

# TOWN OF SALEM, NEW HAMPSHIRE



*The Gateway to New Hampshire*

## ANNUAL REPORT For the Year 2013



# DEDICATION

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The Town of Salem dedicates the 2013 Town Report to Salem Police Officer Craig Waldron. While words cannot easily describe the type of person Craig was to his family, friends, and fellow police officers, perhaps all who read this dedication will come to know him and the impact he had on this community.

On November 23, 2013, Police Officer Craig J. Waldron lost his courageous battle with cancer. Craig was a long time resident of Salem who began his Police career in July 1980 as a Special Officer with the Salem Police Department. Craig served as a Special Police Officer until March 1998 when he became a full-time Salem Police Officer. Craig also served as a Dispatcher for the Police Department between December 1995 and March 1998.



Craig was very much involved with Special Olympics, Toys for Tots, and was a member of the Salem Police Benevolent Association. Craig was also a Field Training Officer for many years and trained many of Salem's current Police Officers. Craig was considered among his peers as friendly, hard working and fair. Craig will be missed.



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# Town Officials

## Board of Selectmen 3-year terms

<i>Elected terms expire in March</i>	
Everett P. McBride, <i>Chair</i>	2015
Patrick M. Hargreaves, <i>Vice-Chair</i>	2016
Stephen F. Campbell, <i>Secretary</i>	2014
James S. Keller	2015
Michael J. Lyons	2014

## Budget Committee 3-year terms

<i>Elected terms expire in March</i>	
Dane Hoover, <i>Chair</i>	2015
Paul Welch, <i>Vice-Chair</i>	2016
Steven Plante, <i>Secretary</i>	2014
Robert Bryant	2015
Paul Huard	2015
Barry Pietrantonio	2014
Martha Spalding	2016
Stephen Campbell, <i>Selectmen Rep.</i>	
Pamela Berry, <i>School Board Rep.</i>	
Russell Frydryck ( <i>term ended March 2013</i> )	
Diana Seifert ( <i>term ended March 2013</i> )	

## Conservation Commission 3-year terms

<i>Appointed terms expire in April</i>	
William Dumont, <i>Chair</i>	2015
Joan Blondin	2015
Thomas Campbell	2014
Linda Harvey	2014
Stephanie Tetreault	2016
Larry Weil	2016
Darlene Eden, <i>Alternate</i>	2015
Ruth Tanner Isaks, <i>Alternate</i>	2014
Everett P. McBride, Jr., <i>Selectmen Rep.</i>	
Julie Vondrak ( <i>term ended April 2013</i> )	

## Council on Aging 3-year terms

<i>Appointed terms expire in April</i>	
Russell Ingram, <i>Chair</i>	2014
Josephine Simard, <i>Vice-Chair</i>	2016
Paul Carlton, <i>Secretary</i>	2014
Linda Cignoni, <i>Treasurer</i>	2015
Lawson Brouse	2016
Carol Gray	2015
David Thompson	2016
Patrick M. Hargreaves, <i>Selectmen Rep.</i>	
Barbara Jacques ( <i>term ended April 2013</i> )	

## Historic District Commission 3-year terms

<i>Appointed terms expire in April</i>	
Beverly Glynn, <i>Chair</i>	2014
Cynthia Brown	2015
Kathryn Burke	2016
Patricia Good	2015
Elizabeth Roth	2015
Stephen F. Campbell, <i>Selectmen Rep.</i>	

## Housing Authority 5-year terms

<i>Appointed terms expire in April</i>	
Frank Grzasko	2014
Kenneth Akerley	2015
Virginia Consoli	2016
Georgette Smith	2017
Gwendolyn Brainerd, <i>Resident Commissioner</i>	2018

## Kelley Library Trustees 3-year terms

<i>Elected terms expire in March</i>	
Kathleen Norton, <i>Chair</i>	2014
Martha Breen	2016
Annette Cooke	2015

## Museum Committee 3-year terms

<i>Appointed terms expire in April</i>	
Jeffrey Barraclough, <i>Chair</i>	2015
Kathryn Burke	2016
Beverly Glynn	2014
Patricia Good	2015
Ann Leclair	2015
Dan Zavisza	2016
Stephen F. Campbell, <i>Selectmen Rep.</i>	

## Planning Board Staggered terms

<i>Elected/Appointed terms expire in March</i>	
Robert Campbell, <i>Chair</i>	2014
Phyllis O'Grady, <i>Vice-Chair</i>	2015
Linda Harvey, <i>Secretary</i>	2016
Ronald Belanger	2014
Ed DeClercq	2014
Paul Pelletier	2015
Adam Webster, <i>Appointed Alternate</i>	2014
Lawson Brouse, <i>Appointed Alternate</i>	2014
James S. Keller, <i>Selectmen Rep.</i>	
Michael Lyons, <i>Selectmen Rep.</i>	

## Recreation Advisory Committee 3-year terms

<i>Appointed terms expire in November</i>	
Aaron Krukowski, <i>Chair</i>	2015
Kevin Richard, <i>Vice-Chair</i>	2014
Richard Murray	2014
Michael Pucci	2015
Gary Schmottlach	2015
Thomas Woelfel	2016
Vacancy	2016
Vacancy	2016
Vacancy	2015
Michael Carney, Jr., <i>School Board Rep.</i>	
Patrick M. Hargreaves, <i>Selectmen Rep.</i>	
Dianne Wright ( <i>term ended November 2013</i> )	
Fred Russo ( <i>term ended November 2013</i> )	

# Town Officials

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## **Supervisors of the Checklist**      **6-year terms** *Elected terms expire in March*

Sheila Murray, <i>Chair</i>	2016
Patricia Frydryck	2014
Melissa Sorcinelli	2018

## **Trustees of the Trust Funds**      **3-year terms** *Elected term expires in March*

Tom Linehan	2016
Susan Covey	2015
Ralph Stein	2014

## **Zoning Board of Adjustment**      **3-year terms** *Elected terms expire in March*

Gary Azarian, Chair	2015
Steven Diantgikis, Vice Chair	2015
Bernie Campbell, Secretary	2014
Robert Uttley	2014
Arthur Nobrega	2016
Ross Miller, <i>Appointed Alternate</i>	2015
John Manning, <i>Appointed Alternate</i>	2015
Tony McKeon, <i>Appointed Alternate</i>	2014
Albert MacDonald, <i>Appointed Alternate</i>	2015
Michael Smith, <i>Appointed Alternate</i>	2014

## **Tax Collector**      **3- year elected term** Cheryl-Ann Bolouk      March 2014

## **Town Clerk**      **3- year elected term** Susan Wall      March 2014

## **Moderator**      **2-year elected term** Christopher Goodnow      March 2014

## **Treasurer**      **3-year elected term** John Sytek      March 2014

## **NH State Representatives - District 8** *Terms End November 2014*

Charles W. Morse, <i>State Senator – District 22</i>	
Gary S. Azarian ( <i>resigned</i> )	Salem
Patrick J. Bick	Salem
Ronald J. Belanger	Salem
Robert J. Elliott	Salem
Marilinda J. Garcia	Salem
Bianca R. Carcia	Salem
Anne Priestley	Salem
Joe Sweeney	Salem
John Sytek	Salem



Board of Selectmen  
and  
Town Manager





# Board of Selectmen

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*Seated: Patrick M. Hargreaves (Vice-Chair), Everett P. McBride, Jr., (Chair), James S. Keller  
Standing: Stephen F. Campbell (Secretary), Michael J. Lyons*

2014 will bring with it new challenges and opportunities, some the same as last year, gambling to mention one. The New Hampshire House and Senate will again debate and decide on whether or not to support expanded gambling. As we now know, Salem overwhelmingly supports it. If expanded gambling is approved by the legislature and Salem chooses to be a host community, the Board Selectmen, Land Use Boards, and staff will have to spend a significant amount time addressing all aspects of the proposed development.

In an effort to offer a more convenient way to pay your property taxes, water and sewer bills we will begin accepting online payments in July 2014.

In 2014 we will introduce a new Town website. The updated website will still allow individuals to view the same information as on our current website, including agendas and minutes for the various boards and committees. However, the new website will also give individuals the opportunity to become part of a list serve to notify you when agendas, minutes and other information are available on the website. All of these efforts are to be more transparent and accessible to the public.

On behalf of the Board of Selectmen, I want to thank you for support of the Board's efforts. I would like to thank the citizens of Salem for the honor of serving as one of your Selectmen.

Respectfully submitted,

Everett P. McBride Jr, Chair

# Town Manager

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Hard to believe another year has come and gone. 2013 will be remembered for a variety of local decisions made in an effort to improve the quality of life in Salem and for another disappointing decision made by the Legislature in Concord.

Locally, commercial development and retail activity remained stronger than most parts of the region. Along with the retail activity comes the increased need for emergency services. The Police Department calls for service have increased dramatically over the past year while the Fire Department calls remain steady.

On a statewide level expanding gambling failed to gain the support of the State Legislature and again was defeated. Expanded gambling would have provided Salem with a significant, new revenue source that would have reduced the reliance on property taxes. And Salem voters overwhelmingly supported locating a casino in Salem based on the results of the nonbinding referendum, with over 80% of those voting in March supporting a casino in Salem.

Maintaining a stable, affordable tax rate continues to be a priority to the Board of Selectmen and Town staff. The 2013 municipal tax rate was \$7.02, a drop from 2012 and marked the third year in a row there was a reduction of the municipal tax rate. Department Heads and I are continually looking for cost saving alternatives to provide services as well as grants from the state and federal government.

The ten year road program continues to be supported by Salem voters. In 2013, \$4.65 million was appropriated to reconstruct Pond Street, Sand Hill Road and Stiles Road along with four Town roads being repaved. In addition, another \$1.190 million was appropriated to reconstruct two more red listed bridges. Those bridges are located on Providence Hill Road and Bluff Street.

The third of a five year water meter replacement program was completed in 2013 and has already begun to realize the anticipated benefits of replacing the meters. The amount of water that is lost and not billed has dropped significantly. In addition, early in 2014, the State of New Hampshire lifted the Administrative Order it had placed on Salem in 1996 to address a number of shortcomings in the Water Department. Work will continue through 2015 to replace all of the water meters.

A review and update of the Town Administrative Code is currently ongoing. The last complete review of the code was in 1983. While many chapters of the Town Code have been revised since then, much of the Code is out of date. Once complete in 2014, the revised Code will be posted on the Town website and will include the ability to search by topic. Moving forward the Code will be updated annually.

The proposed 2014 budget requests will allow for the Town to provide the same services currently provided, continue the road and bridge replacement program and replace two pieces of fire apparatus that are beyond their useful life.

On behalf of all Town of Salem employees, it has been a privilege to serve you and look forward to meeting your needs and expectations. Please feel free to contact me either by e-mail at [khickey@ci.salem.nh.us](mailto:khickey@ci.salem.nh.us) or phone at 890-2120 if I can be of any assistance to you.

Respectfully submitted,

Keith R. Hickey, Town Manager

# Town Departments





# Assessing Department

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The Assessors' office continues to offer our assessment data on line at [www.vgsi.com](http://www.vgsi.com). This service has helped reduce traffic to our office while giving the public the opportunity of doing research on our data base at their convenience.

In 2013 we finally saw signs that property values were rebounding. Values had dropped roughly 6% after our revaluation in 2011. We are now seeing numerous sales coming in above our assessed values. Foreclosures declined in 2013 by about 25% which is another positive sign.

Construction of new single family homes remains steady. There continues to be activity in the commercial sector. Replacing the Green Barn on Main Street is CVS, Haverhill Bank, and a retail building. A new condominium project on Braemoor Woods Road, new office building on Keewaydin Drive, and a new auto body facility are some of the larger projects being built.

Our office offers programs for the elderly, blind, disabled and veterans to help offset their property tax bills. Homeowners must file by April 15<sup>th</sup> to receive the exemption or credit for that tax year. Feel free to call the Assessors' office or visit our website for information regarding these programs.

Respectfully submitted,

Normand Pelletier, Assessor

## Summary of Inventory

	<u>2012</u>	<u>2013</u>
Land	\$1,615,242,352	\$1,618,386,077
Buildings	\$2,169,304,200	\$2,196,696,800
Utilities	<u>\$ 64,238,000</u>	<u>\$ 64,238,000</u>
Total Gross Valuation	\$3,848,784,552	\$3,879,320,877
Elderly Exemptions	\$ 19,587,300	\$ 19,896,700
Blind Exemptions	\$ 1,106,900	\$ 926,900
Disabled Exemptions	<u>\$ 356,600</u>	<u>\$ 416,600</u>
Total Net Valuation	\$3,827,733,752	\$3,858,080,677
Taxes Before Exemptions	\$ 78,619,304	\$ 78,780,874
Minus Veterans Exemption	<u>\$ 688,500</u>	<u>\$ 671,000</u>
Net Property Tax Commitment	\$ 77,930,804	\$ 78,109,874
Tax Rate	\$ 20.58	\$ 20.46
Total Current Use Acreage	1,622	1,618
Total Taxable Properties	11,932	11,953
Total Exempt Properties	572	565

# Community Development Department

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**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 Leon I. Goodwin III, Assistant Town Manager – Director of Community Affairs and Donna Mae D’Agata, Administrative Secretary. The divisions managed by the Community Development Department are as follows: Building/Inspection, Health, and Planning. Please review the respective division reports for a complete picture of the Community Development Department.

**Staffing Changes:** On June 24, 2013, Community Development Director William J. Scott bid farewell to the Town of Salem to become the Deputy Director of Community Development in Amesbury, Massachusetts. Mr. Scott had been with the Town of Salem since May of 2001, during which time he obtained numerous grants totaling millions of dollars and guided many significant economic development projects to fruition.

**Projects:** The following projects have either been in progress or began during the 2013 fiscal year. These are managed by the Community Development Office and represent efforts to create new opportunities in a manner that minimizes local tax dollar impact. Each of the below projects is on our website [www.salemnhprojects.org](http://www.salemnhprojects.org). Few details are provided below as much of the information is available online.

**Stephens and Michaels Associates Grant #12-2-1-CDED:** The Town requested CDBG funds to assist with business expansion activities at Stephens & Michaels Associates, Inc. The fund will be sub-granted to the Regional Economic Development Center of Southern NH (REDC) and then loaned to the business. The company has obtained several new contracts and this working capital loan will enable them to create twenty-one (21) new full time jobs, of which at least seventeen (17) will be filled by persons from low and moderate income households. Approval by the Governor and Council was granted on February 6, 2013 in the amount of \$320,000, and is 100% federal funds.

**Intelligent Transportation System (ITS) Phase 1B Pelham and Policy:** This project will develop the intersection as an ITS enabled intersection. The installation of traffic signal equipment at the intersection of Pelham Road and Policy Roads will integrate this intersection into the existing Salem ITS System.

**Depot Project:** A public informational meeting on planned transportation improvements of the Depot Intersection including Broadway (Rte. 28) and Main Street (Rte. 97) was held with abutters in November. The work will include traffic signal modifications and approach roadway widening to improve safety and operations within the intersection. The project is in conceptual design phase and is being administered through the NHDOT Local Public Agency Program.

**Salem Bike-Ped Corridor (Rail Trail):** In 2012, the Town contracted with the non-profit organization Iron Horse Preservation Society (IHPS) which develops bike and pedestrian trails in exchange for rail line salvage materials. Pursuant to this contract, in 2013 IHPS created 3.0 miles



## **Community Development Department**

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of improved trail at no cost to the Town along the abandoned rail line paralleling Route 28. Currently, the Town is studying additional improvements to the abandoned rail corridor, with the goal of maximizing bicycle and pedestrian transportation opportunities and connectivity with existing trails. The recommended improvements will be funded with a \$910,000 grant from NHDOT, with the 25 percent match for this project being funded with donations and grants, keeping with the expectation that no Town funds be used to complete this project.

Respectfully submitted,

Leon I. Goodwin III  
Assistant Town Manager/Director of Community Affairs

# Community Development Department

## *Building Division*

*"SAFETY IS NO ACCIDENT"*

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The Building Department is open during normal Town Hall hours. However, Inspectors are typically only available to answer questions related to building permits during permitting "counter" hours – the remainder of their day is spent reviewing plans, conducting inspections, and investigating code violations. As a result of the new Town Hall hours of operation, the Building Department has adopted new permitting hours to offer greater convenience to the permit applicant, including staying open late on Monday nights. Permitting hours are now as follows:

Monday:	8:30-9:30 a.m. and 5:00-7:00 p.m.
Tuesday:	8:30-9:30 a.m. and 4:00-5:00 p.m.
Wednesday:	8:30-9:30 a.m. and 4:00-5:00 p.m.
Thursday:	8:30-9:30 a.m. and 4:00-5:00 p.m.
Friday:	8:30-9:30 a.m.

The Town continues to use the following Codes:

- International Residential Code (IRC) 2009
- International Building Code (IBC) 2009
- International Plumbing Code (IPC) 2009
- International Mechanical Code (IMC) 2009
- International Energy Conservation Code 2009
- National Electric Code (NFPA70) 2011

For further information on these Codes, please refer to the following website: <http://www.nh.gov/safety/boardsandcommissions/bldgcode/nhstatebldgcode.html>. In addition, Building Permit Applications and other useful resources continue to be available online at [www.townofsalem.org](http://www.townofsalem.org).

The Building Department has a staff of the Building Inspector, Electrical Inspector, Plumbing/Gas Inspector (part-time – please visit the website for specific hours), and Administrative Secretary. The Chief Building Official position is now held by the Assistant Town Manager – Director of Community Affairs.

The Building Department is responsible for three major areas of community development:

- All permits necessary for constructing, enlarging, or altering residential and commercial property in the Town of Salem are reviewed and issued by the Building Department
- All code enforcement issues must be investigated and brought into compliance
- All zoning issues are coordinated through the Building Department

With the economic recovery continuing to build momentum, this past year the Building Department was challenged to keep up with a multitude of projects, including:

- The redevelopment of 3 elementary schools
- The redevelopment of several properties in the industrial park area

# Community Development Department

## *Building Division*

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- Construction of a 32 unit residential apartment building and two 44 unit residential condos (in progress) at Braemoor Woods
- Construction of 10 health care facilities
- Major renovation in the food court at the Mall at Rockingham Park
- A two-phase renovation at Northeast Rehabilitation Hospital
- Construction of 41 new single family homes, 11 in-law/accessory apartments, and 7 new commercial buildings

In addition to the above projects, the Building Department dedicated significant time and valuable expertise to facilitate the successful installation of a new generator at Town Hall.

Although busy, the Department will continue to prioritize its responsibilities so as to provide an effective response time for inspections, inquiries at the front desk and phone calls coming into Town Hall. In a further effort to maintain a high level of customer service, effective January 1, 2014, the Building Department has implemented a Voluntary Third Party Plan Review Program. This optional Program will allow property owners, business owners and developers the opportunity to expedite receipt of permits from the Building Department by utilizing a pre-qualified third party in lieu of the normal plan review process. Additional information about this program is available in the Building Department.

The Building Department issued the number of permits, conducted the number of inspections, and attained the amount of revenue as outlined in the table below.

	2011		2012		2013	
	<u>Permits</u>	<u>Fees</u>	<u>Permits</u>	<u>Fees</u>	<u>Permits</u>	<u>Fees</u>
Building <sup>1</sup>	1,322	\$327,385	1,484	\$547,372	1,427	\$471,026
Electrical	584	\$42,171	619	\$70,243	633	\$69,829
Plumbing	515	\$25,774	681	\$65,851	744	\$63,879
Total	2,421	\$395,330	2,784	\$683,466	2,804	\$604,734
Total Inspections	2,782		3,157		3,104	

The Building Department continues to be dedicated to enforcing the adopted building codes in the interest of public health, safety and general welfare. In addition, the Building Department is also responsible for enforcement of the Town's zoning regulations, which ensure orderly development within the Town Of Salem. It is our pleasure to assist you with construction projects, zoning questions, and as a source of information.

Respectfully submitted,

Leon I. Goodwin III

Assistant Town Manager – Director of Community Affairs and  
Chief Building Official

<sup>1</sup> Building values include Sunday Business Permits.

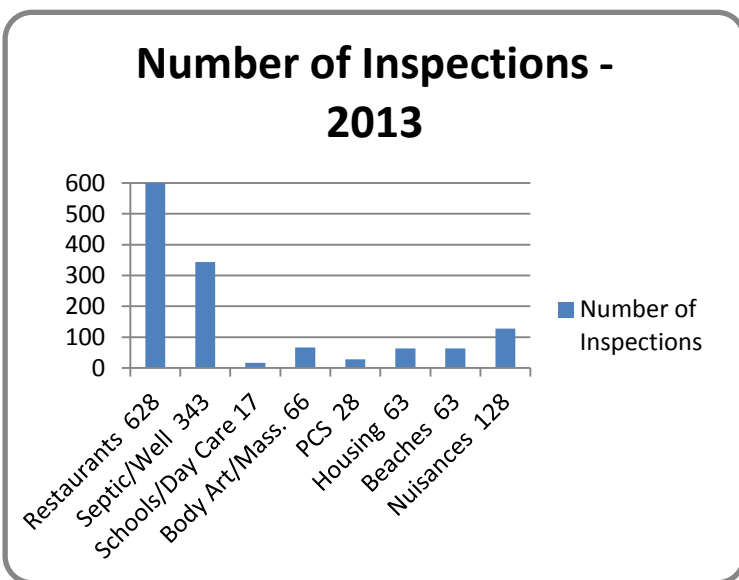
# Community Development Department

## Health Division

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**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 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 monthly to assess restaurants' food preparation procedures. Complaints received by the Health Officer included nuisances such as improper storage of trash, illegal dumping and odors. Beaches are inspected and tested during the summer months to ensure safe swimming conditions.

**Mosquito Control Program:** The comprehensive mosquito control program was conducted for the thirteenth straight year. Larvaciding (treatment of wet areas and catch basins) and surveillance activities began in April and continued till October. Spraying occurred at the athletic fields prior to the 4<sup>th</sup> of July events. No positive batches of mosquitoes were detected in Salem for West Nile Virus or Eastern Equine Encephalitis in 2013.



**Septic Systems/Wells:** The part-time contracted inspector assists the Health Officer with the inspectional and plan review duties. A total of 343 inspections and 132 plan reviews were conducted in 2013.

**Groundwater Protection Program:** All businesses (PCS) that utilize hazardous materials within the two protected watershed areas of Salem are subject to an inspection every three years. The purpose of this program is to prevent a contaminant release that could adversely affect our drinking water.

**Public Health Preparedness:** Salem is a member of a collaborative of ten municipalities, health & human service agencies and other community partners involved in planning and training to deal with public health emergencies.

**2013 Highlights:** No positive mosquitoes found for WNV or EEE.

- Conducted 628 food safety inspections, collected 26 food samples.

Respectfully submitted,

Brian A. Lockard, Health Officer

# Community Development Department

## *Planning Division*

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

Our other major responsibility is long-range planning for the community. This involves updating and implementing the Town's Master Plan, adding or amending regulations to control land development, preparing planning studies, and working on a variety of miscellaneous projects for the betterment of the Town.

Planning Division highlights for 2013 include:

- Coordinated 21 regular Planning Board meetings with 102 agenda items (up from 85 in 2012), 2 work sessions, and public hearings on zoning amendments. Large projects approved in 2013 include a pharmacy, bank, and retail stores at the former Green Barn restaurant site on Hampstead Road/Main Street, a large office building at the end of Keewaydin Drive, medical office conversions on North Broadway and Keewaydin Drive, 2 dialysis treatment centers, an addition to an industrial building on Commercial Drive, expansion of the parking lot for Canobie Lake Park on North Policy Street, and a car repair facility on Hampshire Road.
- Coordinated 12 Conservation Commission meetings with 31 agenda items (up from 15 in 2012). Major projects include road and bridge projects for the Town, review of conservation easements on Open Space subdivision projects, acquisition of a conservation easement on Bluff Street, and wetland impacts on Northwestern Drive and Keewaydin Drive.
- Coordinated 12 Zoning Board of Adjustment meetings with 60 agenda items (down from 77 in 2012). Other highlights include revising the Board's bylaws (rules of procedure), various forms and procedures, and preparing a handbook to assist applicants. This was our first year serving as staff to the ZBA.
- Prepared 6 amendments to the Zoning Ordinance. Prepare legal notices and warrant/ballot articles and set up public hearings.
- Worked with Town's attorneys on Rockingham Toyota/Honda lawsuit.
- Worked with consultant on update of school/recreation/public safety impact fees.
- Collected \$381,000 in impact fees for roads, schools, recreation, and public safety.

# **Community Development Department**

## ***Planning Division***

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We urge citizens to participate in planning for Salem's future by reading the Master Plan and Land Use Controls, attending meetings or watching them on Cable Channel 23 (meetings can also be watched at [www.sgc23.com](http://www.sgc23.com)), writing letters or email messages, visiting the Planning Office, and viewing our web page at [www.townofsalem.org](http://www.townofsalem.org). A separate web page with information on development projects is available at: [www.salemnhprojects.org](http://www.salemnhprojects.org).

On a personal note, 2013 marked my 30<sup>th</sup> year as the Town's Planning Director. I would like to thank my fellow employees, the dedicated volunteers who serve on our land use boards, and the many people who supported my work during this period.

Respectfully submitted,

Ross A. Moldoff, Planning Director

# Engineering Department

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The Engineering Department provides technical assistance to the Town of Salem and its residents, businesses, development community, construction community, staff, and the various board, committees and commissions on matters related to municipal engineering, planning, construction, and development. The Engineering Department is also responsible for the planning and implementation of various capital improvement projects.

The Engineering Department was involved in the following activities in 2013.

