,613 | - | - | 9,461,613 |
| Intergovernmental | 3,041,819 | 3,056,527 | 656,962 | 6,755,308 |
| Charges for services | 3,037,660 | - | 1,830,275 | 4,867,935 |
| Miscellaneous | 1,379,650 | - | 1,966,072 | 3,345,722 |
| Total revenues | 50,409,253 | 3,056,527 | 4,455,209 | 57,920,989 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 8,401,643 | - | 511,250 | 8,912,893 |
| Public safety | 26,058,793 | - | 2,054,399 | 28,113,192 |
| Highways and streets | 3,952,152 | 4,292,924 | - | 8,245,076 |
| Sanitation | 1,133,462 | - | - | 1,133,462 |
| Health | 24,689 | - | - | 24,689 |
| Welfare | 237,242 | - | - | 237,242 |
| Culture and recreation | 1,924,402 | - | 123,098 | 2,047,500 |
| Conservation | - | - | 12,234 | 12,234 |
| Debt service: | | | | |
| Principal | 678,427 | - | - | 678,427 |
| Interest | 194,283 | - | - | 194,283 |
| Capital outlay | 2,904,103 | 3,561,603 | 438,527 | 6,904,233 |
| Total expenditures | 45,509,196 | 7,854,527 | 3,139,508 | 56,503,231 |
| Excess (deficiency) of revenues over (under) expenditures | 4,900,057 | (4,798,000) | 1,315,701 | 1,417,758 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 618,095 | 5,195,047 | - | 5,813,142 |
| Transfers out | (4,406,829) | - | (910,511) | (5,317,340) |
| Bond proceeds | - | 1,416,281 | - | 1,416,281 |
| Capital lease | 957,837 | - | - | 957,837 |
| Total other financing sources (uses) | (2,830,897) | 6,611,328 | (910,511) | 2,869,920 |
| Net change in fund balances | 2,069,160 | 1,813,328 | 405,190 | 4,287,678 |
| Fund balances (deficit), beginning, as restated (see Note 22) | 21,014,745 | (1,550,637) | 7,508,014 | 26,972,122 |
| Fund balances, ending | \$ 23,083,905 | \$ 262,691 | \$ 7,913,204 | \$ 31,259,800 |

The Notes to the Basic Financial Statements are an integral part of this statement.

Town of Salem, New Hampshire
Cash Balances in General Ledger
December 31, 2022 (Unaudited - Prior to Year End Close)

| | Beginning Balance | Deposits | Expenditures | Ending Balance |
|--|------------------------------|------------------------------|------------------------------|-----------------------------|
| <i>Citizens Bank - Operating:</i> | | | | |
| General Fund | \$ 33,800,917 | \$ 253,936,126 | \$ 295,725,577 | \$ (7,988,534) |
| Sewer Fund | 3,707,056 | 13,046,554 | 6,892,116 | 9,861,495 |
| Water Fund | 3,677,354 | 10,317,169 | 11,034,664 | 2,959,859 |
| Outside Detail-Police | 632,564 | 1,427,836 | 1,408,809 | 651,591 |
| SCTV Fund | 297,815 | 634,869 | 609,151 | 323,533 |
| Outside Detail-Fire | 21,537 | 87,668 | 80,162 | 29,043 |
| Recreation | 163,965 | 222,081 | 185,075 | 200,971 |
| Ambulance | 311,488 | 1,925,456 | 2,111,594 | 125,349 |
| Grants and Donations | 1,928,216 | 1,870,739 | 1,310,079 | 2,488,876 |
| Road Program | (348,332) | 4,184,093 | 3,828,792 | 6,969 |
| Captial Projects | (1,098,626) | 4,158,006 | 3,077,277 | (17,897) |
| CDBG | 198 | 488,153 | 488,153 | 198 |
| Total | 43,094,151 | 292,298,750 | 326,751,448 | 8,641,453 |
| <i>General Fund:</i> | | | | |
| Citizens Bank | 11,726,165 | 82,430,313 | 50,100,000 | 44,056,478 |
| <i>Forfeiture and Seizure:</i> | | | | |
| Citizens Bank | 107,607 | 154,208 | 96,696 | 165,119 |
| <i>Trust:</i> | | | | |
| Citizens Bank-Performance Escrow | 7,508,435 | 1,588,683 | 1,568,294 | 7,528,824 |
| <i>Special Revenue Fund:</i> | | | | |
| Citizens-Conservation Comm. | 722,285 | 443,493 | 7,299 | 1,158,479 |
| Salem Co-op-Conservation Comm. | 95,171 | 354 | - | 95,525 |
| <i>TOTAL</i> | <u>\$ 63,253,815</u> | <u>\$ 376,915,801</u> | <u>\$ 378,523,737</u> | <u>\$ 61,645,879</u> |

Town of Salem, New Hampshire
General Fund
Schedule of Changes in Unassigned Fund Balance
For the Year Ended December 31, 2022
Unaudited - Prior to Year End Close

Unassigned Fund Balance - December 31, 2021, as restated \$ 14,245,095

20221 Summary:

| | |
|--|---------------------|
| Current Year Revenues | 50,616,908 |
| Current Year Expenditures | (50,596,220) |
| Current Year Encumbered | (2,346,174) |
| Prior Year Unencumbered Funds | 151,042 |
| Net Revenue, Expenditure and Encumbrances | (2,174,444) |

Unassigned Fund Balance - December 31, 2022 \$ 12,070,651

Town of Salem, New Hampshire
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
December 31, 2022 (Unaudited - Prior to Year End Close)

| | General Fund | Sewer Fund | Water Fund | Other Governmental Funds | Capital Projects Fund | Total |
|---|----------------------|---------------------|---------------------|--------------------------|-----------------------|----------------------|
| REVENUES | | | | | | |
| Taxes | \$ 31,750,606 | \$ 175,258 | \$ 4,620,165 | \$ 857,016 | \$ 1,869,497 | \$ 32,607,622 |
| Intergovernmental | 3,859,499 | - | - | 2,108,280 | - | 12,632,698 |
| Licenses and permits | 10,249,409 | - | - | - | - | 10,249,409 |
| Charges for services | 4,095,431 | 3,692,215 | - | 2,048,846 | - | 9,836,492 |
| Investment earnings | 81,624 | - | - | 10,860 | - | 92,484 |
| Contributions | - | - | - | 97,647 | - | 97,647 |
| Bond proceeds | 15,044 | - | - | - | - | 15,044 |
| Miscellaneous/Other Financing Sources | 565,295 | 672,690 | 156,961 | 229,103 | 3,394,304 | 5,018,354 |
| Total revenues | 50,616,908 | 4,540,163 | 4,777,126 | 5,351,752 | 5,263,801 | 70,549,749 |
| Expenditures | | | | | | |
| General government | 7,537,694 | - | - | 1,074,109 | - | 8,611,803 |
| Public safety | 27,762,123 | - | - | - | 1,555,340 | 29,317,463 |
| Sanitation | 1,479,520 | 2,669,495 | - | - | 4,465 | 4,153,480 |
| Highway and streets | 4,603,786 | - | - | 3,830,718 | - | 4,629,730 |
| Water distribution and treatment | - | - | - | - | 35,162 | 38,65,880 |
| Welfare | 242,397 | - | - | - | - | 242,397 |
| Culture and recreation | 2,145,184 | - | - | 162,743 | - | 2,307,927 |
| Conservation | - | - | - | 7,299 | - | 7,299 |
| Interfund Transfer | - | - | - | 7,500 | - | 7,500 |
| Debt service: | | | | | | |
| Principal | 642,019 | 325,547 | 1,055,468 | - | - | 2,023,035 |
| Interest | 149,282 | 126,490 | 122,938 | - | - | 398,710 |
| Capital outlay | 8,380,388 | 2,167,775 | 461,858 | 1,074,396 | 5,307,999 | 17,392,416 |
| Total expenditures | 52,942,394 | 5,289,307 | 5,470,981 | 3,946,958 | 5,307,999 | 72,957,639 |
| Excess (deficiency) of revenues over (under) expenditures | (2,325,486) | (749,144) | (693,856) | 1,404,794 | (44,198) | (2,407,890) |
| Net change in fund balances | (2,325,486) | (749,144) | (693,856) | 1,404,794 | (44,198) | (2,407,890) |
| Fund balances, beginning, as restated | 22,035,669 | 3,871,048 | 3,763,982 | 4,334,370 | 282,824 | 34,287,893 |
| Fund balances, ending | \$ 19,710,183 | \$ 3,121,903 | \$ 3,070,126 | \$ 5,739,164 | \$ 238,626 | \$ 31,880,003 |

Town of Salem, New Hampshire
 Governmental Funds
 Balance Sheet
 December 31, 2022 (Unaudited - Prior to Year End Close)

| | General Fund | Sewer Fund | Water Fund | Other Governmental Funds | Capital Projects Fund | Trust & Agency | Total |
|--------------------------------------|----------------------|----------------------|---------------------|--------------------------|-----------------------|---------------------|----------------------|
| ASSETS | | | | | | | |
| Cash and equivalents | \$ 51,615,947 | \$ 9,467,821 | \$ 2,949,790 | \$ 5,096,467 | \$ (10,861) | \$ 7,528,824 | \$ 76,647,989 |
| Investments | 34,143 | - | - | - | - | - | 34,143 |
| Receivables: | | | | | | | |
| Property taxes | 2,712,402 | - | - | - | - | - | 2,712,402 |
| Accounts receivable | 45,999 | 281,246 | 359,081 | 288,377 | - | - | 974,704 |
| Intergovernmental | 550,465 | - | - | 446,289 | 568,058 | - | 1,564,812 |
| Special assessments | - | 2,716,536 | 1,887,612 | - | - | - | 4,604,148 |
| Voluntary liens | 74,888 | 12,340 | - | - | - | - | 87,228 |
| Tax lien - reserve for uncollectible | (197,276) | - | - | - | - | - | (197,276) |
| Prepaid expenses | 321,725 | - | - | - | - | - | 321,725 |
| Total assets | \$ 55,158,294 | \$ 12,477,943 | \$ 5,196,484 | \$ 5,831,133 | \$ 557,197 | \$ 7,528,824 | \$ 86,749,875 |
| LIABILITIES | | | | | | | |
| Accounts payable | \$ 1,677,808 | \$ 1,271,391 | \$ 240,335 | \$ 91,969 | \$ 10,058 | \$ - | \$ 3,291,561 |
| Contracts and retainage payable | - | - | - | - | 308,513 | - | 308,513 |
| Due to others | 1,726,272 | - | - | - | - | 7,528,824 | 9,255,096 |
| Intergovernmental payable | 30,652,113 | - | - | - | - | - | 30,652,113 |
| Notes payable | 1,351,300 | 5,358,400 | - | - | - | - | 6,709,700 |
| Deferred revenue | 100 | 2,726,249 | 1,886,022 | - | - | - | 4,612,371 |
| Deferred inflow of resources | 40,518 | - | - | - | - | - | 40,518 |
| Total liabilities | 35,448,112 | 9,356,040 | 2,126,357 | 91,969 | 318,571 | \$ 7,528,824 | \$ 54,869,873 |
| FUND BALANCES | | | | | | | |
| Restricted for: | | | | | | | |
| Special revenue | - | - | - | 2,626,219 | - | - | 2,626,219 |
| Enterprise funds | - | 2,299,329 | 1,724,982 | - | - | - | 4,024,311 |
| Committed for: | | | | | | | |
| Encumbrances | 2,614,535 | 3,413,779 | 449,306 | 48,609 | 1,021,603 | - | 7,547,831 |
| Special revenue | 62,229 | - | - | 3,064,337 | - | - | 3,126,566 |
| Capital projects | - | - | - | - | (782,977) | - | (782,977) |
| Reserves | 4,962,768 | - | - | - | - | - | 4,962,768 |
| Unassigned/unrestricted | 12,070,651 | (2,591,204) | 895,838 | - | - | - | 10,375,285 |
| Total fund balances | 19,710,183 | 3,121,903 | 3,070,126 | 5,739,164 | 238,626 | - | 31,880,002 |
| Total liabilities and fund balances | \$ 55,158,295 | \$ 12,477,943 | \$ 5,196,484 | \$ 5,831,133 | \$ 557,196 | \$ 7,528,824 | \$ 86,749,875 |

Town of Salem, New Hampshire
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2022
Unaudited - Prior to Year End Close

| | Final Budget | Actual | Variance Favorable (Unfavorable) |
|---------------------------------------|-------------------|-------------------|--|
| Revenues and other sources | | | |
| Taxes | 31,763,706 | 31,750,606 | (13,100) |
| Intergovernmental | 2,824,584 | 3,859,499 | 1,034,915 |
| Licenses and permits | 8,516,550 | 10,249,409 | 1,732,859 |
| Charges for services | 5,122,119 | 4,095,431 | (1,026,688) |
| Investment earnings | 45,000 | 81,624 | 36,624 |
| Bond proceeds | 1,350,001 | 15,044 | (1,334,957) |
| Miscellaneous | 42,662 | 565,295 | 522,633 |
| Use of fund balance | 5,000,000 | - | (5,000,000) |
| Total Revenues | 54,664,622 | 50,616,908 | (4,047,714) |
| Expenditures and other sources | | | |
| Current: | | | |
| General government | 7,966,065 | 7,537,694 | 428,370 |
| Public safety | 28,827,704 | 27,762,123 | 1,065,580 |
| Sanitation | 1,131,860 | 1,479,520 | (347,660) |
| Highways and streets | 4,836,946 | 4,603,786 | 233,160 |
| Welfare | 274,708 | 242,397 | 32,311 |
| Culture and recreation | 2,362,062 | 2,145,184 | 216,878 |
| Debt service | 836,294 | 791,301 | 44,993 |
| Capital outlay | 3,683,914 | 3,635,318 | 48,596 |
| Interfund Transfer | 4,745,070 | 4,745,070 | - |
| Total Expenditures | 54,664,622 | 52,942,394 | 1,722,228 |

Town of Salem, New Hampshire
Capital Assets
For the Year Ended December 31, 2022
Unaudited - Prior to Year End Close

| | Balance | | | Balance |
|---|------------------------------|------------------------------|-----------------------------|------------------------------|
| | 12/31/2021 | Additions | Disposals | 12/31/2022 |
| Governmental activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 14,219,910 | \$ 339,113 | \$ - | \$ 14,559,023 |
| Construction in progress | 16,694,225 | 2,366,287 | 501,610 | 18,558,902 |
| Intangible Assets | <u>1,071,000</u> | - | - | <u>1,071,000</u> |
| Total capital assets not being depreciated | <u>31,985,135</u> | 2,705,400 | 501,610 | <u>34,188,925</u> |
| Depreciable | | | | |
| Land improvements | 4,471,779 | - | - | 4,471,779 |
| Buildings | 11,864,237 | 320,000 | 43,327 | 12,140,910 |
| Machinery and equipment | 20,689,199 | 1,075,134 | 705,198 | 21,059,135 |
| Infrastructure | <u>247,703,508</u> | <u>3,801,444</u> | <u>4,363,950</u> | <u>247,141,002</u> |
| Total depreciable capital assets | <u>284,728,723</u> | <u>5,196,578</u> | <u>5,112,475</u> | <u>284,812,826</u> |
| Total capital assets | <u>316,713,858</u> | <u>7,901,979</u> | <u>5,614,085</u> | <u>319,001,751</u> |
| Accumulated depreciation: | | | | |
| Land improvements | (1,052,004) | (221,772) | - | (1,273,776) |
| Buildings | (5,723,562) | (308,196) | 16,513 | (6,015,245) |
| Machinery and equipment | (13,541,131) | (1,242,597) | 630,998 | (14,152,730) |
| Infrastructure | <u>(179,554,117)</u> | <u>(8,007,097)</u> | <u>3,818,016</u> | <u>(183,743,198)</u> |
| Total accumulated depreciation | <u>(199,870,814)</u> | <u>(9,779,662)</u> | <u>4,465,527</u> | <u>(205,184,949)</u> |
| Net Book Value, Capital Assets | <u>\$ 116,843,043</u> | <u>\$ (1,877,683)</u> | <u>\$ 10,079,613</u> | <u>\$ 113,816,802</u> |

Town of Salem, New Hampshire
Statement of Town Debt
For the Year Ending December 31, 2022
(Unaudited - Prior to Year End Close)

| Description | Year Issued | Original Obligation | Interest Rate | Final Payment | Outstanding Debt 12/31/21 | New Issues | Reductions | Outstanding Debt 12/31/22 |
|--|-------------|---------------------|---------------|---------------|---------------------------|------------|--------------------|---------------------------|
| Blake Road Water Project | 2004 | 695,900 | 4.41% | 2024 | 105,000 | | (35,000) | 70,000 |
| Bridge Reconstruction-Bluff Street/Providence Hill | 2013 | 1,189,909 | 1.81% | 2023 | 222,000 | | (111,000) | 111,000 |
| Water Improvements-Pond Street | 2013 | 692,091 | 1.81% | 2023 | 138,000 | | (69,000) | 69,000 |
| Bridge Reconstruction-Shannon Road | 2014 | 1,418,000 | 1.70% | 2024 | 420,000 | | (140,000) | 280,000 |
| Water Discharge Management | 2014 | 1,075,000 | 1.70% | 2024 | 315,000 | | (105,000) | 210,000 |
| Water Improvement-North Policy | 2014 | 825,000 | 1.70% | 2024 | 240,000 | | (80,000) | 160,000 |
| Water Improvements-North Policy/Old Rockingham | 2015 | 1,110,000 | 1.96% | 2025 | 440,000 | | (110,000) | 330,000 |
| Exit 2 Pump Station | 2018 | 1,509,273 | 1.52% | 2027 | 934,750 | | (149,625) | 785,125 |
| Depot Land Acquisition | 2019 | 2,830,000 | 1.96% | 2029 | 2,260,000 | | (285,000) | 1,975,000 |
| Drinking Water Capacity Rights | 2019 | 1,000,000 | 1.50% | 2024 | 600,000 | | (200,000) | 400,000 |
| Route 28 Sewer Main and Bridge | 2021 | 6,601,937 | 2.00% | 2040 | 6,271,840 | | (330,097) | 5,941,743 |
| Route 28 Water Main | 2021 | 2,883,125 | 0.81% | 2030 | 2,594,813 | | (288,313) | 2,306,501 |
| West Duston Area Water/Sewer Expansion | 2021 | 1,180,000 | 0.82% | 2031 | 1,180,000 | | (120,000) | 1,060,000 |
| Totals | | 23,010,235 | | | 15,721,403 | - | (2,023,035) | 13,698,369 |

Town of Salem, New Hampshire
Tax Rate Computation and Assessed Valuation Trends
2018-2022

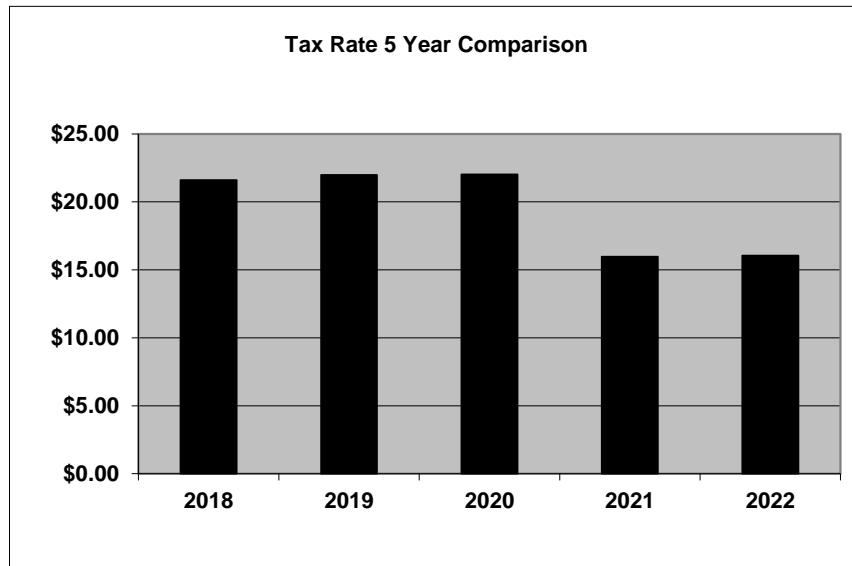
| | 2018 | 2019 | 2020 | 2021 (1) | 2022 |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Total Town Appropriations | \$63,688,847 | \$61,843,740 | \$64,750,029 | \$58,198,151 | \$69,414,005 |
| Less Revenues and Credits | (34,585,264) | (30,541,668) | (32,525,150) | (26,846,484) | (37,828,791) |
| Net Town Appropriations | 29,103,533 | 31,302,072 | 32,224,879 | 31,351,667 | 31,585,214 |
| Net School Tax Assessment | 51,581,244 | 53,395,203 | 54,401,248 | 54,133,081 | 59,338,816 |
| State Education Taxes | 10,177,796 | 9,917,459 | 10,107,905 | 10,311,794 | 7,264,594 |
| County Tax Assessment | 4,620,581 | 4,811,300 | 4,810,331 | 4,751,787 | 4,667,756 |
| Total Town, School and County | 95,483,204 | 99,426,034 | 101,544,363 | 100,548,329 | 102,856,380 |
| War Service Credits | 646,000 | 641,167 | 630,667 | 598,251 | 592,000 |
| Overlay | 701,765 | 631,603 | 612,841 | 1,917,425 | 918,901 |
| Property Taxes to be Raised | \$96,830,969 | \$100,698,804 | \$102,787,871 | \$103,064,005 | \$104,367,281 |
| Net Assessed Valuation | \$4,490,128,901 | \$4,590,080,181 | \$4,676,922,757 | \$6,461,830,390 | \$6,512,647,718 |
| Total Tax Rate | \$21.61 | \$21.98 | \$22.02 | \$15.98 | \$16.05 |

(1) Revaluation occurred in 2021

Town of Salem, New Hampshire
Tax Rate Comparison and Assessed Valuation Trends (5-Year Comparison Chart)
2018-2022

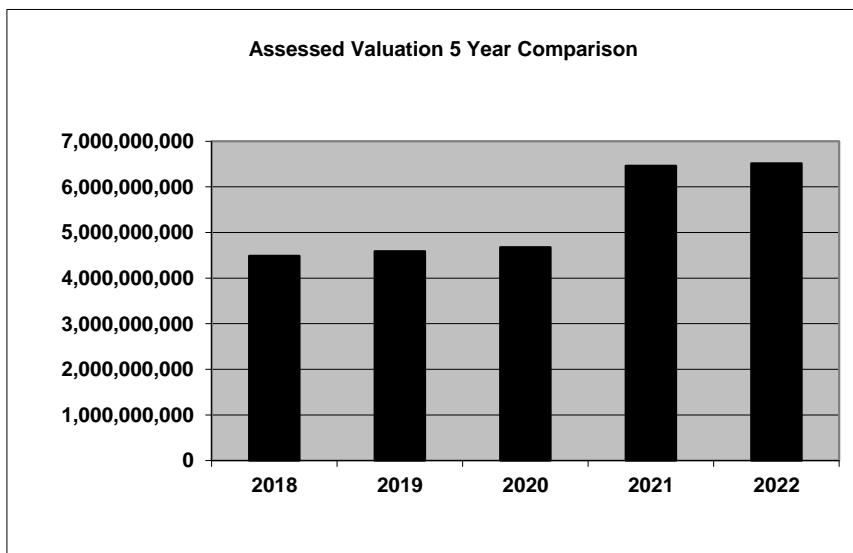
Tax Rate 5-Year Comparison

| | |
|------|-------|
| 2018 | 21.61 |
| 2019 | 21.98 |
| 2020 | 22.02 |
| 2021 | 15.98 |
| 2022 | 16.05 |



Assessed Valuation 5-Year Comparison

| | |
|------|---------------|
| 2018 | 4,490,128,901 |
| 2019 | 4,590,080,181 |
| 2020 | 4,676,922,757 |
| 2021 | 6,461,830,390 |
| 2022 | 6,512,647,718 |



TAX COLLECTOR'S REPORT

For the Municipality of Salem, NH

Year Ending December 31, 2022

MS-61

| | <u>Debits</u> | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>Prior</u> |
|--|---------------|-------------|-------------|-------------|--------------|
|--|---------------|-------------|-------------|-------------|--------------|

***ON LEVIES OF ***

Uncollected Taxes Beginning of Year

| | | | | |
|-----------------------------|-------|----------------|--------------|--|
| Property Taxes | #3110 | xxxxxxxxxxxxxx | 2,587,659.95 | |
| Resident Taxes | #3180 | xxxxxxxxxxxxxx | | |
| Land Use Change Taxes | #3120 | xxxxxxxxxxxxxx | | |
| Yield Taxes | #3185 | xxxxxxxxxxxxxx | 2,940.29 | |
| Excavation Tax | #3187 | xxxxxxxxxxxxxx | | |
| Other Taxes | #3189 | xxxxxxxxxxxxxx | | |
| Property Tax Credit Balance | | xxxxxxxxxxxxxx | (113,946.91) | |

Taxes Committed This Year

| | | | |
|-----------------------|-------|----------------|------------|
| Property Taxes | #3110 | 103,723,639.00 | |
| Resident Taxes | #3180 | | |
| Land Use Change Taxes | #3120 | 450,500.00 | 452,000.00 |
| Yield Taxes | #3185 | 2,462.70 | |
| Excavation Tax | #3187 | 1,842.14 | |
| Other Taxes | #3189 | | |

Overpayment Refunds

| | | | | |
|---|-------|------------|-----------|--|
| Property Taxes | #3110 | 184,157.08 | 41,859.43 | |
| Resident Taxes | #3180 | | | |
| Land Use Change Taxes | #3120 | 15,600.00 | | |
| Yield Taxes | #3185 | | | |
| Excavation Tax | #3187 | | | |
| Interest and Penalties on Delinquent Taxes | #3190 | 26,862.43 | 63,600.21 | |

| | | | | |
|---|-------|--|--|--|
| Interest and Penalties on Resident Taxes | #3190 | | | |
|---|-------|--|--|--|

| | | | | |
|---------------------|------------------------------|----------------------------|-----------------|-----------------|
| Total Debits | <u>104,405,063.35</u> | <u>3,034,112.97</u> | <u>-</u> | <u>-</u> |
|---------------------|------------------------------|----------------------------|-----------------|-----------------|

TAX COLLECTORS REPORT

Page 2

For the Municipality of Salem, NH

Year Ending December 31, 2022

MS-61

| Credits | ***ON LEVIES OF*** | | |
|---------|--------------------|-------------|-------------|
| | <u>2022</u> | <u>2021</u> | <u>2020</u> |

Remitted to Treasurer

| | | |
|------------------------------------|----------------|--------------|
| Property Taxes | 101,794,790.65 | 2,056,489.03 |
| Resident Taxes | | |
| Land Use Change Taxes | 405,500.00 | 412,000.00 |
| Yield Taxes | 2,462.70 | 2,940.29 |
| Interest (Include Lien Conversion) | 26,862.43 | 63,600.21 |
| Penalties | | |
| Excavation Tax | 1,842.14 | |
| Other Taxes | | |
| Conversion to Lien(Principal Only) | | 609,175.48 |

Discounts Allowed**Abatements Made**

| | | |
|-----------------------|-----------|----------|
| Property Taxes | 20,779.00 | 6,360.21 |
| Resident Taxes | | |
| Land Use Change Taxes | 53,600 | |
| Yield Taxes | | |
| Excavation Tax | | |
| Other Taxes | | |
| Current Levy Deeded | | |

Uncollected Taxes-End of Year #1080

| | | | |
|-----------------------------|------------------------------|----------------------------|----------------|
| Property Taxes | 2,124,948.32 | | |
| Resident Taxes | | | |
| Land Use Change Taxes | 7,000.00 | 40,000 | |
| Yield Taxes | | | |
| Excavation Tax | | | |
| Other Taxes | | | |
| Property Tax Credit Balance | <u>(32,721.89)</u> | <u>(156,452.25)</u> | <u></u> |
| Total Credits | <u>104,405,063.35</u> | <u>3,034,112.97</u> | <u></u> |

TAX COLLECTOR'S REPORT

Page 3

For the Municipality of Salem, NH

Year Ending December 31, 2022

MS-61

ON LEVIES OF

| Summary of Debits | <u>2022</u> | <u>2021</u> | <u>2020</u> | <u>Prior</u> |
|--|-------------|-------------------|-------------------|-------------------|
| Unredeemed Liens | | | | |
| Balance Beginning of Year | | | 296,711.83 | 227,004.94 |
| Liens Executed During Fiscal Year | | 635,001.20 | | |
| Interest & Costs Collected After Lien Execution | | 13,261.76 | 29,665.05 | 62,817.27 |
| Total Debits | 0.00 | 648,262.96 | 326,376.88 | 289,822.21 |

Summary of Credits

| | | | | |
|--|-------|------------|-------------------|-------------------|
| Redemptions | | 396,531.59 | 171,207.72 | 166,817.75 |
| Interest and Costs Collected (After Lien Execution) | #3190 | 13,261.76 | 29,665.05 | 62,817.27 |
| Abatements of Unredeemed Liens | | - | | |
| Liens Deeded to Municipality | | | | |
| Unredeemed Liens | | | | |
| Bal End of Year | #1110 | 238,469.61 | 125,504.11 | 60,187.19 |
| Total Credits | | - | 648,262.96 | 326,376.88 |
| | | | | 289,822.21 |

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Martha Breen, Tax Collector

MS 9
REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2022

| *Date of Creation | NAME OF TRUST FUND | Purpose | How Invested ¹ | % Balance Beginning Year | PRINCIPAL | | | INCOME | | | Fees | Balance End Year | Principal & Income | |
|-----------------------------------|------------------------|-------------------------|---------------------------|-----------------------------|---------------------------------|---|------------------|------------------------|--------------|--------------------|-----------|------------------|--------------------|-----------|
| | | | | | Additions/ New Funds Created | Gains or (Losses) on Sale of Securities | Balance End Year | Balance Beginning Year | % | Earned During Year | | | | |
| NON-EXPENDABLE TRUST FUNDS | | | | | | | | | | | | | TOTAL | |
| 1976 | A & O Hall | Flower/Flag | Common Investment | 0.05% | 999,73 | 0.00 | 29,19 | 0.00 | 18.55 | 0.05% | 24,29 | (18.55) | (3,07) | |
| 1973 | Ackerman Mem Sch | Scholarship | Common Investment | 1.24% | 23,022,81 | 0.00 | 672,25 | 0.00 | 427,26 | 1.24% | 559,39 | (427,26) | 21,23 | |
| 1988 | Albert Kelly III | Flower/Flag | Common Investment | 0.68% | 12,706,59 | 0.00 | 371,02 | 0.00 | 7,728,24 | 0.68% | 308,73 | (70,65) | 24,183,79 | |
| 1963 | Alice R. Dustin | Flower/Flag | Common Investment | 0.03% | 49,934 | 0.00 | 14,60 | 0.00 | 514,54 | 9.38 | 12,15 | (1,53) | 21,075,60 | |
| 1987 | Annie B. Taylor | Flower/Flag | Common Investment | 0.05% | 999,37 | 0.00 | 29,20 | 0.00 | 1,029,07 | 0.03% | 24,29 | (18.55) | 525,15 | |
| 1951 | Annie B. Stevens | Flower/Flag | Common Investment | 0.02% | 333,22 | 0.00 | 9,73 | 0.00 | 342,95 | 6.18 | 8,10 | (6,18) | 21,23 | |
| 1948 | B Howard/Smith | Flower/Flag | Common Investment | 0.01% | 166,58 | 0.00 | 4,86 | 0.00 | 171,44 | 3.09 | 4,05 | (3,09) | 1,050,15 | |
| 1938 | Bailey, John | Library | Common Investment | 0.38% | 7,091,04 | 0.00 | 207,05 | 0.00 | 7,298,06 | 1.24% | 130,76 | (488,74) | | |
| 1977 | Bicent. Scholrship | Scholarship | Common Investment | 1.56% | 28,969,70 | 0.00 | 845,90 | 0.00 | 537,62 | 0.56% | 70,88 | (537,62) | 21,075,60 | |
| 2002 | Billy Doucette Mem | Scholarship | Common Investment | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | (0.00) | 30,430,57 | |
| 1989 | Blodgett/Cark | Cemetery Perpetual Care | Common Investment | 0.36% | 6,664,86 | 0.00 | 184,60 | 0.00 | 6,859,27 | 123,69 | 0.36% | (20,45) | 7,000,75 | |
| 1987 | C Cross/W Priest | Flower/Flag | Common Investment | 0.03% | 489,34 | 0.00 | 14,60 | 0.00 | 514,54 | 9.26 | 0.03% | (1,53) | 525,15 | |
| 1916 | Cemetery Fund | Flower/Flag | Common Investment | 30.98% | 5,684,52 | 0.00 | 165,40 | 0.00 | 5,829,92 | 105,12 | 12,15 | (17.39) | 5,950,17 | |
| 1916 | Beautification | Flower/Flag | Common Investment | 30.98% | 5,761,61,87 | 0.00 | 16,828,06 | 0.00 | 593,144,93 | 10,695,35 | 137,53 | (10,695,35) | 12,34,26 | |
| 1940 | Chas A. Quimby | Flower/Flag | Common Investment | 0.02% | 333,22 | 0.00 | 9,73 | 0.00 | 342,95 | 6.18 | 8,10 | (6,18) | 6,05,379,19 | |
| 1975 | Charles McLaughlin | Flower/Flag | Common Investment | 0.18% | 3,322,36 | 0.00 | 97,32 | 0.00 | 3,430,18 | 61,85 | 8,98 | (8,98) | 1,102,27 | |
| 1945 | Clairence J. Sivian | Flower/Flag | Common Investment | 0.02% | 333,15 | 0.00 | 9,73 | 0.00 | 342,88 | 6.19 | 8,09 | (6,19) | 1,102,27 | |
| 1970 | Clairence Cameron | Flower/Flag | Common Investment | 0.11% | 1,989,59 | 0.00 | 58,39 | 0.00 | 2,057,98 | 37,11 | 48,35 | (37,11) | 7,000,75 | |
| 1956 | Clyde L. Silver | Flower/Flag | Common Investment | 0.02% | 333,15 | 0.00 | 9,73 | 0.00 | 342,88 | 6.19 | 8,09 | (6,19) | 1,102,27 | |
| 1970 | Clyde R. Coolidge | Flower/Flag | Common Investment | 0.04% | 666,45 | 0.00 | 19,46 | 0.00 | 685,91 | 12,37 | 16,19 | (12,37) | 7,00,06 | |
| 1973 | Council/Fire Arts | Flower/Flag | Common Investment | 0.08% | 1,446,51 | 0.00 | 42,24 | 0.00 | 1,488,75 | 26,85 | 35,15 | (4,44) | 1,519,45 | |
| 1924 | Edm. H. Puttigill | Flower/Flag | Common Investment | 0.04% | 1,224,74 | 0.00 | 19,46 | 0.00 | 685,91 | 12,37 | 16,19 | (12,37) | 7,00,06 | |
| 2002 | Elinor Grace Smith | Flower/Flag | Common Investment | 0.07% | 355,74 | 0.00 | 35,76 | 0.00 | 2,224,50 | 22,76 | 29,76 | (3,76) | 1,286,50 | |
| 1921 | Enoch Taylor | Educational Purposes | Common Investment | 7.76% | 14,814,14 | 0.00 | 4,228,47 | 0.00 | 14,9,042,61 | 2,687,48 | 3,518,88 | (2,687,48) | 3,074,16 | |
| 1984 | Frankie Linahan | Scholarship | Common Investment | 2.72% | 50,542,46 | 0.00 | 1,475,81 | 0.00 | 52,018,27 | 3,386,87 | 5,116,78 | (5,116,78) | 56,487,87 | |
| 1987 | G Burkhardt | Flower/Flag | Common Investment | 0.05% | 999,54 | 0.00 | 29,19 | 0.00 | 1,028,73 | 18,55 | 2,72 | (2,72) | 4,468,60 | |
| 1986 | G D Henderson | Flower/Flag | Common Investment | 0.05% | 999,30 | 0.00 | 29,19 | 0.00 | 1,028,99 | 18,56 | 0.05% | (18,56) | 1,050,95 | |
| 1971 | Gertrude Silver | Flower/Flag | Common Investment | 0.04% | 666,45 | 0.00 | 19,46 | 0.00 | 685,91 | 12,37 | 16,19 | (12,37) | 7,00,06 | |
| 1968 | Harold J. Rolfe | Flower/Flag | Common Investment | 0.05% | 999,45 | 0.00 | 29,19 | 0.00 | 1,028,73 | 18,55 | 0.05% | (18,55) | 1,049,91 | |
| 1967 | Howard Smith | Flower/Flag | Common Investment | 0.05% | 999,51 | 0.00 | 29,18 | 0.00 | 1,028,89 | 18,55 | 0.05% | (18,55) | 21,22 | |
| 1997 | Isiah Woodbury Jr. | Flower/Flag | Common Investment | 0.06% | 1,038,91 | 0.00 | 30,34 | 0.00 | 1,069,24 | 19,28 | 25,24 | (25,24) | 21,22 | |
| 1997 | John W. Woodbury | Flower/Flag | Common Investment | 0.10% | 1,929,38 | 0.00 | 56,34 | 0.00 | 1,985,71 | 35,90 | 0.10% | (35,90) | 1,091,30 | |
| 1981 | J & T Consol | Flower/Flag | Common Investment | 0.05% | 999,77 | 0.00 | 29,19 | 0.00 | 1,028,99 | 18,56 | 24,29 | (18,56) | 40,96 | |
| 1930 | John Dik | Flower/Flag | Common Investment | 3.44% | 64,000,00 | 0.00 | 1,868,76 | 0.00 | 65,968,96 | 1,187,73 | 3,44% | (1,187,73) | 21,22 | |
| 1971 | John McVoy | Flower/Flag | Common Investment | 12.44% | 231,617,36 | 0.00 | 6,763,07 | 0.00 | 238,380,43 | 4,298,38 | 12,44% | (4,298,38) | 67,227,58 | |
| 1968 | Lancaster | Flower/Flag | Common Investment | 0.45% | 8,329,71 | 0.00 | 243,22 | 0.00 | 8,572,93 | 154,38 | 12,37 | (154,38) | 4,916,86 | |
| 1953 | McClary Teller Fund | Flower/Flag | Common Investment | 0.36% | 6,755,36 | 0.00 | 197,27 | 0.00 | 9,653,25 | 125,37 | 16,45 | (125,37) | 243,297,28 | |
| 1945 | Spelling B | Flower/Flag | Common Investment | 0.04% | 666,45 | 0.00 | 19,46 | 0.00 | 685,91 | 12,37 | 16,19 | (12,37) | 7,086,67 | |
| 1968 | Laura Taylor | Flower/Flag | Common Investment | 0.05% | 999,30 | 0.00 | 29,19 | 0.00 | 1,028,99 | 18,56 | 0.05% | (18,56) | 1,050,18 | |
| 1988 | M Jangan | Flower/Flag | Common Investment | 0.54% | 9,986,40 | 0.00 | 291,89 | 0.00 | 10,288,28 | 185,51 | 0.54% | (185,51) | 1,358,61 | |
| 1975 | Madelaine A. Little | Flower/Flag | Common Investment | 0.05% | 999,77 | 0.00 | 29,19 | 0.00 | 1,028,96 | 185,51 | 0.05% | (185,51) | 1,050,18 | |
| 1974 | Mario Buchen | Flower/Flag | Common Investment | 0.04% | 832,94 | 0.00 | 24,32 | 0.00 | 857,26 | 15,45 | 0.04% | (15,45) | 874,95 | |
| 1988 | McClary Teller Fund | Flower/Flag | Common Investment | 1.00% | 18,633,35 | 0.00 | 544,10 | 0.00 | 19,177,95 | 345,81 | 1.00% | (345,81) | 19,573,52 | |
| 1916 | Ordway | Flower/Flag | Common Investment | 0.15% | 2,488,02 | 0.00 | 72,65 | 0.00 | 2,560,67 | 46,38 | 0.15% | (46,38) | 52,81 | |
| 1968 | R Noyes | Flower/Flag | Common Investment | 0.05% | 999,30 | 0.00 | 29,19 | 0.00 | 1,028,99 | 18,56 | 0.05% | (18,56) | 1,050,18 | |
| 1937 | S L Rogers | Flower/Flag | Common Investment | 0.01% | 166,58 | 0.00 | 4,86 | 0.00 | 171,44 | 3,09 | 4,05 | (3,09) | 174,97 | |
| 1937 | S & T Roberts | Flower/Flag | Common Investment | 0.04% | 666,45 | 0.00 | 19,46 | 0.00 | 685,81 | 12,37 | 16,19 | (12,37) | 14,15 | |
| 1944 | School Prize | Flower/Flag | Common Investment | 0.10% | 1,859,91 | 0.00 | 54,31 | 0.00 | 1,914,21 | 34,52 | 0.10% | (34,52) | 700,06 | |
| 1975 | Serena Hall | Flower/Flag | Common Investment | 0.05% | 999,73 | 0.00 | 29,19 | 0.00 | 1,028,92 | 18,55 | 0.05% | (18,55) | 1,050,18 | |
| 1964 | Simpson-Maxwell | Flower/Flag | Common Investment | 0.91% | 16,854,06 | 0.00 | 492,13 | 0.00 | 17,346,18 | 312,78 | 0.91% | (312,78) | 17,703,97 | |
| 1965 | Simpson-Maxwell | Flower/Flag | Common Investment | 4.28% | 7,366,18 | 0.00 | 2,374,44 | 0.00 | 8,1,683,62 | 1,472,99 | 4,28% | (1,472,99) | 1,686,81 | |
| 1962 | W. Westerdale | Flower/Flag | Common Investment | 0.05% | 999,91 | 0.00 | 29,20 | 0.00 | 1,028,10 | 18,35 | 0.05% | (18,35) | 82,368,43 | |
| 1969 | Walter E. Kimball | Flower/Flag | Common Investment | 0.02% | 333,22 | 0.00 | 9,73 | 0.00 | 342,95 | 8,10 | 0.02% | (8,10) | 21,23 | |
| 1993 | Watts, Donald and Edna | Flower/Flag | Common Investment | 0.05% | 989,96 | 0.00 | 28,90 | 0.00 | 1,018,76 | 18,37 | 24,05 | (24,05) | 360,03 | |
| | Cemetery | Perpetual Care | | 28.71% | 534,306,96 | 4,290,00 | 15,601,40 | 0.00 | 554,198,38 | 9,872,01 | 28,63% | (9,872,01) | 565,541,90 | |
| | | | | 100% | 1,861,290,98 | 4,290,00 | 54,348,42 | 0.00 | 1,919,926,30 | 44,449,46 | 100% | (44,449,46) | 50,637,48 | |
| | | | | | 100% | 1,861,290,98 | 4,290,00 | 54,348,42 | 0.00 | 1,919,926,30 | 44,449,46 | 100% | (44,449,46) | 50,637,48 |

REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2022

| HOW INVESTED | | PRINCIPAL | | | | | | | | | | INCOME | | | | | | | | | |
|-----------------------------|--|------------|--------------|----------------|------------|---------------------|-----------------|----------------|-----------|-----------------|----------------|-----------|---------------------|-----------------|----------------|---------|-----------------|----------------|-----------|-----------------|------|
| # of Shares or Units | Description of Principal | Class | Type | Beginning Year | Balance | Proceeds from Sales | Interest Income | Beginning Year | Balance | Interest Income | Beginning Year | Balance | Proceeds from Sales | Interest Income | Beginning Year | Balance | Interest Income | Beginning Year | Balance | Interest Income | |
| NON-EXPENDABLE FUNDS | | | | | | | | | | | | | | | | | | | | | |
| 511 | CITIZENS BANK NA CASH SWEEP ACCT | 98610702 | MONEY MARKET | 14,331.06 | 106,389.45 | 0.00 | 0.00 | 120,720.51 | 39,680.85 | 1,082.61 | 3,985.82 | 44,348.88 | 165,068.19 | 54,017.91 | 0.00 | 0.00 | 165,069.19 | 13,608.84 | 0.00 | 0.00 | |
| 600 | AT & T INC | G4151C101 | STOCK | 4,280.94 | 841.07 | 1,152.41 | 3,986.80 | 213.29 | (213.29) | 0.00 | 0.00 | 3,689.60 | 22,802.25 | (8,980.07) | 11,165.44 | 0.00 | 0.00 | 11,165.44 | 13,042.65 | 0.00 | 0.00 |
| 600 | AD ORE INC | 003208R102 | STOCK | 2,369.00 | 11,360.44 | 0.00 | 0.00 | 11,360.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 444 | ALPHABET INC CL A | 003224F101 | STOCK | 5,529.48 | 8,172.66 | 0.00 | 0.00 | 11,540.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | ALPHABET INC CL C | 027074K305 | STOCK | 3,458.55 | 1,869.33 | 2,255.63 | 5,534.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 | AMAZON COM INC | 0231951006 | STOCK | 18,381.50 | 0.00 | 1,748.86 | 4,559.25 | 2,967.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 192 | AMAZON COM INC | 0231951008 | STOCK | 19,820.69 | 0.00 | 1,017.64 | 3,077.40 | 18,904.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 151 | AMERICAN EXPRESS CO | 0281610909 | STOCK | 5,927.79 | 0.00 | 1,283.52 | 4,943.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 151 | AMONICA CLA | 0378310005 | STOCK | 7,151.77 | 0.00 | 3,964.34 | 4,356.22 | 6,759.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 222 | APPLIED MATERIALS INC | 0382210505 | STOCK | 14,322.84 | 0.00 | 103.66 | 13,322.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0 | BANK OF AMERICA CORPORATION | 0670501004 | STOCK | 15,322.96 | 0.00 | 3,586.72 | 19,284.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 49 | BERKSHIRE HATHAWAY INC CL B NEW | 0846720702 | STOCK | 17,985.73 | 0.00 | 5,141.92 | 17,290.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0 | BORG-WARNER AUTOMOTIVE INC | 0897241006 | STOCK | 16,456.96 | 0.00 | 12,472.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 175 | CHARLES SCHWAB CORP NEW | 0898513105 | STOCK | 12,027.64 | 0.00 | 2,044.02 | 6,268.93 | 7,782.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 175 | COCA-COLA CO | 1912161000 | STOCK | 7,024.44 | 0.00 | 77.58 | 1,038.04 | 12,881.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 480 | COMCAST CORP NEW GLA | 7,167.90 | 0.00 | 5,075.00 | 39.07 | 16,617.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | COMSTOCK WHSL CORP NEW | 7,167.90 | 0.00 | 5,373.33 | 7,875.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 84 | CUMMINS, INC. | 22160K1005 | STOCK | 22,055.41 | 0.00 | 22,055.41 | 23,011.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 150 | CVS HEALTH CORPORATION | 1268510000 | STOCK | 18,524.96 | 0.00 | 5,077.18 | 13,899.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0 | D-HORTON INC | 23331A1009 | STOCK | 20,358.48 | 0.00 | 9,281.91 | 21,212.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 96 | DARBY'S RESTAURANTS INC | 6391741005 | STOCK | 17,985.25 | 0.00 | 9,788.71 | 14,583.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 36 | DEERE & CO. | 13,938.81 | 0.00 | 10,759.91 | 0.00 | 10,759.91 | 12,598.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 0 | DIGITAL ENERGY INC | 14,527.49 | 0.00 | 2,777.46 | 8,375.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 90 | DIGITAL ENERGY INC | 14,527.49 | 0.00 | 3,131.33 | 13,929.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 378 | EXXON MOBIL CORP | 30231G102 | STOCK | 10,205.58 | 0.00 | 845.99 | 9,369.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 175 | FORTINET INC | 3495610008 | STOCK | 7,611.93 | 0.00 | 40.28 | 845.98 | 9,369.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 190 | EMERSON ELECTRIC CO. | 5324871008 | STOCK | 17,098.52 | 0.00 | 9,382.17 | 12,506.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0 | FORD MOTOR CO. | 2910110004 | STOCK | 15,580.41 | 0.00 | 0.00 | 6,467.38 | 20,087.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 616 | FREEMOTOR/MACHINAR INC | 3463708060 | STOCK | 22,982.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0 | GENERIC HLDGS INC | 3687361004 | STOCK | 13,662.27 | 0.00 | 6,916.25 | 5,456.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4,511 | GOODMAN SACHS GIG PARTNERS INTL OPPS INSTL | 38147N0005 | STOCK | 12,530.33 | 0.00 | 33,563.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 61 | HOA HEALTHCARE INC | 40412C1001 | STOCK | 8,351.92 | 0.00 | 7,777.39 | 1,508.18 | 7,621.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 73 | HOMEDEPOT, INC. | 4370761008 | STOCK | 9,169.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 44 | HOMEWELL INT'L INC | 4385161006 | STOCK | 9,121.26 | 0.00 | 11,248.37 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | INTUIT | 4842821003 | STOCK | 12,356.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 79 | ISHARES CORE S&P 500 ETF | 11,558.27 | 0.00 | 2,78.07 | 7,218.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 56 | JPMORGAN CHASE & CO. | 5024310005 | STOCK | 8,021.17 | 571.03 | 9,222.17 | 4,916.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 56 | LHARRIS TECHNOLOGIES INC | 53494J1003 | STOCK | 9,030.64 | 0.00 | 340.60 | 248.67 | 879.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 53 | LINDE PLC COM USD | 5719830205 | STOCK | 13,635.26 | 0.00 | 14,345.77 | 13,488.00 | 13,682.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 88 | LINDE PLC INT'L INC CL A | 5719831007 | STOCK | 16,454.00 | 0.00 | 13,483.77 | 11,348.30 | 6,176.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0 | MANATI GROUP INC NEW COM | 58300X0002 | STOCK | 12,035.88 | 0.00 | 24,829.00 | 17,724.34 | 1,973.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 116 | MANATI PLASTICS INC NEW COM | 58300Y0005 | STOCK | 13,664.54 | 8,701.36 | 3,758.99 | 5,192.38 | 21,022.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 282 | MECK COMMUNICATNS NEW COM | 58300Y0006 | STOCK | 16,119.41 | 0.00 | (3,457.78) | 7,373.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 313 | MICROS OFF CORP | 58300Y0007 | STOCK | 16,419.06 | 0.00 | 2,228.49 | 1,042.97 | 5,528.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 198 | NETEX ENERGY INC COM | 65330F101 | STOCK | 11,722.33 | 10,448.97 | 7,722.33 | 14,846.25 | 14,846.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 135 | NIKE INC CLASS B | 65330F102 | STOCK | 14,846.03 | 0.00 | 10,448.97 | 8,813.47 | 3,788.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 | NIKITA CORP | 67068104 | STOCK | 14,846.25 | 0.00 | 14,846.25 | 5,6 | | | | | | | | | | | | | | |

REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2022

| # of Shares or Units | Name/Type of Principal | Classification | Type | PRINCIPAL | | | | INCOME | | | | TOTAL | | | | | |
|------------------------------------|--|----------------|------------------------|---------------------|----------------------|-------------------------|--------------------------------|---------------------|----------------------|-------------------------|--------------------------------|--------------------|----------------------|-------------------------|--------------------------------|---------------------|---------------------|
| | | | | Beginning Balance | Interest & Dividends | Proceeds from Purchases | Capital & Interest Adjustments | Beginning Balance | Interest & Dividends | Proceeds from Purchases | Capital & Interest Adjustments | Beginning Balance | Interest & Dividends | Proceeds from Purchases | Capital & Interest Adjustments | | |
| 0 | CORVO INC COM USD0.00001 | | STOCK | 19,880.45 | 0.00 | 20,613.11 | (8,109.13) | 11,871.32 | 0.00 | 0.00 | 184.28 | 11,871.32 | 0.00 | 17,985.85 | 1,995.60 | | |
| 176 | RAYMOND JAMES FINANCIAL INC | | STOCK | 754730101 | 0.00 | 13,735.19 | (266.17) | 1,252.69 | 19,084.25 | 0.00 | 0.00 | 19,084.25 | 0.00 | 0.00 | (288.65) | | |
| 22 | REGIOMON PHARMACEUTICALS | | STOCK | 75886F107 | 0.00 | 16,377.42 | (180.02) | 1,772.80 | 48.20 | 418.43 | 673.65 | 15,701.19 | 0.00 | 0.00 | 1,677.56 | | |
| 933 | REGIONS FIN CORP NEW | | STOCK | 808857108 | 0.00 | 15,201.80 | 0.00 | 0.00 | 15,201.80 | 0.00 | 0.00 | 15,201.80 | 0.00 | 0.00 | 20,115.48 | | |
| 385 | SCHLUMBERGER LTD | | STOCK | 863867101 | 0.00 | 12,098.03 | 0.00 | 0.00 | 924.03 | 13,012.06 | 0.00 | 0.00 | 182.89 | 1,182.89 | 0.00 | 5,380.30 | |
| 0 | SKYRER CORP. | | STOCK | 87612E106 | 0.00 | 9,197.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,197.05 | 0.00 | 0.00 | (333.29) | |
| 105 | TARGET CORP. | | STOCK | 88165R101 | 0.00 | 24,165.43 | 0.00 | 0.00 | 24,165.43 | 0.00 | 0.00 | 24,165.43 | 0.00 | 0.00 | 12,030.00 | | |
| 91 | TESLA INC | | STOCK | 882389104 | 0.00 | 5,707.86 | 0.00 | 0.00 | 4,767.71 | 61.34 | 0.00 | 506.34 | 0.00 | 0.00 | 12,052.00 | | |
| 116 | THE AXON INSTRUMENTS INC | | STOCK | 882389101 | 0.00 | 11,303.00 | 0.00 | 0.00 | 11,303.00 | 0.00 | 0.00 | 51.23 | 0.00 | 0.00 | 11,303.00 | | |
| 158 | THE FISHING SCIENTIFIC INC | | STOCK | 898565102 | 0.00 | 5,138.86 | 0.00 | 0.00 | 11,823.25 | 0.00 | 0.00 | 41.56 | 0.00 | 0.00 | 11,823.25 | | |
| 20 | THE RICKEY FISHER COMPANIES INC | | STOCK | 89813F105 | 0.00 | 11,684.83 | 0.00 | 0.00 | 11,684.83 | 0.00 | 0.00 | 11,684.83 | 0.00 | 0.00 | 11,684.83 | | |
| 68 | TRAVELERS COMPANIES INC | | STOCK | 902484103 | 0.00 | 6,027.36 | 56.57 | 416.96 | 13,766.94 | 0.00 | 0.00 | 13,766.94 | 0.00 | 0.00 | 11,392.00 | | |
| 191 | TYSON FOODS INC CIA+* | | STOCK | 827327379 | 0.00 | 8,123.80 | 0.00 | 3,443.68 | 11,717.47 | 0.00 | 0.00 | 13,640.00 | 0.00 | 0.00 | 11,889.75 | | |
| 0 | UNICO PACIFIC CORP | | STOCK | 911312106 | 0.00 | 13,252.81 | 0.00 | 2,741.98 | 7,005.93 | 0.00 | 0.00 | 8,988.86 | 0.00 | 0.00 | 6,582.00 | | |
| 78 | UNITED PARCEL SERVICE | | STOCK | 91324P102 | 0.00 | 6,747.56 | 0.00 | 1,045.06 | 1,381.27 | 0.00 | 0.00 | 284.00 | 0.00 | 0.00 | 6,255.63 | | |
| 44 | UNITEDHEALTH GROUP INC | | STOCK | 92826C100 | 0.00 | 16,440.69 | 0.00 | 413.34 | 1,646.39 | 0.00 | 0.00 | 15,207.64 | 0.00 | 0.00 | 23,327.92 | | |
| 74 | VERTE PHARMACEUTICALS INC COM | | STOCK | 92826C339 | 0.00 | 1,766.04 | 0.00 | 0.00 | 517.87 | 583.87 | 0.00 | 0.00 | 1,684.04 | 0.00 | 0.00 | 5,034.77 | |
| 77 | VISA INC | | STOCK | 929160109 | 0.00 | 1,766.04 | 0.00 | 0.00 | 1,766.04 | 0.00 | 0.00 | 12,353.53 | 0.00 | 0.00 | 17,338.80 | | |
| 0 | VULCAN MALLS CO COM | | STOCK | 931142103 | 0.00 | 6,577.30 | 0.00 | 0.00 | 3,217.75 | 12,244.47 | 0.00 | 0.00 | 28.00 | 0.00 | 0.00 | 14,597.52 | |
| 0 | WALMART INC | | STOCK | 931142103 | 0.00 | 3,129.57 | 0.00 | 0.00 | 10,166.87 | 0.00 | 0.00 | 14,195.00 | 0.00 | 0.00 | 12,285.65 | | |
| 85 | ZOETIS INC CL A | | STOCK | 98978103 | 0.00 | 7,785.77 | 0.00 | 403.90 | 825.33 | 7,164.34 | 0.00 | 0.00 | 11,376.76 | 0.00 | 0.00 | 12,456.75 | |
| 50,000 | UNION PACIFIC CORP 3.75% CALL 12/15/23 @ 100 | | STOCK | 907818D77 | 0.00 | 52,738.50 | 0.00 | 0.00 | 52,738.50 | 0.00 | 0.00 | 52,738.50 | 0.00 | 0.00 | 49,204.65 | | |
| 0 | US TREAS NOTE 1.625% 11/15/22 | | TREASURY BOND/NOTE | 912828T16 | 0.00 | 50,558.98 | 0.00 | 0.00 | 50,558.98 | 0.00 | 0.00 | 50,558.98 | 0.00 | 0.00 | 423.83 | | |
| 50,000 | US TREAS NOTE 1.375% 6/30/23 | | TREASURY BOND/NOTE | 912828S35 | 0.00 | 50,031.25 | 0.00 | 0.00 | 50,031.25 | 0.00 | 0.00 | 50,031.25 | 0.00 | 0.00 | 49,212.90 | | |
| 3,095 | FIDELITY INTERNATIONAL INDEX INSTIT PREMIUM | | MUTUAL FUND/INDEX FUND | 315911727 | 0.00 | 135,227.26 | 0.00 | 0.00 | 135,227.26 | 0.00 | 0.00 | 135,227.26 | 0.00 | 0.00 | 127,488.65 | | |
| 27,100 | FIDELITY BOND INDEX INSTIT PREM | | MUTUAL FUND/INDEX FUND | 316146356 | 0.00 | 4,903.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,876.58 | | |
| 4,932 | JP MORGAN MORTGAGE BACKED SEC-FD | | MUTUAL FUND/INDEX FUND | 4812C1215 | 0.00 | 55,442.93 | 0.00 | 0.00 | 55,742.93 | 0.00 | 0.00 | 55,742.93 | 0.00 | 0.00 | 49,022.66 | | |
| 2,218 | PACIFIC UNION MORTGAGE BACKED SEC-FD | | MUTUAL FUND/INDEX FUND | 72201F490 | 0.00 | 841.16 | 0.00 | 0.00 | 28,557.01 | 0.00 | 0.00 | 26,557.01 | 0.00 | 0.00 | 22,960.90 | | |
| 5,169 | PACIFIC INTERIM TOTAL EQUITY I | | MUTUAL FUND/INDEX FUND | 898509224 | 0.00 | 79,586.29 | 0.00 | 4,399.83 | 78,886.12 | 0.00 | 0.00 | 53,154.60 | 0.00 | 0.00 | 61,986.98 | | |
| 7883 | VALIC INVESTMENT TRUST TERM 4.67% | | MUTUAL FUND/INDEX FUND | 922031777 | 0.00 | 53,545.60 | 0.00 | 0.00 | 53,545.60 | 0.00 | 0.00 | 53,545.60 | 0.00 | 0.00 | 47,503.51 | | |
| 11,193 | VALIC INVESTMENT TRUST TERM BOND INDEX ADM ADM | | MUTUAL FUND/INDEX FUND | 922032700 | 0.00 | 129,452.48 | 0.00 | 0.00 | 129,452.48 | 0.00 | 0.00 | 129,452.48 | 0.00 | 0.00 | 116,587.13 | | |
| 4,803 | VANGUARD SHORT TERM BOND INDEX ADM 4.5132 | | MUTUAL FUND/INDEX FUND | 923136184 | 0.00 | 30,705.30 | 13.45 | 0.00 | 30,705.30 | 0.00 | 0.00 | 50,483.75 | 0.00 | 0.00 | 50,483.75 | | |
| 3,005 | NOVA INTERMEDIATE BOND INDEX FUN | | MUTUAL FUND/INDEX FUND | 957633095 | 0.00 | 30,961.05 | 0.00 | 0.00 | 30,961.05 | 0.00 | 0.00 | 77,435.77 | 0.00 | 0.00 | 26,689.17 | | |
| 2,439 | WESTERN ASSET CORE BOND I | | MUTUAL FUND/INDEX FUND | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 726.54 | 0.00 | 0.00 | 31,326.78 | | |
| Total Non-Expendable Funds | | | | 1,866,659.50 | 474,554.73 | 0.00 | 54,301.97 | 468,698.09 | 19,261.81 | 39,680.85 | 45,283.02 | (40,615.19) | 44,348.68 | 1,970,566.79 | 2,755,974.71 | | |
| Capital Reserve Funds | | | | | | | | | | | | | | | (54,603.50) | 2,266,197.58 | |
| SCHOOL DISTRICT RECONSTRUCTION | | | | 29,642.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,642.60 | 0.00 | 0.00 | 30,276.68 | 0.00 | 0.00 | 30,276.68 | |
| ROAD IMPROVEMENT | | | | 1,505,701.62 | 4,500,000.00 | 0.00 | 0.00 | 3,513,017.57 | 0.00 | 2,932,684.05 | 2,58,28 | 0.00 | 5,022.87 | 0.00 | 0.00 | 2,643,608.38 | |
| SALEM REVALUATION | | | | 21,176.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,176.43 | 0.00 | 0.00 | 453.04 | 0.00 | 0.00 | 21,629.82 | |
| SALEM RECREATION LAND | | | | 3,584.80 | 110,070.00 | 0.00 | 0.00 | 0.00 | 0.00 | 114,054.80 | 81.16 | 0.00 | 111.17 | 0.00 | 0.00 | 114,165.97 | |
| Total Capital Reserve Funds | | | | 1,570,181.23 | 4,610,070.00 | 0.00 | 0.00 | 3,513,017.57 | 0.00 | 2,867,370.66 | 49,652.27 | 0.00 | 0.00 | 52,332.49 | 2,719,703.15 | 0.00 | 2,719,703.15 |
| Library Trust Funds | | | | | | | | | | | | | | | | | |
| KELLEY LIBRARY TRUST FUNDS | | | | 54,331.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,331.45 | 0.00 | 0.00 | 1,574.86 | 0.00 | 0.00 | 56,506.31 | |
| Total Library Trust Funds | | | | 54,331.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,331.45 | 0.00 | 0.00 | 1,574.86 | 0.00 | 0.00 | 56,506.31 | |

REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2022

| HOW INVESTED | | PRINCIPAL | | | | | | | | | | INCOME | | | | TOTAL | | |
|-------------------------------------|------------------------|-----------|------|---------------------|---------------------|-------------|-------------|------------------|---------------------|---------------------|-------------------|------------------|--------------------|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| # of Shares or Units | BREAKDOWN OF PRINCIPAL | CLASS | TYPE | BALANCE | Beginning Year | ADDITIONS | PROCEEDS | INTEREST | BALANCE | BALANCE | ENDING | INCOME | BALANCE | END OF YEAR FAIR MARKET VALUE | | | | |
| Expendable Trust Funds | | | | | | | | | | | | | | | | | | |
| SSD ATHLETIC FACILITIES | 0.00 | 0.00 | 0.00 | 112,897.80 | 112,897.80 | 0.00 | 2,230.52 | 115.18 | 115,245.50 | 115,245.50 | 115,245.50 | 0.00 | 115,243.50 | 115,243.50 | 0.00 | 115,243.50 | | |
| LANDSTER FUND SEL DISC | 0.00 | 0.00 | 0.00 | 119,386.50 | 119,386.50 | 0.00 | 2,500.00 | 3,193.28 | 12,07 | 122,387.78 | 122,387.78 | 119,979.78 | 0.00 | 119,979.78 | 119,979.78 | 0.00 | 119,979.78 | |
| HEDGEHOG PARK | 0.00 | 0.00 | 0.00 | 11,150.67 | 11,150.67 | 0.00 | 0.00 | 11,388.22 | 11,388.22 | 11,388.22 | 11,388.22 | 11,388.22 | 0.00 | 11,388.22 | 11,388.22 | 0.00 | 11,388.22 | |
| SALEM DEP FOR TRAIN STATION | 0.00 | 0.00 | 0.00 | 68,946.00 | 68,946.00 | 0.00 | 0.00 | 80,792.03 | 10,227.13 | 10,227.13 | 10,227.13 | 10,227.13 | 0.00 | 10,227.13 | 10,227.13 | 0.00 | 10,227.13 | |
| SEAM DEP FOR TRAIN STATION | 0.00 | 0.00 | 0.00 | 280,000.00 | 280,000.00 | 0.00 | 0.00 | 289,020.00 | 1,022.64 | 1,022.64 | 1,022.64 | 1,022.64 | 0.00 | 1,022.64 | 1,022.64 | 0.00 | 1,022.64 | |
| DEPT OF TRANSPORTATION EXP TRUST | 0.00 | 0.00 | 0.00 | 47,145.99 | 47,145.99 | 0.00 | 0.00 | 48,243.54 | 282.78 | 282.78 | 282.78 | 282.78 | 0.00 | 282.78 | 282.78 | 0.00 | 282.78 | |
| DEPT OF TRANSPORTATION EXP TRUST | 0.00 | 0.00 | 0.00 | 192,365.00 | 192,365.00 | 0.00 | 0.00 | 193,750.00 | 12,103.42 | 12,103.42 | 12,103.42 | 12,103.42 | 0.00 | 12,103.42 | 12,103.42 | 0.00 | 12,103.42 | |
| DEPT OF TRANSPORTATION EXP TRUST | 0.00 | 0.00 | 0.00 | 90,137.83 | 90,137.83 | 0.00 | 0.00 | 91,757.63 | 37.42 | 37.42 | 37.42 | 37.42 | 0.00 | 37.42 | 37.42 | 0.00 | 37.42 | |
| PERFORMING ARTS | 0.00 | 0.00 | 0.00 | 11,847.50 | 11,847.50 | 0.00 | 0.00 | 10,277.16 | 1,345.34 | 1,345.34 | 1,345.34 | 1,345.34 | 0.00 | 1,345.34 | 1,345.34 | 0.00 | 1,345.34 | |
| SEFERT, JUDY | 0.00 | 0.00 | 0.00 | 10,341.50 | 10,341.50 | 0.00 | 0.00 | 10,341.50 | 98.07 | 98.07 | 98.07 | 98.07 | 0.00 | 98.07 | 98.07 | 0.00 | 98.07 | |
| STRATEGIC PLAN | 0.00 | 0.00 | 0.00 | 2,782.46 | 2,782.46 | 0.00 | 0.00 | 2,782.46 | 21,63 | 21,63 | 21,63 | 21,63 | 0.00 | 21,63 | 21,63 | 0.00 | 21,63 | |
| HISTORICAL DISTRICT | 0.00 | 0.00 | 0.00 | 6,112.82 | 6,112.82 | 0.00 | 0.00 | 6,112.82 | 6,112.82 | 6,112.82 | 6,112.82 | 6,112.82 | 0.00 | 6,112.82 | 6,112.82 | 0.00 | 6,112.82 | |
| PELMAN ROAD | 0.00 | 0.00 | 0.00 | 111,513.62 | 111,513.62 | 0.00 | 0.00 | 90,307.00 | 440.39 | 440.39 | 440.39 | 440.39 | 0.00 | 440.39 | 440.39 | 0.00 | 440.39 | |
| SIDEWALK | 0.00 | 0.00 | 0.00 | 99,653.48 | 99,653.48 | 0.00 | 0.00 | 15,757.50 | 2,465.34 | 2,465.34 | 2,465.34 | 2,465.34 | 0.00 | 2,465.34 | 2,465.34 | 0.00 | 2,465.34 | |
| RT 28 ROAD IMPROVEMENT | 0.00 | 0.00 | 0.00 | 669,12.30 | 669,12.30 | 0.00 | 0.00 | 669,11.30 | 11,465.20 | 11,465.20 | 11,465.20 | 11,465.20 | 0.00 | 11,465.20 | 11,465.20 | 0.00 | 11,465.20 | |
| SNOW | 0.00 | 0.00 | 0.00 | 107,689.55 | 107,689.55 | 0.00 | 0.00 | 110,162.04 | 2,272.49 | 2,272.49 | 2,272.49 | 2,272.49 | 0.00 | 2,272.49 | 2,272.49 | 0.00 | 2,272.49 | |
| LAND ACQUISITION | 0.00 | 0.00 | 0.00 | 127,785.48 | 127,785.48 | 0.00 | 0.00 | 127,785.48 | 2,602.93 | 2,602.93 | 2,602.93 | 2,602.93 | 0.00 | 2,602.93 | 2,602.93 | 0.00 | 2,602.93 | |
| LAND AND HERITAGE | 0.00 | 0.00 | 0.00 | 20,422.41 | 20,422.41 | 0.00 | 0.00 | 20,422.41 | 415.96 | 415.96 | 415.96 | 415.96 | 0.00 | 415.96 | 415.96 | 0.00 | 415.96 | |
| POLICE OVERTIME EXP TRUST | 0.00 | 0.00 | 0.00 | 11,463.40 | 11,463.40 | 0.00 | 0.00 | 11,463.40 | 235.52 | 11,463.40 | 235.52 | 235.52 | 0.00 | 235.52 | 235.52 | 0.00 | 235.52 | |
| ANNIVERSARY CELEBRATION | 0.00 | 0.00 | 0.00 | 25,000.17 | 25,000.17 | 0.00 | 0.00 | 25,000.17 | 50.07 | 50.07 | 50.07 | 50.07 | 0.00 | 50.07 | 50.07 | 0.00 | 50.07 | |
| SALEM HOSE HOUSE NO. 2 | 0.00 | 0.00 | 0.00 | 15,732.47 | 15,732.47 | 0.00 | 0.00 | 15,732.47 | 15,732.47 | 15,732.47 | 15,732.47 | 15,732.47 | 0.00 | 15,732.47 | 15,732.47 | 0.00 | 15,732.47 | |
| BDOLICETTE | 0.00 | 0.00 | 0.00 | 425,598.74 | 425,598.74 | 0.00 | 0.00 | 66,677.12 | 3,685.41 | 3,685.41 | 3,685.41 | 3,685.41 | 0.00 | 3,685.41 | 3,685.41 | 0.00 | 3,685.41 | |
| WATER CAPITAL | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 93.59 | 93.59 | 93.59 | 93.59 | 0.00 | 93.59 | 93.59 | 0.00 | 93.59 | |
| SEWER CAPITAL | 0.00 | 0.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00 | 200,000.00 | 31.79 | 31.79 | 31.79 | 31.79 | 0.00 | 31.79 | 31.79 | 0.00 | 31.79 | |
| FACILITIES MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL EXPENDABLE TRUST FUNDS | | | | 2,890,665.82 | 180,793.50 | 0.00 | 0.00 | 54,301.97 | 4,497,745.24 | 50,899.17 | 138,215.57 | 50,899.17 | 0.00 | 50,899.17 | 47,365.07 | 2,879.45 | 0.00 | |
| TOTAL ALL TRUST FUNDS | | | | 6,361,765.00 | 5,265,442.23 | 0.00 | 0.00 | 54,301.97 | 4,497,745.24 | 7,209,856.96 | 138,215.57 | 50,899.17 | (40,615.19) | 148,495.55 | 7,342,346.51 | 1,730,321.93 | (554,603.57) | 7,647,977.30 |

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2022

Town Meeting

Results

TOWN MEETING RESULTS–MARCH 8, 2022

Article 1: Election of Officers (*bold italic print identifies winner*)

| | | | |
|---|--------------------------------|---|--------------|
| One for Selectman (3 years) Everett P. McBride, Jr. <i>Keith Stramaglia</i> | 1,512 2,082 | One for Trustee of the Trust Funds (3 years) <i>Gregory Davis</i> | 2,459 |
| Two for Budget Committee (3 years) Dane Hoover <i>Donna Loranger</i> <i>D.J. Bettencourt</i> | 1,312 1,803 2,252 | One for Trustee of the Trust Funds (1 year) <i>Richard O'Shaughnessy</i> | 337 |
| One for Moderator (2 years) <i>Christopher Goodnow</i> | 2,786 | Two for Planning Board (3 years) <i>Sean Lewis</i> <i>George D. Perry</i> | 2,616 253 |
| One for Supervisor of the Checklist (6 years) <i>Kelly Dortona</i> | 2,502 | One for Zoning Board of Adjustment (3 years) <i>Bonnie Wright</i> | 2,515 |
| One for Library Trustee (3 years) <i>David Hickernell</i> | 2,634 | One for Zoning Board of Adjustment (2 years) <i>Kellie Annicelli</i> | 295 |

Article 2: Establish Charter Commission

By Petition: Each of the undersigned voters requests the municipal officers to submit to the voters, at the next municipal election, the question of establishment of a charter commission to draft a municipal charter.

Passed on official ballot vote on March 8, 2022: Yes – 2,112 No – 1,123

Article 3: Re-establish Height Limit in Recreational District

Are you in favor of the adoption of Amendment No. 1, as proposed by the Planning Board, to amend the Town Zoning Ordinance as follows: This amendment would re-establish 35 feet or 2 ½ stories as the maximum building height in the Recreational District? This limit was in the original 1961 Zoning Ordinance but was accidentally removed when the Ordinance was reorganized in 2009.

Passed on official ballot vote on March 8, 2022: Yes – 2,636 No – 864

Article 4: Allow Minor Setback Waivers

Are you in favor of the adoption of Amendment No. 2, as proposed by the Planning Board, to amend the Town Zoning Ordinance as follows: This amendment would allow administrative waivers of setback violations less than 10% of the required distance if certain factors are met?

Passed on official ballot vote on March 8, 2022: Yes – 2,240 No – 1,122

TOWN MEETING RESULTS–MARCH 8, 2022

Article 5: Eliminate Special Exceptions in Recreational District

Are you in favor of the adoption of Amendment No. 3, as proposed by the Planning Board, to amend the Town Zoning Ordinance as follows: This amendment would eliminate special exceptions for commercial activities in the Recreational District?

Passed on official ballot vote on March 8, 2022: **Yes – 2,000** **No – 1,382**

Article 6: Revise Floodplain Development Ordinance

Are you in favor of the adoption of Amendment No. 4, as proposed by the Planning Board, to amend the Town Zoning Ordinance as follows: This amendment would add sections on administrative duties, substantial improvements and damage, and flood elevations to the Floodplain Development Ordinance, per recommendations in the NH Model Floodplain Development Ordinance?

Passed on official ballot vote on March 8, 2022: **Yes – 2,490** **No – 809**

Article 7: Revise Sign Ordinance

Are you in favor of the adoption of Amendment No. 5, as proposed by the Planning Board, to amend the Town Zoning Ordinance as follows: This amendment would add nondiscrimination and severability clauses to the Sign Ordinance and allow electronic menu boards for drive-through lanes?

Passed on official ballot vote on March 8, 2022: **Yes – 2,199** **No – 1,080**

Article 8: Former Wastewater Treatment Facility Remediation - Bond \$6,750,000

Shall the Town vote to raise and appropriate the sum of Six Million Seven Hundred Fifty Thousand Dollars (\$6,750,000) for the soil and groundwater remediation (with Engineering Oversight/Remedial Compliance-Completion Testing) of the former Wastewater Treatment Facility (WWTF), and to cover the costs associated with obtaining a bond issue for said project, and to authorize the issuance of not more than Six Million Seven Hundred Fifty Thousand Dollars (\$6,750,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33, as amended); to authorize the Board of Selectmen to apply for, obtain and accept any and all Federal, State or other Aid or other revenue source that may become available for said project, and to comply with all laws applicable to said project; to authorize the Board of Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Board of Selectmen to take any and all action necessary to carry out any vote hereunder or take any other action relative thereto, including acquiring or conveying interests in real property necessary to complete this work? Requires a 3/5 Ballot Vote.