- **Pond Street/Sand Hill Road Reconstruction Project:** Approximately 6,800 linear feet of Pond Street and Sand Hill Road was reconstructed. The project involved comprehensive storm drain improvements, culvert replacement, water system improvements, excavation of the road bed, placement and compaction of new road gravels, grading, and repaving within the project limits. Significant intersection improvements we also conducted at the intersection of Pond Street and Sand Hill Road, and at the intersection of Sand Hill Road and Hampshire Street. Work commenced in April and was completed in December.
- **Stiles Road Reconstruction Project:** Approximately 3,500 linear feet of Stiles Road was reconstructed. The project involved pavement reclamation, grading, repaving, minor drainage improvements, culvert replacement and water system improvements. In addition, sidewalk was constructed on a portion of the easterly side of Stiles Road. Work commenced in April and was completed in September.
- **Road Design Projects:** Efforts were made to further advance Engineering Department backlog of road designs in anticipation of future construction projects. Design was initiated for the reconstruction of Main Street (Route 97) between Pleasant Street and North Policy Street.
- **Bridge Replacement Project:** Bluff Street Bridge over Hittytity Brook involved construction of a precast concrete replacement bridge for Bluff Street over Hittytity Brook. Work commenced in May and was completed in September. The project replaced an existing corrugated metal structure which was built in 1965 and was on the NHDOT 'red list'. The work also involved reconstruction of approximately 500 feet of Bluff Street adjacent to the bridge. Work was conducted through the NHDOT Municipally Managed Bridge Program.
- **Bridge Replacement Project:** Providence Hill Road Bridge over Providence Hill Brook involved construction of a precast concrete replacement bridge for Providence Hill Road over Providence Hill Brook. Work commenced in July and was completed in October. The project replaced an existing corrugated metal structure which was built in 1969 and was on the NHDOT 'red list'. The work also involved reclamation and repaving of approximately 700 feet of Providence Hill Road adjacent to the bridge. Work was conducted through the NHDOT Municipally Managed Bridge Program.
- **Bridge Design Projects:** Efforts were made to further advance Engineering Department backlog of bridge designs in anticipation of future replacement. Designs were initiated for the future replacement of Shannon Road Bridge over Providence Hill Brook (which is currently posted with a 10 ton weight limit), as well as Teague Drive Bridge over Spicket River (which is presently closed to all traffic).

# Engineering Department

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- **Road Committee and 10 Year Road Program:** The Engineering Director again chaired the Road Stabilization Committee, which updated the 10 Year Road Program. The program reflects updated pavement condition information (based on an inventory condition update conducted in 2012) and outlines future fiscal, design, construction, and maintenance plans for the next decade (2014 to 2023) of road projects. The 10 Year Road Plan was adopted by the Board of Selectmen on November 18, 2013. The plan serves as the third update of the original 10 Year Plan (which was initially adopted by the Board of Selectmen on November 08, 2010).
- **Road Inventory:** Working with the Town Manager's Office, DPW, and Planning Department, the Engineering Department continues efforts towards revising and updating the status list for roads in Town. The process will continue into 2014 in an attempt to properly categorize all of the roads in Town as being either accepted, unaccepted, or private.
- **NPDES Phase II Small MS4 General Permit:** In cooperation with the Department of Public Works, the Engineering Department coordinates and oversees the preparation of annual stormwater reports to the U. S. Environmental Protection Agency. The annual report documents the Town's progress with respect to various Stormwater objectives. This year the Town filed its Annual Report for Permit Year 10.
- **Drainage Inventory and Assessment:** The Engineering Department continues with a long term drainage inventory and assessment project. This work involves mapping, evaluating, and updating the Town's overall drainage system with a goal of improving the knowledge and management of Town drainage assets.
- **Underground Storage Tank Program:** The Engineering Department coordinates an annual program involving testing, monitoring, maintaining and reporting on Town operated underground tanks used for the storage of heating fuel, gasoline and diesel products. The program seeks to maintain compliance with State and Federal regulations and includes the monitoring, testing and remediation of previous releases of petroleum products from underground storage tank systems. In addition to the above, the Engineering Department coordinated the removal of existing underground storage tanks at the Town Hall and the Mary Foss School. As part of this process, the Town Hall was converted from oil heat to natural gas heat.
- **Subdivision and Site Plan Review:** The Engineering Department performed technical review of 237 submissions related to subdivision and site plan projects.
- **Permits:** The Engineering Department issued 229 permits for Street Openings, Sewer and Water Connections, Driveways, and Gas Services. Engineering also participated in the review and sign off on 863 Building Permit Applications and Certificates of Occupancy.

As always, the Engineering Department takes great pride in being able to provide prompt and accurate service to the citizens of Salem, and we look forward to serving you to the best of our ability in the coming year.

Respectfully submitted,

Robert E. Puff, Jr., P.E., Director of Engineering



# Finance Department

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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 Utility Billing. The Finance Department is responsible for 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 also in charge of accounting and financial reporting, investment of Town funds, purchasing of all Town goods and services, processing payroll, as well as water and sewer billing.

It is the mission of the Finance Department to administer the financial resources of the Town in a fair, accurate and professional manner to meet all areas of fiscal responsibility, including compliance with federal, state and local laws and generally accepted accounting principals

The following are highlights from the fiscal year 2013:

- On March 18, 2013, a State of Emergency was declared due to a severe winter storm that occurred on February 8<sup>th</sup> – February 10<sup>th</sup> 2013. The Town of Salem incurred costs of approximately \$147,612. The Town of Salem was reimbursed 75% or \$110,709 from the Federal Emergency Management Agency.
- The Town received reimbursements of \$786,454 from the NHDOT State Bridge Aid program for the construction and engineering of Emerson Avenue, Bluff Street, Bluff Street Extension, Town Farm and Providence Hill Bridges.
- The Town received voter authorization to obtain a \$1,882,000 Bond Issue to fund the reconstruction of the Bluff Street and Providence Hill Road Bridges as well as water improvements on Pond Street.
- The Town received a AA credit rating and a very favorable interest rate of 1.81% for the 2013 Bond Issue.

The actual 2013 tax rate for the Town portion was set at \$7.02 a reduction of \$.04 from the 2012 Town tax rate. The 2013 tax rate is set at \$20.46 per thousand. The Town of Salem still maintains one of the lowest tax rates in the State.

In closing, I would like to take this opportunity to acknowledge all the employees of the Finance Department. I want to thank my entire staff for their continued support and hard work. The Finance Department continues to be a success with their dedicated service to the employees, residents and businesses in the Town of Salem.

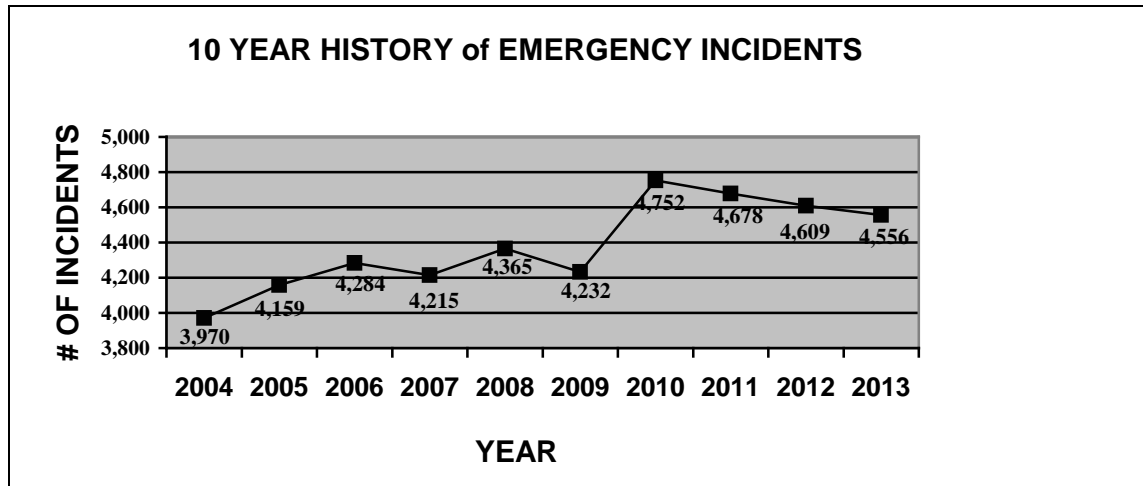
Respectfully submitted,

Jane Savastano, Finance Director

# Fire Department

On behalf of the men and women of Salem Fire Department, I am pleased to submit our 2013 annual report. We are once again thankful to report zero fire deaths in 2013. Our personnel remain committed to fulfilling our mission to provide our citizens and visitors with fast, clean, friendly, professional, fire prevention, fire suppression, emergency ambulance and disaster management services, protecting and preserving life, property and the environment at a reasonable cost.

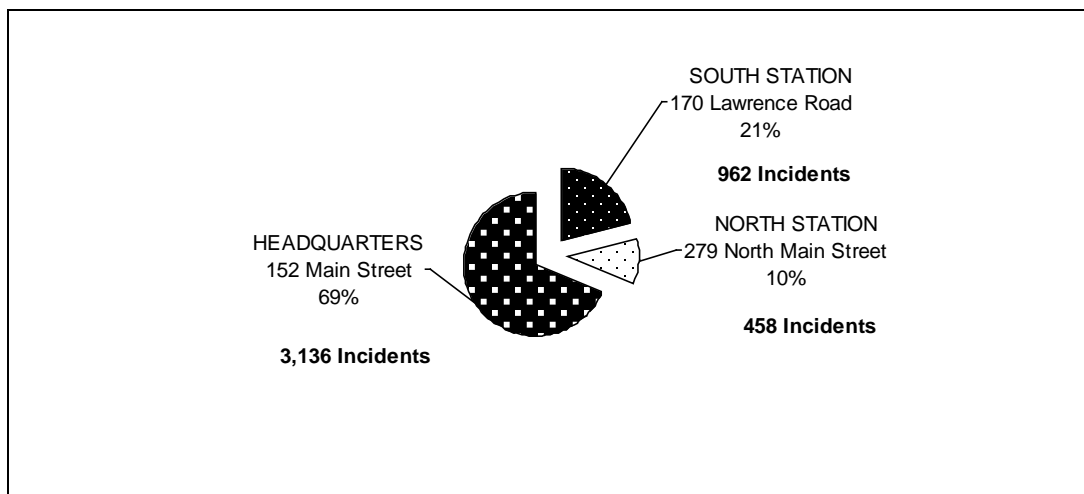
Included are the following response statistics and graphs.



Emergency incidents can range from a single ambulance response and transport to a multiple alarm fire requiring many engines, ladders and other assorted fire apparatus. Regardless of the number of apparatus or personnel needed at an emergency scene, each incident is only counted once.

The following pie graph reflects the total number of emergency incidents (4,556) in 2013 and identifies the number of incidents originating within each of our three response districts.

## 2013 TOTAL RESPONSES by FIRE/EMS DISTRICT



# Fire Department

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## PERSONNEL

The following personnel retired from Salem Fire Department in 2013. We greatly appreciate their service and wish them a happy and healthy retirement.

**Lieutenant Thomas E. Tetreault Jr., Badge #134 Hired - 1/23/1989 - Retired 4/30/2013**

**Captain Warren P. Seckendorf, Badge #120 Hired - 8/12/1985 - Retired 5/3/2013**

The following personnel were promoted in 2013.

**Firefighter Christopher R. Geras, Badge #161 promoted to Fire Lieutenant 7/7/2013**

In closing, I wish to thank the men and women of Salem Fire Department who remain committed to providing the highest levels of service to our customers. Additionally, I also wish to recognize the efforts of our administrative team including Assistant Chief Paul J. Parisi, Deputy Chief Paul G. Leischner, Fire Marshal Jeffrey S. Emanuelson, Fire Inspector Robert E. Martin, Administrative Assistant Betty J. Oldeman and Records Clerk Debra J. Scafidi. Salem Fire Department operates effectively and efficiently due to their collective efforts and dedication.

For more information on our personnel, facilities, apparatus and other facts relating to our services, please visit us on the web at [www.townofsalem.org](http://www.townofsalem.org) and link to Salem Fire Department or send me an e-mail at [kbreen@ci.salem.nh.us](mailto:kbreen@ci.salem.nh.us)

Respectfully submitted,

Kevin J. Breen, Chief of Department

## Fire Prevention Bureau

I am pleased to submit to you the following as an annual report of the Fire Prevention Bureau, Communications and Information Technology Divisions. During the past year, along with the regular work load of the day to day operations of the division's personnel, the following items highlight the program and project activity of this past year:

- 1) Our annual Fire Prevention Open House continues to be an extremely successful community event attended by hundreds of families each year.
- 2) Projects completed in 2013 were:
  - The installation of Mobile Data Terminals in each of the front line apparatus and rescue vehicles.
  - The installation of new radio box receiving frequencies which will double our capacity of fire alarm systems we can supervise.
- 3) Completed the conversion of the radio circuits at the Howard Street radio site to the Town's fiber optic network eliminating two hard lines rented from our phone vendor

## **Fire Department**

### ***Fire Prevention Bureau***

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4) Some of the statistical highlights for 2013 are:

- 2,064 inspections were conducted by Fire Prevention/Suppression personnel.
- 1,782 permits were issued by the Salem Fire Department (5.6% increase).
- 21 violation notices were issued (down from 126 in 2012).
- 269 plans reviewed.
- 11 complaint investigations.
- 119 fires and related incidents were investigated for cause and origin.
- 246 hours of training were conducted.

Looking ahead to 2014 and beyond, Salem Fire Department will be asking for the town's support for several important projects critical to our operation. They are:

- Expanding the fiber optic/wireless functions to meet critical communication and data needs.
- Continue to update our Fire Alarm Dispatch Office replacing aging equipment.
- Seeking out alternate funding sources to help meet the technology needs of our department.
- An evaluation of our current radio system for future improvements to correct existing and safety issues.
- Completing a comprehensive inspection of multi-family occupancies and other target occupancies for fire and life safety.
- Implementation of the mobile inspection software module with our Red Alert System.
- Conversion of the Cross Street radio circuits to town's fiber optic network eliminating an additional two hard lines rented from our phone vendor.

In conclusion, I would like to personally thank all Salem Fire Department members and their continuing efforts in delivering the fire prevention/community preparedness message to the community. I feel privileged to serve as Salem's Fire Marshal and look forward to continued success in 2014.

Respectfully submitted,

Jeffrey S. Emanuelson, Fire Marshal

## Forest Fire Warden and State Forest Ranger

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Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands, work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a 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. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 603-271-1370 or [www.des.state.nh.us](http://www.des.state.nh.us) for more information. Safe open burning requires diligence and responsibility. Help 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.nhdfl.org](http://www.nhdfl.org).

This past fire season started in late March with the first reported fire on March 26, 2013. April, which is the traditional start to our spring fire season, started very dry with little measurable precipitation until the middle of the month. Approximately 70% of our reportable fires occurred during the months of April and May. The largest fire was 51 acres on April 29th. 81% of our fires occurred on class 3 or 4 fire danger days. By mid May, extensive rains began which provided us with a very wet summer overall. We had a longer fall fire season due to drier than normal conditions following leaf fall. Fortunately most of these fires were small and quickly extinguished.

As has been the case over the last few years, state budget constraints have limited the staffing of our statewide system of 16 fire lookout towers to Class III or higher fire danger days. Despite the reduction in the number of days staffed, our fire lookouts are credited with keeping most fires small and saving several structures due to their quick and accurate spotting capabilities. The towers fire spotting was supplemented by the NH Civil Air Patrol when the fire danger was especially high.

Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2013 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire 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](http://www.firewise.org). Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

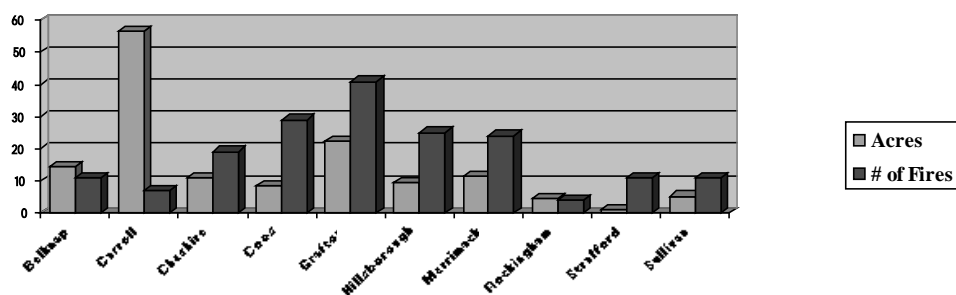
# Forest Fire Warden and State Forest Ranger

## 2013 FIRE STATISTICS

(All fires reported as of November 2013)

(figures do not include fires under the jurisdiction of the White Mountain National Forest)

COUNTY STATISTICS		
County	Acres	# of Fires
Belknap	14.5	11
Carroll	56.5	7
Cheshire	11	19
Coos	8.5	29
Grafton	22.3	41
Hillsborough	9.5	25
Merrimack	11.2	24
Rockingham	4.3	4
Strafford	1	11
Sullivan	5.2	11



### CAUSES OF FIRES REPORTED

Arson	1	2013	182	144
Debris	69	2012	318	206
Campfire	12	2011	125	42
Children	1	2010	360	145
Smoking	10	2009	334	173
Railroad	0			
Equipment	4			
Lightning	0			
Misc.*	85	(*Misc.: power lines, fireworks, electric fences, etc.)		

**ONLY YOU CAN PREVENT WILDLAND FIRE**

# Southeastern New Hampshire Hazardous Materials District

Richard H. Snow Selectman, Candia Chairman, Board of Directors		Chief Thomas McPherson, Jr. Windham Fire Department Chairman, Operations Committee
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## About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 14 communities, covering approximately 350 square miles with a population of over 175,000 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. This District is recognized by the State of New Hampshire as the Regional Emergency Planning Committee (REPC) for the member communities. The REPC, consisting of representatives from local government, industry, and the general public, works with industry to insure their compliance with federal regulations for the reporting of chemicals used within and traveling through the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The 2013 operating budget for the District was \$113,353.00. Additionally, in 2013 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$79,212.39.00. The Fire Chiefs from each of the member communities 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, Technician Team Liaison, and one Member at Large, manages the operations of the District within the approved budget. The District employs a part-time REPC Director to manage the administrative functions of the District, including grants management, financial management, and emergency planning.

## District Facility:

As part of the District's 2013 operating budget, the Board of Directors and Operations Committee supported the costs associated with the rental of garage and office space for the storage and operation of the District's resources. In June, the District secured a facility in Windham that provides adequate space to house its two response trucks, technician trailer, and operations trailer, as well as provide office and meeting space for the REPC Director. In addition, the District is able to utilize the facility for monthly training for the Emergency Response Team. This is the first time since the District's inception in 1993 that it has a "home".

## 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 Officer 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.

## **Southeastern New Hampshire Hazardous Materials District**

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The Emergency Response Team is made up of 32 members drawn from the ranks of the fire departments within the District. The Team consists of 6 Technician Team Leaders, 20 Technician Level members, 3 Communication Specialists, and 2 Information Technology Specialists. In addition to members drawn from member fire departments, the team also includes members from various backgrounds that act as advisors to the team in their specific areas of expertise. These advisors include an industrial chemist, and police officers.

The Team maintains a fleet of vehicles and specialized equipment with a value of approximately \$1,000,000. The vehicles consist of a Mobile Command Support Unit, two Response Trucks, three Spill Trailers, a Technician Trailer, an Operations/Spill Trailer and a Firefighting Foam Trailer.

This mobile apparatus carries the team's equipment which includes 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 two Response Trucks along with the Technician and Operations Trailers are housed in our Windham facility, while spill trailers are located in Derry, Hooksett and Plaistow, allowing for rapid deployment. The Command Support Unit is housed at Londonderry Fire and the Foam Trailer is housed by Salem Fire. Activation of the team is made by the request of the local Incident Commander through the Derry Fire Department Dispatch Center.

### **Response Team Training:**

In 2013 the Emergency Response Team completed 1080 hours of training consisting of monthly training drills and specialized classes attended by team members. These specialized included Computer Aided Management of Emergency Operations (CAMEO), Clandestine Drug and Explosive Labs, and Response to Terrorist Bombing. The Team also worked with The Emergency Film Group, a large developer of training programs for first responders, in the production of a program on "Risk Based Response to Hazardous Materials Incidents."

The Team also provides training to member fire departments, in various subjects, including hazardous materials response, basic spill control and containment, flammable liquid fires and foam operations, and response to suspicious/unknown packages or substances.

### **Emergency Responses:**

In 2013 the Team responded to fifteen incidents within the District. These incidents included requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident. Additionally, team responses included hydrocarbon fuel spills and assisting the NH State Police Bomb Squad and local police departments with identifying unknown substances. District resources were also utilized to support local fire departments, including the mobile command post, at large incidents and portable shelters to support firefighter rehab.

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at [www.senhhazmat.org](http://www.senhhazmat.org)



# Human Resources Department

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During 2013 the Human Resources Department focused on employee health and wellness, training, and continuing to revise and modernize our employment policies. With changes in health care law and ever-increasing health care costs, we have begun several initiatives to increase employee engagement and wellness, leading to a healthier work force and a reduction in health care costs.

Throughout the year, we held several on-site events to encourage employees and retirees to take an active interest in their health. These events included two biometric screening fairs at which employees and retirees could learn their blood pressure, height, weight, blood sugar and cholesterol levels and receive information on how to improve if needed and a flu vaccine clinic open to employees, retirees and their families. We also held seminars on stress management, nutrition and fitting exercise into busy schedules. These events were well-attended, and we look forward to continuing with these types of events in 2014.

We established a Health Insurance Advisory Committee made up of employees from each of the Town's five unions, Human Resources staff and retiree representatives. The Committee met periodically during the year to discuss and learn about options for changing the Town's health plans to reduce costs.

We held customer service training for Town Hall employees, and begun work to develop a Town-wide customer service initiative that we expect to roll out in 2014.

We ran several hiring processes throughout the year, hiring a new Purchasing Agent, a new Plumbing and Gas Inspector, three police officers, two Light Equipment Operators in Public Works, one Water Department worker and a new Assistant Town Manager/Director of Community Affairs.

During 2013 we filed 70 first reports of injury with our Worker's Compensation carrier, many of which resulted in no loss of time or any medical treatment. Overall, our worker's compensation claims decreased from 2013 to 2014. Remarkably, Town Hall employees had no worker's compensation claims resulting in lost time or medical expenses during 2013!

The Town's Joint Loss Management Committee remained active during the year. Thanks to the JLMC's efforts and a Wellness Grant, more than 20 Town employees were trained on basic CPR and use of the Town's Automated External Defibrillators (AEDs). The JLMC also created a list of AEDs in Town, checked to ensure that all AEDs have working batteries and adequate supplies.

We extend our thanks to our Human Resources volunteer, Bobbie, for all she does to help us keep things running smoothly.

Respectfully submitted,

Molly McKean, Human Resources Director  
Anne Fogarty, Human Resources Assistant

# Human Services Department

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The Human Services Department provides financial assistance to Salem residents as defined by State Statute RSA 165. Eligibility is based on need and determined each time a formal request for assistance is made through the application process, based on guidelines adopted by the Salem Board of Selectmen. Assistance is provided through vouchers or directly to vendors for basic emergency needs such as food, fuel for heat, utilities, shelter costs, prescriptions (for life threatening conditions) and other necessities. Referrals to other resources, such as State and Federal Programs, food pantries, etc., are made before local tax dollars are utilized whenever possible. The Human Services Department information and **General Assistance application page** are available on the Town of Salem web page at: [www.townofsalem.org](http://www.townofsalem.org).

In 2013, the Town provided 200 direct assistance vouchers to individuals who had insufficient income due to a job loss, an injury or disability. These Salem residents were assisted with vouchers for basic necessities such as: food, fuel, medical assistance (for the uninsured), emergency car repairs and rent. This rental category consists of regular rent, emergency shelter costs, and eviction prevention money and in 2013 this again increased from \$39,942 (2012) to \$50,466 through year end of 2013. Based on a total 2013 budget for Rental Assistance of \$45,000, it is estimated that this line item will be over spent for 2013 by (\$5,466).

2013 was a very busy year in the Human Services Office with many positive things happening in terms of the building of multiple community collaborations. This year our office was able to assist dozens of school children with free back packs, supplies for Back to School as well as gift cards for new school clothing. With the help of the Salem Knights of Columbus our office has been able to supply Salem children with 100 new coats.

Thanks to an extremely generous food donation from the Salem Kiwanis we were able to assist over 40 families with a complete Thanksgiving dinner or a turkey. We also received a very generous donation of \$1,000 in Market Basket gift cards from the Salem Contractors Association to assist additional families through the holiday season with food. Again this Christmas many hundreds of families and individuals were assisted through the Salem Christmas Fund with Christmas gifts. And the Salem Rotary Club joined forces with the Christmas Fund and donated 30+ complete food baskets. The Special Needs Program donated \$1,530 and the Rotary \$420 to the Salem Food Pantries to help restock their nearly empty shelves...!!!

AARP in conjunction with the Human Services Office will once again conduct free 2013 Tax Preparation at two sites: The Salem Boys and Girls Club and University of Southern New Hampshire/ Salem Campus. In 2013 our office signed up over 800 individuals who were able to have their taxes done for free.

We also have many anonymous donors who call us and want to assist families in Salem so we are able to help the families that need their help.

Respectfully submitted,

Kathleen R. Walton, Director of Human Services  
Barbara Riley, Human Services Assistant

# Police Department

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In 2013 the Salem Police Department continued to respond to a significant number of Part A & B Crimes. These are serious criminal offenses, many of which are quite time consuming to investigate and are a draw on our limited resources. These include drug cases, arsons, and felony-level thefts to name a few; and the court appearances that result. Therefore, some areas of activity appear to have gone down as officers were tied up on the longer, more serious investigations and did not have the time to participate in more undirected patrol functions; such as officer-initiated activities like traffic stops, business checks, and to a limited degree, neighborhood patrols. Despite this, we continued to provide adequate coverage for our neighborhoods, schools and businesses. Overall, activity levels increased slightly compared to 2012; with some areas experiencing large increases and others seeing decreases. We did see a 200 in-custody arrest increase this year. The staff here is working diligently to keep up with the significant activity levels that we are facing.

The most serious issue facing our community is the alarming issue of drug offenses. These types of crimes are growing yearly and bring with them other issues such as burglary, shoplifting and theft, assault, gun-related criminal activity, and more. Illegal drugs and prescription drug abuse are having a negative impact on our young people as well. We have worked diligently to stem illegal drug crime in Salem, much of it coming up from the larger cities in Massachusetts (dealers) and from northern NH towns (buyers & dealers). The drug business also contributes to the issues of shoplifting and thefts, and the attempted sales of stolen goods at Salem pawn shops. Working with the pawn shop owners, we are trying to identify and arrest those individuals who try to sell items stolen from homes and businesses. A new computerized system, put in place to help us be more efficient in this area, is working well. Salem PD has assisted numerous other law enforcement agencies in making arrests of those individuals who come here to fence stolen goods. Our illegal drug reduction efforts have also paid off for the town through asset forfeiture awards, which are used to purchase needed equipment for the agency at no cost to the tax payer. However, by law, these purchases cannot be used to supplant items normally purchased via our budget process. In the past twelve years we have legally and judiciously used over a million dollars in asset forfeiture funding to purchase non-budgeted items such as specialty and staff vehicles, computers & software, training, defensive equipment, and more.

We will continue to effectively and efficiently use the resources allotted us to keep Salem a safe and inviting community. Our involvement in community events has been modified due to the loss of the Community Services Unit, but we have made every effort to try to attend events whenever possible in order to maintain an open relationship with our community. In that regard, please consider participating in our 2014 Citizens Police Academy. The date of this event will be announced during the summer of 2014. Please also remember that the Crimeline of Southern NH is a great resource to help us to fight crime through your tips about criminal activity; and also provides cash rewards to tipsters upon conviction. Let's continue to work together to keep Salem a wonderful place to live, work and visit!

Respectfully submitted,

Paul T. Donovan, Chief of Police

# Police Department

## 2013 Department Statistics

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### PATROL DIVISION

<b><u>Totals</u></b>		<b><u>Motor Vehicle Stops:</u></b>	13,309
Total Criminal Calls:	8,894	Summons Issued:	1,486
Total Non-Criminal Calls:	25,416	Warnings Issued	9,536
Total Calls for Service:	33,968		
Total Lobby Calls:	13,969	<b><u>Motor Vehicle Accidents:</u></b>	
Total Case #'s Assigned:	7,026	Reported:	1,290
		Investigated:	683

### CRIME STATISTICS

#### **Class A Offenses:**

Arson:	02	Pocket-picking:	2
Aggravated Assault:	40	Purse Snatching:	3
Simple Assault:	218	Shoplifting/Willful Concealment:	531
Intimidation:	98	Thefts from buildings:	103
Bribery:	0	Thefts from coin-operated machines:	0
Burglary/Breaking and Entering:	80	Thefts from motor vehicles:	68
Counterfeiting/Forgery:	51	Theft of MV parts/Accessories:	20
Destruction/Damage/Vandalism:	215	All other larceny:	207
Drug/Narcotic Offenses:	748	Motor Vehicle Theft:	44
Drug Paraphernalia Offenses:	1	Pornography/Obscene Material:	11
Embezzlement:	2	Prostitution Offenses:	2
Extortion/Blackmail:	1	Robbery:	28
False Pretenses/Swindle/Confidence Games:	73	Forcible Rape:	1
Credit Card/Automated Teller Machine:	101	Forcible Sodomy:	1
Impersonation:	22	Sexual Assault with an object:	2
Welfare Fraud:	0	Forcible Fondling:	18
Wire Fraud:	1	Incest:	1
Gambling Offenses:	0	Statutory Rape:	3
Homicides:	0	Receiving stolen property:	184
Kidnapping/Abduction:	9	Weapons Law violations:	15

#### **Class B Offenses:**

Bad Checks:	13	Liquor Law violations:	157
Curfew/Loitering/Vagrancy:	13	Peeping Tom:	0
Disorderly Conduct:	117	Runaway:	2
Driving under the Influence:	263	Trespass of real property:	44
Drunkenness:	80	All other offenses:	1,002
Family Offenses, non-violent:	45	Traffic, Town Ordinance Offenses	682

<b>TOTAL A &amp; B CRIMES</b>	5,324
<b>TOTAL ARRESTS</b>	2,379
Adult	2,173
Juvenile	206

# **Police Department**

## ***2013 Department Statistics***

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### **ADMINISTRATIVE STATISTICS**

Pawn Slips:	38,056	Subpoenas:	874
Insurance Requests:	1,372	Discovery Packets:	494
Parking Tickets:	246	Arraignments:	1,940
Pistol Permits:	391	Trials:	523
Alarm Permits:	121	PC Hearings:	569
Record Checks:	719	Grand Jury Indictments:	214

### **TOTAL STATISTICS**

<b>Total Calls for Service:</b>	<b>33,968</b>
<b>Dispatch Lobby Calls:</b>	<b>13,969</b>
<b>Administrative Statistics:</b>	<b>45,806</b>
<b>2013 TOTAL STATISTICS:</b>	<b>93,743</b>

# Public Works Department

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The Department of Public Works established in 1979 consists of two divisions, the Highway and the Utility Division each having separate responsibilities with a total of 34 employees split up between the two divisions that represents the following positions; three management, one secretarial, twelve Utilities and eighteen Highway positions. A responsibility for each section within the two divisions is broken down below.

## **Highway Division**

**The Highway Division** is responsible for Streets and Shops, Fleet, Parks and Properties and Solid Waste Operations.

The DPW is responsible for the overseeing of the “mill and overlay” work associated with the Town’s Road program totaling over \$1,000,000. Both divisions play a role in this undertaking as there are at times water and sewer work included.

The DPW continues to provide services to our community that is cost conscious without sacrificing public safety to both our residents and customers of our utilities.

**Streets and Shops** is responsible for the maintenance and upkeep of 346 lane miles of paved roads and 30 lane miles of unpaved roads. In addition to the roads, the DPW maintains the 33 miles of sidewalk. Maintenance of the roads and sidewalks include, snow removal, storm water culverts and catch basins, street signage, striping, sweeping and patching; 776 work orders were completed; 212 catch basin cleaned and 42 repairs made; 484 stop bars painted; 773,295 linear feet of roadway lines painted; 346 lane miles of streets swept; 29 roads crack sealed. These are only a small representation of the tasks undertaken by this section. The Highway Division is also responsible for the overseeing of the mill and overlay work associated with the Town’s Road program totaling over 1 Million dollars.

**Fleet** is responsible for the preventive maintenance and upkeep of 95 assorted pieces of equipment including trucks, heavy equipment, cars and specialty seasonal equipment which support both the Highway and Utilities Divisions along with Town Hall vehicles.

**Parks and Properties** oversees the operations and upkeep of four cemeteries and the majority of Town owned buildings and land. Burials totaled 66 and 31 cremations in 2013 Daily activities range from accommodating burials to cutting grass and maintaining Town buildings both inside and out.

**Solid Waste Operations** otherwise known as the Transfer Station handles accepting residential waste (MSW), recycling and hauling and disposal of same. In 2013 we collected 8,146 tons of MSW, 2,205 tons of recyclables (10,315 total) with a 21.3% recycling rate, CRT’s (video devices) 60.48 tons, along with leaves, brush and used motor oil.

# Public Works Department

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**Winter Snow Removal** saw 88 inches of snow resulting in 38 primary and 14 secondary salt operations. 7 plow operations, 4,622 tons of salt along with 6,200 gallons of calcium chloride and 331 tons of sand/salt used to treat the road conditions. February 8<sup>th</sup> of last year brought us a 28 inch blizzard that resulted in a snow hauling operation.

## Utilities Division

**The Utility Division** provides support for all associated water and wastewater services for our customers in our community.

**Water Treatment Plant** provides and services 7,576 homes and businesses with water and 4,576 with sewer. The Water Treatment Plant produced 772 million gallons of water in 2013 with an average daily production of 2.2 million gallons. In 2013 all State and Federal Drinking Water standards were met or exceeded.

Canobie Lake Water Treatment Facility participated in EPA's Unregulated Contaminate Monitoring Rule 3 (UCMR 3). This rule required our system to test our water for unregulated contaminants not normally tested annually. These tests are for more types of Volatile Organic Compounds, Synthetic Organic Compounds and Metals that we do not normally sample and test for already. Maria Poor, Chemist, was the lead participant in this requirement. All our required laboratory water testing was within compliance with state and federal standards. Thanks to Maria's efforts our laboratory qualified for NELAC certification once again this year.

Rehabilitation of the second of three Filter Units was completed this year with the third and final unit scheduled for 2014. Along with the treatment facility this section also operates and maintains two 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.

This section is also responsible for the maintenance and repair of the sewer collection system. Contained within this system is approximately sixty miles of piping with ten pumping stations located throughout the community. Replacement of aging less efficient pumps was completed at the Commercial Drive and Keewaydin Drive pump stations.

Water supply is critical to the health and well-being of our community. The production of safe drinking water remains our number one concern.

**Meter and Cross Connection** is responsible for maintenance and reading of the 7,576 meters along with the installation of new meters coming onto the distribution system. Salem saw its third year of its 5 year meter replacement program successfully completed which resulted in approximately 60% of the residential 4,500 and all of the larger commercial meters converted over to the new automated readers. Cross Connection Prevention Program completed the inspection and testing of our 1,900 system wide backflow devices.

# Public Works Department

## *Utilities Division*

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**Distribution** is responsible for the maintenance and repair of over 130 miles of water main. This includes 1,750 valves, 910 fire hydrants, and 6,670 service lines. In 2013, emergency repairs were made to 21 water main failures, 5 service leaks and 7 hydrants damaged by motor vehicles. Over 1000 hours were invested in the flushing, maintenance and repair of hydrants. Improvement projects for 2013 included relocation and the replacement of 500 feet of 12 inch main on Stiles Road, 460' of 12" on Pelham Road, the replacement of 4000' of 8" main on Pond Street and Sand Hill Rd, 400' of 8" on Hampshire Road and the relocation of the 24 inch transmission main for the Bluff Street Bridge project as well as the repairing and raising of 40 valve boxes for the milling and overlay paving projects. Substantial effort was invested in the locating, marking and recording of water line locations to be used in the design of proposed roadway and water line improvements for both South Policy Street and North Policy Street. In 2013 we responded to over 1700 service calls and 91 emergency Dig Safe requests for water line mark outs.

## **Administration**

**From the Director:** Special thanks go to my Management team - Operations Manager Dave Wholley, Utilities Manager Frank Giordano for jobs well done and Administrative Assistant Maureen Sullivan who takes in all the calls at DPW and has always treated every resident with respect and concern for them when they call.

Although the excerpts for each section do not name individuals responsible for carrying out the daily duties and responsibilities for each, I can assure you that the individual efforts of every member of the department does not go unnoticed. It is with all their dedication and hard work that the work gets accomplished and at times under extremely adverse weather conditions. I THANK each member for a job well done.

The Department of Public Works and the Utilities divisions encourage our residents to contact us regarding any questions or concerns that they may have. Our office hours are 7:00 AM to 3:30 PM, Monday through Friday. You may contact the DPW at 890-2150 or the Utility Division at 890-2171. If you should have an **emergency** after office hours please call the Salem Fire Department at 890-2200.

Respectfully submitted,

Rick Russell, Director of Public Works



# Recreation Department

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The Town of Salem's Recreation Department had over 892 participants in its programs throughout 2013. These individuals participated in programs including karate, ski and snowboarding, bowling, basketball, track and field, tennis, sport camps, CPR & first aid classes, archery, old school PE, Hershey Track and Field, Mad Science, the Palmer School, and our summer fun playground programs.

In addition to these programs, the Recreation Department in cooperation with the Methuen/Salem Rotary Club and Great Bay Community College ran the Regional Special Olympic Basketball Tournament in March which had over 450 individuals throughout the state visit and participate in this event. On April 20<sup>th</sup>, the Recreation Department in cooperation with the Greater Salem Rotary Club ran the Annual Fishing Derby. This event is always successful and provides an opportunity for youngsters to spend time with their parents and/or grandparents while enjoying a relaxing day at Hedgehog Park. Other special events run by the Recreation Department in 2014 include the July 4<sup>th</sup> festivities and the Annual Halloween Party. The Halloween Party was co-sponsored by the Salem Lion's Club which provided refreshments for those that participated. The High School Key Club also helped by running games for the 472 people that attended the event. Our special events continue to grow and would not be possible if it weren't for the various organizations that sponsor and assist with running these activities.

Throughout 2014 the Recreation Department was involved in various other projects. A new backstop and safety fencing for the dugouts was installed at DeBenedetto Field this spring (field in front of the transfer station). The DPW also improved the parking lot with recycled asphalt and new guard rails. Home Depot donated the materials and labor to provide 40 new picnic tables for various facilities around Salem. These new tables were heavily used this summer and I'm sure they will be for years to come. Additional ramps were purchased from the Windham Skate Park and installed in our skate park late in the summer. The design work for Phase III of the Hedgehog Park project began in late 2013 and plans should be finalized soon. We also added additional fencing at the Palmer School to ensure the safety of those using that facility.

It is at this opportunity the Recreation Department would like to thank the people that make the programs possible. Whether it be the participants, volunteers, summer staff members, Department of Public Works, Police and Fire Departments, Palmer School instructors, youth leagues, Pat Corbett and Great Bay Community College, the taxpayers or other town employees, our programs would not be possible without you. The Recreation Department appreciates the help of the Recreation Advisory Committee for the direction it provides the Department. Last, but certainly not least, the Recreation Department would like to thank Jeanine Bannon for her dedication and hard work she provides to the Department and those that utilize our programs. Thank you.

Respectfully submitted,

Chris Dillon, Recreation Director

# Salem Community Television

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Salem Community Television began in 1971 with an agreement between Salem Cable TV and the Town of Salem. In the 1980's, a second channel was added to play Government and Public Access programming. In 2005, The Salem Government Channel was created and is dedicated to air live and taped coverage of Salem meetings. In 2013, SCTV celebrates its 42nd year of serving the Salem Community. The main office is located at the High School Media Center, 44 Geremonty Drive in Salem and our telephone number is 603-893-7069 x5118. Staff members include: Tom Giarrosso - Executive Director, Judy Day, Susan McLoughlin, Larry Seaman, and Aaron Shamschovan.

SCTV shares community media center space with Salem's Learning Channel (SLC6) and students enrolled in vocational television broadcast courses at Salem High School. The shared facilities provide cost effective means and the support necessary for community members to express themselves through the production and distribution of television programs.

All Salem residents and employees of Salem located organizations are eligible for training utilizing SCTV equipment and services for non-commercial programming. SCTV is committed to the idea that community and public access programming should serve the greater Salem community. The public is invited to participate in the creation of these programs.

The Mission of Salem Community Television is to use cable television's unique capabilities to address the communications needs of individuals and organizations in Salem; to provide training and resources to make use of this communication medium; to increase access to the educational, cultural, political, municipal, and human service resources of the Town; to strengthen the ability of Town organizations to serve residents by distributing information to the community; and to provide local television programs and opportunities to create programming for residents of Salem.

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. This completed a 3-year transition to integrate SCTV into of the Town of Salem.

SCTV also coordinates several web sites including [sctv17.com](http://sctv17.com), [sgc23.com](http://sgc23.com), [salemchristmas.com](http://salemchristmas.com), [salemondemand.com](http://salemondemand.com), and [salemnhhistory.com](http://salemnhhistory.com) in conjunction with the Salem Historical Society and Salem Media Services. Over 2,000 programs are available as Video On Demand from your internet browser, including local shows and government meetings since 2006. The channels are also available to view as a live remote video stream over the internet, so Salem meetings can be seen live with an internet connection. School Board meetings and other educational programming can be found on [ssdtv6.com](http://ssdtv6.com).

Respectfully submitted,

Tom Giarrosso, Executive Director

# Senior Services Department

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A great deal of this is accomplished at and through the existence of the Russell & Roberta Ingram Senior Center. The Center, located at 1 Sally Sweet's Way (off Veteran's Memorial Parkway), is open Monday through Thursday from 8:30 a.m. to 4:30 p.m., Fridays 8:30 a.m. to 3:30 p.m. for community residents 60 years of age and older. Seniors can drop in any time just for coffee and conversation or partake in any of our more than 200 structured activities, programs and services. Please visit our website (<http://townofsalem.org/departments/senior-services.html>) for a complete listing. We're sure you'll be surprised and delighted at the vast array of offerings.

In 2013, our number of active participants continued to climb by 7.5%! We processed a record 340 new registrations, bringing our grand total to 2,619 participants. Due to capacity constraints, the Board of Selectmen enacted a cap for accepting Non-resident registrations at 400 in October, and that limit was realized by the end of the month. Interesting notes: 47% of those new registrations were of folks in their 60's, 36% in their 70's, 14% in their 80's, and 1.5% in their 90's. We added another ten new programs or services to our immense selection of programming: two ZENgeivity classes, two Ageless classes, a Chess Club, a Softball League, a Basketball League, Ladies Ping Pong, a Watercolor Painting class, and Artists-At-Play (for accomplished artists to work on their current pieces among their peers).

A major force in helping us provide all this is our 179 volunteers, giving 13,495 hours. No organization is successful without the gift of volunteers who come in and help with any task you ask of them, no matter how large or small. Our long list of angels is too numerous to list here, but you know who you are and please accept our heartfelt gratitude for all you do.

We greatly appreciate the altruistic attitude of so many who give so deeply to support our program, along with our sincere thanks to the Salem Council on Aging for all their help. Together they raised over \$67,000 this year! Please be sure to also read the Council on Aging's report elsewhere in this book.

Special recognition needs to be given for the efforts and generosity of Salem's Fire Association to treat nearly 300 Seniors to their 27th annual Holiday Luncheon.

Ruth L. Henning was presented Salem's Boston Post Cane in early November. A lifelong resident of Salem, she celebrates her 100<sup>th</sup> birthday on January 16, 2014! We were saddened by the loss of Harry Garabedian, 101, who died at home on September 28<sup>th</sup>.

I find the people, work and opportunities connected to this position both exciting and rewarding. I greatly appreciate my dedicated team of staff. I thank and commend Karen Bryant, Hector Rivera, and Wendy Peters for their continued high level of professionalism and enthusiasm.

Last, but certainly not least, we want to thank all of the Seniors who have been so gracious and giving. We greatly appreciate your support and ideas. We look forward to delivering the quality services and programming our Seniors desire and deserve in the coming year.

Respectfully submitted,

Patti Drelick, Director of Senior Services

# **Tax Collector**

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The office of the Tax Collector is responsible for collecting revenue for property, yield, and current use taxes; Town utility fees and all permits and fees issued by other Town departments. There are other major departmental responsibilities which include responding to inquiries from banks, mortgage companies, attorney's offices and the general public. All of these transactions are handled in a courteous and timely manner.

The collection clerks work under the supervision and direction of both the Tax Collector and Town Clerk. They are trained to register motor vehicles, accept payments for property tax bills, water and sewer bills, recreation fees, building permits and other miscellaneous payments. I wish to thank full-time clerks Jacqueline Delaney and Jillian Skene; along with part-time clerks Christine Wholley and Kate DeLaCruz for their hard work and dedication to serving the public which helps to make the collections department a success.

I would also like to express my sincere thanks and appreciation to Deputy Tax Collector Donna Bergeron for her dependability, enthusiasm and accuracy in our record keeping.

Respectfully submitted,

Cheryl-Ann Bolouk, CTC  
Tax Collector

# Town Clerk

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The total gross revenue for the Town Clerk's office in 2013 was \$5,045,117.60. This was an increase of about \$300,230.60 in revenue.

In May of 2012 the collection clerk's 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 on line (E-Reg) and dog renewals on line.

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 Jacqueline Delaney and Jillian Skene. Christine Wholley and Kate Delacruz are our part time clerks. 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.

Christina Fleury is the Deputy Town Clerk. Christina 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, UCC terminations, 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 53 resident marriages, 139 resident deaths and 22 resident births which took place in NH in 2013. We have no record of any out of state vital events.

Respectfully submitted,

Susan Wall, Town Clerk

# Town Clerk

## *2013 Receipts and Vital Statistics*

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Automobile Tax Permits	\$4,823,755.35
2013 (35,345)	
Title Fees	13,548.00
Municipal Agent Fee	100,986.00
Marriage License Fees*	17,280.00
Certified Copy Fees**	49,175.00
Dog License Fees***	
2013 (3,937)	24,887.50
Elections	345.75
Uniform Commercial Code & Other Liens	7,470.00
Collection Fees	1,225.00
Filing Fees	25.00
Recording Fees	145.00
Legal Fees - Dogs	6,275.00
Gross Receipts Remitted to the Treasurer	<u>\$5,045,117.60</u>
 *Less Remittance to State of NH for Marriage License Fees	 - 14,782.00
**Less Remittance to State of NH for Certified Copy Fees	- 23,150.00
(626 copies @ \$11.00 ea. = \$ 6,886.00)	
(1019 copies @ \$ 7.00 ea. = \$ 7,133.00)	
(622 copies @ \$ 8.00 ea = \$4,976.00)	
(831 copies @ \$ 5.00 ea = \$ 4,155.00)	
 ***Less Remittance to State of NH for Dog License Fees	 - 1,968.50
(3,937) Licenses @ .50 ea. - \$ 1,968.50	
 ***Less Remittance to State of NH for Animal Population Control Fees	 - 7,004.00
(3,502) Licenses @ \$2.00 ea - \$ 7,004.00	
Net Revenue to the Town	<u>\$4,998,213.10</u>

### VITAL STATISTICS --2013

#### MARRIAGES

Salem Residents -- Married in NH	53
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#### BIRTHS

Resident Births -- Born in NH	22
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#### DEATHS

Salem Residents -- Died in NH	139
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Boards, Committees,  
and  
Commissions







# Budget Committee

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I would like to thank the town staff, school staff, department heads, Salem School District administrative staff, Town Manager, Board of Selectmen, and the School Board for all their hard work on behalf of our residents. This year had many changes and challenges for the Budget Committee. We saw the departure of three members and addition of three new members. I want to thank former Chairman Russell Frydryck, Diana Seifert, and Patrick McDougall for their service to the Town of Salem. With their departure, we welcomed Vice-Chairman Paul Welch, Secretary Steven Plante, and Martha Spalding to the Board.

This year's Budget Committee continues to deal with many of the issues that have impacted our town over the last five years. In 2013, the town saw a continuation of the now five-year recession and a sluggish economy with continued high unemployment for our state and our town. With each additional year, slow growth and high unemployment puts additional strain on the financial support available to our town from the state and federal government. That means less state and federal funds available to us for education, roads and other programs. Our town's financial situation is further complicated by low interest rates that have caused retirement plan liabilities to increase once again requiring higher town contributions to the fund as well as rapidly increasing healthcare costs. The budget presented by the Board of Selectmen was lean and the Budget Committee made few adjustments. We did make some small reductions to the school budget, which was also lean. We are proud that the town and public boards have worked together this year to hold the town and school budgets to a sustainable increase. Additionally, our voters have a number of warrant articles to consider in March 2014. These articles include the road program, capital improvements to the high school and union contracts. The school renovations passed by the town in 2013 are underway at this point and the full costs for the bonds for the Phase I school renovations are in place. Phase II school renovation full costs will be in place in 2014.

We must continue to ask tough questions of our town staff and public boards to meet the needs of our community. It is a tricky balance keeping a small town atmosphere with a pro-business environment. Despite the continued economic pressures on the retirement fund and healthcare costs, we must strive to reduce or maintain our current tax rate to keep our town affordable to current residents. The Budget Committee will continue to ask our staff to look for opportunities to save money and control costs.

It is the responsibility of the Budget Committee to ask questions that will inform the public on town spending and budgets. To accomplish this, we will work with the town staff, school staff, department heads, Salem School District administrative staff, Town Manager, Board of Selectmen, and the School Board to manage the growing costs, capital improvement needs and significant staff cost increases.

Finally, the Budget Committee welcomes public input to help monitor spending, and budgets. We provide time at the beginning of every meeting for residents to provide input and ask questions.

Respectfully submitted,

Dane Hoover, Chair

# Conservation Commission

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In 2013, the Salem Conservation Commission conducted 12 meetings with 31 major agenda items (up from 15 in 2012). Projects reviewed by the Commission included the Shannon Road and Teague Drive bridge replacement and improvements. Throughout the year the Salem Conservation Commission reviewed conditional use permits for wetland impacts/setbacks and wetland impact/mitigation plans throughout the Town. The Commission was very active with a full commission plus 2 alternates.

In 2013, the Salem Conservation Commission continued its efforts to improve the Salem Town Forest. Conservation Commission members spent many hours clearing and cleaning all trails. Upgrades to Trail “A” continued with the addition of some stone for better drainage. Trails “A” and “F” had Brontosaurus work done in January to continue managing that area as songbird and wildlife habitat. There were no major weather incidents that affected the Town Forest this year. Thank you to everyone who participated in the spring cleanup in the Town Forest in June. We continue to encourage everyone in town to visit the Town Forest and to come enjoy the trails.