Needed 2,117 for 3/5 vote to pass.

Passed on official ballot vote on March 8, 2022: **Yes – 2,240** **No – 1,288**

TOWN MEETING RESULTS–MARCH 8, 2022

Article 9: Land Acquisition - Bond **\$4,800,000**

Shall the Town vote to raise and appropriate the sum of Four Million Eight Hundred Thousand Dollars (\$4,800,000) for the purpose of purchasing land for future municipal purposes identified as Tax Map 115, Lot 7768, 28 Keewaydin Drive, consisting of 47.15 acres and abutting property identified as Tax Map 115, Lot 7771, 58 Lowell Road, consisting of 4.15 acres, and to cover the costs associated with obtaining a bond issue for said project, and to authorize the issuance of not more than Four Million Eight Hundred Thousand Dollars (\$4,800,000) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33, as amended); to authorize the Board of Selectmen to apply for, obtain and accept any and all Federal, State, or other Aid or other revenue source including public safety impact fees that may become available for said project, and to comply with all laws applicable to said project; to authorize the Board of Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Board of Selectmen to take any and all action necessary to carry out any vote hereunder or take any other action relative thereto, including acquiring or conveying interests in real property necessary to complete this work? Requires a 3/5 Ballot Vote.

Needed 2,131 for 3/5 vote to pass.

Failed on official ballot vote on March 8, 2022: Yes – 1,980 No – 1,571

Article 10: Bridge Street Bridge Construction – Bond **\$1.00**

Shall the Town vote to raise and appropriate the sum of One Dollar (\$1.00) for construction and construction engineering for the replacement of the Bridge Street Bridge over Spicket River NH DOT Bridge No. 115/097, a Town-owned and maintained bridge with critical deficiencies and limited loading capacity, and to cover the costs associated with obtaining a bond issue for said project, and to authorize the issuance of not more than One Dollar (\$1.00) of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33, as amended); to authorize the Board of Selectmen to apply for, obtain and accept any and all Federal, State or other Aid or other revenue source that may become available for said project, and to comply with all laws applicable to said project; to authorize the Board of Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the Board of Selectmen to take any and all action necessary to carry out any vote hereunder or take any other action relative thereto, including acquiring or conveying interests in real property necessary to complete this work? Requires a 3/5 Ballot Vote.

Needed 2,148 for 3/5 vote to pass.

Amended from \$4,100,000 to \$1.00.

Passed on official ballot vote on March 8, 2022: Yes – 3,035 No – 545

TOWN MEETING RESULTS—MARCH 8, 2022

Article 11: Various Town Vehicles Lease/Purchase \$1,932,227
Shall the Town vote to authorize the Board of Selectmen to enter into long-term/purchase agreements payable over a term of 36 months in the amount of One Million Nine Hundred Thirty-Two Thousand Two Hundred Twenty-Seven Dollars (\$1,932,227) for the purchase/lease of an ambulance and a paramedic vehicle for the Fire Department, front line vehicles for the Police Department, a large dump truck, a small dump truck, a front-line utility truck, a 4x4 pickup vehicle, a tree brush chipper, a large six-wheel multipurpose truck for the Municipal Services Department, and related equipment and to raise and appropriate the sum of Six Hundred Seventy-Eight Thousand Three Hundred Ten Dollars (\$678,310) for the first year's payment?
Requires a 3/5 Ballot Vote.

Needed 2,107 for 3/5 vote to pass.

Failed on official ballot vote on March 8, 2022: Yes – 2,028 No – 1,483

Article 12: 2022 Operating Budget \$57,448,144
Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling \$57,448,144? (\$5,000,000 to come from unassigned fund balance as a revenue offset). Should this article be defeated, the default budget shall be \$54,190,981, which is the same as last year, with certain adjustments required by previous action of the town or by law.

Passed on official ballot vote on March 8, 2022: Yes – 2,211 No – 1,366

Article 13: 2022 Road Construction and Engineering Program \$4,500,000
Shall the Town vote to raise and appropriate the sum of Four Million Five Hundred Thousand Dollars (\$4,500,000) to be added to the Roadway Capital Reserve Fund previously established in 1990 for the purpose of repair and/or reconstruction of existing roads and associated drainage improvements, and engineering? Shall the Town further authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available for this work and to take any other action relative thereto including acquiring or conveying interests in real property necessary to complete the work? The funds will be used for the improvement, reconstruction, maintenance, crack sealing, drainage, and engineering of roads as outlined in the 10-year road program.

Passed on official ballot vote on March 8, 2022: Yes – 2,278 No – 1,241

Article 14: OPEB Trust Fund \$50,000
Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the OPEB Trust Fund, previously established in accordance with New Hampshire RSA Chapter 31:19-c for the purpose of paying for other post-employment benefits to employees and their beneficiaries after their termination of service as provided in the law and administrative expenses?

Passed on official ballot vote on March 8, 2022: Yes – 2,094 No – 1,396

TOWN MEETING RESULTS–MARCH 8, 2022

Article 15: Town Facility Maintenance & Improvement Capital Reserve Fund \$100,000

Shall the Town vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) to be placed in the Town Facility Maintenance and Improvement Capital Reserve Fund previously established in 2021 for the purpose of future repairs, improvements, and/or replacement for all municipal facilities?

Passed on official ballot vote on March 8, 2022: **Yes – 1,929** **No – 1,495**

Article 16: Change Elderly Exemption Threshold

Shall the Town vote to modify the elderly exemption from property tax in the Town of Salem under RSA 72:39-a, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years \$120,000; for a person 75 years of age up to 80 years \$180,000; for a person 80 years of age or older \$245,000? To qualify, the person must have been a New Hampshire resident for at least three (3) years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five (5) years. In addition, the taxpayer must have a net income of not more than \$41,000 or, if married, a combined net income of less than \$55,000; and own net assets not in excess of \$140,000 excluding the value of the person's residence.

Passed on official ballot vote on March 8, 2022: **Yes – 2,921** **No – 694**

Article 17: Change Disabled Exemption Threshold

Shall the Town vote to modify the disabled exemption on the principal place of abode of a disabled person in the amount of \$120,000, in accordance with RSA 72:37-b? No exemption shall be allowed unless the person applying for such exemption has, in the calendar year preceding April 1, a net income from all sources of less than \$41,000 for a single person, or less than \$55,000 for married persons. Further, no exemption shall be allowed where net assets, excluding the actual residence, are in excess of \$140,000. All applicants for the exemption must have been a New Hampshire resident for at least five (5) years.

Passed on official ballot vote on March 8, 2022: **Yes – 2,806** **No – 744**

Article 18: Change Blind Exemption Threshold

Shall the Town vote to modify the blind exemption from property tax in the Town of Salem under RSA 72:37, based on assessed value, for qualified taxpayers, to be as follows: A property owner who is legally blind as determined by the Department of Education, Bureau of Services for Blind and Visually Impaired, shall be exempt each year on the assessed value, for the property tax purposes, of his/her residential real estate to the value of \$130,000? To qualify, the person must have a certification letter from blind services of the Department of Education, Bureau of Services for Blind and Visually Impaired.

Passed on official ballot vote on March 8, 2022: **Yes – 2,749** **No – 690**

TOWN MEETING RESULTS–MARCH 8, 2022

Article 19: Salem Police Employees Association (SPEA) Collective Bargaining Agreement **\$268,940**

Shall the Town vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the members of the Salem Police Employees Association (SPEA), which call for the following changes to salaries and benefits at the current staffing level:

| <u>Fiscal Year</u> | <u>Estimated Increase/Decrease</u> | <u>Explanation</u> |
|--------------------|------------------------------------|---|
| 2022 | \$ 268,940 | 4% salary adjustment April 1, 2022 Changes to Disability Retirement Changes to Discipline Procedure |
| 2023 | \$ 404,136 | 4% salary adjustment April 1, 2023 |
| 2024 | \$ 351,380 | 4% salary adjustment April 1, 2024 |
| 2025 | \$ 365,202 | 4% salary adjustment April 1, 2025 |
| 2026 | <u>\$ 379,435</u> | 4% salary adjustment April 1, 2026 |
| Total | \$1,769,093 | |

and further to raise and appropriate the sum of Two Hundred Sixty-Eight Thousand Nine Hundred Forty Dollars (\$268,940), such sum representing the anticipated increase in salaries and benefits required by the new agreement from what would be paid under the current agreement at current staffing levels? (Majority vote)

Passed on official ballot vote on March 8, 2022: **Yes – 2,486** **No – 1,159**

Article 20: Salem Administrative and Technical Employees Union (SEA) Collective Bargaining Agreement **\$83,760**

Shall the Town vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the members of the State Employees Association (SEA), Local 1984, which call for the following changes to salaries and benefits at the current staffing level:

| <u>Fiscal Year</u> | <u>Estimated Increase/Decrease</u> | <u>Explanation</u> |
|--------------------|------------------------------------|---|
| 2022 | \$ 83,760 | 2.5% salary adjustment April 1, 2022 Multiple language changes in several articles |
| 2023 | \$119,631 | 2.5% salary adjustment April 1, 2023 |
| 2024 | \$ 80,338 | 2.5% salary adjustment April 1, 2024 |
| 2025 | \$ 80,193 | 2.5% salary adjustment April 1, 2025 |
| 2026 | <u>\$ 86,010</u> | 2.5% salary adjustment April 1, 2026 |
| Total | \$449,932 | |

and further to raise and appropriate the sum of Eighty-Three Thousand Seven Hundred Sixty Dollars (\$83,760), such sum representing the anticipated increase in salaries and benefits required by the new agreement from what would be paid under the current agreement at current staffing levels? (Majority vote)

Passed on official ballot vote on March 8, 2022: **Yes – 2,397** **No – 1,183**

TOWN MEETING RESULTS–MARCH 8, 2022

Article 21: Salem Public Administrators Association Union (SPAA) Collective Bargaining Agreement

Shall the Town vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the members of the Salem Public Administrators Association (SPAA), which call for the following changes to salaries and benefits at the current staffing level:

| Fiscal year | Estimated Increase/Decrease | Explanation |
|-------------|-----------------------------|---|
| 2022 | \$ 74,612 | 2.5% salary adjustment April 1, 2022 Multiple language changes in several articles |
| 2023 | \$108,256 | 2.5% salary adjustment April 1, 2023 |
| 2024 | \$ 89,302 | 2.5% salary adjustment April 1, 2024 |
| 2025 | <u>\$ 90,499</u> | 2.5% salary adjustment April 1, 2025 |
| Total | \$362,669 | |

and further to raise and appropriate the sum of Seventy-Four Thousand Six Hundred Twelve Dollars (\$74,612), such sum representing the anticipated increase in salaries and benefits required by the new agreement from what would be paid under the current agreement at current staffing levels? (Majority vote)

Passed on official ballot vote on March 8, 2022: Yes – 2,282 No – 1,314

Article 22: Fund Special Election to Elect Charter Commission \$9,075

Shall the Town vote to raise and appropriate the sum of Nine Thousand Seventy-Five Dollars (\$,9,075) for the purpose of funding the costs to hold a special election to elect a Charter Commission to be held in accordance with RSA 49-B:4. Funding for this purpose is contingent upon Article 2 passing authorizing the election of a Charter Commission.

Passed on official ballot vote on March 8, 2022: Yes – 1,875 No – 1,605

Article 23: Authorize the Sale of Town Property

Shall the Town vote to authorize the Board of Selectmen to sell property located on SARL Drive – formerly 346 South Broadway (former Wastewater Treatment Facility parcel) known as Map 143, Lot 9475, on such terms and conditions as the Board of Selectmen determine are in the best interests of the Town, including but not limited to, receiving proposals, bids or other revenue sources and acquiring or conveying whole or partial interests in real property necessary to complete this work, such authority to transfer or sell shall continue to be in effect indefinitely, until rescinded, and the funds from any transfers or sales to be deposited 80% into the Sewer Fund and 20% to be deposited into the General Fund?

Passed on official ballot vote on March 8, 2022: Yes – 2,836 No – 749

TOWN MEETING RESULTS–MARCH 8, 2022

Article 24: Land Conveyance – Salem School District

Shall the Town vote to authorize the Board of Selectmen to take all steps necessary to effectuate the conveyance of all portions of the parcel of land identified as Tax Map 90, Lot 1441 to the Salem School District?

Passed on official ballot vote on March 8, 2022: Yes – 2,620 No – 774

Article 25: Fund Kelley Library Employees' Economic Benefits \$19,403

By Petition: Shall the Town vote to raise and appropriate a sum of Nineteen Thousand Four Hundred Three Dollars (\$19,403) being a 2.5% increase, such sum representing the cost of increased economic benefits for the employees of the Kelley Library, the amount being set by the cost-of-living increase determined for other similar municipal employees?

Passed on official ballot vote on March 8, 2022: Yes – 2,831 No – 809

Article 26: Discontinue the Land Acquisition Trust Fund

By Petition: Shall the Town vote to discontinue the Land Acquisition Trust Fund created in 2001? Said funds, and accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund.

Passed on official ballot vote on March 8, 2022: Yes – 2,526 No – 939

Article 27: Funding to be added to the Library Building Capital Reserve Fund \$110,070

By Petition: Shall the Town vote to raise and appropriate the sum of One Hundred Ten Thousand Seventy Dollars (\$110,070) to be added to the Library Building Capital Reserve Fund previously established?

Passed on official ballot vote on March 8, 2022: Yes – 1,954 No – 1,610

Article 28: Funding for Comprehensive Updating the Town's 2001 Master Plan \$150,000

By Petition: Shall the Town vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000) for the purpose of comprehensively updating the Town's 2001 Master Plan.

Failed on official ballot vote on March 8, 2022: Yes – 1,481 No – 2,060

Article 29: Require Hand Counting of Ballots

By Petition: Shall the following provisions pertaining to elections be adopted? All voting shall be by paper ballot and all ballots shall be hand counted only, rather than by use of optical scanning or any other types of programmable electronic counting devices. This shall also constitute an application for RSA 656:40, stating ballot counting machines were adopted on a trial basis so we wish to return to manual hand counting by citizens.

Failed on official ballot vote on March 8, 2022: Yes – 1,564 No – 2,130

Total appropriations passed \$69,414,005.00.

This is a true copy of the results of the March 8, 2022 Ballot Vote.

Attest: Susan M. Wall, Town clerk

2023
Town Meeting
Warrant
&
Voters Guide

2023 WARRANT ARTICLES

TOWN OF SALEM, NEW HAMPSHIRE

To the inhabitants of the Town of Salem in the County of Rockingham and the State of New Hampshire qualified to vote in Town affairs:

FIRST SESSION OF ANNUAL MEETING – DELIBERATIVE

You are hereby notified to meet at Salem High School in said Salem on Saturday, February 4, 2023 at 9:00 a.m. The session shall consist of explanation, discussion and debate on warrant articles 2 through 22. Warrant articles may be amended subject to the following limitations: (a) warrant articles whose wording is prescribed by law shall not be amended, (b) warrant articles that are amended shall be placed on the official ballot for a final vote on the main motion as amended, and (c) no warrant article shall be amended to eliminate subject matter of the article.

SECOND SESSION OF ANNUAL MEETING – VOTING

Voting on warrant articles 1 through 22 shall be conducted by official ballot to be held in conjunction with Town Meeting voting on Tuesday, March 14, 2023. You are hereby notified to meet at your respective polling places as follows:

District 1 Fisk School
District 2 Soule School
District 3 Barron School
District 4 Ingram Senior Center
District 6 North Salem School

The polls will open at 7:00 a.m. and will not close before 7:00 p.m.

Article 1: Choose All Necessary Town Officers for Ensuing Year

| | | |
|---|--|---|
| Two for Selectman (3 years) Daniel Guild Paul Pelletier Cathy Stacey Joe Sweeney Jaime Thornock | One for Tax Collector (3 years) Martha Breen One for Treasurer (3 years) John Sytek | One for Trustee of the Trust Funds (3 years) Richard O'Shaughnessy Christopher George Two for Planning Board (3 years) Bianca Carlson Luanne David Joseph Feole |
| Two for Budget Committee (3 years) Steven Goddu Tanya Donnelly | One for Library Trustee (1 year) Christopher George | Three for Zoning Board of Adjustment (3 years) Jeffrey Hatch Claire Karibian Brian Thornock Dionne Garon |
| One for Town Clerk (3 years) Susan Wall | One for Library Trustee (3 years) Kathleen Norton Anthony R. Conte | |

2023 TOWN MEETING WARRANT & VOTERS GUIDE

Article 2: Approve Charter as Recommended by Charter Commission

Shall the Town approve the charter recommended by the Charter Commission?
(Requires a 3/5 Ballot Vote)

Summary in Accordance with RSA 49-B:6, I: Salem currently operates with an Official Ballot Town Meeting, with a Board of Selectmen of five members. The Charter proposes an Official Ballot Town Council with a Town Council of nine members. The Charter proposes an Official Ballot Town Council, according to RSA 49-D:3, I-a. The Charter provides that the matters reserved for the official ballot are the town budget, bond articles, transfer of property, charter amendments, salaries of councilors and similar items. Zoning amendments and other business is left to the legislative authority of the Council. In addition, the Charter establishes a formal Ethics Committee, and provides for a process to investigate Ethics Complaints made against members of town boards, town employees and town officials. The Charter also formally establishes requirements for communications with the citizens of the town, requiring notification of citizens about upcoming municipal elections, and where to find information pertaining to that election.

Recommendations: Board of Selectmen: With Budget Committee: N/A

Background: In 2022 voters approved the election of a nine-member Charter Commission. Over several months, the Commission met to prepare a proposed charter for consideration by the voters. As required by state statutes, the proposed charter was submitted to the NH Attorney General's Office, NH Department of Revenue Administration, and the NH Secretary of State's Office for review and approval. Additionally, the proposed charter was reviewed by Town legal counsel as required by the State. With minor modifications, the proposed charter was approved by the State offices. The above summary is a requisite component of the warrant article. However, it is just a summary. A full copy of the proposed charter as well as the final report prepared by the Charter Commission is available on the Town's website under the Charter Commission webpage or may be obtained at the Town Hall.

*Originator: Board of Selectmen, Charter Commission
Funding Source: No Funding Required*

Article 3: Sewer Rehabilitation Planning – Clean Water State Revolving Fund (CWSRF) Loan \$100,000

Shall the Town vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000) for the purpose of wastewater planning work relative to infiltration/inflow evaluations and sewer rehabilitation of the municipal sewer system and to authorize the issuance of not more than \$100,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33), and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon, and to further authorize the Selectmen to offset a portion of said appropriation by applying for a Clean Water State Revolving Fund (CWSRF) loan, it being understood that repayment of the loan may include up to 100% principal forgiveness? This project is contingent upon approval of a CWSRF loan application. (Requires a 3/5 Ballot Vote.)