The spring cleanup of 114 Lawrence Road and the Town Forest bridge and signboard staining in the fall were done by Boy Scout troop 267. Their willingness to devote their time to help out the Commission is greatly appreciated.

In 2013, the Salem Conservation Commission continued the work on the community gardens at the Hawkins Farm property on Town Farm Road. The Commission has expanded the community gardens to 27 plots located on the property. Salem residents have the opportunity to grow vegetables that benefit their families and local organizations. The Peters family had another successful harvest of corn on the property and the trail that meanders around the property gives local residents a great place to walk. I would like to thank the Blondins, especially Joan for their work in the community gardens.

In 2013 Chris Kane completed phases 3 and 4 of his monitoring the Town’s conservation easements. This process will continue throughout 2014.

The Salem Conservation Commission received and eight acre conservation easement on Bluff Street. The Commission appreciates the opportunity to protect and steward such lands in the Town of Salem.

The Salem Conservation Commission reviewed conservation easements for Mako (off Salem Street, part of an Open Space subdivision), Clough Farm (off Braemoor Woods Road), and DHB (off Liberty Street, part of an Open Space subdivision).

In closing, the Commission would like to thank all the voters and taxpayers for their support in 2013. We thank Ross Moldoff, Sue Strugnell, and Judy Day for their support. I personally would like to thank all the members of the Commission for their dedication month after month volunteering their time and talent to make Salem a better community.

Respectfully submitted,

William A. Dumont, Chair

# Council on Aging

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The Salem Council on Aging (COA) consists of seven Salem residents appointed by the Board of Selectmen. Their mission is to help insure Salem provides its older residents with the opportunity to maintain self-sufficiency in their homes; acquaint them with local, county, state and federal programs; increase their opportunities to interact in the community; and provide them with a center which fosters mental, physical, social and nutritional well-being in a wholesome environment.

We extend our tremendous appreciation to Barbara Jacques, who stepped down this year after years of outstanding service and dedication to the Council. We welcomed Lawson Brouse as a new member to the Council.

2013 was a very busy and exciting year for the Council. As Chairman, I'd like our citizens to realize just how great an impact the Councils' efforts help our community. As you go on to read more detail below, please keep in mind that all our efforts and contributions are saving tax dollars, but more importantly, preserving our Town's infrastructure. Many of the improvements we do for senior programming or to the Ingram Senior Center most likely would go unrealized, as they are not provided for in the Senior Services budget.

We want to thank ALL who have helped us in our fundraising efforts. We continue to actively fundraise, solicit donations and seek grants, resulting in more than \$66,160 for 2013. We continued our commitment to volunteering our time as a designated charity for the Texas Hold'em events at Rockingham Park. This effort raised \$44,903. As in the past, the 'Off Broadway Thrift and Gift Shop' continues to be a huge contributor to this fund, bringing in \$15,821 this year. Other major contributions include the donation of \$2,393 from the Bingo Group, \$865 from the 45's Card Group, \$324 from the Poker Group and \$386 from the lobby donation box. More than 40 other individuals gave very generous donations, such as memorials in memory of a loved one or in appreciation of the good times and services they receive at our center, totaling \$1,470.

We expended more than \$43,500 to help enhance and supplement the facility, programs and services offered by Salem Senior Services. Some of our major expenditures included the Volunteer Appreciation event, new flooring in the Multipurpose and Dining Rooms, new phone system and phones, front entrance enclosure, new steel kitchen door and installation, training for the new Zengevity program, subsidizing every cup of coffee purchased, annual support contract with myseniorcenter.com, awards for the Tournament Challenges held during the annual Anniversary Celebration event, entertainment events, and several miscellaneous repairs, supplies and enhancements to the Ingram Senior Center building.

Salem Senior Services continues to grow and by year-end had more than 2,619 seniors regularly participating in programs and activities. I wish to also commend the staff for the great job they do each and every day to facilitate Salem having the best Senior Center in New England! Please drop in and check us out when you're in the neighborhood!

Respectfully submitted,

Russell Ingram, Chair

# Historic District Commission

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The Salem Historical Society and Historic District Commission formed a committee, with the approval and support of the Board of Selectmen, to restore Hose House #2. This building was constructed in 1906 and was one of two; Hose house #1 was located in Salem Depot. The town appropriated \$1,000 for the construction of this building, \$5.00 going to W.L. Hall for the design plan and \$995.00 to C.H. Boocher for the construction of the building.

Hose House #2 served as a fire house and an overnight lockup for the town. Yes, there were four jail cells located in the basement that served as holding cells for overnight arrests. Detainees were taken to the court house in the morning. Over the years the building has also accommodated municipal offices, Boy Scout meetings, classroom for schools and public meetings.

Donations from Enterprise Bank, Pentucket Bank, Salem Firefighters and Rockingham Race Track have made it possible to have the following renovations possible; building painted, the foundation pointed, windows and screens repaired or replaced with copies of the originals, a new roof and rafters, bell tower reconstructed, all new doors including the large entrance doors, heating system and update electrical wiring and lighting. These are the repairs that have been made to date. With the help of our generous donors, we will be focusing on the interior of the building in the upcoming year. The final phase of this project is to reconnect the fountain at the intersection of Bridge and Main Streets.

We are accepting any and all memorabilia and stories regarding this building and the firefighters. Any contributions to preserving the history of our town and its buildings would be greatly appreciated.

Respectfully submitted,

Beverly Glynn, Chair

# Salem Housing Authority

*Local Need for Housing Assistance Continues*

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The Salem Housing Authority (SHA), located at Telfer Circle in Salem, was created in 1971. Our agency primarily provides low-income housing for elderly and/or disabled households through the operation of two programs.

We own and operate 158 units of public housing (for persons age 62 or older, or disabled) spread across three sites located at Millville Arms, Telfer Circle and Hilda Place. The public housing program receives federal subsidy through the US Department of Housing and Urban Development (HUD). There is presently a lengthy waiting list for this program. We also manage a 24-unit rental property called Downing Way (for persons 62 or older only). Downing Way is not a federally-subsidized property, but rents are restricted in accordance with IRS regulations as the property falls under the Low Income Housing Tax Credit program. A small waiting list is maintained for Downing Way. All of our Downing Way and public housing rental units are non-smoking!

Through the utilization of modernization grant monies received from HUD, the SHA was able to continue with exterior trim repair work at Telfer Circle in 2013, and replace aged carpeting in nearly four dozen apartments at Millville Arms. The exterior vinyl siding at Millville Arms and Hilda Place received much needed power washing before the end of the year, through the use of operating monies. We were also able to enhance security at the main office with the installation of several cameras, a new security door and new reception window.

In 2013, we were pleased to welcome back the Greater Salem Caregivers! The Caregivers organization re-located to our Millville Arms office building in September (a return to the place they called home many years ago).

Although our organization receives no Town funding, it's important to acknowledge the significant role the Town of Salem has played over the years (and continues to play) in assisting our organization with our mission to provide decent, safe and affordable housing in this community. We wish to extend our thanks to Town Manager Keith Hickey and the various Town departments and staff with whom we interact throughout the year for their continued collaboration and support!

Respectfully submitted,

Board of Commissioners  
Kenneth Akerley, Chairman  
Frank Grzasko, Vice-Chair  
Georgette Smith  
Virginia Consoli  
Gwendolyn Brainerd, Resident

Diane E. Kierstead, Executive Director

# Kelley Library Trustees

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The Kelley Library Trustees are proud to serve the community of Salem and the library employees. We would like to thank the library staff and Director Alison Baker for their effort and enthusiasm in 2013.

In February the library opened a Teen Room. The addition of this room was made possible through a generous donation from the Lion's Club. The room includes new computers, furniture and gaming equipment. In addition the library expanded the young adult book and audio book collections. Our new Youth Services Librarian, Brittany Tuttle also started in February. She has been a welcomed addition the library. Her unique programs and activities for youth are sure to catch the interest of young people in our community.

During the summer the library launched an updated and revamped website. The improved website works well on mobile devices. We encourage you to visit us virtually at [www.salem.lib.nh.us](http://www.salem.lib.nh.us) to see everything the library has to offer.

In the fall Corey Nowak, a local Eagle Scout, installed an exhibit near the marsh at the back of the library property. This exhibit includes six signs that give information about plants, animals and birds found in the marsh. Be sure to check it out the next time you visit the library.

In August Assistant Director, Michele Garneau retired. The Library Trustees would like to thank Michele for her hard work and dedication to the library during her tenure. Michele's successor is Natalie Ducharme a longtime library employee. Natalie is a tireless advocate for the library and one of her primary roles as Assistant Director is outreach. Over the past year she has spent significant time visiting schools in our community. Her visits are having an impact and the library has seen increased usage of databases geared toward students.

Respectfully Submitted,

Kathleen Norton, Chair

Martha Breen, Treasurer, Kelley Library Trustees  
Annette Cooke, Vice Chair, Kelley Library Trustees  
Kathleen Norton, Chair, Kelley Library Trustees

# Kelley Library Director

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Kelley Library is still housed at 234 Main Street, but it is also in your home, your hand, your car – wherever you access the internet through your smart device or computer. With the power of your library card and our website, you can use the library remotely. We invite you to come and see for yourself what's new at **your** local library.

- The Kelley Library, with a generous donation from the Lion's Club, was able to create a Teen Room off the Children's Room. This new space now houses the growing Teen book and audiobook collection, 2 computers for homework research, and seating while browsing the collection. The Lion's Club gift not only made the space possible, but underwrote the purchase of the computers and additional audiobooks. The move of the Teen collection into its own space opened up some additional space on the main floor of the library for a variety of purposes.
- Expanding on the large collection of eBooks available from the statewide NH Downloadable Books Consortium collection, Kelley joined the other GMILCS libraries in adding ebooks through a 3M product. The 3M interface works through the online catalog via an app making the process of finding and downloading ebooks extremely simple.
- The Trustees continued to invest in the furnishings of the library with the purchase of a number of chairs for the meeting rooms and the Kelly Room and upholstered chairs to replace many worn and torn chairs throughout the library.
- The Kelley Library entered into an ambitious project, embracing a natural language classification system instead of the numerical, and confusing, Dewey System. This is an ongoing project which should complete the transition of the adult non-fiction collection in 2014. Similar to the BISAC classification used in book stores and libraries around the country, the Kelley system uses words instead of numbers, making both browsing and finding books on specific topics easy and intuitive.
- The Beshara Room, the main meeting room at the Kelley Library, had a significant remodeling with new carpeting, several walls being updated with wallboard, fresh paint and a new hanging system. This was done at very low cost, with all the work being done by staff. The second meeting room, a smaller conference size room, will be updated in 2014.
- The Kelley Library got out into the community, building strong ties with the public and private schools in Salem, to make sure that every student and family gets the greatest possible return on their investment in the library. Additionally, a newsletter was launched to provide information about services and to provide recommendations on what to read, watch and listen to. Facebook has become a key element with daily updates that offer access to interesting and informative websites, further enriching the community and its members.

Respectfully submitted,

Alison Baker, Director  
Salem Kelley Library

# 2013 KELLEY LIBRARY STATISTICS

## *"It's All Here"*

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### ADULT CIRCULATION:

Books, Magazines, and Paperbacks	80,496
Books on tape and CD, Music CDs, and Electronic Media	21,995
Video Cassettes and DVDs	48,551
Museum Passes	904
Downloadable audio books	2,655
Downloadable eBooks	7,173
Interlibrary loans from GMILCS libraries	14,314
<b>ADULT TOTAL:</b>	<b>176,088</b>

### CHILDREN'S CIRCULATION:

Books, Magazines, and Paperbacks	66,208
Books on tape and CD, Music CDs, and Electronic Media	
Video Cassettes and DVDs	17,206
<b>CHILDREN'S TOTAL:</b>	<b>83,414</b>

**Grand Total**

**259,502**

### OTHER ACTIVITIES AND SERVICES:

23,564	Reserve Requests Placed
22,561	Reserve Requests Processed
1,748	Inter-Library Loans Processed, other than Gmils Libraries
1,189	Adult and Children's Library Cards Issued (Total of 16,435 registered patrons)
2,543	Story Hour Attendance at 108 Story Hours (for ages 9 mos. - 6)
1,392	Program Attendance at 76 other Children's Programs
89	Field Trip Attendance at 3 Field Trips to Library
173	Program Attendance at 15 Teen Programs
818	Program Attendance at 119 Programs for Adults
348	Meeting room usages by Salem Non-Profit Organizations
18,134	Computer Bookings (13 public computers)

### MATERIALS ADDED:

5,080	Books (including paperbacks)
1,361	Books on tape and CD, Music CDs, Electronic Media, Video Cassettes, DVDs, and Microfilm reels
6,441	Total Library Materials Added
7,440	Total Library Materials Withdrawn (damaged, worn out, outdated)

### COLLECTIONS: As of December 31, 2013 the library offered:

104,645	Total inhouse (non-digital) collection
88,431	Books and magazines: hard and soft cover, large print, reference
211	Current Magazine and Newspaper Subscriptions in hard copy, plus access to nearly 11,118 subscriptions online
4,515	Music CDs and other Electronic media
27,657	Downloadable ebooks and audiobooks accessible by cardholders
3,456	Books on Tape and CD
8,243	Video Cassettes and DVDs
15	Museum passes
24	Online research databases



# Museum Committee

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The Salem Historical Museum consists of three buildings located in the Salem Center Historic District: the Old Town Hall (built 1738), Alice Hall Memorial Library (built 1861), and Schoolhouse #5 (built 1873). Historical objects and displays relating to Salem's past are on display in the Old Town Hall, and the other two buildings are restored to the time period when they served as the town's public library and one-room schoolhouse. The fourth town-owned building in the Historic District is Hose House 2 which was built in 1906 and served as one of Salem's first fire houses. Over the past year, the building has been undergoing restoration to return the building to the way it once looked. We hope to have the work completed this year and to be able to open it up as part of the Salem Museum.

New exhibits continue to be installed at the Museum and the entryway and stairwell of the Old Town Hall received a fresh coat of paint this year. Thank you to the Historical Society for making that possible.

The Salem Museum is open to the public April through October on Mondays from 2:00 to 5:00 p.m. and by appointment. Additionally, the recently-restored Salem Depot Station contains historical exhibits and is periodically open to the public. School classes, youth groups, and other clubs and organizations are invited to visit the Museum any time of the year.

The Museum depends on volunteers to give tours to visitors, help to build exhibits, and answer research requests. We are always looking for additional help – knowledge of Salem's history is not required, just a willingness to learn! Anyone interested in learning more about the history of Salem is encouraged to get involved by volunteering during museum hours and attending meetings of the Salem Historical Society in the museum's meeting room. The Historical Society features interesting lectures on topics related to the history of Salem and New England. Following is the schedule of meeting topics in 2014. All programs start at 7:00 p.m. and are free and open to the public.

March 18 <sup>th</sup>	<b>"Ireland"</b> , presented by Dan Zavisza
April 8 <sup>th</sup>	<b>Clara Barton, Angel of the Battlefield</b> , portrayed by Jessa Piala
May 13 <sup>th</sup>	<b>Hollywood – Wild West to Movie Meca</b> , presented by Anne Barrett
June 10 <sup>th</sup>	<b>Chinook</b> , presented by Bob Cattrell and "Tug"
July 8 <sup>th</sup>	<b>Nathaniel Hawthorne</b> , presented by Rob Velella
August 9 <sup>th</sup>	<b>Field Trip to Sandown, NH (details TBA)</b>
September 11 <sup>th</sup>	<b>The Music History of the French Canadians</b> , presented by Ms. Therrien
October 14 <sup>th</sup>	<b>The Witch Trials in History</b> , presented by Robin DeRosa
November 11 <sup>th</sup>	<b>Vanishing Veterans</b> , presented by George Morrison

Last year we said good-bye to former Museum Committee member Jonathan Smith who passed away in September. Jonathan was a long-time Museum volunteer and a familiar face at the Historical Society. He loved to give tours and share his love of history with others. He is greatly missed.

The Museum Committee appreciates the continued support of the Salem Historical Society and the group of Monday afternoon volunteers who faithfully manage the museum's collection and give tours. Through your dedication and countless hours of volunteer work, the people of Salem are able to enjoy this great community resource.

Respectfully submitted,

Jeffrey Barraclough, Chair

# Planning Board

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It is my honor to report to you a summary of the planning and development activities in 2013.

The Planning Board held 21 regular meetings and considered 102 agenda items in 2013. The board also proposed and held public hearings on six zoning ordinance revisions for the 2013 ballot.

Redevelopment and restoration of the commercial areas along Route 28 has continued with increasing quality and attractiveness of those areas. It is largely driven by desire of owners and developers to make their premises more effective and more attractive to businesses and customers. Developments along Route 28 often include changes to improve the flow of traffic in the vicinity.

There has been a variety of new construction and redevelopment in the large commercial office and industrial area. Vacancies in the office and industrial areas are being filled with new users, attracted by the available services, accessibility to roadway transportation, and the desirable business climate in New Hampshire. A large office complex has been approved at the south end of Keewaydin Drive. Several health care businesses have been locating in Salem to serve the needs of the community and the board has proposed a zoning amendment to identify them separately from hospitals and general office uses. The board has been working with the state and developers to plan and make traffic flow improvements in Pelham Road area at Exit 2.

As we approached 2013 there was a possibility that legislative developments on gaming would lead to new development at Rockingham Park. That seems to be something that is always expected next year but is always a factor in the planning process.

Residential development has begun to increase with revival of some dormant subdivisions, and there were new subdivisions on a few small previously undeveloped areas. There has been interest in senior housing for which the zoning permits higher densities with some land reserved for conservation areas.

I thank all of the Board members and Town staff for their dedication and work during 2013.

Respectfully submitted,

Robert Campbell, Chair

## **Major Projects Approved by Planning Board in 2013**

<b><u>Applicant</u></b>	<b><u>Project</u></b>	<b><u>Location</u></b>	<b><u>Map and Lot</u></b>
Lake Street Garden Center	12,000 sf greenhouse	Lake Street	64-6742
Thur Ken	22,000 sf retail plaza (CVS)	Main Street	76-7299
Brooks Properties	6700 dialysis treatment ctr.-change-of-use	Keewaydin Drive	106-7854
Duck Pond	re-approval of 12 lot subdivision	Millville Circle	66-6853
Swiniarski	3 lot subdivision	Lowell Road	124-8749
KCGB	6066 sf salon/spa/office-change-of-use	No. Broadway	54-11188
Canobie Lake Park	expanded parking lot	No. Policy Street	71-3607
Froyo World	1500 sf frozen yogurt store-change-of-use	No. Broadway	72-3282
Andover Corp.	35,000 sf addition to industrial bldg.	Commercial Drive	96-10328
Osomor	103,000 sf office building	Keewaydin Drive	106-7848
Docmanor Park	4800 sf office addition	Manor Parkway	96-7475
Mako Development	reapproval of 23 lot subdivision	Silver Brook Road	147-9272, 74, 75, 76
Key Collision	20,000 sf collision center/new auto storage	Hampshire Road	151-98, 99
Balducci's	4089 sf, 110-seat restaurant-change of use	So. Broadway	144-202
Mazraani	4000 sf office/warehouse	No. Broadway	89-1157
Pleasant St. Meth. Church	4560 sf community center	Pleasant Street	89-1130
Salemhaven Nursing Home	1900 sf addition	Geremonty Drive	91-7529
Abbas	18,000 sf retail store (change of use)	So. Broadway	128-711
14-22 Keewaydin Dr.	42,000 change of use (medical office, surgery center)	Keewaydin Drive	106-7858
Patel	1500 sf frozen yogurt store (change of use)	No. Broadway	81-3129
AV3 Properties	8000 sf urgent care center/medical office	No. Broadway	81-3128

# **Recreation Advisory Committee**

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In 2013, the Recreation Advisory Committee continued working on projects to improve Hedgehog Park. The most recent project completed was the selection of SFC Engineering to design the new bathrooms and a much larger pavilion at Hedgehog Park. This project is the start of Phase 3 of the renovations to the park.

The Committee was also involved in the acquisition of additional skate park equipment from the town of Windham. The equipment was purchased and installed in the skate park area at Hedgehog Park.

The Recreation Advisory Committee would like to thank long-time committee members Dianne Wright and Fred Russo, whose terms have expired, for all of their time and dedication given to the committee for the past several years. In addition, I would like to thank all of the other committee members, the School Board Representative, and the Selectmen Representative for their hard work and support during the past year.

The Committee would like to thank all of the community groups and volunteers for their continued support of and contributions to the Recreation Department's events, such as the Annual Town Halloween Party and the Fishing Derby at Hedgehog Park. Special thanks go to Chris Dillon and Jeanine Bannon of the Recreation Department for all of their support and guidance.

As always, the Committee is looking for new recreational opportunities for future growth of the Recreation Department programs and facilities.

Respectfully submitted,

Richard Murray, Secretary

# Supervisors of the Checklist

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Unlike 2012, 2013 was quiet as there was only one local election during the calendar year. The Supervisors, however, took advantage of the slow year to work on updating the voter database as well as “cleaning up” and re-organizing all of our paper files.

**PLEASE NOTE:** Due to the extensive construction work at both the Fisk and Soule elementary schools, all residents who normally vote at Fisk School will be voting at The Rockingham Racetrack. Voters will enter through the main entrance and follow the signs to the polling location. This change of location will be for the upcoming March 11<sup>th</sup> election only.

The total number of new registrations processed by the Supervisors during 2013 was 240. As of January 10, 2014 the number of registered voters in the Town of Salem is 19,000. This total number is comprised of 7,783 undeclared voters, 5,129 democrats and 6,088 republicans.

The Supervisors would like to remind everyone that a resident may check their registration status at any time. The complete Voter Registration Checklist is updated periodically throughout the year and a copy is always available at Town Hall and the Kelley library. This checklist allows you to verify your name, address and party affiliation as well as which polling location you should go to cast your ballot. If any of the information is not correct, you may fill out a new registration form at Town Hall during regular business hours or at any of the special sessions held by the Supervisors. These sessions are mandated by the State of New Hampshire and 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 Sorcinelli, Chair

# Trustees of Trust Funds

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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 Trust funds are held to purchase library or educational material and scholarships. The Capital Reserve Funds are appropriated for road improvements, school district improvements or the purchase of capital equipment.

The Trustees disburse funds throughout the year as necessary from the capital reserve accounts and disburse income annually to carry out the designated purposes of the non-expendable trusts. Since 1994, the day-to-day management of these funds has been performed by Citizens Bank Investment Services.

In accordance with their fiduciary duties, the Trustees seek to:

1. Preserve the capital of the funds;
2. Generate modest principal growth real (inflation-adjusted) purchasing power of the non-expendable funds; and
3. Generate income sufficient to annually fund the expenditures contemplated by the trusts.

After the Town election in March, Thomas Linehan was welcomed as a Trustee. The Trustess bid a fond farewell to Harley Featherston who served as a Trustee for over 27 years. His dedicated service and commitment to the town will be missed.

The Trustees would like to thank Tax Collector Cheryl-Ann Bolouk for volunteering to perform their record keeping functions for the past twenty-three years.

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

Respectfully submitted,

Ralph Stein, Esquire, Chair  
Susan Covey  
Thomas Linehan

# Zoning Board of Adjustment

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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 Ordinances. The Zoning Board of Adjustment is a Quasi-judicial board and hears cases brought forth by property owners who seek relief from the strict terms of 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 the first Tuesday of each month. The meetings are televised and broadcast live on SCTV 23 and rerun throughout the month. The meeting can also be viewed on the Town website at [www.townofsalem.org](http://www.townofsalem.org) or [www.sgc23.org](http://www.sgc23.org). The public is invited and encouraged to attend the meetings.

As we begin 2014, I would like to thank Planning Director Ross Moldoff and Lisa Wojtas for all their hard work in putting the applications together and helping to keep the Board running smoothly and efficiently.

Respectfully submitted,

Gary S. Azarian, Chair

<b><u>2013</u></b>	<b>Granted</b>	<b>Granted with stipulations</b>	<b>Denied</b>	<b>Withdrawn</b>	<b>Tabled</b>	<b>Continued</b>
Variance	28	21	3	4	2	0
Equitable Waiver	0	0	0	0	0	0
Re-hearing	0	0	0	0	0	0
Appeal of Administrative Decision	0	0	1	0	1	0
Special Exception	0	0	0	0	0	0
<b>Totals</b>	<b>28</b>	<b>21</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>0</b>

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# Financial Reports





# Town Treasurer

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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.

The financial markets for 2013 remained largely unchanged from those we have experienced since the recession. This means that interest rates and consequently interest earnings have continued at historic low levels - most recently as part of the stimulus package. While the Federal Reserve has announced that it would be scaling back its quantitative easing program, the financial landscape is not projected to undergo significant changes in the near term. This may be good news for those paying interest on consumer loans and home mortgages. However, it is not such good news for the Town which in the past has realized significant earnings on its funds on deposit.

In 2013, we considered an offer from another vendor for the Town's banking services as a matter of good practice. Our analysis showed that our present provider had the lower cost. Thus, in light of our present provider's lower cost along with its proven track record with the Town, we felt that no change in our present situation was warranted. I thank Jane Savastano, the Town's Finance Director, for her assistance in performing this comparison.

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.

Impact Fee	Number of Fees	Balance 12/31/2012	Receipts & Interest 2013	Withdrawals 2013	Balance 12/31/2013
School	32	\$238,380	\$136,922	\$50,000	\$325,302
Recreation	24	\$53,282	\$23,736	\$2,250	\$74,768
Public Safety	37	\$170,627	\$60,334	\$79,038	\$151,923
Roads	37	\$83,989	\$161,091	\$36,431	\$208,649

As always, I thank Melanie Murray, Accounting and Budget Manager, who compiled the data for this report with her usual expertise and unfailing good cheer.

Respectfully submitted,

John Sytek, Town Treasurer

# Kelley Library Treasurer's Report 2013

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Balance of cash on hand January 1, 2013	66,729.80
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Income, 2013

Town of Salem	1,300,999.07
Library Fees	13,601.98
Materials of Trade (fines & payments for lost/damaged items)	13,180.49
Trust Funds	1,364.18
Gifts & Grants	2,052.98
Interest	126.75

Total income:	1,331,325.45
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Total Available Funds, 2013	1,398,055.25
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Expenses, 2013

Personnel Services	989,754.62
Fees & Charges	9,029.16
Materials of trade	168,812.55
Supplies	15,923.45
Services and Charges: Building	64,661.26
Services and Charges: Other	55,958.25
Equipment and Furniture	28,125.20

Total Expenses:	1,332,264.49
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Balance of Cash on Hand, December 31, 2013	65,790.76
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Cash Balances, December 31, 2013

Cash on Hand	889.48
Checking Account	42,767.65
Certificate of Deposit	10,637.69
Brock Trust Fund	7,385.14
Madeleine L. Marois Trust Fund	4,110.80

Total Cash Balances	65,790.76
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Madeleine L. Marois Trust fund activity (for the purchase of recorded classical music) as follows:

Balance on January 1, 2013	4,955.77
Interest, 2013	5.03
Expenses, 2013	850.00
Balance on December 31, 2013	4,110.80



## INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen  
Town of Salem, New Hampshire

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Salem, New Hampshire, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

### **Management's Responsibility for the Financial Statements**

The Town'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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Salem, New Hampshire, as of December 31, 2012, and the respective changes in financial position 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.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and Schedule of Funding Progress – OPEB be presented to supplement the basic financial statements. 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 evidence sufficient to express an opinion or provide any assurance.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2013 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and 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's internal control over financial reporting and compliance.

*Melanson, Heath + Company P.C.*

June 11, 2013

TOWN OF SALEM, NEW HAMPSHIRE  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
DECEMBER 31, 2012

	<u>General</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>					
Cash and short-term investments	\$ 25,101,359	\$ 1,753,752	\$ 3,070,156	\$ 4,647,116	\$ 34,572,383
Investments	-	-	-	1,206,668	1,206,668
Restricted cash	1,952,930	-	-	-	1,952,930
Receivables:					
Property taxes	3,920,105	-	-	-	3,920,105
User fees	-	328,416	240,602	-	569,018
Departmental and other	1,453,501	5,559	8,333	204,861	1,672,254
Intergovernmental	82,901	-	283,101	-	366,002
Due from other funds	467,286	112,805	4,102	-	584,193
Other assets	178,669	-	-	-	178,669
<b>TOTAL ASSETS</b>	<b>\$ 33,156,751</b>	<b>\$ 2,200,532</b>	<b>\$ 3,606,294</b>	<b>\$ 6,058,645</b>	<b>\$ 45,022,222</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 952,601	\$ 158,093	\$ 37,985	\$ 21,613	\$ 1,170,292
Accrued liabilities	561,978	14,169	2,607	26,914	605,668
Tax refunds payable	374,907	-	-	-	374,907
Retainage payable	154,976	20,020	850	-	175,846
Due to other governments	21,172,280	-	-	-	21,172,280
Due to other funds	-	-	-	584,193	584,193
Other liabilities	44,254	-	-	-	44,254
<b>TOTAL LIABILITIES</b>	<b>23,260,996</b>	<b>192,282</b>	<b>41,442</b>	<b>632,720</b>	<b>24,127,440</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>3,682,961</b>	<b>333,975</b>	<b>248,935</b>	<b>-</b>	<b>4,265,871</b>
<b>FUND BALANCES</b>					
Nonspendable	178,669	-	-	942,218	1,120,887
Restricted	-	-	-	4,011,132	4,011,132
Committed	1,334,060	-	-	-	1,334,060
Assigned	413,038	577,214	1,189,685	472,575	2,652,512
Unassigned	4,287,027	1,097,061	2,126,232	-	7,510,320
<b>TOTAL FUND BALANCES</b>	<b>6,212,794</b>	<b>1,674,275</b>	<b>3,315,917</b>	<b>5,425,925</b>	<b>16,628,911</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 33,156,751</b>	<b>\$ 2,200,532</b>	<b>\$ 3,606,294</b>	<b>\$ 6,058,645</b>	<b>\$ 45,022,222</b>

See notes to financial statements.



TOWN OF SALEM, NEW HAMPSHIRE  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2012

	<u>General</u>	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Revenues:</b>					
Property taxes	\$ 26,207,451	\$ -	\$ -	\$ 151,260	\$ 26,358,711
Penalties, interest, and other taxes	400,701	14,983	10,557	-	426,241
Charges for services	1,593,931	3,357,130	2,246,168	1,548,988	8,746,217
Intergovernmental	2,081,625	-	-	363,665	2,445,290
Licenses and permits	5,518,423	-	-	-	5,518,423
Investment income	117,590	35	73	116,405	234,103
Contributions	45,568	-	-	99,141	144,709
Miscellaneous	1,122,349	185,934	291,634	1,093,196	2,693,113
<b>Total Revenues</b>	<b>37,087,638</b>	<b>3,558,082</b>	<b>2,548,432</b>	<b>3,372,655</b>	<b>46,566,807</b>
<b>Expenditures:</b>					
Current:					
General government	5,417,001	-	-	898,343	6,315,344
Public safety	17,672,514	-	-	1,548,440	19,220,954
Highway and streets	7,999,132	-	-	1,104,727	9,103,859
Sanitation	1,023,718	-	-	-	1,023,718
Water distribution and treatment	-	2,670,517	-	-	2,670,517
Sewer distribution and treatment	-	-	2,727,741	-	2,727,741
Health	203,208	-	-	-	203,208
Welfare	291,487	-	-	-	291,487
Culture and recreation	1,858,881	-	-	99,390	1,958,271
Debt service	977,658	645,485	66,420	-	1,689,563
<b>Total Expenditures</b>	<b>35,443,599</b>	<b>3,316,002</b>	<b>2,794,161</b>	<b>3,650,900</b>	<b>45,204,662</b>
Excess (deficiency) of revenues over expenditures	1,644,039	242,080	(245,729)	(278,245)	1,362,145
<b>Other Financing Sources (Uses):</b>					
Transfers in	672,393	112,805	122,015	830,000	1,737,213
Transfers out	(830,000)	(283,913)	(121,000)	(502,300)	(1,737,213)
<b>Total Other Financing Sources (Uses)</b>	<b>(157,607)</b>	<b>(171,108)</b>	<b>1,015</b>	<b>327,700</b>	<b>-</b>
Change in fund balance	1,486,432	70,972	(244,714)	49,455	1,362,145
Fund Equity, at Beginning of Year	4,726,362	1,603,303	3,560,631	5,376,470	15,266,766
Fund Equity, at End of Year	\$ 6,212,794	\$ 1,674,275	\$ 3,315,917	\$ 5,425,925	\$ 16,628,911

See notes to financial statements.



Town of Salem, New Hampshire  
Bank Balances by Fund by Account  
December 31, 2013 (unaudited)

		Beginning of Year	Deposits	Expenditures	End of Year
<u><i>Citizens Bank - Operating</i></u>					
General Fund	\$	24,949,270	\$ 152,782,476	\$ 151,303,928	\$26,427,818
Sewer Fund	\$	3,070,156	2,458,170	2,077,946	3,450,380
Water Fund	\$	1,753,752	4,048,191	3,591,916	2,210,027
Outside Detail-Police	\$	138,210	1,677,317	1,698,975	116,552
SCTV Fund	\$	748,725	393,388	427,119	714,994
Outside Detail-Fire	\$	5,032	37,662	27,530	15,164
GIS Fund	\$	21,364	1	-	21,365
Recreation	\$	65,319	69,992	53,945	81,366
Total	\$	30,751,828	\$ 161,467,197	\$ 159,181,359	\$33,037,666
<u><i>General Fund:</i></u>					
Bank of America-Ambulance	\$	150,664	\$ 1,041,730	\$ 1,150,428	\$ 41,966
<u><i>Capital Projects:</i></u>					
Citizens Bank	\$	1,641,655	\$ 6,949,542	\$ 6,262,410	\$ 2,328,787
Citizens Bank II	\$	-			
<u><i>CDBG Grants:</i></u>					
Citizens Bank	\$	550	\$ 305,000	\$ 305,000	\$ 550
<u><i>Forfeiture and Seizure:</i></u>					
Citizens Bank	\$	233,267	\$ 138,358	\$ 140,605	\$ 231,020
<u><i>Trust:</i></u>					
Citizens Bank-Performance Escrow	\$	999,367	\$ 779,582	\$ 454,943	\$ 1,324,006
<u><i>Special Revenue Fund:</i></u>					
Citizens Bk-Conservation Comm.	\$	4,378	\$ 33,650	\$ 21,135	\$ 16,893
Salem Co-op -Conservation Comm.		279,239	53,639	10,000	322,878
Citizens Bank - LLEBG	\$	233			\$ 233
<u><b>TOTAL</b></u>	\$	<u>34,061,182</u>	<u>\$ 170,768,698</u>	<u>\$ 167,525,880</u>	<u>\$37,304,000</u>

**Town of Salem New Hampshire  
General Fund  
Schedule of Changes in Unassigned Fund Balance  
For the Year Ended December 31, 2013  
Unaudited**

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Unassigned Fund Balance - January 1, 2013		\$	7,128,535
Unassigned Fund Balance used to reduce 2013 tax rate			875,000
<b>2013 Budget Summary:</b>			
Current Year Revenues	\$	41,065,019	
Current Year Expenditures		(38,498,912)	
Prior Year Unencumbered Funds		39,922	
Net Revenue, Expenditure and Encumbrances			2,606,029
Unassigned Fund Balance - December 31, 2013		\$	8,859,564

Town of Salem, New Hampshire  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Funds  
December 31, 2013 (Unaudited)

	General Fund	Sewer Fund	Water Fund	Non-Major Governmental Funds	Capital Project Fund	Total
<b>Revenues</b>						
Taxes	\$ 26,615,071				\$	26,615,071
Intergovernmental	2,920,915			305,000	6,949,542	10,175,457
Licenses & Permits	5,910,871			-		5,910,871
Charges for services	2,743,518	2,233,955	3,344,532	1,913,499		10,235,504
Investment earnings	516	32	19	1,188	-	1,755
Contributions	-		-	-		-
Proceeds of General Obligation Bonds	1,189,909		692,899	-		1,882,808
Miscellaneous	1,684,219	258,583	160,752	625,128	-	2,728,682
<b>Total Revenues</b>	<b>\$ 41,065,019</b>	<b>\$ 2,492,570</b>	<b>\$ 4,198,202</b>	<b>\$ 2,844,815</b>	<b>\$ 6,949,542</b>	<b>\$ 57,550,148</b>
<b>Expenditures</b>						
Current:						
General government	\$ 5,095,796	\$ -	\$ -	720,469	\$ -	\$ 5,816,265
Public safety	18,858,337			2,002,849		20,861,186
Sanitation	931,918	2,275,103				3,207,021
Highway and Streets	2,832,364				6,098,576	8,930,940
Health	215,034					215,034
Water distribution and treatment			3,116,276			3,116,276
Welfare	312,988					312,988
Culture and recreation	1,884,244			52,362		1,936,606
Conservation				20,812		20,812
Capital Outlay	7,415,718					7,415,718
Debt Service:						-
Principal retirement	815,000	54,000	526,000			1,395,000
Interest and fiscal charges	137,513	17,280	103,220	-	-	258,013
<b>Total Expenditures</b>	<b>\$ 38,498,912</b>	<b>\$ 2,346,383</b>	<b>\$ 3,745,496</b>	<b>\$ 2,796,492</b>	<b>\$ 6,098,576</b>	<b>\$ 53,485,859</b>
<b>Excess Deficiency of Revenues Over (Under) Expenditures</b>	<b>2,566,107</b>	<b>146,187</b>	<b>452,706</b>	<b>48,323</b>	<b>850,966</b>	<b>4,064,289</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	125,083	-		\$	125,083
Transfers out		-	(125,083)		\$	(125,083)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>125,083</b>	<b>(125,083)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>2,566,107</b>	<b>271,270</b>	<b>327,623</b>	<b>48,323</b>	<b>850,966</b>	<b>4,064,289</b>
<b>Fund Balances Beginning of Year, as restated</b>	<b>7,444,382</b>	<b>3,531,384</b>	<b>1,983,558</b>	<b>8,491,602</b>	<b>1,214,431</b>	<b>17,150,415</b>
<b>Fund Balances End of Year</b>	<b>\$ 10,010,489</b>	<b>\$ 3,802,654</b>	<b>\$ 2,311,181</b>	<b>\$ 8,539,925</b>	<b>\$ 2,065,397</b>	<b>\$ 21,214,704</b>

Town of Salem, New Hampshire  
Governmental Funds  
Balance Sheet  
December 31, 2013 (Unaudited)

	General Fund	Sewer Fund	Water Fund	Non-Major Governmental Funds	Capital Project Fund	Total Governmental Funds
<b>Assets</b>						
Cash and equivalents	\$ 26,469,784	\$ 3,450,381	\$ 2,210,027	\$ 1,521,018	\$ 2,328,787	\$ 37,304,003
Investments						
Receivables:						
Property Taxes	2,963,456					2,963,456
Accounts	360,509	154,224	235,548	199,951		950,232
Intergovernmental	364,952			9,500		374,452
Special assessments		2,077,293	1,431,885			3,509,178
Interfund Receivable	242,449	205,157				447,606
Voluntary Tax Liens	195,898	15,340				211,238
Tax Lien - Reserve for Uncollectible	(195,898)					(195,898)
Prepaid Expenses	274,847					274,847
Container deposit						
Total Assets	\$ 30,675,997	\$ 5,902,395	\$ 3,877,460	\$ 1,730,469	\$ 2,328,787	\$ 45,839,114
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts payable	\$ 401,998	\$ 3,505	\$ 75,801	\$ 417	\$	\$ 481,721
Accrued salaries and wages	696,353	3,603	17,028	29,075	\$	746,059
Contracts and retainage payable	23,842	-	-		263,390	287,232
Intergovernmental Payable	19,442,586	-				19,442,586
Interfund payable	9,500	-			-	9,500
Deferred revenue	91,229	2,092,633	1,473,450			3,657,312
Total Liabilities	\$ 20,665,508	\$ 2,099,741	\$ 1,566,279	\$ 29,492	\$ 263,390	\$ 24,624,410
<b>Fund Balances</b>						
Reserved for:						
Encumbrances	\$ 835,395	\$ 165,145	\$ 227,427	\$ 33,658	\$ 1,257,329	\$ 2,518,954
Endowments						
Special Purposes		1,250,894	629,155			1,880,049
Unreserved:						
Designated for Contingency	315,530					315,530
Undesignated reported in:						
General Fund	8,859,564			1,324,006		8,859,564
Trust & Agency				1,667,319	808,068	6,316,601
Special Revenue Funds	-	2,386,615	1,454,599			
Total Fund Balances	\$ 10,010,489	\$ 3,802,654	\$ 2,311,181	\$ 3,024,983	\$ 2,065,397	\$ 21,214,704
Total Liabilities and Fund Balances	\$ 30,675,997	\$ 5,902,395	\$ 3,877,460	\$ 3,054,475	\$ 2,328,787	\$ 45,839,114

**Town of Salem, New Hampshire**  
**General Fund**  
**Schedule of Estimated and Actual Revenues and Other Financing Sources**  
**And Expenditures and Other Uses - Budget and Actual**  
**For the Year Ended December 31, 2013**  
**Unaudited**

	2013		
	Original/Final Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues and other sources</b>			
Property Taxes	\$ 26,109,593	\$ 26,256,378	\$ 146,785
Interest and penalties on taxes	291,911	358,693	66,782
Licenses, permits and fees	5,259,880	5,910,871	650,991
Charges for Services	2,693,216	2,743,518	50,302
Intergovernmental	2,234,675	2,920,915	686,240
Investment Income	2,000	516	(1,484)
Miscellaneous	39,000	412,102	373,102
Other Financing Sources	1,995,255	1,587,026	
Use of Fund Balance	875,000	875,000	-
<b>Total Revenues</b>	<b>\$ 39,500,530</b>	<b>\$ 41,065,019</b>	<b>\$ 1,564,489</b>
<b>Expenditures and other sources</b>			
Current:			
General Government	\$ 5,056,660	\$ 5,095,796	\$ (39,136)
Public Safety	18,959,353	18,858,337	101,016
Highways and streets	2,884,272	2,832,364	51,908
Sanitation	1,052,908	931,918	120,990
Health	201,273	215,034	(13,761)
Welfare	300,763	312,988	(12,225)
Culture and recreation	1,952,371	1,884,244	68,127
Debt Service	952,513	952,513	-
Capital Outlay	7,390,906	7,415,718	(24,812)
<b>Total Expenditures</b>	<b>\$ 38,751,019</b>	<b>\$ 38,498,912</b>	<b>\$ 252,107</b>

Town of Salem, New Hampshire  
Capital Assets  
For the Year Ended December 31, 2013  
Unaudited

	Balance 12/31/2012	Additions	Deductions	Balance 12/31/2013
<b>Governmental activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 9,734,116	\$ -	\$ -	\$ 9,734,116
Land improvements	509,289	-	-	509,289
Construction in progress	5,745,818	32,500		5,778,318
<b>Total capital assets not being depreciated</b>	<b>\$ 15,989,223</b>	<b>32,500</b>	<b>-</b>	<b>\$ 16,021,723</b>
<b>Depreciable</b>				
Buildings	\$ 7,713,761		57,900	\$ 7,655,861
Machinery and equipment	7,441,042	497,709	120,226	7,818,525
Infrastructure	213,972,005			213,972,005
Vehicles	7,587,021	614,815	465,294	7,736,542
<b>Total depreciable capital assets</b>	<b>\$ 236,713,829</b>	<b>1,112,524</b>	<b>643,420</b>	<b>\$ 237,182,932</b>
<b>Total capital assets</b>	<b>\$ 252,703,052</b>	<b>1,145,024</b>	<b>643,420</b>	<b>\$ 253,204,655</b>
<b>Accumulated depreciation:</b>				
Buildings	\$ (3,733,388)	(156,868)	57,900	\$ (3,832,356)
Machinery and equipment	(3,631,720)	(362,679)	96,096	(3,898,304)
Infrastructure	(115,493,068)			(115,493,068)
Vehicles	(5,594,190)	(511,660)	411,698	(5,694,152)
<b>Total accumulated depreciation</b>	<b>\$(128,452,366)</b>	<b>(1,031,208)</b>	<b>565,693</b>	<b>\$(128,917,880)</b>
<b>Net Book Value, Capital Assets</b>	<b>\$ 124,250,686</b>	<b>113,816</b>	<b>1,209,113</b>	<b>\$ 124,286,775</b>

Statement of Town Debt  
For the Year Ending December 31, 2013  
Unaudited

Description	Year Issued	Original Obligation	Interest Rate	Final Payment	Outstanding Debt 12/31/12	New Issues 2013	Bonds retired 2013	Outstanding Debt 12/31/13
Spicket Hill Water Tower	1998	1,023,000	4.82%	2013	90,000		90,000	0
Sewer/Fire Equipment	1988	2,800,000	Var	2008	0		0	0
Arlington Pipeline	1996	2,900,000	5.71%	2016	865,000		200,000	665,000
Canobie Water /Sewer	1998	1,170,354	4.92%	2018	480,000		75,000	405,000
Road/Water T Plant Projects	1994	1,100,000	5.75%	2014				
Water Treatment Plant	1994	3,600,000	5.75%	2014				
Old Rockingham Pleasant St	1996	1,650,000	5.75%	2016				
		6,350,000			450,000		225,000	225,000
Blake Road Water Project	2004	695,900	4.41%	2024	420,000		35,000	385,000
Arterial Road Bond - North Main Street	2006	4,000,000	3.75%	2016	1,600,000		400,000	1,200,000
Bridge Reconstruction- Lawrence Road	2009	2,394,500	2.02%	2019	1,670,000		240,000	1,430,000
Bridge Reconstruction- N Main/Emerson	2010	1,297,000	2.62%	2020	1,035,000		130,000	905,000
Bridge Reconstruction - Bluff Street/Providence Hill	2013	1,189,909	1.81%	2023	0	1,189,909	0	1,189,909
Water Improvements - Pond Street	2013	692,091	1.81%	2023	0	692,091	0	692,091
Totals		24,512,754			6,610,000	1,882,000	1,395,000	7,097,000

**Town of Salem, New Hampshire**  
**Tax Rate Computations and Assessed Valuation Trends**  
**2009-2013**

	2009	2010	2011	2012	2013
Total Town Appropriations	\$39,996,401	\$40,788,937	\$44,483,092	\$41,986,816	\$45,045,318
Less Revenues and Credits	(18,549,358)	(17,634,901)	(17,836,079)	(15,917,976)	(18,935,805)
Net Town Appropriations	21,447,043	23,154,036	26,647,013	26,068,840	26,109,513
Net School Tax Assessment	28,872,900	31,154,214	35,804,128	38,465,963	38,501,251
State Education Taxes	9,760,335	10,102,755	8,965,888	9,093,680	9,188,952
County Tax Assessment	4,311,378	3,919,470	3,921,291	4,034,902	4,001,150
Total Town, School and County	64,391,656	68,330,475	75,338,320	77,663,385	77,800,866
Business Profits Tax Reimbursement	0	0	0	0	0
War Service Credits	735,500	718,500	705,125	688,500	671,000
Overlay	122,728	227,112	619,609	267,419	300,000
Property Taxes to be Raised	\$65,249,884	\$69,276,087	\$76,663,054	\$78,619,304	\$78,771,866
Net Assessed Valuation	\$4,650,084,748	\$4,677,695,399	\$3,814,009,111 (1)	\$3,827,733,752	\$3,858,080,677

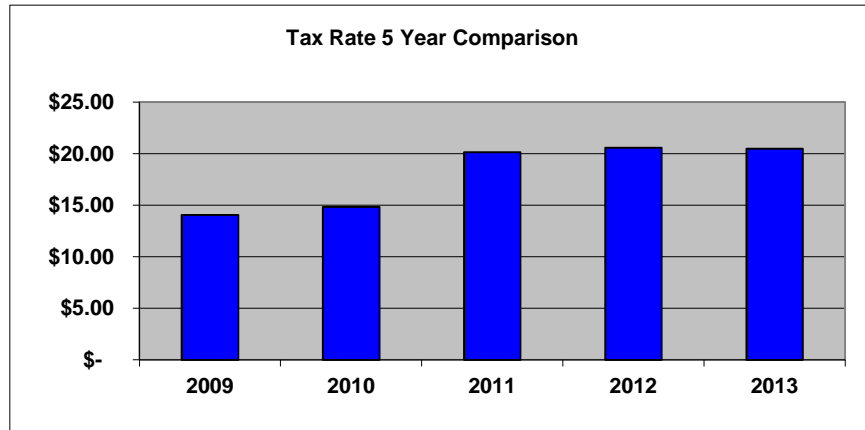
(1) Revaluation occurred in 2011



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

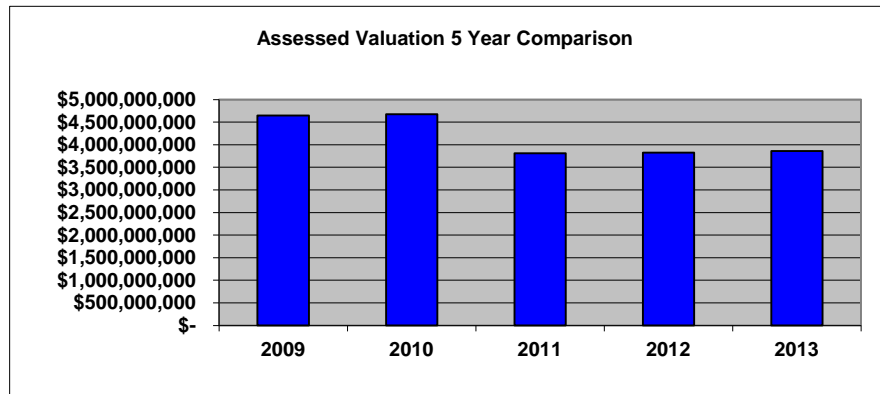
**Tax Rate 5 year Comparison**

2009	\$	14.05
2010	\$	14.84
2011	\$	20.14
2012	\$	20.58
2013	\$	20.46



**Assessed Valuation 5 year Comparison**

2009	\$	4,650,084,748
2010	\$	4,677,695,399
2011	\$	3,814,009,111
2012	\$	3,827,733,752
2013	\$	3,858,080,677



# TAX COLLECTOR'S REPORT

FOR THE MUNICIPALITY OF SALEM, NH

YEAR ENDING DECEMBER 31, 2013

MS-61

DR.	<u>2013</u>	***ON LEVIES OF *** <u>2012</u>	<u>2011</u>	<u>Prior</u>
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**UNCOLLECTED TAXES  
BEG. OF YEAR:**

Property Taxes	#3110	xxxxxxxxxxxxxx	3,124,629	
Resident Taxes	#3180	xxxxxxxxxxxxxx		
Land Use Change	#3120	xxxxxxxxxxxxxx		
Yield Taxes	#3185	xxxxxxxxxxxxxx	499	
Utilities	#3189	xxxxxxxxxxxxxx	13,172	
Excavation	#3187	xxxxxxxxxxxxxx		

**TAXES COMMITTED  
THIS YEAR**

Property Taxes	#3110	78,108,002	
Resident Taxes	#3180		
Land Use Change	#3120	83,500	
Yield Taxes	#3185	2,265	
Utilities	#3189	562,306	
Excavation	#3187		

**OVERPAYMENT:**

Property Taxes	#3110	90,120	
Resident Taxes	#3180		
Land Use Change	#3120		
Yield Taxes	#3185		

Interest Collected on Delinquent Tax	#3190	37,650	128,643
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Collected Resident Tax Penalties	#3190		
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**TOTAL DEBITS**

	\$ 78,883,843	\$ 3,266,943	\$ -	\$ -
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## TAX COLLECTOR'S REPORT

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FOR THE MUNICIPALITY OF SALEM, NH

YEAR ENDING DECEMBER 31, 2013

MS-61

\*\*\*ON LEVIES OF\*\*\*

CR.	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>Prior</u>
-----	-------------	-------------	-------------	--------------

**REMITTED TO TREASURER  
DURING FY:**

Property Taxes	76,040,171	3,124,629		
Resident Taxes				
Land Use Change	74,000			
Yield Taxes	2,265	499		
Utilities	548,253	13,172		
Interest - Property Tax	37,650	128,643		
Penalties- Resident Tax				
Excavation				
Deeded to Municipality				

**DISCOUNTS ALLOWED:**

**ABATEMENTS MADE:**

Property Taxes	17,992			
Resident Taxes				
Land Use Change				
Yield Taxes				
Utilities	665			

**UNCOLLECTED TAXES**

**END OF YEAR:** #1080

Property Taxes	2,139,959			
Resident Taxes				
Land Use Change	9,500			
Yield Taxes				
Excavation				
Utilities	13,388			

**TOTAL CREDITS**

<u>\$ 78,883,843</u>	<u>\$ 3,266,943</u>	<u>\$ -</u>	<u>\$ -</u>
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# TAX COLLECTOR'S REPORT

**FOR THE MUNICIPALITY OF SALEM, NH**

**YEAR ENDING DECEMBER 31, 2013**

**MS-61**

\*\*\*ON LEVIES OF\*\*\*

<b>DR.</b>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>PRIOR</u>
Unredeemed Liens Bal. @ Beg. Fiscal Yr.		531,363	242,898	20,715
Liens Executed During Fiscal Year	1,366,274			
Interest & Costs Col. After Lien Execution	39,599	59,414	79,646	2,082
Overpayment/Adjustment				
<b>TOTAL DEBITS</b>	<u>\$ 1,405,873</u>	<u>\$ 590,777</u>	<u>\$ 322,544</u>	<u>\$ 22,797</u>

**CR.**

**REMITTANCE TO  
TREASURER**

Redemptions	868,169	236,057	226,911	6,305
Int & Cost (after Lien) #3190	39,599	59,414	79,646	2,082
Abatements of Unredeemed Taxes	158	-	600	5,473
Liens Deeded to Municipality	1,438	1,689	453	
Unredeemed Liens Bal End of Year #1110	496,509	293,617	14,934	8,937
<b>TOTAL CREDITS</b>	<u>\$ 1,405,873</u>	<u>\$ 590,777</u>	<u>\$ 322,544</u>	<u>\$ 22,797</u>

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.