Recommendations: Board of Selectmen: With Budget Committee: With

2023 TOWN MEETING WARRANT & VOTERS GUIDE

Background: This project includes tasks to assist the Town in evaluating deficiencies and planning improvements within the wastewater system. The Town's wastewater collection system consists of approximately 72.5 miles of gravity sewer, 3 miles of force main, and 10 wastewater pumping stations. The Town is required to evaluate infiltration and inflow in the system and develop reasonable mitigation programs pursuant to Section 4.f of the Town's inter-municipal agreement with Greater Lawrence Sanitary District (GLSD). This project works in conjunction with the Sewer Master Plan. As a part of that plan, flow metering was performed to evaluate and prioritize sewer replacement in areas of the system exhibiting the highest infiltration and inflow. All data gathered will be entered into the Town database and VUEWorks GIS asset and work order system. This loan qualifies for 100% principal forgiveness from the NH Department of Environmental Services, Clean Water State Revolving Fund and has no tax rate impact.

Originator: *Board of Selectmen*
Funding Source: *Loan – Principal Forgiveness*
Rate Impact: *\$0.00*

Article 4: 2023 Operating Budget \$65,379,536

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling 65,379,536? Should this article be defeated, the default budget shall be \$62,937,141, which is the same as last year, with certain adjustments required by previous action of the Town or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

Recommendations: Board of Selectmen: With Budget Committee: With

Background: This article provides funding for the recurring annual operating costs of providing a broad range of public services to the community. Please review the financial report and recommendations of the Budget Committee detailed in the warrant as shown on the MS-737 Form. The operating budget is a "bottom line budget" by law in New Hampshire. Therefore, the final vote taken on this article will be based on the aggregate appropriation.

Originator: *Board of Selectmen*
Funding Source: *Property Tax* *Water Rate* *Sewer Rate*
Rate Impact: *\$4.68* *\$3.80* *\$5.00*

Article 5: General Government and Recreation Restoration \$394,972

Shall the Town vote to raise and appropriate the sum of Three Hundred Ninety-Four Thousand Nine Hundred Seventy-Two Dollars (\$394,972) to maintain general government and recreation services at current or similar levels in addition to those funds included in the General Fund operation budget, with \$248,616 to come from unassigned fund balance?

Recommendations: Board of Selectmen: With Budget Committee: Without

2023 TOWN MEETING WARRANT & VOTERS GUIDE

Background: This warrant article restores funds that were reduced during the budget process. The intent is to allow the general government and recreation services to remain at the same or greater levels as 2022. The intent is to keep the senior center operations the same, decrease wait times at town hall, maintain certain software as a service contract(s), as well as restore other operational efficiencies.

Originator: Board of Selectmen
Funding Source: Unassigned Fund Balance, Property Tax
Rate Impact: \$0.022

Article 6: Police Restoration \$275,978

Shall the Town vote to raise and appropriate the sum of Two Hundred Seventy-Five Thousand Nine Hundred Seventy-Eight Dollars (\$275,978) to maintain police services at current or similar levels in addition to those funds included in the General Fund operation budget, with \$173,715 to come from unassigned fund balance?

Recommendations: Board of Selectmen: With Budget Committee: With

Background: This warrant article will restore funding for the police operating budget. The current proposed budget would hinder the hiring of patrol officers approved by voters in previous operating budgets. The funding will allow the Police Department to continue operations at its current level. The Police Department is experiencing challenges and community growth not seen in decades. In 2022, the Police Department answered 31,103 calls for service, which resulted in 1,134 arrests, while also responding to 662 motor vehicle accidents, and conducting 7,985 motor vehicle stops. The restoration is needed for the agency to continue to provide the expected level of service while ensuring officers receive proper and relevant training to remain current with best practices.

Originator: Board of Selectmen
Funding Source: Unassigned Fund Balance, Property Tax
Rate Impact: \$0.016

Article 7: Fire Restoration \$242,956

Shall the Town vote to raise and appropriate the sum of Two Hundred Forty-Two Thousand Nine Hundred Fifty-Six Dollars (\$242,956) to maintain fire services at current or similar levels in addition to those funds included in the General Fund operation budget, with \$152,929 to come from unassigned fund balance?

Recommendations: Board of Selectmen: With Budget Committee: With

Background: This warrant article is seeking funding to restore the Fire Department operating budget to maintain on-duty shift staffing of seventeen (17) Firefighter/Fire Officer/EMT/AEMT & Paramedics 24 hours a day, 7 days a week, 365 days a year, between the current three (3) fire stations. Through the budget process the Fire Department portion of the operating budget was reduced by \$242,956, which will result in the need to reduce the on-duty staffing for a period of at

2023 TOWN MEETING WARRANT & VOTERS GUIDE

least 45 days in 2023, which will result in the closing of the North Salem Fire Station for a period of time. These funds will be used to replace Firefighters & Fire Officers who are absent due to vacation, sick, & holiday leave, accident on-duty, military, training, bereavement, and administrative leave.

*Originator: Board of Selectmen
Funding Source: Unassigned Fund Balance, Property Tax
Rate Impact: \$0.014*

Article 8: Transfer Station Restoration **\$78,305**

Shall the Town vote to raise and appropriate the sum of Seventy-Eight Thousand Three Hundred Five Dollars (\$78,305) to maintain transfer station services at current or similar levels in addition to those funds included in the General Fund operation budget, with \$49,289 to come from unassigned fund balance?

Recommendations: Board of Selectmen: With Budget Committee: With

Background: This warrant article will help offset additional costs incurred by the new Solid Waste Contract that took effect this past year and which increased 48.5% (\$450,803) collectively due to inflation and continued volatility in the recycling industry. Solid Waste increased by \$30.00 per ton and Recycling increased by \$78.00 per ton. This restoration will allow items including Household Hazardous Waste Day, Brush Collection, and extended hours on Wednesday Evenings and Saturday openings to remain intact.

*Originator: Board of Selectmen
Funding Source: Unassigned Fund Balance, Property Tax
Rate Impact: \$0.004*

Article 9: Purchase Two Turf Mowers **\$40,434**

Shall the Town vote to raise and appropriate the sum of Forty Thousand Four Hundred Thirty-Four Dollars (\$40,434) for the purpose of purchasing two (2) turf mowers for the Public Works Division for daily operations of ground maintenance at Town facilities, parks, properties, and cemeteries, with \$25,451 to come from unassigned fund balance?

Recommendations: Board of Selectmen: With Budget Committee: With

Background: These two mowers are vital to day-to-day operations and will be replaced in kind. M-55 is a 14-year-old 60" deck sit down hydrostatic turf mower and has broken down numerous times over the past two seasons and is currently out of service. It is utilized by Public Works (Streets Section) to mow Town owned properties, rail trail, rights-of-way, and fields. M-51 is a 20-year-old 48" deck sit down hydrostatic turf mower with a bagging unit. This mower is utilized by Public Works (Cemetery Section) for care of all Town cemeteries and the Town Common. This mower is well past its useful life of 12 years.

*Originator: Board of Selectmen
Funding Source: Unassigned Fund Balance, Property Tax
Rate Impact: \$0.002*

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Article 10: Replace Roof at District Court \$536,850

Shall the Town vote to raise and appropriate the sum of Five Hundred Thirty-Six Thousand Eight Hundred Fifty Dollars (\$536,850) for the replacement of and improvements to the Roof at the Salem District Court House located at 35 Geremonty Drive, Salem, NH, with \$536,850 to come from unassigned fund balance?

Recommendations: Board of Selectmen: With Budget Committee: With

Background: The roof at the District Court House is a loose laid membrane-type roof overlaying rigid insulation held in place by a 1-to-2-inch layer of small diameter ballast of river stones. The roof was last replaced in 1998 and was identified as at the end of its useful life per the 2017 Facility Assessment by HL Turner. The stone ballast will be removed and a new fully adhered EPDM or TPO membrane will be installed over new rigid insulation. All the roof drains and strainer baskets will be replaced along with the two plexiglass sky domes. The Town of Salem owns and operates this building with space leased to New Hampshire State Agencies including, Bureau of Court Facilities, The Division for Children Youth and Families, and Probation and is obligated by the lease to ensure proper maintenance and compliance by industry standards. The expected lease revenue to the Town in 2023 is \$430,133. The payment for this purpose will come from unassigned fund balance and therefore will have no impact to the tax rate.

Originator: *Board of Selectmen*
Funding Source: *Unassigned Fund Balance*
Rate Impact: *\$0.00*

Article 11: Purchase Fire Pumper \$945,096

Shall the Town vote to raise and appropriate the sum of Nine Hundred Forty-Five Thousand Ninety-Six Dollars (\$945,096) to purchase a Fire Engine-Pumper and related equipment for the Fire Department, with \$747,885 to come from unassigned fund balance and \$197,211 to come from public safety impact fees?

Recommendations: Board of Selectmen: With Budget Committee: With

Background: This warrant article is seeking funding to purchase a new fire engine/pumper. The replacement of this fire engine/pumper is part of the Salem Fire Department's vehicle replacement schedule. This pumper will have a 1,000-gallon water tank, 1,500 gallon per minute pump, a foam system with a 30-gallon class A foam tank and will carry the typical compliment of hose and tools that is carried on a pumper truck. This new pumper will replace a 28-year-old pumper. Funding for this purchase will include \$197,211 from public safety impact fees with the remainder to come from unassigned fund balance and therefore will have no impact to the tax rate.

Originator: *Board of Selectmen*
Funding Source: *Unassigned Fund Balance, Public Safety Impact Fees*
Rate Impact: *\$0.00*

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Article 12: Winter Weather Operations \$375,000

Shall the Town vote to raise and appropriate the sum of Three Hundred Seventy-Five Thousand Dollars (\$375,000) to be placed in the Snow Expendable Trust Fund previously established in 1998 for the purpose of managing winter weather, including but not limited to plowing and removing snow, sanding and chemically treating streets, and otherwise responding to hazardous road conditions related to winter weather, with \$200,000 to come from unassigned fund balance?

Recommendations: Board of Selectmen: With Budget Committee: With

Background: This article funds the total anticipated cost of Winter Weather operations for the calendar year 2023 in addition to appropriation contained in the 2023 Operating Budget. The 2022 appropriation was \$800,026 with expenditures to date for 2022 at \$944,660 and expected to go over \$1,000,000 once closed out. Inflation has created significant cost increases for road salt, contracted plowing services, and fuel. Any unexpended funds will remain in the Snow Expendable Trust Fund. The balance in the Snow Expendable Trust Fund is \$680,691. The \$810,000 appropriation will be expended prior to withdrawing funds from the Snow Expendable Trust. \$175,000 will be funded via taxation and the remaining \$200,000 will be funded with unassigned fund balance.

Originator: Board of Selectmen

Funding Source: Unassigned Fund Balance, Property Tax

Rate Impact: \$0.026

Article 13: 2023 Road Construction and Engineering Program \$3,800,000

Shall the Town vote to raise and appropriate the sum of Three Million Eight Hundred Thousand Dollars (\$3,800,000) to be added to the Roadway Capital Reserve Fund previously established in 1990 for the purpose of repair and/or reconstruction of existing roads and associated drainage improvements, and engineering? Shall the Town further authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available for this work and to take any other action relative thereto including acquiring or conveying interests in real property necessary to complete the work? The funds will be used for the improvement, reconstruction, maintenance, crack sealing, and engineering of roads as outlined in the 10-year road program.

Recommendations: Board of Selectmen: With Budget Committee: With

Background: Within the context of the 10-Year Road Program, capital road rehabilitation and reconstruction continue towards a goal of improving overall road conditions within the Town. Road Program priorities are generally guided by road condition and PCI (pavement condition index) ratings, traffic volumes, and opportunities to coordinate road construction with other projects. A majority of the funds are dedicated to construction, with a portion of the funds being allocated to engineering design of other main roads. This overall approach enables the Town to execute a well-coordinated construction project, and at the same time, prepare/maintain a healthy backlog of design projects that will be ready for reconstruction in subsequent years. Efforts will focus on all or part of the following streets as funding allows and as advised by the Road Stabilization Committee:

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Road Reconstruction:

- *Duston Road – North Main Street to Atkinson Road*
- *Keewaydin Drive – 575' south of Pelham Road to Cul-De-Sac*
- *Island Road – Shore Drive to Dead End*
- *Gordon Avenue – Shadow Lake Road to Gordon Avenue Extension*
- *London Road – Hitty Road to Dead End*
- *Brook Hollow Drive – Colleen Drive (North) to Colleen Drive (South)*
- *Main Street – 100' East of Broadway (Route 28) to Millville Street*

Road Maintenance (Mill/Overlay):

- *South Broadway - 720' North of Cluff Crossing Road to 50' North of Cluff Crossing Road (Staples Entrance)*
- *Atkinson Road – North Main Street to Haverhill Road*
- *Pleasant Street – Conifer Way to South Policy Street*
- *Autumn Woods Road – Deerfield Street to Cul-De-Sac*
- *Henry Street – Millville Street to Morrison Avenue*
- *A Avenue – Millville Street to Dead End*
- *Alta Avenue – Briar Avenue to Mayberry Street*
- *Belair Lane – Connell Drive to Cul-De-Sac*
- *Asbury Street – Millville Street to Cul-De-Sac*
- *Beverly Avenue – Alexander Avenue to Dyer Avenue*

Crack Seal:

- *Miscellaneous Locations*

Originator: *Board of Selectmen*

Funding Source: Property Tax

Rate Impacts: **\$0.574**

Article 14: AFSCME Collective Bargaining Agreement

\$211,491

Shall the Town vote to approve the cost items included in the collective bargaining agreement reached between the Board of Selectmen and the members of the Local #1801, American Federation of State, County and Municipal Employees (AFSCME), which call for the following changes to salaries and benefits at the current staffing level and the addition of two new employees included in the 2023 operating budget:

| Fiscal Year | Estimated Increase/Decrease | Explanation |
|-------------|-----------------------------|---|
| 2023 | \$211,491 Increase | Placement in new wage schedule April 1, 2023 Reduction in max sick leave accrual |
| 2024 | \$120,947 Increase | 3.50% salary adjustment April 1, 2024 Reduced of cost share of one health plan |
| 2025 | \$138,599 Increase | 3.50% salary adjustment April 1, 2025 |
| 2026 | \$134,496 Increase | 3.50% salary adjustment April 1, 2026 |
| 2027 | \$144,304 Increase | 3.50% salary adjustment April 1, 2027 |

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and further to raise and appropriate the sum of \$211,491, such sum representing the anticipated increase in salaries and benefits required by the new agreement from what would be paid under the current agreement at current staffing levels? (Majority vote)

Recommendations: Board of Selectmen: With Budget Committee: With

Background: There are 34 full-time members in this collective bargaining unit. This is a five-year contract. If this article is adopted by the voters, the Town's 2023 Operating Budget will be increased by \$211,491. Of this amount \$113,871 will be raised via taxation, \$28,150 funded by the sewer rate, and \$69,470 funded by the water rate. The members of this union have agreed to reducing the maximum accrual of sick leave, the addition of Juneteenth as a holiday, multiple language changes, and increasing the employee share of one of the health plans offered.

*Originator: Board of Selectmen
Funding Source: Property Tax, Sewer Rate, and Water Rate
Rate Impact: \$0.017*

Article 15: Fund Special Election to Elect Town Council \$11,200

Shall the Town vote to raise and appropriate the sum of Eleven Thousand Two Hundred Dollars (\$11,200) for the purpose of funding the costs to hold a special election to elect a Town Council to be held in accordance with the proposed Municipal Charter, Article 10? Funding for this purpose is contingent upon Article 2 passing approving the Town Charter as recommended by the Charter Commission.

Recommendations: Board of Selectmen: With Budget Committee: With

Background: If article 2 is passed by the voters, the Town is required to hold a special election to elect a 9-Member Town Council. The amount to be raised represents the estimated cost to hold the special election.

*Originator: Board of Selectmen
Funding Source: Property Tax
Rate Impact: \$0.002*

Article 16: Other Post-Employment Benefits (OPEB) Trust Fund \$50,000

Shall the Town vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) to be placed in the Other Post-Employment Benefits (OPEB) Trust Fund, previously established in accordance with New Hampshire RSA Chapter 31:19-c for the purpose of paying for other post-employment benefits to employees and their beneficiaries after their termination of service as provided in the law and administrative expenses, with \$40,000 to come from unassigned fund balance, \$5,000 from the sewer fund, and \$5,000 from the water fund?

Recommendations: Board of Selectmen: With Budget Committee: With

2023 TOWN MEETING WARRANT & VOTERS GUIDE

Background: This article provides funding for a trust fund for other post-employment benefits other than pension. Credit rating agencies as well as the auditors want to see that the Town annually funds an OPEB trust fund. Regularly funding an OPEB trust will help maintain the Town's AAA credit rating as well as reduce the liability on the Town's financial statements. The money in the account can only be used as allowed by RSA Chapter 31:19-c. This fund will allow the Town to earn interest to help pay for future obligations. Five thousand dollars (\$5,000) will be appropriated from the Sewer Fund and five thousand dollars (\$5,000) will be appropriated from the Water fund with the remainder to come from unassigned fund balance and therefore will have no impact to the tax rate.

*Originator: Board of Selectmen
Funding Source: Unassigned Fund Balance, Water & Sewer Fund
Rate Impact: \$0.00*

Article 17: Re-Adopt Veterans Exemption

Shall the Town vote to readopt the provisions of RSA 72:28-b (previously approved in 2017, Article 23), in accordance with RSA 72:27-a, previously adopted for an All-Veterans Tax Credit, at \$750 per year? If readopted and approved, this article shall take effect for the 2023 property tax year. (Majority Vote Required).

Recommendations: Board of Selectmen: With Budget Committee: N/A

NOTE: Article 17 was amended at the February 4, 2023 deliberative session to increase the exemption from \$500 to \$750.

Background: Since 2005, the Town of Salem has provided Veterans with a \$500 credit on their real estate taxes. Over the years, the NH legislature has passed legislation affecting either the amount of exemption or who is eligible to receive it. In 2017, the Town adopted the "All Veterans Tax Credit" (RSA 72:28-b) which expanded eligibility requirements of the credits to include Veterans who served in active duty for at least 90 days and were honorably discharged. In 2022, new legislation was passed by the NH Legislature to include Veterans who have not yet been discharged from service in the armed forces. In order for the Town to continue offering a \$500 Veterans Tax Credit to eligible individuals, the New Legislature requires the Town to "re-adopt" the provisions of RSA 72:28-b also known as the All Veterans Tax Credit. If voters fail to re-adopt RSA 72:28-b, the Veterans tax exemption will revert back to the Legislature's original tax exemption amount of \$50.

Originator: *Board of Selectmen*
Funding Source: *Property Tax*
Rate Impact: *\$0.04 (Estimated)*

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Article 18: Exemptions for Solar Energy Systems

Shall the Town vote to re-adopt the provisions of RSA 72:61-64 inclusively, (previously adopted in 1979, Article 20), which provide for an optional property tax exemption from the property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems intended for use at the immediate site? Such property tax exemption shall be in the amount equal to any increased value of the property resulting from such system. For the purpose of this exemption, solar energy system is defined pursuant to RSA 72:61. If readopted and approved, this article shall take effect for the 2023 property tax year. (Majority vote required).

Recommendations: Board of Selectmen: With Budget Committee: N/A

Background: The purpose of this article is to update language relating to changes in the definition of "solar energy systems". In accordance with RSA 72:61, solar energy systems are defined as "a system which utilizes solar energy to heat or cool the interior of a building or to heat water for use in a building and which includes one or more collectors and a storage container." A solar energy system is also defined as a system which provides electricity for a building by the use of photovoltaic panels. In order for the Town to offer an exemption for a solar energy system, voters need to re-adopt the provisions of RSA 72:61-64.