Cheryl-Ann Bolouk, CTC, Tax Collector

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

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## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

*Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL			INCOME				TOTAL						
				Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	Balance Beginning Year	%	Earned During Year	Expended During Year	Fees	Balance End Year	Principal & Income		
		Perpetual Care															
2001	Cametery			223,937.49	0.00	11,811.73	0.00	235,749.22	5,719.20	20.15%	6,038.65	(5,719.20)	(599.52)	5,439.14	241,188.36		
2001	Ackerman, Guy L			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70		
2013	Adinolfi, Lorraine V			0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00		
2011	Agudelo, Heladio (Jim)			276.79	0.00	14.60	0.00	291.39	7.07	0.02%	7.46	(7.07)	(0.74)	6.72	298.12		
2002	Albee, Earl E.			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70		
2008	Albright, Elfriede			138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44		
2002	Alberti, Kevin			245.38	0.00	12.94	0.00	258.33	6.27	0.02%	6.62	(6.27)	(0.66)	5.96	264.28		
2002	Alterisio, Beverly			163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19		
2007	Andreas, Jacob			212.61	0.00	11.21	0.00	223.83	5.43	0.02%	5.73	(5.43)	(0.57)	5.16	228.99		
2005	Anderson, Donald			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98		
2007	Anclit, Beverly			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66		
2005	Anzivino, John C.			74.20	0.00	3.91	0.00	78.11	1.90	0.01%	2.00	(1.90)	(0.20)	1.80	79.91		
2003	Babikian, Gregory H			327.18	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38		
2002	Baillargeon, August			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40		
2002	Bamford, Maria E.			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40		
2011	Barbagallo, Alexander F.			130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01		
2008	Barbera, Vincent			277.51	0.00	14.64	0.00	292.15	7.09	0.02%	7.48	(7.09)	(0.74)	6.74	298.88		
2008	Barclay, John R.			277.51	0.00	14.64	0.00	292.15	7.09	0.02%	7.48	(7.09)	(0.74)	6.74	298.88		
2004	Barker, Raymond			249.76	0.00	13.17	0.00	262.93	6.38	0.02%	6.73	(6.38)	(0.67)	6.07	269.00		
2009	Basco, Michael			71.65	0.00	3.78	0.00	75.43	1.83	0.01%	1.93	(1.83)	(0.19)	1.74	77.17		
2004	Bastien, Doris			83.25	0.00	4.39	0.00	87.64	2.13	0.01%	2.24	(2.13)	(0.22)	2.02	89.66		
2010	Batta, George A.			73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72		
2012	Beaulieu, Michel C.			0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00		
2003	Bergeron, Gilbert			83.25	0.00	4.39	0.00	87.64	2.13	0.01%	2.24	(2.13)	(0.22)	2.02	89.66		
2007	Blodeau, David			277.51	0.00	14.64	0.00	292.15	7.09	0.02%	7.48	(7.09)	(0.74)	6.74	298.88		
2003	Blakeslee, Charles A.			327.18	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38		
2011	Bleakley, Charles A.			130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01		
2013	Blodgett, Thomas G			0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00		
2002	Blouin, Earl			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70		
2010	Boden, Arthur T., Jr.			73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72		
2011	Boland, Amelia L.			260.00	0.00	13.71	0.00	273.71	7.09	0.02%	7.48	(7.09)	(0.74)	6.32	280.03		
2010	Bonanno, Andrew J.			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45		
2011	Borges, Albert			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06		
2006	Bourque, James			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84		
2008	Boutin, Annie L.			138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44		
2003	Boutas, Zella			249.76	0.00	13.17	0.00	262.93	6.38	0.02%	6.73	(6.38)	(0.67)	6.07	269.00		
2004	Brazil, Richard			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.28)	(0.45)	4.02	179.30		
2011	Briggs, Norma J.			69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53		
2008	Brousseau, Alphonse			208.13	0.00	10.98	0.00	219.11	5.31	0.02%	5.61	(5.31)	(0.56)	5.06	224.17		
2010	Brown, Carol L.			73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72		
2002	Brunelle, Raymond			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40		
2005	Bobis, Marc L.			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84		
2002	Boudreau, Teresa			79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85		
2008	Boyko, Pauline			277.51	0.00	14.64	0.00	292.15	7.09	0.02%	7.48	(7.09)	(0.74)	6.74	298.88		
2006	Burnham, Linda			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66		
2003	Burris, Eugene			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33		
2002	Buscemi, Dora			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70		
2007	Bythewood, Dorothy			69.38	0.00	3.66	0.00	73.04	1.77	0.01%	1.87	(1.77)	(0.19)	1.69	74.73		
2011	Callahan Ann M			69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53		
2009	Calma, Mary S.			286.59	0.00	15.12	0.00	301.71	7.32	0.03%	7.73	(7.32)	(0.77)	6.96	308.66		
2004	Campbell, William			333.01	0.00	17.56	0.00	350.57	8.51	0.03%	8.98	(8.51)	(0.89)	8.09	358.66		
2008	Campos, Carlos Sr.			138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44		
2006	Capozzi, Bruce			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84		
2003	Carney, Jr., Joseph			327.18	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38		
2004	Carr, Raymond			333.01	0.00	17.56	0.00	350.57	8.51	0.03%	8.98	(8.51)	(0.89)	8.09	358.66		
2004	Carroll, Margaret			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33		
2013	Carroll, Paul J			0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00		
2005	Carter, Edna G.			76.59	0.00	4.04	0.00	80.63	1.96	0.01%	2.07	(1.96)	(0.21)	1.86	82.49		
2008	Cassidy, Karen			138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44		
2012	Cassaro, Noreen M.			130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01		
2002	Catalano, Catherine			327.18	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38		
2007	Cattarus, Carole			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66		

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				TOTAL			
				Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	Balance Beginning Year	%	Earned During Year		Expended During Year	Fees	Balance End Year
2007	Cavanaugh, John			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2003	Charlebois, David			327.18	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38
2002	Chorley, David			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2010	Chiccarone, Peter			292.38	0.00	15.42	0.00	307.80	7.47	0.03%	7.88	(7.47)	(0.78)	7.10	314.89
2006	Clifton, Walter S.			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2007	Coccone, Horace J.			277.51	0.00	14.64	0.00	292.15	7.09	0.02%	7.48	(7.09)	(0.74)	6.74	298.88
2006	Conley, Richard A.N.			74.20	0.00	3.91	0.00	78.11	1.90	0.01%	2.00	(1.90)	(0.20)	1.80	79.91
2005	Connors, Maurice			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2005	Conneaney, Kevin			229.78	0.00	12.12	0.00	241.90	5.87	0.02%	6.20	(5.87)	(0.62)	5.58	247.48
2011	Cooney, Patrick W.			69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53
2010	Cossette, Sandra A.			219.28	0.00	11.57	0.00	230.85	5.60	0.02%	5.91	(5.60)	(0.59)	5.32	236.17
2004	Coty, Bernard W.			333.01	0.00	17.56	0.00	350.57	8.51	0.03%	8.99	(8.51)	(0.89)	8.09	358.66
2003	Couture, Doris			327.18	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38
2009	Coville, Jacqueline			71.65	0.00	3.78	0.00	75.43	1.83	0.01%	1.93	(1.83)	(0.19)	1.74	77.17
2003	Cox, Sheila			327.18	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38
2006	Crane, William A.			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2010	Cronin, John F.			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2007	Croteau, Deborah			283.49	0.00	14.95	0.00	298.44	7.24	0.03%	7.64	(7.24)	(0.76)	6.89	305.33
2012	Croteau, Susan E.			65.00	0.00	3.43	0.00	68.43	0.00	0.01%	1.75	0.00	(0.17)	1.58	70.01
2003	Crumpler, Betty Jane			163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2009	Curran, Brenda J.			143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2010	D'Agate, John Abdul			292.38	0.00	15.42	0.00	307.80	7.47	0.03%	7.88	(7.47)	(0.78)	7.10	314.89
2013	D'Agostino, Lucille A.			0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2012	D'Amico, Lorraine L.			0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2004	Dawson, Barbara			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2004	Dawson, Lynne			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2010	Day, Stephen R.			73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72
2011	DeAmico, Robert A.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2004	DeCesare, Helen			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2003	Decker, Nancy G.			245.38	0.00	12.94	0.00	258.33	6.27	0.02%	6.62	(6.27)	(0.66)	5.96	264.28
2011	DeLaney, Norman G.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2013	Delim, Rooney C.			0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2002	Deliccioppa, David			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2001	Deloge, Jean			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2003	Demellia, Michael			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2011	Demers, Rudolph			81.79	0.00	4.31	0.00	86.11	2.09	0.01%	2.21	(2.09)	(0.22)	1.99	88.09
2010	Dennis, Robert L.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2010	DeRosa, Philip A. Sr.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2013	DeSantis, Ella M.			0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2005	DesFosses, Gloria			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2011	DeSouza, Abigail			130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01
2010	Desmanches, Rene			292.38	0.00	15.42	0.00	307.80	7.47	0.03%	7.88	(7.47)	(0.78)	7.10	314.89
2008	DeVito, Stephen D.			277.51	0.00	14.64	0.00	292.15	7.09	0.02%	7.48	(7.09)	(0.74)	6.74	298.88
2003	Dew, Robert			163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2011	Donabedian, Daniel			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2006	Donovan, Rita			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2012	Dozibrin, Theodore			130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01
2013	Drago, Robert F.			0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2009	Dube, Richard			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2002	Dubreuil, Denise			79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85
2005	Dubois, John			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2004	Duffy, Thresa			83.25	0.00	4.39	0.00	87.64	2.13	0.01%	2.24	(2.13)	(0.22)	2.02	89.66
2005	Duggan, Paul			306.37	0.00	16.16	0.00	322.53	7.82	0.03%	8.26	(7.82)	(0.82)	7.44	329.98
2012	Dumochel, Rejean J.			130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01
2002	Dunaway, James			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2005	Dunaway, Bertrand			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2007	Dyrnek, Doris			208.13	0.00	10.98	0.00	219.11	5.31	0.02%	5.61	(5.31)	(0.56)	5.06	224.17
2012	English, Diane L.			65.00	0.00	3.43	0.00	68.43	0.00	0.01%	1.75	0.00	(0.17)	1.58	70.01
2010	Espinal, Andrea L.			73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72
2013	Espinola, Herman J.			0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				TOTAL				
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	%	Earned During Year		Expended During Year	Fees	Balance End Year	Principal & Income
2011	Fairweather, Ethel M			0.01%	138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2010	Faller, Nancy J.			0.01%	73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72
2012	Farnell, Brian R.			0.02%	195.00	0.00	10.29	0.00	205.29	0.00	0.02%	5.26	0.00	(0.52)	4.74	210.02
2002	Farneth, Douglas			0.01%	79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85
2007	Faucher, Lucia			0.02%	212.61	0.00	11.21	0.00	223.83	5.43	0.02%	5.73	(5.43)	(0.57)	5.16	228.99
2004	Fawcett, Walter			0.01%	166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2012	Feeney, Gail F.			0.01%	130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01
2013	Ferney, Joseph			0.00%	0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2012	Ferranti, Maria E.			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2006	Ferris, Virginia M.			0.03%	296.80	0.00	15.65	0.00	312.45	7.58	0.03%	8.00	(7.58)	(0.79)	7.21	319.66
2006	Fichera, Philip D.			0.01%	148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2002	Fitton, Ruth E.			0.03%	318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40
2006	Fitzgerald, Diane			0.03%	296.80	0.00	15.65	0.00	312.45	7.58	0.03%	8.00	(7.58)	(0.79)	7.21	319.66
2007	Fleming, Dorothy			0.03%	283.49	0.00	14.95	0.00	298.44	7.24	0.03%	7.64	(7.24)	(0.76)	6.89	305.33
2011	Fleissas, Carol M.			0.01%	138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2005	Ford, Earl F			0.01%	130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01
2002	Ford, Joan			0.01%	153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2002	Foulds Jr., Samuel T.N.			0.01%	159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2004	Fowler, George			0.01%	166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2011	Fox, James J.			0.02%	276.79	0.00	14.60	0.00	291.39	7.07	0.02%	7.46	(7.07)	(0.74)	6.72	298.12
2013	Fraser, Dean G.			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2005	Fredette, Joseph			0.01%	153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2007	Freitas, Marilyn			0.01%	141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.92	(3.62)	(0.38)	3.44	152.66
2001	Fusco, George C			0.01%	159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2003	Frederick, Ruth A.			0.01%	166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2008	Gagnon, Gilman J.			0.01%	138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44
2009	Gallagher, William T.			0.01%	143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2007	Gallant, Joseph A.			0.01%	70.87	0.00	3.74	0.00	74.61	1.81	0.01%	1.91	(1.81)	(0.19)	1.72	76.33
2002	Galuzzo, David			0.03%	318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40
2008	Garabedian, Carol E			0.03%	286.59	0.00	15.12	0.00	301.71	7.32	0.03%	7.73	(7.32)	(0.77)	6.96	308.66
2005	Garabedian, Carolyn			0.03%	306.37	0.00	16.16	0.00	322.53	7.82	0.03%	8.26	(7.82)	(0.82)	7.44	329.98
2005	Garcia, Gilbert			0.01%	148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2009	Gardella, Doris T			0.01%	143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2002	Garvey, Carol			0.01%	159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2002	Gazda, Richard J.			0.01%	159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2003	Geddy, Richard J.			0.01%	163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2008	Geary, Richard F.			0.01%	69.38	0.00	3.66	0.00	73.04	1.77	0.01%	1.87	(1.77)	(0.19)	1.69	74.73
2006	Gentile, William			0.03%	296.80	0.00	15.65	0.00	312.45	7.58	0.03%	8.00	(7.58)	(0.79)	7.21	319.66
2004	George, Ernest J.			0.03%	306.37	0.00	16.16	0.00	322.53	7.82	0.03%	8.26	(7.82)	(0.82)	7.44	329.98
2010	Georgiana, Kaitlin Eliz			0.02%	245.38	0.00	12.94	0.00	258.33	6.27	0.02%	6.62	(6.27)	(0.66)	5.96	264.28
2010	Gilchrist, Bruce			0.01%	69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53
2004	Gill, Ann			0.03%	306.37	0.00	16.16	0.00	322.53	7.82	0.03%	8.26	(7.82)	(0.82)	7.44	329.98
2005	Gill, Jeannette			0.01%	148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2008	Gingues, Diane M.			0.02%	277.51	0.00	14.64	0.00	292.15	7.09	0.02%	7.48	(7.09)	(0.74)	6.74	298.88
2007	Girard, Barbara J.			0.01%	141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2005	Girard, Juliette			0.01%	74.20	0.00	3.91	0.00	78.11	1.90	0.01%	2.00	(1.90)	(0.20)	1.80	79.91
2003	Gragosian, Anthony			0.01%	163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2012	Giuffrida, Joseph P.			0.01%	130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01
2006	Giusti, Joan			0.01%	148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2002	Gosselin, Loretta M.			0.01%	163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2003	Gould, William			0.03%	327.19	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38
2010	Goterch, Walter			0.02%	276.79	0.00	14.60	0.00	291.39	7.07	0.02%	7.46	(7.07)	(0.74)	6.72	298.12
2005	Grassi, Constance			0.01%	153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2006	Graziani, Arthur Jr.			0.01%	138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44
2011	Green, William T.			0.01%	69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53
2003	Grover, Roderick			0.03%	327.18	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38
2009	Gucciardi, Lee Ann			0.03%	283.49	0.00	14.95	0.00	298.44	7.24	0.03%	7.64	(7.24)	(0.76)	6.89	305.33
2006	Guerin, Alfred L.			0.01%	146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2009	Gugliotta, Francis			0.03%	286.59	0.00	15.12	0.00	301.71	7.32	0.03%	7.73	(7.32)	(0.77)	6.96	308.66
2006	Gugliotta, Glendolyn			0.01%	141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66



## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				TOTAL				
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	%	Earned During Year	Expended During Year	Fees	Balance End Year	Principal & Income	
2012	Guldry, Doris M.			0.01%	65.00	0.00	3.43	0.00	68.43	0.00	0.01%	1.75	0.00	(0.17)	1.58	70.01
2012	Gulmet, Raymond A.			0.01%	65.00	0.00	3.43	0.00	68.43	0.00	0.01%	1.75	0.00	(0.17)	1.58	70.01
2007	Habib, Christopher			0.01%	69.38	0.00	3.66	0.00	73.04	1.77	0.01%	1.87	(1.77)	(0.19)	1.69	74.73
2001	Hadwah, Julia Maloff			0.02%	239.13	0.00	12.61	0.00	251.74	6.11	0.02%	6.45	(6.11)	(0.64)	5.81	257.55
2004	Hall, David H.			0.01%	166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2002	Hamel Jr., Charles			0.01%	79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85
2006	Hamel, Dorothy I			0.01%	148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2009	Hanlon, Patricia			0.01%	143.30	0.00	7.66	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2008	Haness, Gordon			0.01%	69.38	0.00	3.66	0.00	73.04	1.77	0.01%	1.87	(1.77)	(0.19)	1.69	74.73
2003	Harrison, Patrick			0.01%	81.79	0.00	4.31	0.00	86.11	2.09	0.01%	2.21	(2.09)	(0.22)	1.99	88.09
2009	Harvey, Catherine C.			0.03%	292.38	0.00	15.42	0.00	307.80	7.47	0.03%	7.88	(7.47)	(0.78)	7.10	314.89
2010	Hebert, Roland H.			0.01%	146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2013	Henderson, Paul E & Marcia			0.09%	0.00	65.00	0.00	0.00	65.00	0.00	0.09%	0.00	0.00	0.00	0.00	65.00
2012	Hembrough, Muriel M.			0.01%	65.00	0.00	3.43	0.00	68.43	0.00	0.01%	1.75	0.00	(0.17)	1.58	70.01
2005	Henderson, Noble			0.01%	153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2006	Hewitt, Timothy E.			0.01%	74.20	0.00	3.91	0.00	78.11	1.90	0.01%	2.00	(1.90)	(0.20)	1.80	79.91
2011	Heuser, Vaughndella J.			0.01%	138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2002	Hilberg, Elizabeth			0.03%	327.18	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38
2012	Hill, Eugenia P.			0.01%	65.00	0.00	3.43	0.00	68.43	0.00	0.01%	1.75	0.00	(0.17)	1.58	70.01
2010	Hines, Sheila L.			0.03%	292.38	0.00	15.42	0.00	307.80	7.47	0.03%	7.88	(7.47)	(0.78)	7.10	314.89
2010	Hobbs, Megan			0.01%	163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2002	Hockridge, Joan			0.01%	159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2007	Hoffman, George F.			0.02%	208.13	0.00	10.98	0.00	219.11	5.31	0.02%	5.61	(5.31)	(0.56)	5.06	224.17
2012	Hogan, Robert C.			0.08%	0.00	65.00	0.00	0.00	65.00	0.00	0.08%	0.00	0.00	0.00	0.00	65.00
2010	Hohmann, Margaret M			0.02%	219.28	0.00	11.57	0.00	230.85	5.60	0.02%	5.91	(5.60)	(0.59)	5.32	236.17
2012	Holland, Donna Marie			0.01%	65.00	0.00	3.43	0.00	68.43	0.00	0.01%	1.75	0.00	(0.17)	1.58	70.01
2009	Honsey, Glenn M.			0.03%	292.38	0.00	15.42	0.00	307.80	7.47	0.03%	7.88	(7.47)	(0.78)	7.10	314.89
2011	Hoon, Jacqueline M.			0.01%	130.00	0.00	6.86	0.00	136.86	3.62	0.01%	3.82	(3.62)	(0.35)	3.46	140.01
2006	Howell, John J.			0.01%	141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2007	Hutchings, Judith			0.03%	283.49	0.00	14.95	0.00	298.44	7.24	0.03%	7.64	(7.24)	(0.76)	6.89	305.33
2012	Hutchinson, Margaret A			0.01%	130.00	0.00	6.86	0.00	136.86	3.62	0.01%	3.82	(3.62)	(0.35)	3.46	140.01
2005	Ichton, Joseph			0.01%	153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2008	Jacques, Marie			0.01%	69.38	0.00	3.66	0.00	73.04	1.77	0.01%	1.87	(1.77)	(0.19)	1.69	74.73
2004	Jendrick, James T			0.01%	153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2002	Johnson, Edwin			0.01%	79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85
2008	Johnson, James L.			0.01%	143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2004	Kandres, Charles			0.02%	229.78	0.00	12.12	0.00	241.90	5.87	0.02%	6.20	(5.87)	(0.62)	5.58	247.48
2009	Karamourtopoulos, John			0.01%	146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2012	Kaer, Ronald J.			0.01%	130.00	0.00	6.86	0.00	136.86	3.62	0.01%	3.82	(3.62)	(0.35)	3.46	140.01
2002	Kaer, Ronald J.			0.01%	159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2012	Karman, Edith			0.02%	260.00	0.00	13.71	0.00	273.71	6.32	0.02%	7.01	(6.32)	(0.70)	6.32	280.03
2007	Karl, Eric D			0.01%	141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2008	Keo, Jim			0.01%	141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2007	Kimball, Harold F.			0.01%	69.38	0.00	3.66	0.00	73.04	1.77	0.01%	1.87	(1.77)	(0.19)	1.69	74.73
2007	King, Mary S.			0.01%	70.87	0.00	3.74	0.00	74.61	1.81	0.01%	1.91	(1.81)	(0.19)	1.72	76.33
2010	Koza, Barbara J.			0.01%	146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2010	Kurgan, Lois S.			0.01%	73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72
2011	Lai, Man Yip			0.02%	276.79	0.00	14.60	0.00	291.39	7.07	0.02%	7.46	(7.07)	(0.74)	6.72	298.12
2005	LaFontaine, Richard			0.02%	222.60	0.00	11.74	0.00	234.34	5.68	0.02%	6.00	(5.68)	(0.60)	5.41	239.75
2005	Lamphere, Lorraine T.			0.01%	153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2003	Landry, Raymond I			0.01%	166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2004	Landry, Wilfred A.			0.03%	306.37	0.00	16.16	0.00	322.53	7.82	0.03%	8.26	(7.82)	(0.82)	7.44	329.98
2007	Lanquette, Lionel			0.01%	69.38	0.00	3.66	0.00	73.04	1.77	0.01%	1.87	(1.77)	(0.19)	1.69	74.73
2011	LaPlante, John J.			0.01%	69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53
2008	Larocne, Joan			0.01%	69.38	0.00	3.66	0.00	73.04	1.77	0.01%	1.87	(1.77)	(0.19)	1.69	74.73
2003	Laspina, Alfred J.			0.01%	81.79	0.00	4.31	0.00	86.11	2.09	0.01%	2.21	(2.09)	(0.22)	1.99	88.09
2007	Laycock, Beatrice			0.01%	141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2005	Leamy, Brenda			0.01%	153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2010	Leary, Thomas F.			0.01%	73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72
2009	LeBlanc, Donald S.			0.01%	146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2013	Lemelin, Richard N			0.09%	0.00	260.00	0.00	0.00	260.00	0.00	0.09%	0.00	0.00	0.00	0.00	260.00