Originator: *Board of Selectmen*

Rate Impact: *\$0.00*

Article 19: By Petition: Kelley Library Capital Reserve Fund \$65,649

By Petition: Shall the Town vote to raise and appropriate a sum of Sixty-Five Thousand Six Hundred Forty-Nine Dollars (\$65,649), such sum representing additional funds to be added to the Kelley Library Building Capital Reserve Fund?

Recommendations: Board of Selectmen: With Budget Committee: With

Originator: *Petitioners*

Funding Source: *Property Tax*

Rate Impact: *\$0.010*

Article 20: By Petition: Kelley Library – Maintain Operations \$32,417

By Petition: Shall the Town vote to raise and appropriate a sum of Thirty-Two Thousand Four Hundred Seventeen Dollars (\$32,417) to maintain library services at current or similar levels in addition to those funds included in the General Fund operation budget?

Recommendations: Board of Selectmen: With Budget Committee: With

Originator: *Petitioners*

Funding Source: *Property Tax*

Rate Impact: *\$0.005*

2023 TOWN MEETING WARRANT & VOTERS GUIDE

Article 21: By Petition: Isaiah 58 \$7,500

By Petition: Shall the Town vote to raise and appropriate a sum of \$7,500 to Isaiah 58 New Hampshire for the purpose of providing assistance for housing and support services to individuals and families in need of assistance?

Recommendations: Board of Selectmen: With Budget Committee: With

NOTE: Article 21 was amended at the February 4, 2023 deliberative session to increase the funding from \$5,000 to \$7,500.

Originator: Petitioners

Funding Source: Property Tax

Rate Impact: \$0.001

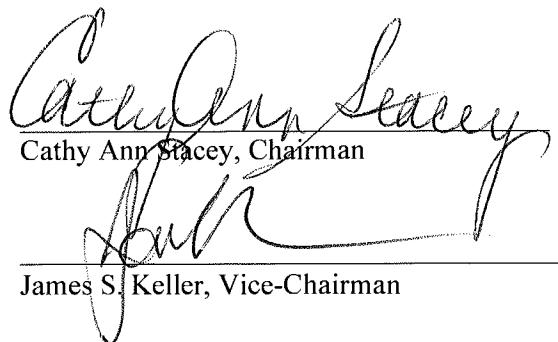
Article 22: By Petition: Hand Counting Ballots

By Petition: Shall the Town vote to adopt the following provisions pertaining to elections: Any and all town or school board regular or special election voting shall be by paper ballot only and all ballots shall be hand counted. The use of any and all electronic ballot counting devices shall immediately cease and are prohibited for all voting purposes. This removes any and all perceived or actual authority under RSA 656:40 for selectmen or any other governing body of the Town of Salem, NH to approve on a trial or permanent basis the leasing, use or experimentation of any electronic ballot counting devices?

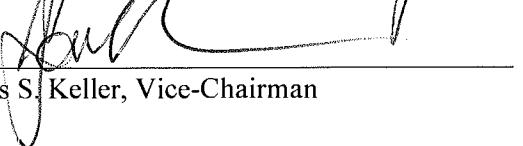
Recommendations: Board of Selectmen: Without Budget Committee: N/A

Originator: Petitioner

GIVEN UNDER OUR HANDS AND SEAL THIS THIRTIETH (30TH) DAY OF JANUARY, 2023.



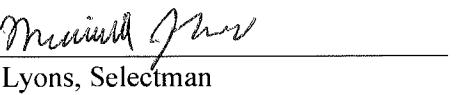
Cathy Ann Stacey, Chairman



James S. Keller, Vice-Chairman



Keith Stramaglia, Secretary



Michael J. Lyons, Selectman



Robert F. Bryant, Selectman



2023
MS-737

Proposed Budget

Salem

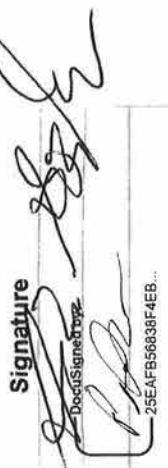
For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: January 30, 2023

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| Name | Position | Signature |
|-------------------|-----------------------------|--|
| Steven Goddu | Chairman |  DocuSigned by: 25E4FB56838F4EB... |
| Peter Edgerly | Vice-Chairman |  |
| Jeffrey Boyer | Secretary |  |
| Donna Loranger | Member |  |
| D. J. Bettencourt | Member |  |
| Tanya Donnelly | Member |  DocuSigned by: 5C0777838429548C... |
| Sean Lewis | Member |  |
| Robert Bryant | Selectmen Representative |  DocuSigned by: 8E5E92BA00... |
| Bernard Campbell | School Board Representative |  |

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



2023
MS-737

New Hampshire
Department of
Revenue Administration

Appropriations

| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Committee's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) |
|--------------------------------|--|---------|--|---|---|---|--|
| | | | | | | | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
| General Government | | | | | | | |
| 4130-4139 | Executive | 04 | \$602,402 | \$649,501 | \$656,357 | \$0 | \$613,769 |
| 4140-4149 | Election, Registration, and Vital Statistics | 04 | \$295,818 | \$299,398 | \$278,878 | \$0 | \$273,320 |
| 4150-4151 | Financial Administration | 04 | \$2,456,054 | \$2,881,830 | \$3,096,685 | \$0 | \$2,880,530 |
| 4152 | Revaluation of Property | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4153 | Legal Expense | 04 | \$270,104 | \$158,700 | \$158,700 | \$0 | \$158,700 |
| 4155-4159 | Personnel Administration | 04 | \$1,743,040 | \$1,856,724 | \$1,931,720 | \$0 | \$1,931,720 |
| 4191-4193 | Planning and Zoning | 04 | \$652,740 | \$678,743 | \$783,824 | \$0 | \$716,810 |
| 4194 | General Government Buildings | 04 | \$272,911 | \$227,392 | \$206,734 | \$0 | \$205,525 |
| 4195 | Cemeteries | 04 | \$613,969 | \$602,500 | \$637,044 | \$0 | \$637,044 |
| 4196 | Insurance | 04 | \$482,967 | \$453,606 | \$482,927 | \$0 | \$482,927 |
| 4197 | Advertising and Regional Association | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4199 | Other General Government | 04 | \$651,519 | \$768,745 | \$902,100 | \$0 | \$902,100 |
| | General Government Subtotal | | \$8,041,524 | \$8,577,639 | \$9,134,969 | \$0 | \$8,802,445 |
| Public Safety | | | | | | | |
| 4210-4214 | Police | 04 | \$12,456,982 | \$13,394,526 | \$14,132,100 | \$0 | \$13,857,182 |
| 4215-4219 | Ambulance | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4220-4229 | Fire | 04 | \$14,082,509 | \$14,390,028 | \$14,940,428 | \$0 | \$14,697,472 |
| 4240-4249 | Building Inspection | 04 | \$755,899 | \$938,414 | \$909,180 | \$0 | \$909,180 |
| 4290-4298 | Emergency Management | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4299 | Other (Including Communications) | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Public Safety Subtotal | | \$27,295,390 | \$28,722,968 | \$29,981,708 | \$0 | \$29,463,834 |
| Airport/Aviation Center | | | | | | | |
| 4301-4309 | Airport Operations | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Airport/Aviation Center Subtotal | | \$0 | \$0 | \$0 | \$0 | \$0 |



2023
MS-737

New Hampshire
 Department of
 Revenue Administration

Appropriations

| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|--|---|---------|--|---|---|---|---|--|
| Highways and Streets | | | | | | | | |
| 4311 | Administration | 04 | \$426,638 | \$548,560 | \$615,175 | \$0 | \$275,470 | \$339,705 |
| 4312 | Highways and Streets | 04 | \$2,854,216 | \$3,079,193 | \$3,335,425 | \$0 | \$3,335,425 | \$0 |
| 4313 | Bridges | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | 04 | \$575,395 | \$606,693 | \$668,797 | \$0 | \$668,797 | \$0 |
| 4319 | Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets Subtotal | | | \$3,856,249 | \$4,234,446 | \$4,619,397 | \$0 | \$4,279,692 | \$339,705 |
| Sanitation | | | | | | | | |
| 4321 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4323 | Solid Waste Collection | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4324 | Solid Waste Disposal | 04 | \$1,381,195 | \$1,131,860 | \$1,581,780 | \$0 | \$1,581,780 | \$0 |
| 4325 | Solid Waste Cleanup | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4326-4328 | Sewage Collection and Disposal | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4329 | Other Sanitation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sanitation Subtotal | | | \$1,381,195 | \$1,131,860 | \$1,581,780 | \$0 | \$1,581,780 | \$0 |
| Water Distribution and Treatment | | | | | | | | |
| 4331 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4332 | Water Services | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Water Distribution and Treatment Subtotal | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Electric | | | | | | | | |
| 4351-4352 | Administration and Generation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4353 | Purchase Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4359 | Other Electric Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Electric Subtotal | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

New Hampshire
Department of
Revenue Administration

2023
MS-737



Appropriations

| Account | Purpose | Appropriations | | | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Committee's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended) |
|-------------------------------------|--|----------------|---|--|---|---|--|
| | | Article | Expenditures for period ending 12/31/2022 | Actual Appropriations for period ending 12/31/2022 | | | |
| Health | | | | | | | |
| 4411 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4414 | Pest Control | 04 | \$57,636 | \$104,736 | \$10,752 | \$0 | \$10,752 |
| 4415-4419 | Health Agencies, Hospitals, and Other | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Health Subtotal | | \$57,636 | \$104,736 | \$10,752 | \$0 | \$10,752 |
| Welfare | | | | | | | |
| 4441-4442 | Administration and Direct Assistance | 04 | \$135,415 | \$169,208 | \$171,582 | \$0 | \$171,582 |
| 4444 | Intergovernmental Welfare Payments | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | 04 | \$80,625 | \$105,500 | \$105,500 | \$0 | \$105,500 |
| | Welfare Subtotal | | \$216,040 | \$274,708 | \$277,082 | \$0 | \$277,082 |
| Culture and Recreation | | | | | | | |
| 4520-4529 | Parks and Recreation | 04 | \$599,641 | \$707,299 | \$653,246 | \$0 | \$646,969 |
| 4550-4559 | Library | 04 | \$1,489,884 | \$1,642,163 | \$1,670,006 | \$0 | \$1,637,589 |
| 4583 | Patriotic Purposes | 04 | \$11,796 | \$12,600 | \$12,600 | \$0 | \$12,600 |
| 4589 | Other Culture and Recreation | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Culture and Recreation Subtotal | | \$2,101,321 | \$2,362,062 | \$2,335,852 | \$0 | \$2,297,158 |
| Conservation and Development | | | | | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4619 | Other Conservation | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4631-4632 | Redevelopment and Housing | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4651-4659 | Economic Development | | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Conservation and Development Subtotal | | \$0 | \$0 | \$0 | \$0 | \$0 |



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New Hampshire
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Revenue Administration

Appropriations

| Account | Purpose | Article | Actual Expenditures for period ending 12/31/2022 | Appropriations for period ending 12/31/2022 | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Committee's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|--------------------------------|--|---------|--|---|---|---|--|--|
| | | | | | | | 12/31/2023 | 12/31/2023 |
| Debt Service | | | | | | | | |
| 4711 | Long Term Bonds and Notes - Principal | 04 | \$642,019 | \$642,020 | \$2,100,793 | \$0 | \$2,100,793 | \$0 |
| 4721 | Long Term Bonds and Notes - Interest | 04 | \$144,022 | \$144,023 | \$46,886 | \$0 | \$46,886 | \$0 |
| 4723 | Tax Anticipation Notes - Interest | | \$0 | \$1 | \$0 | \$0 | \$0 | \$0 |
| 4790-4799 | Other Debt Service | | \$5,259 | \$50,250 | \$0 | \$0 | \$0 | \$0 |
| | Debt Service Subtotal | | \$791,300 | \$836,294 | \$2,147,679 | \$0 | \$2,147,679 | \$0 |
| Capital Outlay | | | | | | | | |
| 4901 | Land | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | 04 | \$1,029,630 | \$1,004,345 | \$2,062,298 | \$0 | \$1,287,299 | \$774,999 |
| 4903 | Buildings | | \$565,406 | \$635,493 | \$0 | \$0 | \$0 | \$0 |
| 4909 | Improvements Other than Buildings | | \$2,031,330 | \$2,035,001 | \$0 | \$0 | \$0 | \$0 |
| | Capital Outlay Subtotal | | \$3,626,366 | \$3,674,839 | \$2,062,298 | \$0 | \$1,287,299 | \$774,999 |
| Operating Transfers Out | | | | | | | | |
| 4912 | To Special Revenue Fund | | \$13,339 | \$13,339 | \$0 | \$0 | \$0 | \$0 |
| 4913 | To Capital Projects Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914O | To Proprietary Fund - Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | 04 | \$8,290,467 | \$8,801,936 | \$9,521,050 | \$0 | \$9,140,208 | \$380,842 |
| 4914W | To Proprietary Fund - Water | 04 | \$5,019,541 | \$5,919,108 | \$6,345,426 | \$0 | \$6,091,608 | \$253,818 |
| 4918 | To Non-Expendable Trust Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4919 | To Fiduciary Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Operating Transfers Out Subtotal | | \$13,323,347 | \$14,734,383 | \$15,866,476 | \$0 | \$15,231,816 | \$634,660 |
| | Total Operating Budget Appropriations | | | | | \$68,017,993 | \$0 | \$65,379,537 |
| | | | | | | | | \$2,638,456 |

New Hampshire
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Special Warrant Articles

| Account | Purpose | Article | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|-----------|--------------------------------------|--|---|---|--|--|
| 4915 | To Capital Reserve Fund | | \$0 | \$0 | \$0 | \$0 |
| 4916 | To Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 |
| 4917 | To Health Maintenance Trust Funds | | \$0 | \$0 | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | 21 | \$5,000 | \$0 | \$5,000 | \$0 |
| | | <i>Purpose: BY PETITION - Isaiah 58</i> | | | | |
| 4520-4529 | Parks and Recreation | 20 | \$32,417 | \$0 | \$32,417 | \$0 |
| | | <i>Purpose: BY PETITION - Additional Funding of Kelley Library</i> | | | | |
| 4914S | To Proprietary Fund - Sewer | 03 | \$100,000 | \$0 | \$100,000 | \$0 |
| | | <i>Purpose: Sewer Rehabilitation Planning (CWSRF Loan)</i> | | | | |
| 4915 | To Capital Reserve Fund | 12 | \$375,000 | \$0 | \$375,000 | \$0 |
| | | <i>Purpose: Winter Weather Operations</i> | | | | |
| 4915 | To Capital Reserve Fund | 13 | \$3,800,000 | \$0 | \$3,800,000 | \$0 |
| | | <i>Purpose: 2023 Road Construction and Engineering Program</i> | | | | |
| 4915 | To Capital Reserve Fund | 19 | \$65,649 | \$0 | \$65,649 | \$0 |
| | | <i>Purpose: BY PETITION: Funding of Kelley Library Building Ca</i> | | | | |
| 4916 | To Expendable Trusts/Fiduciary Funds | 16 | \$50,000 | \$0 | \$50,000 | \$0 |
| | | <i>Purpose: OPEB Trust Fund</i> | | | | |
| | | Total Proposed Special Articles | \$4,428,066 | \$0 | \$4,428,066 | \$0 |



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Individual Warrant Articles

| Account | Purpose | Article | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Committee's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) | Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended) |
|-----------|--|---------|---|---|--|--|
| 4140-4149 | Election, Registration, and Vital Statistics | 15 | \$11,200 | \$0 | \$11,200 | \$0 |
| 4150-4151 | Financial Administration | 05 | \$184,127 | \$0 | \$0 | \$184,127 |
| 4195 | Cemeteries | 09 | \$20,235 | \$0 | \$20,235 | \$0 |
| 4195 | Cemeteries | 14 | \$34,277 | \$0 | \$34,277 | \$0 |
| 4210-4214 | Police | 06 | \$275,978 | \$0 | \$275,978 | \$0 |
| 4220-4229 | Fire | 07 | \$242,956 | \$0 | \$242,956 | \$0 |
| 4311 | Administration | 14 | \$13,698 | \$0 | \$13,698 | \$0 |
| 4312 | Highways and Streets | 09 | \$20,199 | \$0 | \$20,199 | \$0 |
| 4312 | Highways and Streets | 14 | \$51,743 | \$0 | \$51,743 | \$0 |
| 4324 | Solid Waste Disposal | 14 | \$7,258 | \$0 | \$7,258 | \$0 |
| 4324 | Solid Waste Disposal | 08 | \$78,305 | \$0 | \$78,305 | \$0 |
| 4520-4529 | Parks and Recreation | 14 | \$6,895 | \$0 | \$6,895 | \$0 |
| 4520-4529 | Parks and Recreation | 05 | \$210,845 | \$0 | \$210,845 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | 11 | \$945,096 | \$0 | \$945,096 | \$0 |

New Hampshire
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Individual Warrant Articles

| Account | Purpose | Article | Selectmen's Appropriations for period ending 12/31/2023 (Recommended) | Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended) | Budget Committee's period ending 12/31/2023 (Recommended) | Budget Committee's period ending 12/31/2023 (Not Recommended) |
|---|-----------------------------|--|---|---|---|---|
| 4903 | Buildings | 10 | \$536,850 | \$0 | \$536,850 | \$0 |
| 4914S | To Proprietary Fund - Sewer | <i>Purpose: Replace Roof at District Court</i> 14 | \$28,150 | \$0 | \$28,150 | \$0 |
| 4914W | To Proprietary Fund - Water | <i>Purpose: AFSCME Collective Bargaining Agreement</i> 14 | \$69,470 | \$0 | \$69,470 | \$0 |
| Total Proposed Individual Articles | | | \$2,737,282 | \$0 | \$2,342,310 | \$394,972 |

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Revenues

| Account | Source | Article | Actual Revenues for period ending 12/31/2022 | Estimated Revenues for period ending 12/31/2023 | Selectmen's Revenues for period ending 12/31/2023 | Budget Committee's Estimated Revenues for period ending 12/31/2023 |
|------------------------------------|---|---------|--|---|---|--|
| Taxes | | | | | | |
| 3120 | Land Use Change Tax - General Fund | | \$0 | \$0 | \$0 | \$0 |
| 3180 | Resident Tax | | \$0 | \$0 | \$0 | \$0 |
| 3185 | Yield Tax | 04 | \$2,463 | \$1,000 | \$1,000 | \$1,000 |
| 3186 | Payment in Lieu of Taxes | 04 | \$78,416 | \$70,000 | \$70,000 | \$70,000 |
| 3187 | Excavation Tax | | \$1,842 | \$0 | \$0 | \$0 |
| 3189 | Other Taxes | 04 | \$26,745 | \$27,000 | \$27,000 | \$27,000 |
| 3190 | Interest and Penalties on Delinquent Taxes | 04 | \$201,565 | \$155,500 | \$155,500 | \$155,500 |
| 9991 | Inventory Penalties | | \$0 | \$0 | \$0 | \$0 |
| | Taxes Subtotal | | \$311,031 | \$253,500 | \$253,500 | \$253,500 |
| Licenses, Permits, and Fees | | | | | | |
| 3210 | Business Licenses and Permits | 04 | \$60,380 | \$49,700 | \$49,700 | \$49,700 |
| 3220 | Motor Vehicle Permit Fees | 04 | \$7,226,299 | \$7,500,000 | \$7,500,000 | \$7,500,000 |
| 3230 | Building Permits | 04 | \$2,631,788 | \$1,210,000 | \$1,210,000 | \$1,210,000 |
| 3290 | Other Licenses, Permits, and Fees | 04 | \$376,040 | \$403,250 | \$403,250 | \$403,250 |
| 3311-3319 | From Federal Government | | \$0 | \$0 | \$0 | \$0 |
| | Licenses, Permits, and Fees Subtotal | | \$10,294,507 | \$9,162,950 | \$9,162,950 | \$9,162,950 |
| State Sources | | | | | | |
| 3351 | Municipal Aid/Shared Revenues | | \$0 | \$0 | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | 04 | \$2,675,895 | \$2,200,000 | \$2,200,000 | \$2,200,000 |
| 3353 | Highway Block Grant | 04 | \$659,857 | \$534,208 | \$534,208 | \$534,208 |
| 3354 | Water Pollution Grant | | \$219,072 | \$0 | \$0 | \$0 |
| 3355 | Housing and Community Development | | \$0 | \$0 | \$0 | \$0 |
| 3356 | State and Federal Forest Land Reimbursement | | \$0 | \$0 | \$0 | \$0 |
| 3357 | Flood Control Reimbursement | | \$0 | \$0 | \$0 | \$0 |
| 3359 | Other (Including Railroad Tax) | 04 | \$0 | \$72,000 | \$72,000 | \$72,000 |
| 3379 | From Other Governments | | \$517,358 | \$0 | \$0 | \$0 |
| | State Sources Subtotal | | \$4,072,182 | \$2,806,208 | \$2,806,208 | \$2,806,208 |

New Hampshire
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Revenues

| Account | Source | Actual Revenues for period ending 12/31/2022 | Estimated Revenues for period ending 12/31/2023 | Selectmen's Revenues for period ending 12/31/2023 | Budget Committee's Estimated Revenues for period ending 12/31/2023 |
|---|--|--|---|---|--|
| Charges for Services | | | | | |
| 3401-3406 | Income from Departments | 04 \$2,259,507 | \$3,389,538 | \$3,389,538 | \$3,389,538 |
| 3409 | Other Charges | 00 \$0 | \$0 | \$0 | \$0 |
| | Charges for Services Subtotal | \$2,259,507 | \$3,389,538 | \$3,389,538 | \$3,389,538 |
| Miscellaneous Revenues | | | | | |
| 3501 | Sale of Municipal Property | 04 \$398,800 | \$1,000 | \$1,000 | \$1,000 |
| 3502 | Interest on Investments | 04 \$43,748 | \$45,000 | \$45,000 | \$45,000 |
| 3503-3509 | Other | 04 \$1,782,484 | \$1,152,615 | \$1,152,615 | \$1,152,615 |
| | Miscellaneous Revenues Subtotal | \$2,225,032 | \$1,198,615 | \$1,198,615 | \$1,198,615 |
| Interfund Operating Transfers In | | | | | |
| 3912 | From Special Revenue Funds | 11 \$0 | \$0 | \$197,211 | \$197,211 |
| 3913 | From Capital Projects Funds | | \$0 | \$0 | \$0 |
| 3914A | From Enterprise Funds: Airport (Offset) | | \$0 | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | | \$0 | \$0 | \$0 |
| 3914O | From Enterprise Funds: Other (Offset) | 04 \$0 | \$0 | \$4,000 | \$4,000 |
| 3914S | From Enterprise Funds: Sewer (Offset) | 04, 16, 14 \$8,290,467 | \$9,554,200 | \$9,554,200 | \$9,554,200 |
| 3914W | From Enterprise Funds: Water (Offset) | 04, 16, 14 \$5,019,541 | \$6,419,896 | \$6,419,896 | \$6,419,896 |
| 3915 | From Capital Reserve Funds | | \$110,162 | \$0 | \$0 |
| 3916 | From Trust and Fiduciary Funds | | \$0 | \$0 | \$0 |
| 3917 | From Conservation Funds | | \$0 | \$0 | \$0 |
| | Interfund Operating Transfers In Subtotal | \$13,420,170 | \$16,175,307 | \$16,175,307 | \$16,175,307 |
| Other Financing Sources | | | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | 04, 03 \$0 | \$0 | \$1,439,600 | \$1,439,600 |
| 9998 | Amount Voted from Fund Balance | 04, 06, 09, 16, 10, 12, 07, 11, 08, 05 \$0 | \$0 | \$2,190,653 | \$1,942,037 |
| 9999 | Fund Balance to Reduce Taxes | 04 \$0 | \$0 | \$1,500,000 | \$2,000,000 |
| | Other Financing Sources Subtotal | \$0 | \$5,130,253 | \$5,381,637 | \$5,381,637 |
| | Total Estimated Revenues and Credits | \$32,582,429 | \$38,116,371 | \$38,367,755 | \$38,367,755 |

New Hampshire
Department of
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MS-737

Revenues

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2023
MS-737

Budget Summary

| Item | Selectmen's Period ending 12/31/2023 (Recommended) | Budget Committee's Period ending 12/31/2023 (Recommended) |
|---|---|--|
| Operating Budget Appropriations | \$68,017,993 | \$65,379,537 |
| Special Warrant Articles | \$4,428,066 | \$4,428,066 |
| Individual Warrant Articles | \$2,737,282 | \$2,342,310 |
| Total Appropriations | \$75,183,341 | \$72,149,913 |
| Less Amount of Estimated Revenues & Credits | \$38,116,371 | \$38,367,755 |
| Estimated Amount of Taxes to be Raised | \$37,066,970 | \$33,782,158 |

New Hampshire
 Department of
 Revenue Administration

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MS-737



Supplemental Schedule

| | |
|---|---------------------|
| 1. Total Recommended by Budget Committee | \$72,149,913 |
| Less Exclusions: | |
| 2. Principal: Long-Term Bonds & Notes | \$2,025,302 |
| 3. Interest: Long-Term Bonds & Notes | \$567,345 |
| 4. Capital outlays funded from Long-Term Bonds & Notes | \$479,178 |
| 5. Mandatory Assessments | \$0 |
| 6. Total Exclusions (Sum of Lines 2 through 5 above) | \$3,071,825 |
| 7. Amount Recommended, Less Exclusions (Line 1 less Line 6) | \$69,078,088 |
| 8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%) | \$6,907,809 |
| Collective Bargaining Cost Items: | |
| 9. Recommended Cost Items (Prior to Meeting) | \$211,491 |
| 10. Voted Cost Items (Voted at Meeting) | \$0 |
| 11. Amount voted over recommended amount (Difference of Lines 9 and 10) | \$0 |
| 12. Bond Override (RSA 32:18-a), Amount Voted | \$0 |
| Maximum Allowable Appropriations Voted at Meeting: | |
| (Line 1 + Line 8 + Line 11 + Line 12) | |
| | \$79,057,722 |



New Hampshire
Department of
Revenue Administration

2023
MS-DTB

Default Budget of the Municipality

Salem

For the period beginning January 1, 2023 and ending December 31, 2023

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: January 30, 2023

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| Name | Position | Signature |
|------------------|--------------------|---|
| Cathy Ann Stacey | Board of Selectmen | <p>DocuSigned by: FC0D9688B76F34DD...</p> |
| James S. Keller | Board of Selectmen | <p> James Keller</p> |
| Michael J. Lyons | Board of Selectmen | <p> Michael J. Lyons</p> |
| Robert F. Bryant | Board of Selectmen | <p>DocuSigned by: 719AFF0281DFAF2...</p> |
| Keith Stramaglia | Board of Selectmen | <p>DocuSigned by: Keith Stramaglia 118B2C20F0694F1...</p> |

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2023
MS-DTB

Appropriations

| Account | Purpose | Prior Year Adopted Budget | Reductions or Increases | One-Time Appropriations | Default Budget |
|---|--|---------------------------|-------------------------|-------------------------|---------------------|
| General Government | | | | | |
| 4130-4139 | Executive | \$649,501 | (\$36,572) | \$0 | \$612,929 |
| 4140-4149 | Election, Registration, and Vital Statistics | \$290,823 | (\$17,503) | \$0 | \$273,320 |
| 4150-4151 | Financial Administration | \$2,881,830 | (\$108,110) | (\$36,289) | \$2,737,431 |
| 4152 | Revaluation of Property | \$0 | \$0 | \$0 | \$0 |
| 4153 | Legal Expense | \$158,700 | \$0 | \$0 | \$158,700 |
| 4155-4159 | Personnel Administration | \$1,856,724 | \$18,232 | \$0 | \$1,874,956 |
| 4191-4193 | Planning and Zoning | \$678,743 | (\$76,743) | \$0 | \$602,000 |
| 4194 | General Government Buildings | \$227,392 | \$0 | (\$21,865) | \$205,527 |
| 4195 | Cemeteries | \$602,500 | \$12,902 | (\$7,748) | \$607,654 |
| 4196 | Insurance | \$453,606 | \$29,321 | \$0 | \$482,927 |
| 4197 | Advertising and Regional Association | \$0 | \$0 | \$0 | \$0 |
| 4199 | Other General Government | \$768,745 | \$150,010 | (\$18,520) | \$900,235 |
| General Government Subtotal | | \$8,568,564 | (\$28,463) | (\$84,422) | \$8,455,679 |
| Public Safety | | | | | |
| 4210-4214 | Police | \$13,394,526 | \$470,233 | (\$4,829) | \$13,859,930 |
| 4215-4219 | Ambulance | \$0 | \$0 | \$0 | \$0 |
| 4220-4229 | Fire | \$14,390,028 | \$358,003 | (\$36,300) | \$14,711,731 |
| 4240-4249 | Building Inspection | \$938,414 | (\$43,495) | \$0 | \$894,919 |
| 4290-4298 | Emergency Management | \$0 | \$0 | \$0 | \$0 |
| 4299 | Other (Including Communications) | \$0 | \$0 | \$0 | \$0 |
| Public Safety Subtotal | | \$28,722,968 | \$784,741 | (\$41,129) | \$29,466,580 |
| Airport/Aviation Center | | | | | |
| 4301-4309 | Airport Operations | \$0 | \$0 | \$0 | \$0 |
| Airport/Aviation Center Subtotal | | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets | | | | | |
| 4311 | Administration | \$548,560 | \$50,325 | \$0 | \$598,885 |
| 4312 | Highways and Streets | \$3,079,193 | (\$86,925) | (\$2,234) | \$2,990,034 |
| 4313 | Bridges | \$0 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | \$606,693 | \$0 | \$0 | \$606,693 |
| 4319 | Other | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets Subtotal | | \$4,234,446 | (\$36,600) | (\$2,234) | \$4,195,612 |
| Sanitation | | | | | |
| 4321 | Administration | \$0 | \$0 | \$0 | \$0 |
| 4323 | Solid Waste Collection | \$0 | \$0 | \$0 | \$0 |
| 4324 | Solid Waste Disposal | \$1,131,860 | \$3,330 | (\$5,000) | \$1,130,190 |
| 4325 | Solid Waste Cleanup | \$0 | \$0 | \$0 | \$0 |
| 4326-4328 | Sewage Collection and Disposal | \$0 | \$0 | \$0 | \$0 |
| 4329 | Other Sanitation | \$0 | \$0 | \$0 | \$0 |
| Sanitation Subtotal | | \$1,131,860 | \$3,330 | (\$5,000) | \$1,130,190 |



New Hampshire
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MS-DTB

Appropriations

| Account | Purpose | Prior Year Adopted Budget | Reductions or Increases | One-Time Appropriations | Default Budget |
|--|--|------------------------------|----------------------------|----------------------------|----------------|
| Water Distribution and Treatment | | | | | |
| 4331 | Administration | \$0 | \$0 | \$0 | \$0 |
| 4332 | Water Services | \$0 | \$0 | \$0 | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other | \$0 | \$0 | \$0 | \$0 |
| Water Distribution and Treatment Subtotal | | | \$0 | \$0 | \$0 |
| Electric | | | | | |
| 4351-4352 | Administration and Generation | \$0 | \$0 | \$0 | \$0 |
| 4353 | Purchase Costs | \$0 | \$0 | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | \$0 | \$0 | \$0 | \$0 |
| 4359 | Other Electric Costs | \$0 | \$0 | \$0 | \$0 |
| Electric Subtotal | | | \$0 | \$0 | \$0 |
| Health | | | | | |
| 4411 | Administration | \$0 | \$0 | \$0 | \$0 |
| 4414 | Pest Control | \$104,736 | (\$96,731) | \$0 | \$8,005 |
| 4415-4419 | Health Agencies, Hospitals, and Other | \$0 | \$0 | \$0 | \$0 |
| Health Subtotal | | | \$104,736 | (\$96,731) | \$0 |
| Welfare | | | | | |
| 4441-4442 | Administration and Direct Assistance | \$169,208 | \$2,374 | \$0 | \$171,582 |
| 4444 | Intergovernmental Welfare Payments | \$0 | \$0 | \$0 | \$0 |
| 4445-4449 | Vendor Payments and Other | \$105,500 | \$0 | \$0 | \$105,500 |
| Welfare Subtotal | | | \$274,708 | \$2,374 | \$0 |
| Culture and Recreation | | | | | |
| 4520-4529 | Parks and Recreation | \$707,299 | (\$50,330) | (\$10,000) | \$646,969 |
| 4550-4559 | Library | \$1,622,760 | \$2,896 | (\$7,470) | \$1,618,186 |
| 4583 | Patriotic Purposes | \$12,600 | \$0 | \$0 | \$12,600 |
| 4589 | Other Culture and Recreation | \$0 | \$0 | \$0 | \$0 |
| Culture and Recreation Subtotal | | | \$2,342,659 | (\$47,434) | (\$17,470) |
| Conservation and Development | | | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | \$0 | \$0 | \$0 | \$0 |
| 4619 | Other Conservation | \$0 | \$0 | \$0 | \$0 |
| 4631-4632 | Redevelopment and Housing | \$0 | \$0 | \$0 | \$0 |
| 4651-4659 | Economic Development | \$0 | \$0 | \$0 | \$0 |
| Conservation and Development Subtotal | | | \$0 | \$0 | \$0 |



New Hampshire
Department of
Revenue Administration

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Appropriations

| Account | Purpose | Prior Year Adopted Budget | Reductions or Increases | One-Time Appropriations | Default Budget |
|--|---------------------------------------|---------------------------|-------------------------|-------------------------|---------------------|
| Debt Service | | | | | |
| 4711 | Long Term Bonds and Notes - Principal | \$642,020 | \$0 | \$0 | \$642,020 |
| 4721 | Long Term Bonds and Notes - Interest | \$144,023 | (\$25,101) | \$0 | \$118,922 |
| 4723 | Tax Anticipation Notes - Interest | \$1 | \$0 | \$0 | \$1 |
| 4790-4799 | Other Debt Service | \$50,250 | \$1,336,486 | \$0 | \$1,386,736 |
| Debt Service Subtotal | | \$836,294 | \$1,311,385 | \$0 | \$2,147,679 |
| Capital Outlay | | | | | |
| 4901 | Land | \$0 | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | \$1,004,345 | \$0 | (\$440,167) | \$564,178 |
| 4903 | Buildings | \$635,493 | \$0 | (\$635,493) | \$0 |
| 4909 | Improvements Other than Buildings | \$685,000 | \$0 | (\$510,000) | \$175,000 |
| Capital Outlay Subtotal | | \$2,324,838 | \$0 | (\$1,585,660) | \$739,178 |
| Operating Transfers Out | | | | | |
| 4912 | To Special Revenue Fund | \$13,339 | \$0 | \$0 | \$13,339 |
| 4913 | To Capital Projects Fund | \$0 | \$0 | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | \$0 | \$0 | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | \$0 | \$0 | \$0 | \$0 |
| 4914O | To Proprietary Fund - Other | \$0 | \$0 | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | \$3,401,936 | \$5,528,956 | (\$40,000) | \$8,890,892 |
| 4914W | To Proprietary Fund - Water | \$5,919,108 | (\$15,889) | (\$568,069) | \$5,335,150 |
| 4915 | To Capital Reserve Fund | \$0 | \$0 | \$0 | \$0 |
| 4916 | To Expendable Trusts/Fiduciary Funds | \$0 | \$0 | \$0 | \$0 |
| 4917 | To Health Maintenance Trust Funds | \$0 | \$0 | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | \$0 | \$0 | \$0 | \$0 |
| 4919 | To Fiduciary Funds | \$0 | \$0 | \$0 | \$0 |
| Operating Transfers Out Subtotal | | \$9,334,383 | \$5,513,067 | (\$608,069) | \$14,239,381 |
| Total Operating Budget Appropriations | | \$57,875,456 | \$7,405,669 | (\$2,343,984) | \$62,937,141 |



New Hampshire
Department of
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Reasons for Reductions/Increases & One-Time Appropriations

| Account | Explanation |
|----------------|---|
| 4311 | Salary and benefits |
| 4441-4442 | Salary and benefits |
| 4240-4249 | Salary and benefits |
| 4903 | One time purchases |
| 4195 | Salary, benefits, and one time purchases |
| 4140-4149 | Fewer elections |
| 4130-4139 | Salary and benefits |
| 4150-4151 | Salary, benefits, and one time purchases |
| 4220-4229 | Salary, benefits, and one time purchases |
| 4194 | One time purchases |
| 4312 | Salary, benefits, and one time purchases |
| 4909 | One time purchases |
| 4196 | Premium increase |
| 4550-4559 | Salary, benefits, and one time purchases |
| 4721 | Debt |
| 4902 | One time purchases |
| 4790-4799 | Debt Service |
| 4199 | Salary, benefits, insurance premium increase, and one time purchases |
| 4520-4529 | Salary, benefits, and one time purchases |
| 4155-4159 | Salary and benefits |
| 4414 | Salary and benefits |
| 4191-4193 | Salary and benefits |
| 4210-4214 | Salary, benefits, and one time purchases |
| 4324 | Salary, benefits, and one time purchases |
| 4914S | Salaries, benefits, premium changes, GLSD, changes in debt services, and one time purchases |
| 4914W | Salaries, benefits, premium changes, change in debt service, and one time purchases |

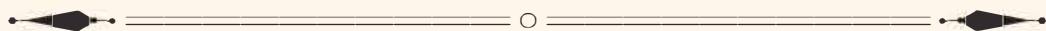
~ NOTES ~

On November 15, 1738, the whole village gathered to watch the frame of this new meetinghouse being raised. Almost 300 years later, they gathered again to rebuild and renovate the community structure for future generations to enjoy. The job has begun, but is far from complete. Through the Historical Society, Salem residents past and present are invited to help renew our past with their time and funds. It takes a village to make things happen, so together, we can get this done.



Salem Town Hall
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Salem, NH 03079

www.SalemNH.gov



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