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL			INCOME				TOTAL				
				Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	Balance Beginning Year	%	Earned During Year	Expended During Year	Fees	Balance End Year	Principal & Income
2008	Leone, Paul J., Sr.			138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44
2005	Lerliche, Robert Sr.			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2002	Lesnitsky, George			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40
2002	Letourneau, Rene P			79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85
2009	Limosani, Michael F.			73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72
2012	Locke, Richard M.			0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2009	Lorenzo, Joseph D.			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2010	Lovejoy, Thomas G.			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2011	Lund, Mary D.			69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53
2007	Lund, Nancy L.			283.49	0.00	14.95	0.00	298.44	7.24	0.03%	7.64	(7.24)	(0.76)	6.89	305.33
2002	Lustenberger, Noreen			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2005	Lutley, Wesley R., Sr.			306.37	0.00	16.16	0.00	322.53	7.82	0.03%	8.26	(7.82)	(0.82)	7.44	329.95
2006	Lynch, Daniel A.			222.60	0.00	11.74	0.00	234.34	5.68	0.02%	6.00	(5.68)	(0.60)	5.41	239.75
2006	MacDonald, Collin			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2008	MacDonald, William			138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44
2005	McNamara, Thomas			74.20	0.00	3.91	0.00	78.11	1.90	0.01%	2.00	(1.90)	(0.20)	1.80	79.91
2001	McPhee, Barbara J			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2009	Mahoney, Eneith			143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2010	Maille, Elizabeth			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2003	Maker, Joseph T			163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2003	Maker, Ronald R.			163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2010	Maloney, Stephen F.			219.28	0.00	11.57	0.00	230.85	5.60	0.02%	5.91	(5.60)	(0.59)	5.32	236.17
2007	Manduca, Joseph			70.87	0.00	3.74	0.00	74.61	1.81	0.01%	1.91	(1.81)	(0.19)	1.72	76.33
2012	Manton, Richard B.			130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01
2005	Marchulaitis, Wayne F.			76.59	0.00	4.04	0.00	80.63	1.96	0.01%	2.07	(1.96)	(0.21)	1.86	82.49
2011	Marin, Cheryl			276.79	0.00	14.60	0.00	291.39	7.07	0.02%	7.46	(7.07)	(0.74)	6.72	298.12
2008	Marshall, Norman			286.59	0.00	15.12	0.00	301.71	7.32	0.03%	7.73	(7.32)	(0.77)	6.96	308.66
2012	Massahos, Gail L.			0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2002	Marsden, Linda			79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85
2010	Marsden, Claire L.			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2007	Mathon, Gerard			69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53
2011	Mawson, Eileen			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2010	McCarthy, Richard E, Dr.			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2007	McColligan, Alice			70.87	0.00	3.74	0.00	74.61	1.81	0.01%	1.91	(1.81)	(0.19)	1.72	76.33
2004	McGuire, Edward			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2006	McGrath, Sheila P.			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2003	McDonough, Thomas			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2011	McInnis, George			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2011	McLean, Marlena S.			207.60	0.00	10.95	0.00	218.55	5.30	0.02%	5.60	(5.30)	(0.56)	5.04	223.59
2011	Meisel, Frank R., Jr.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2008	Melanson, Joseph S.			138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44
2003	Meredith, Michael			245.38	0.00	12.94	0.00	258.33	6.27	0.02%	6.62	(6.27)	(0.66)	5.96	264.28
2010	Merron, Earl K.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2009	Michalski, Donald C			143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2009	Miller, Joan T			143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2002	Miller, Yvonne			79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85
2005	Milley, Karen W.			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2010	Minnon, Jean E.			292.38	0.00	15.42	0.00	307.80	7.47	0.03%	7.88	(7.47)	(0.78)	7.10	314.89
2003	Monaghan, Dorothy			163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2011	Monty, Donald L., Jr.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2011	Moore, John C.			130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01
2003	Moorehouse, Thomas			163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2007	Moir, Nathan			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2011	Morelle, Anella P.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2004	Mosques, Thomas			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2011	Muir, Richard W.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2003	Munro, Claire			163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2006	Murphy, Robert			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2004	Murray, Richard			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2012	Najarian Hrair			0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

*Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				Balance End Year	Balance Beginning Year	%	Earned During Year	Expended During Year	Fees	Balance End Year	Principal & Income
				Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance Beginning Year	%	Earned During Year	Expended During Year								
2002	Narinkevicius, Walter			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70				
2009	Neuhauser, Margit			214.94	0.00	11.34	0.00	226.28	5.49	0.02%	5.80	(5.49)	(0.58)	5.22	231.50				
2009	Noonan, Cynthia D.			143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33				
2005	Nutter, Harold R			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98				
2006	O'Connell, Mark J.			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84				
2002	O'Clare, Doreen			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40				
2003	O'Neill, Theresa			163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19				
2006	Olds, David W.			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84				
2010	Olds, Howard W.			292.38	0.00	15.42	0.00	307.80	7.47	0.03%	7.88	(7.47)	(0.78)	7.10	314.89				
2009	Oliveri, Joseph J.			71.65	0.00	3.78	0.00	75.43	1.83	0.01%	1.93	(1.83)	(0.19)	1.74	77.17				
2007	Oliveri, Richard P			277.51	0.00	14.64	0.00	292.15	7.09	0.02%	7.48	(7.09)	(0.74)	6.74	298.88				
2002	Ouellette, Patrick			79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85				
2002	Ouerka, Sandra M.			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40				
2006	Packard, Cynthia			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40				
2006	Palombi, Joan M.			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84				
2012	Pandeleo, Michael P.			260.00	0.00	13.71	0.00	273.71	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	280.03				
2010	Pappalardo, Mara C.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.82	(3.53)	(0.37)	3.37	149.06				
2007	Parhiala, Susan			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.92	(3.62)	(0.38)	3.44	152.66				
2007	Parsons, Warren			212.61	0.00	11.21	0.00	223.83	5.43	0.02%	5.73	(5.43)	(0.57)	5.16	228.99				
2008	Parodie, George W.			138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44				
2007	Patti, Josephine			283.49	0.00	14.95	0.00	298.44	7.24	0.03%	7.64	(7.24)	(0.76)	6.89	305.33				
2010	Paulman, Herbert F.			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45				
2002	Paredina, Ronald			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70				
2002	Partridge, Stuart			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40				
2011	Pereira, Manuel C.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06				
2010	Peront, Clement E.			73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72				
2012	Perry, William A III			65.00	0.00	3.43	0.00	68.43	0.00	0.01%	1.75	0.00	(0.17)	1.58	70.01				
2006	Peters, Robert J.			222.60	0.00	11.74	0.00	234.34	5.68	0.02%	6.00	(5.68)	(0.60)	5.43	239.77				
2010	Phaneuf, Kay E.			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45				
2013	Potter, Carolyn J			0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00				
2013	Prescott, Margaret F			0.00	260.00	0.00	0.00	260.00	0.00	0.00%	0.00	0.00	0.00	0.00	260.00				
2005	Prevete, Andrew			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98				
2003	Priestley, Anne			490.77	0.00	25.89	0.00	516.65	12.54	0.04%	13.23	(12.54)	(1.31)	11.92	528.57				
2002	Proulx, Norman			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40				
2011	Provencer, John J. Jr.			130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01				
2004	Puglia, Geraldine (Sleeves)			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33				
2006	Queenan, Patricia M.			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84				
2009	Quinn, William M.			143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33				
2011	Randall, Charles R.			276.79	0.00	14.60	0.00	291.39	7.07	0.02%	7.46	(7.07)	(0.74)	6.72	298.12				
2010	Ray, Cassandra R.			292.38	0.00	15.42	0.00	307.80	7.47	0.03%	7.88	(7.47)	(0.78)	7.10	314.89				
2004	Razzaboni, Napoleon			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33				
2002	Reid, Richard			79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85				
2002	Reitano, Joyce			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40				
2005	Richardson, Rodney			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98				
2007	Riley, John Sr.			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66				
2002	Robbins, Gretel			79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85				
2011	Robinson, Madonna M			69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53				
2010	Rouff, Pearl M.			69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53				
2007	Royce, Mary R.			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66				
2008	Ruffen, Thomas F.			416.26	0.00	21.96	0.00	438.22	10.63	0.04%	11.22	(10.63)	(1.11)	10.12	448.33				
2005	Rubino, Joseph			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98				
2003	Ruppert, John			327.18	0.00	17.26	0.00	344.43	8.36	0.03%	8.82	(8.36)	(0.88)	7.94	352.38				
2004	Saad, Katherine			306.37	0.00	16.16	0.00	322.53	7.82	0.03%	8.26	(7.82)	(0.82)	7.44	329.98				
2006	Sanaro, Karen			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66				
2008	Sambataro, Mark			136.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44				
2008	Santagati, Kevin			286.59	0.00	15.12	0.00	301.71	7.32	0.03%	7.73	(7.32)	(0.77)	6.96	308.66				
2012	Sapienza, Daniel R.			260.00	0.00	13.71	0.00	273.71	3.62	0.02%	3.82	(3.62)	(0.38)	3.44	280.03				
2007	Sapochnetti, Ernestine			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66				
2007	Savard, Carole			283.49	0.00	14.95	0.00	298.44	7.24	0.03%	7.64	(7.24)	(0.76)	6.89	305.33				
2010	Sayer, James A., Jr.			73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72				

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				TOTAL			
				Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	Balance Beginning Year	%	Earned During Year		Expended During Year	Fees	Balance End Year
2004	Schofield, Thomas F.			166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2010	Schofield, Eric W.			73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72
2009	Schwarzenberg, Frances			73.09	0.00	3.86	0.00	76.95	1.77	0.01%	1.97	(1.87)	(0.20)	1.77	78.72
2006	Seale, Marilyn			74.20	0.00	3.91	0.00	78.11	1.90	0.01%	2.00	(1.90)	(0.20)	1.80	79.91
2009	Sears, Elmo D.			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2010	Seiridge, Maura			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2007	Seubert, Edward			69.38	0.00	3.66	0.00	73.04	1.77	0.01%	1.87	(1.77)	(0.19)	1.69	74.73
2005	Shambarger, Pamela			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2003	Sheehan, Robert			81.79	0.00	4.31	0.00	86.11	2.09	0.01%	2.21	(2.09)	(0.22)	1.99	88.09
2004	Sherman, Jeanette			83.25	0.00	4.39	0.00	87.64	2.13	0.01%	2.24	(2.13)	(0.22)	2.02	89.66
2008	Shoukal, Michael J.			143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2007	Silva, Patricia A.			138.75	0.00	7.32	0.00	146.07	3.55	0.01%	3.74	(3.55)	(0.37)	3.37	149.44
2012	Smith, Marianna B.			0.00	260.00	0.00	0.00	260.00	0.00	0.00%	0.00	0.00	0.00	0.00	260.00
2004	Smith, Richard J.			249.76	0.00	13.17	0.00	262.93	6.38	0.02%	6.73	(6.38)	(0.67)	6.07	269.00
2007	Sousa, Maxwell C			283.49	0.00	14.95	0.00	298.44	7.24	0.03%	7.64	(7.24)	(0.76)	6.89	305.33
2006	Souza, Florence			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2002	Spencer, Ralph			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2010	Stanley, Houle Irene D.			292.38	0.00	15.42	0.00	307.80	7.47	0.03%	7.88	(7.47)	(0.78)	7.10	314.89
2001	Steele, George			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2009	Stephanian, Stephen			143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2012	Stevens, Nancy J.			65.00	0.00	3.43	0.00	68.43	0.00	0.01%	0.17	0.00	0.17	1.58	70.01
2011	Stevens, Robert H.			69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53
2011	Stewart, David C			69.20	0.00	3.65	0.00	72.85	1.77	0.01%	1.87	(1.77)	(0.19)	1.68	74.53
2010	St Cyr, Daniel P.			73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72
2007	St. Jean, Phillip			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2007	St. Jean, Roger J.			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2005	Stocks, Joseph			306.37	0.00	16.16	0.00	322.53	7.82	0.03%	8.26	(7.82)	(0.82)	7.44	329.98
2011	Stoodley, Scott M.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2008	Stopra, Francis			69.38	0.00	3.66	0.00	73.04	1.77	0.01%	1.87	(1.77)	(0.19)	1.69	74.73
2009	Stuart, Robert			214.94	0.00	11.34	0.00	226.28	5.49	0.02%	5.80	(5.49)	(0.58)	5.22	231.50
2010	Sys Craig M.			138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2009	Sullivan, James			71.65	0.00	3.78	0.00	75.43	1.83	0.01%	1.93	(1.83)	(0.19)	1.74	77.17
2006	Sullivan, Joan			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2002	Suszek, Ann M			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40
2013	Sweet, Sharon M.			0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2004	Sylvester, Paul			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2006	Taylor, Ann			296.80	0.00	15.65	0.00	312.45	7.58	0.03%	8.00	(7.58)	(0.79)	7.21	319.66
2005	Taylor, Eileen F.			148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2013	Tecce, Luigi			0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2007	Tesoro, Kathleen			283.49	0.00	14.95	0.00	298.44	7.24	0.03%	7.64	(7.24)	(0.76)	6.89	305.33
2001	Therault, Blanche			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2001	Thibault, William F			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2005	Thomas, Dorothy			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2003	Thompson, Marianna			163.59	0.00	8.63	0.00	172.22	4.18	0.01%	4.41	(4.18)	(0.44)	3.97	176.19
2006	Thompson, William J.			222.60	0.00	11.74	0.00	234.34	5.68	0.02%	6.00	(5.68)	(0.60)	5.41	239.75
2002	Titcomb, Lucille B			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2010	Todd, Raymond W.			146.19	0.00	7.71	0.00	153.90	3.73	0.01%	3.94	(3.73)	(0.39)	3.55	157.45
2002	Tomasino, Joseph			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2002	Tokanel, Shawn			159.42	0.00	8.41	0.00	167.83	4.08	0.01%	4.30	(4.08)	(0.43)	3.87	171.70
2002	Tranmell, Mildred			79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85
2004	Trepanier, Kenneth			76.59	0.00	4.04	0.00	80.63	1.96	0.01%	2.07	(1.96)	(0.21)	1.86	82.49
2012	Trout, Robert T. Jr.			130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01
2013	Trout, Robin A			0.00	65.00	0.00	0.00	65.00	0.00	0.00%	0.00	0.00	0.00	0.00	65.00
2001	Turcotte, Yvonne			318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40
2007	Turner, Edgar			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2006	Valcourt, Diane			283.49	0.00	14.95	0.00	298.44	7.24	0.03%	7.64	(7.24)	(0.76)	6.89	305.33
2009	Valencia, Taylor			71.65	0.00	3.78	0.00	75.43	1.83	0.01%	1.93	(1.83)	(0.19)	1.74	77.17
2007	Valentine, William			141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2005	Valley, Wallace			153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2004	Vaughan, Bobby D			249.76	0.00	13.17	0.00	262.93	6.38	0.02%	6.73	(6.38)	(0.67)	6.07	269.00

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME				TOTAL				
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	Balance Beginning Year	%	Earned During Year	Expended During Year	Fees	Balance End Year	Principal & Income
2012	Viel, Ruth L.			0.01%	65.00	0.00	3.43	0.00	68.43	0.00	0.01%	1.75	0.00	(0.17)	1.58	70.01
2010	Wainwright, Doris			0.01%	138.40	0.00	7.30	0.00	145.70	3.53	0.01%	3.73	(3.53)	(0.37)	3.37	149.06
2006	Wales, Helen			0.02%	222.60	0.00	11.74	0.00	234.34	5.68	0.02%	6.00	(5.68)	(0.60)	5.41	239.75
2005	Wakewitch, John C.			0.01%	153.19	0.00	8.08	0.00	161.27	3.92	0.01%	4.13	(3.92)	(0.41)	3.72	164.98
2004	Wallace, Clifton			0.01%	166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2004	Wallace, Frederick			0.01%	166.50	0.00	8.78	0.00	175.29	4.25	0.01%	4.49	(4.25)	(0.45)	4.05	179.33
2004	Ware, Brian			0.03%	333.01	0.00	17.56	0.00	350.57	8.51	0.03%	8.98	(8.51)	(0.89)	8.09	358.66
2005	Waterhouse, William			0.03%	306.37	0.00	16.16	0.00	322.53	7.82	0.03%	8.26	(7.82)	(0.82)	7.44	329.98
2013	Weitzman, Grace M			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2006	Werner, Ida M.			0.02%	249.76	0.00	13.17	0.00	262.93	6.38	0.02%	6.73	(6.38)	(0.67)	6.07	269.00
2004	West, Robert E.			0.01%	141.74	0.00	7.48	0.00	149.22	3.62	0.01%	3.82	(3.62)	(0.38)	3.44	152.66
2002	White, Evelyn			0.03%	318.84	0.00	16.82	0.00	335.66	8.14	0.03%	8.60	(8.14)	(0.85)	7.75	343.40
2009	Whittaker, Hannah S.			0.01%	73.09	0.00	3.86	0.00	76.95	1.87	0.01%	1.97	(1.87)	(0.20)	1.77	78.72
2011	Wieland, Valerie Ella			0.02%	260.00	0.00	13.71	0.00	273.71	0.00	0.02%	7.01	0.00	(0.70)	6.32	280.03
2005	Wiggin, Arthur			0.01%	148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2006	Williams, Irene			0.01%	74.20	0.00	3.91	0.00	78.11	1.90	0.01%	2.00	(1.90)	(0.20)	1.80	79.91
2008	Williams, Robin L			0.01%	143.30	0.00	7.56	0.00	150.85	3.66	0.01%	3.86	(3.66)	(0.38)	3.48	154.33
2006	Willis, Kathleen			0.01%	148.40	0.00	7.83	0.00	156.23	3.78	0.01%	4.00	(3.78)	(0.40)	3.61	159.84
2009	Wright, Walter F.			0.03%	286.59	0.00	15.12	0.00	301.71	7.32	0.03%	7.73	(7.32)	(0.77)	6.96	308.66
2001	Yamout, Adnan M			0.01%	79.71	0.00	4.20	0.00	83.91	2.03	0.01%	2.15	(2.03)	(0.21)	1.94	85.85
2011	Yetter, Carole A.			0.02%	130.00	0.00	6.86	0.00	136.86	0.00	0.01%	3.51	0.00	(0.35)	3.16	140.01
2002	Yeung, Chuen Chi			0.02%	239.13	0.00	12.61	0.00	251.74	6.11	0.02%	6.45	(6.11)	(0.64)	5.81	257.55
2013	York, Judith P.			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2005	York, Peter			0.03%	306.37	0.00	16.16	0.00	322.53	7.82	0.03%	8.26	(7.82)	(0.82)	7.44	329.98
2012	Yunes, Martin D.			0.00%	0.00	130.00	0.00	0.00	130.00	0.00	0.00%	0.00	0.00	0.00	0.00	130.00
2005	Zeytoonlian, Haig			0.01%	76.59	0.00	4.04	0.00	80.63	1.96	0.01%	2.07	(1.96)	(0.21)	1.86	82.49
TOTAL NON-EXPENDABLE FUNDS 3063007143				100.00%	1,111,302.78	3,380.00	58,616.40	0.00	1,173,299.18	27,081.40	100.00%	29,967.16	(26,838.64)	(2,975.13)	27,234.79	1,200,533.97

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL			INCOME					TOTAL			
				Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	Balance Beginning Year	%	Earned During Year	Expended During Year	Fees	Balance End Year	Principal & Income
	LIBRARY TRUST FUNDS														
	Kelley Library	034044		17,905.50	27,002.49		(8,260.91)	36,647.08	0.00	100%	2.49	(2.49)		0.00	36,647.08
	TOTAL LIBRARY TRUST FUNDS			17,905.50	27,002.49	0.00	(8,260.91)	36,647.08	0.00	1.00	2.49	(2.49)	0.00	0.00	36,647.08
	EXPENDABLE TRUST FUNDS														
	SSD Athletic Facilities	035145		44,196.57	2,091.68			46,288.25	0.00	3.2%	6.68	(6.68)		0.00	46,288.25
	Lancaster Fund Sel Disc	035377		183,472.74	27.39			183,500.13	0.00	13.1%	27.39	(27.39)		0.00	183,500.13
	Hedgehog Park	035540		11,126.87	1.64			11,128.51	0.00	0.8%	1.64	(1.64)		0.00	11,128.51
	Salem Depot Train Station	036512		100.01	0.00			100.01	0.00	0.0%	0.00	0.00		0.00	100.01
	Anniversary Celebration	033832		11,459.40	1.70			11,461.10	0.00	0.8%	1.70	(1.70)		0.00	11,461.10
	Depot Improvement	031639		103,818.75	263,987.47		(26,541.36)	341,264.86	0.00	7.4%	41.47	(41.47)		0.00	341,264.86
	Performing Arts	031640		2,786.95	0.40			2,787.35	0.00	0.2%	0.40	(0.40)		0.00	2,787.35
	Selbert Auditorium	031641		36,690.20	8,295.83			44,986.03	0.00	2.6%	5.83	(5.83)		0.00	44,986.03
	Strategic Plan	031642		10,337.94	1.57			10,339.51	0.00	0.7%	1.57	(1.57)		0.00	10,339.51
	Historic District Maintenance	031643		2,781.60	0.40			2,782.00	0.00	0.2%	0.40	(0.40)		0.00	2,782.00
	Pelham Road	031644		6,110.71	0.91			6,111.62	0.00	0.4%	0.91	(0.91)		0.00	6,111.62
	Sidewalk	031645		704.51	0.13			704.64	0.00	0.1%	0.13	(0.13)		0.00	704.64
	Rte 28 Road Improvement	031646		122,107.09	18.21			122,125.30	0.00	8.7%	18.21	(18.21)		0.00	122,125.30
	Snow	031647		599,827.05	250,084.98		(165,047.89)	684,864.14	0.00	42.9%	84.98	(84.98)		0.00	684,864.14
	Senior Center Building	031648		1,030.40	0.17			1,030.57	0.00	0.1%	0.17	(0.17)		0.00	1,030.57
	Land Acquisition	031649		107,851.78	16.11			107,867.89	0.00	7.7%	16.11	(16.11)		0.00	107,867.89
	Emp Separation Benefits	031650		41.65	0.00			41.65	0.00	0.0%	0.00	0.00		0.00	41.65
	Land & Heritage	031651		127,740.85	19.04			127,759.89	0.00	9.1%	19.04	(19.04)		0.00	127,759.89
	Police Overtime Exp Trust	033296		20,415.30	3.05			20,418.35	0.00	1.5%	3.05	(3.05)		0.00	20,418.35
	Ingram Senior Center EPTF	034710		3,322.70	0.41			1,268.11	0.00	0.2%	0.41	(0.41)		0.00	1,268.11
	Info Technology Exp Trust	034838		1,410.09	0.20		(2,055.00)	1,410.29	0.00	0.1%	0.20	(0.20)		0.00	1,410.29
	TOTAL EXPENDABLE TRUST FUNDS			1,397,333.16	524,551.29	0.00	(193,644.25)	1,728,240.20	0.00	100.00%	230.29	(230.29)	0.00	0.00	1,728,240.20

## REPORT OF THE TRUST FUNDS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

*Date of Creation	NAME OF TRUST FUND	PURPOSE OF TRUST FUND	HOW INVESTED	PRINCIPAL				INCOME					TOTAL			
				%	Balance Beginning Year	Additions/ New Funds Created	Gains or (Losses) on Sale of Securities	Withdrawals	Balance End Year	Balance Beginning Year	%	Earned During Year	Expended During Year	Fees	Balance End Year	Principal & Income
TOTAL COMBINED TRUST FUNDS																
	CAPITAL RESERVE FUNDS				2,526,541.44	554,933.78	58,616.40	(201,905.16)	2,938,186.46	27,081.40		30,199.94	(27,071.42)	(2,975.13)	27,234.79	2,965,421.25
	School District Reconstruction	031626		13.8%	313,255.78	30.94		(283,650.00)	29,636.72	0.00	13.8%	30.94	(30.94)		0.00	29,636.72
	Pelham Road Improvement	031627		4.0%	91,361.76	13.64			91,375.40	0.00	4.0%	13.64	(13.64)		0.00	91,375.40
	Road Improvement	031628		79.6%	1,804,901.61	4,742,107.93		(5,610,871.71)	736,137.83	0.00	79.6%	189.46	(189.46)		0.00	736,137.83
	Salem Revaluation	031629		0.4%	9,809.07	1.45			9,810.52	0.00	0.4%	1.45	(1.45)		0.00	9,810.52
	Salem Recreation Land	031630		0.9%	21,169.43	3.15			21,172.58	0.00	0.9%	3.15	(3.15)		0.00	21,172.58
	Fire Fighting Apparatus	031631		0.0%	2.27	0.00			2.27	0.00	0.0%	0.00	0.00		0.00	2.27
	Historical Commission	031632		0.0%	3.94	0.00			3.94	0.00	0.0%	0.00	0.00		0.00	3.94
	Water	031633		0.4%	9,116.02	1.38			9,117.40	0.00	0.4%	1.38	(1.38)		0.00	9,117.40
	Sewer	031634		0.6%	12,582.16	1.88			12,584.04	0.00	0.6%	1.88	(1.88)		0.00	12,584.04
	Kelley Library Building Fund	038267		0.2%	3,983.51	0.57			3,984.08	0.00	0.2%	0.57	(0.57)		0.00	3,984.08
	TOTAL CAPITAL RESERVES			100%	2,266,185.55	4,742,160.94	0.00	(6,094,521.71)	913,824.78	0.00	100.00%	242.47	(242.47)		0.00	913,824.78
	TOTAL ALL TRUST FUNDS				4,792,726.99	5,297,094.72	58,616.40	(6,296,426.87)	3,852,011.24	27,081.40		30,442.41	(27,313.89)	(2,975.13)	27,234.79	3,879,246.03

## REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

# Shares of Units	HOW INVESTED	PRINCIPAL					INCOME			TOTAL		Beginning of Year Fair Market Value	Unrealized Gain/Loss	End of Year Fair Market Value
		Balance Beginning Year	Additional Purchases	Bank Value Adjustment	Capital Gain (Losses)	Precedents From Sales	Balance End Year	Balance Beginning Year	Income During Year	Expanded Dividend Year	Balance End Year			
25,000	<b>NON-EXPENDABLE FUNDS</b>	35,532.31	736.02				36,268.33	51,410.45	47.92	(24,894.58)	26,363.79	62,832.12	(0.00)	62,832.12
25,000	Cash & Cash Equivalents	23,785.00					23,785.00		1,125.00	(1,125.00)	0.00	23,785.00	(1,071.25)	25,039.25
25,000	Federal Home Loan Mortgage Corp	25,030.75					25,030.75		781.26	(781.26)	0.00	25,030.75	(2,478.50)	24,234.00
25,000	Boeing Co.	25,030.75					25,030.75		937.50	(937.50)	0.00	25,030.75	(685.25)	26,929.00
25,000	Colgate Palmolive	25,124.75					25,124.75		656.26	(656.26)	0.00	25,124.75	(1,035.50)	25,674.25
25,000	Marshall & Isley	25,000.00					25,000.00		1,287.48	(1,287.48)	0.00	25,000.00	(548.75)	25,038.00
25,000	Morgan Stanley	25,625.00					25,625.00		1,406.26	(1,406.26)	0.00	25,625.00	(550.00)	28,417.25
25,000	Occidental Petroleum Corp	24,888.00					24,888.00		437.50	(437.50)	0.00	24,888.00	(1,362.25)	25,086.00
0	Schering Plough Corp	24,782.50					24,782.50		1,325.00	(1,325.00)	0.00	24,782.50	(1,362.25)	0.00
36,696.3	TYS Int'l IX W/B	36,324.79		352.80		(25,000.00)	36,677.59		591.73	(591.73)	0.00	36,677.59	(809.00)	37,803.06
2,753.3	ING Real Estate Instl Fd	0.00					0.00		611.51	(611.51)	0.00	0.00	(2,257.71)	47,742.29
840.0	Shares TR S&P 500 Index	115,743.52					115,743.52		2,809.94	(2,809.94)	0.00	115,743.52	35,708.40	155,946.00
583.0	Shares Core S&P Small Cap Index Fund	23,449.51					23,449.51		637.09	(637.09)	0.00	23,449.51	18,090.49	63,622.79
2,360.0	Shares Core S&P Small Cap Index Fund	18,427.81					18,427.81		0.00	(0.00)	0.00	18,427.81	(10,854.11)	27,564.80
45.0	Shares TR NASDAQ Bio Indx	4,994.92					4,994.92		3.27	(3.27)	0.00	4,994.92	1,274.99	10,217.70
130.0	Select Sector SPDR Mats	6,957.85					6,957.85		64.72	(64.72)	0.00	6,957.85	1,648.45	7,453.15
451.0	SPDR S&P Midcap 400 EFT TR	8,830.98					8,830.98		251.59	(251.59)	0.00	8,830.98	6,008.60	110,134.20
4,511.1	Templeton Global Bond Advisor #616	61,347.25					61,347.25		1,222.50	(1,222.50)	0.00	61,347.25	26,378.99	59,049.88
2,270.4	Templeton Institutional Foreign Equity	18,226.18					18,226.18		2,274.61	(2,274.61)	0.00	18,226.18	(7,523.34)	51,584.22
6,209.8	Templeton Instl Emerging Mkts. #456	36,627.19					36,627.19		992.37	(992.37)	0.00	36,627.19	(265.70)	40,556.06
0.0	Thornburg International Value I	60,304.97					60,304.97		590.57	(590.57)	0.00	60,304.97	762.96	0.00
5,102.0	Vanguard International GNMIA Fund #536	52,391.35					52,391.35		1,257.96	(1,257.96)	0.00	52,391.35	(2,448.72)	53,162.67
7,536.2	Vanguard Intermediate-Term Bond Index #1350	50,397.37					50,397.37		2,546.13	(2,546.13)	0.00	50,397.37	(9,575.84)	83,576.08
120	Abbott Laboratories	3,082.91					3,082.91		5.40	(5.40)	0.00	3,082.91	1,564.72	3,168.60
60	Abbvie Inc.	0.00					0.00		9.50	(9.50)	0.00	0.00	3,399.79	4,946.40
100	Accurate PLC Ireland	0.00					0.00		32.40	(32.40)	0.00	0.00	239.09	7,775.60
135	Actuant Corp	3,963.47					3,963.47		122.20	(122.20)	0.00	3,963.47	2,038.50	7,110.45
29	Affiliated Managers Group Inc.	4,822.40					4,822.40		13.05	(13.05)	0.00	4,822.40	(586.80)	7,415.20
70	Allergan, Inc.	0.00					0.00		79.20	(79.20)	0.00	0.00	39.55	3,986.00
135	Ametek Inc.	3,887.13					3,887.13		326.30	(326.30)	0.00	3,887.13	1,170.86	16,269.58
65	Angen Inc.	4,647.77					4,647.77		270.00	(270.00)	0.00	4,647.77	2,550.30	10,899.00
50	Anadarko Petroleum Corp.	3,693.27					3,693.27		16.80	(16.80)	0.00	3,693.27	1,082.66	5,357.60
0	Apartment Inv't & Mgmt Co.	2,932.96					2,932.96		201.60	(201.60)	0.00	2,932.96	5,533.67	10,919.20
29	Apple Computer Inc.	5,722.39					5,722.39		177.04	(177.04)	0.00	5,722.39	484.52	4,680.00
150	AT & T	4,724.09					4,724.09		10.80	(10.80)	0.00	4,724.09	1,604.06	4,986.40
700	Bank of America Corporation	3,842.82					3,842.82		388.00	(388.00)	0.00	3,842.82	1,917.90	8,310.60
40	Bard CR Inc.	4,169.10					4,169.10		155.70	(155.70)	0.00	4,169.10	3,231.90	8,342.60
180	BB&T Corp.	4,184.46					4,184.46		107.50	(107.50)	0.00	4,184.46	2,102.06	8,342.60
80	Boeing Company	5,584.67					5,584.67		61.20	(61.20)	0.00	5,584.67	2,761.00	14,037.40
0	Capital One Financial Corp	3,883.77					3,883.77		4.50	(4.50)	0.00	3,883.77	(466.23)	4,140.20
180	Charles Schwab Corp New	6,826.85					6,826.85		10.80	(10.80)	0.00	6,826.85	1,604.06	4,986.40
90	Chubb Corp.	5,550.88					5,550.88		388.00	(388.00)	0.00	5,550.88	1,917.90	8,310.60
95	Cigna	3,604.33					3,604.33		155.70	(155.70)	0.00	3,604.33	3,231.90	8,342.60
140	Cintas Corporation	3,953.95					3,953.95		3.80	(3.80)	0.00	3,953.95	2,102.06	8,342.60
180	Cisco Systems	0.00					0.00		107.50	(107.50)	0.00	0.00	(466.23)	4,037.40
220	Citigroup Inc.	7,730.21					7,730.21		61.20	(61.20)	0.00	7,730.21	2,761.00	14,037.40
158	Coca-Cola Company	7,752.81					7,752.81		8.80	(8.80)	0.00	7,752.81	1,604.06	4,986.40
170	Colgate-Palmolive Co.	3,320.67					3,320.67		176.96	(176.96)	0.00	3,320.67	842.13	6,526.96
95	CVS/Caremark Corporation	6,596.73					6,596.73		106.40	(106.40)	0.00	6,596.73	1,035.20	5,216.80
100	Danaher Corp	3,434.35					3,434.35		338.40	(338.40)	0.00	3,434.35	1,548.52	12,010.50
0	Dr Pepper Snapple Inc.	0.00					0.00		85.52	(85.52)	0.00	0.00	2,205.90	6,799.15
60	Duke Energy Corp New	4,106.07					4,106.07		5.76	(5.76)	0.00	4,106.07	1,439.91	7,720.00
0	Ebay Inc.	0.00					0.00		64.60	(64.60)	0.00	0.00	(416.39)	0.00
0	EMC Corp Mass	4,759.42					4,759.42		139.50	(139.50)	0.00	4,759.42	(271.23)	4,140.60
0	Edison International	3,275.76					3,275.76		36.00	(36.00)	0.00	3,275.76	114.33	0.00
129	Exxon Mobil Corp.	7,513.43					7,513.43		91.14	(91.14)	0.00	7,513.43	(379.10)	0.00
0	Gap, Inc.	0.00					0.00		363.09	(363.09)	0.00	0.00	(69.33)	0.00
100	General Dynamics	0.00					0.00		96.00	(96.00)	0.00	0.00	1,907.28	13,054.80
462	General Electric Co.	11,746.54					11,746.54		62.50	(62.50)	0.00	11,746.54	623.95	9,555.00
455	Genworth Finl Inc Cl A	0.00					0.00		351.12	(351.12)	0.00	0.00	752.10	9,555.00
12	Google Inc.	4,210.31					4,210.31		0.00	(0.00)	0.00	4,210.31	3,252.48	12,046.86
140	Hanesbrands Inc.	7,125.66					7,125.66		0.00	(0.00)	0.00	7,125.66	2,855.84	7,086.15
75	Harman Int'l Industries Inc.	4,714.28					4,714.28		84.00	(84.00)	0.00	4,714.28	4,959.96	13,448.52
60	Hershey Company	5,046.55					5,046.55		22.50	(22.50)	0.00	5,046.55	4,823.00	9,837.80
		2,126.61					2,126.61		106.80	(106.80)	0.00	2,126.61	1,092.20	6,138.75
													1,500.60	5,833.80



## REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

# Shares or Units	HOW INVESTED	PRINCIPAL					INCOME			TOTAL Principal & Income	Beginning of Year Fair Market Value	Unrealized Gain/Loss	End of Year Fair Market Value
		Balance Beginning Year	Additional/ Purchases	Bank Value Adjustments	Capital Gains (Losses)	Proceeds From Sales	Balance End Year	Balance Beginning Year	Income During Year				
0	Intel	752.09			3,753.68	(4,505.77)	0.00	47.25	(47.25)	0.00	4,330.20	175.57	0.00
88	International Business Machines	8,430.15	2,190.89		7,526.85	(15,957.00)	0.00	144.00	(144.00)	0.00	15,324.00	633.00	0.00
0	Johnson & Johnson	3,894.59					6,085.48	196.17	(196.17)	0.00	4,416.30	1,452.73	8,059.92
120	JPMorgan Chase & Co.	4,224.00					4,224.00	163.20	(163.20)	0.00	5,276.29	1,741.31	7,017.60
100	KLA Tencor Corp	0.00	6,017.70				6,017.70	45.00	(45.00)	0.00	6,017.70	428.30	6,446.00
140	Lowes Companies Inc.	3,491.29					3,491.29	95.20	(95.20)	0.00	3,491.29	1,964.20	6,937.00
0	Marriott Intl' Inc. New Class A	3,784.34			415.99	(4,200.33)	0.00	49.35	(49.35)	0.00	3,913.35	286.98	0.00
140	Marsh & McLennan Companies	0.00	5,842.97				5,842.97	35.00	(35.00)	0.00	5,842.97	927.43	6,770.40
0	McGraw-Hill, Inc.	3,985.00			(239.41)	(3,745.59)	0.00	0.00	0.00	0.00	4,646.95	(901.36)	0.00
60	Mead Johnson Nutrition Co.	0.00	5,131.61				5,131.61	146.20	(146.20)	0.00	5,131.61	(106.01)	5,025.60
0	Merck & Co. Inc. New	6,021.16			1,486.84	(7,508.00)	0.00	209.80	(209.80)	0.00	6,959.80	548.20	0.00
240	Microsoft Corp	7,611.40	1,777.40		30.12	(2,476.64)	6,942.28	116.64	(116.64)	0.00	7,478.72	2,198.92	8,978.40
75	Monsanto Co. New	5,397.92					5,397.92	0.00	0.00	0.00	5,397.92	1,642.50	8,741.25
170	Morgan Stanley Dean Witter	0.00	4,961.48				4,961.48	81.90	(81.90)	0.00	4,961.48	369.72	5,331.20
0	Motorola Solutions Inc.	5,323.25			544.03	(5,867.28)	0.00	21.00	(21.00)	0.00	5,846.40	20.88	0.00
140	Netapp Inc. Com	4,483.13					4,483.13	198.00	(198.00)	0.00	4,483.13	5,189.25	5,759.60
75	Nextera Energy Inc. Com	3,653.60			1,496.73	(5,150.33)	0.00	28.50	(28.50)	0.00	5,082.50	67.83	0.00
0	Oracle Systems Corp	4,182.62			1,962.03	(6,144.65)	0.00	22.56	(22.56)	0.00	6,264.16	(119.51)	0.00
0	Panera Bread Co. Cl A	1,906.69			3,120.92	(5,027.61)	0.00	0.00	0.00	0.00	4,764.90	282.71	0.00
90	Pepsico Inc	3,732.75					3,732.75	198.92	(198.92)	0.00	6,158.70	1,305.90	7,464.60
260	Pfizer Inc.	4,716.06			352.58	(3,193.84)	3,125.38	114.60	(114.60)	0.00	4,716.06	1,443.18	7,963.80
55	PNC Financial Services Group	5,966.64	7,242.20				7,242.20	175.12	(175.12)	0.00	6,122.55	1,336.19	4,266.90
10	Priceline Com Inc.	0.00					4,232.58	110.50	(110.50)	0.00	4,996.64	1,053.18	6,024.34
74	Procter & Gamble Co.	4,232.58					4,232.58	29.38	(29.38)	0.00	3,957.05	(48.09)	6,311.25
85	Qualcomm Corp	4,996.64					4,996.64	7.10	(7.10)	0.00	3,464.93	369.48	0.00
0	Quanta Svcs Inc.	3,838.19			70.77	(3,908.96)	0.00	80.00	(80.00)	0.00	4,025.70	107.10	0.00
0	Schlumberger Ltd.	4,711.30			(876.89)	(3,834.41)	0.00	45.00	(45.00)	0.00	4,586.77	3,567.75	8,351.25
0	Suntrust Banks Inc.	4,119.92			12.88	(4,132.80)	0.00	40.25	(40.25)	0.00	8,927.18	833.62	9,760.80
120	TE Connectivity Ltd	0.00	5,458.62				5,458.62	66.00	(66.00)	0.00	3,464.59	2,553.60	7,647.60
75	Thermo Fisher Scientific Inc.	4,586.77					4,586.77	138.30	(138.30)	0.00	3,181.48	2,002.77	7,169.40
140	Time Warner Inc.	0.00	8,927.18				8,927.18	212.96	(212.96)	0.00	3,181.48	451.25	5,896.80
120	TJX Companies New	3,464.59					3,464.59	69.50	(69.50)	0.00	4,400.09	3,555.00	11,134.00
63	United Technologies Corp.	3,181.48					3,181.48	142.41	(142.41)	0.00	3,593.05	884.20	5,586.99
120	Verizon Communications	3,014.98	1,767.60				4,782.58	43.07	(43.07)	0.00	3,981.32	370.70	0.00
50	Visa Inc.	4,400.09			670.26	(2,188.44)	3,593.05	274.85	(274.85)	0.00	8,169.02	2,681.58	10,850.60
71	Walmart Stores	5,111.23			22.60	(4,352.02)	6,762.79	31.90	(31.90)	0.00	6,944.14	1,161.76	8,105.90
0	Waste Mgmt. Inc. Del	4,329.42					0.00	20.10	(20.10)	0.00	3,984.00	(106.17)	0.00
114	Wells Fargo & Co. New	6,762.79					6,762.79			0.00			
110	Wyndham Worldwide Corp	0.00	6,944.14				6,944.14			0.00			
0	Yum Brands Inc.	3,139.80			738.03	(3,877.83)	0.00			0.00			
Total Non-Expendable Funds		1,086,972.58	259,968.55	352.80	58,263.60	(231,588.55)	1,173,968.98	29,967.16	(54,813.82)	26,563.79	1,310,300.35	169,854.56	1,483,688.25

## REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

# Shares of Units	HOW INVESTED	PRINCIPAL					INCOME			TOTAL Principal & Income	Beginning of Year Fair Market Value	Unrealized Gain/Loss	End of Year Fair Market Value
		Balance Beginning Year	Additions/ Purchases	Mark Value Adjustments	Capital Gains (Losses)	Proceeds From Sales	Balance End Year	Income During Year	Expanded During Year	Balance End Year			
	<b>Capital Reserve Funds</b>												
	(Acct #)												
	SCHOOL DISTRICT RECONSTRUCTIC	031628											
	Cash & Cash Equivalents	313,255.78	(283,619.06)				29,636.72	30.94	(30.94)	0.00	313,255.78	0.00	29,636.72
	PELHAM ROAD	031627					91,375.40	13.64	(13.64)	0.00	91,375.40	0.00	91,375.40
	Cash & Cash Equivalents	91,361.76	13.64				91,375.40						
	ROAD IMPROVEMENT	031628					736,137.83	189.46	(189.46)	0.00	736,137.83	0.00	736,137.83
	Cash & Cash Equivalents	1,804,901.61	(1,068,763.78)				736,137.83						
	SALEM REVALUATION	031629					9,810.52	1.45	(1.45)	0.00	9,810.52	0.00	9,810.52
	Cash & Cash Equivalents	9,809.07	1.45				9,810.52						
	SALEM RECREATION LAND	031630					21,172.58	3.15	(3.15)	0.00	21,172.58	0.00	21,172.58
	Cash & Cash Equivalents	21,169.43	3.15				21,172.58						
	FIRE-FIGHTING APPARATUS	031631					2.27	0.00	0.00	0.00	2.27	0.00	2.27
	Cash & Cash Equivalents	2.27	0.00				2.27						
	HISTORICAL COMMISSION	031632					3.94	0.00	0.00	0.00	3.94	0.00	3.94
	Cash & Cash Equivalents	3.94	0.00				3.94						
	WATER	031633					9,117.40	1.38	(1.38)	0.00	9,117.40	0.00	9,117.40
	Cash & Cash Equivalents	9,116.02	1.38				9,117.40						
	SEWER	031634					12,582.16	1.88	(1.88)	0.00	12,582.16	0.00	12,582.16
	Cash & Cash Equivalents	12,582.16	1.88				12,584.04						
	KELLEY LIBRARY BUILDING FUND	082687					3,983.51	0.57	(0.57)	0.00	3,983.51	0.00	3,984.08
	Cash & Cash Equivalents	3,983.51	0.57				3,984.08						
	Total Capital Reserve Funds	2,266,185.55	(1,352,360.77)	0.00	0.00	0.00	913,824.78	242.47	(242.47)	0.00	913,824.78	0.00	913,824.78
	Library Trust Funds												
	KELLEY LIBRARY TRUST FUNDS	084044					36,647.08	2.49	(2.49)	0.00	36,647.08	0.00	36,647.08
	Cash & Cash Equivalents	17,905.50	18,741.58				36,647.08						
	Total Library Trust Funds	17,905.50	18,741.58	0.00	0.00	0.00	36,647.08	2.49	(2.49)	0.00	36,647.08	0.00	36,647.08

## REPORT OF THE TRUST FUND INVESTMENTS OF THE TOWN OF SALEM, NH ON DECEMBER 31, 2013

# Shares of Units	HOW INVESTED	PRINCIPAL					INCOME			TOTAL		Unrealized Gain/Loss	End of Year Fair Market Value
		Balance Beginning Year	Additions/ Purchases	Bank Value Adjustments	Capital Gains (Losses)	Proceeds From Sales	Balance End Year	Income During Year	Expanded Deductions Year	Balance End Year	Principal & Income		
	<b>Expendable Trust Funds</b>												
	035145 SSD ATHLETIC FACILITIES	44,196.57	2,091.68				46,288.25	6.68	(6.68)	0.00	46,288.25	0.00	46,288.25
	035377 LANCASTER FUND SEL DISC	183,472.74	27.39				183,500.13	27.39	(27.39)	0.00	183,500.13	0.00	183,500.13
	035540 Cash & Cash Equivalents	11,126.87	1.64				11,128.51	1.64	(1.64)	0.00	11,128.51	0.00	11,128.51
	036512 HEDGEHOG PARK	100.01	0.00				100.01	0.00	0.00	0.00	100.01	0.00	100.01
	033832 SALE DEPOT TRAIN STATION	11,459.40	1.70				11,461.10	1.70	(1.70)	0.00	11,461.10	0.00	11,461.10
	031639 ANNIVERSARY CELEBRATION	103,818.75	237,446.11				341,264.86	41.47	(41.47)	0.00	341,264.86	0.00	341,264.86
	031640 DEPOT IMPROVEMENT	2,786.95	0.40				2,787.35	0.40	(0.40)	0.00	2,787.35	0.00	2,787.35
	031641 PERFORMING ARTS	36,690.20	8,295.83				44,986.03	5.83	(5.83)	0.00	44,986.03	0.00	44,986.03
	031642 SEIFERT AUDIT	10,337.94	1.57				10,339.51	1.57	(1.57)	0.00	10,339.51	0.00	10,339.51
	031643 STRATEGIC PLAN	2,781.60	0.40				2,782.00	0.40	(0.40)	0.00	2,782.00	0.00	2,782.00
	031644 HISTORICAL DISTRICT	6,110.71	0.91				6,111.62	0.91	(0.91)	0.00	6,111.62	0.00	6,111.62
	031645 PELHAM ROAD	704.51	0.13				704.64	0.13	(0.13)	0.00	704.64	0.00	704.64
	031646 SIDEWALK	122,107.09	18.21				122,125.30	18.21	(18.21)	0.00	122,125.30	0.00	122,125.30
	031647 RT 28 ROAD IMPROVEMENT	599,827.05	85,037.09				684,864.14	84.38	(84.38)	0.00	684,864.14	0.00	684,864.14
	031648 SENIOR CENTER BUILDING	1,030.40	0.17				1,030.57	0.17	(0.17)	0.00	1,030.57	0.00	1,030.57
	031649 Cash & Cash Equivalents	107,851.78	16.11				107,867.89	16.11	(16.11)	0.00	107,867.89	0.00	107,867.89
	031650 EMPLOYEE SEPARATION BENEFITS	41.65	0.00				41.65	0.00	0.00	0.00	41.65	0.00	41.65
	031651 LAND AND HERITAGE	127,740.85	19.04				127,759.89	19.04	(19.04)	0.00	127,759.89	0.00	127,759.89
	033296 POLICE OVERTIME EXP TRUST	20,415.30	3.05				20,418.35	3.05	(3.05)	0.00	20,418.35	0.00	20,418.35
	034710 INGRAM SENIOR CENTER EPTF	3,322.70	(2,054.59)				1,268.11	0.41	(0.41)	0.00	1,268.11	0.00	1,268.11
	034838 INFO TECHNOLOGY EXP TRUST	1,410.09	0.20				1,410.29	0.20	(0.20)	0.00	1,410.29	0.00	1,410.29
	Cash & Cash Equivalents	1,397,535.16	330,907.04	0.00	0.00	0.00	1,728,442.20	230.29	(230.29)	0.00	1,728,442.20	0.00	1,728,442.20
	<b>TOTAL EXPENDABLE TRUST FUNDS</b>												
	<b>TOTAL ALL TRUST FUNDS</b>	4,768,596.79	(742,743.60)	352.80	58,263.60	(231,588.55)	3,852,681.04	30,442.41	(55,288.07)	26,563.79	3,879,244.83	169,854.56	4,162,400.31

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# Results of 2013 Town Meeting





# Town Meeting Results–March 12, 2013

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

<b>One for Selectman (3 years)</b> Stephen Kelly <b><i>Patrick Hargreaves</i></b>	1,952 <b>2,689</b>	<b>One for Trustee of Trust Funds (3 years)</b> <b><i>Thomas Linehan</i></b> Harley Featherston	2,558 1,441
<b>Two for Budget Committee (3 years)</b> <b><i>Paul Welch</i></b> Josef E. Brown Stephan Coufos Eugene M. Morgan <b><i>Martha Spalding</i></b>	1,848 669 939 1,076 <b>2,325</b>	<b>Two for Planning Board (3 years)</b> Albert MacDonald <b><i>Edward DeClercq</i></b> <b><i>Linda Harvey</i></b>	1,757 <b>1,983</b> <b>2,826</b>
<b>One for Budget Committee (1 year)</b> <b><i>Steven Plante</i></b> Russell Frydryck	2,175 1,857	<b>One for Zoning Board of Adjustment (3 years)</b> Arthur Nobrega <b><i>John J. Manning, Jr.</i></b>	2,173 <b>1,936</b>
<b>One for Library Trustee (3 years)</b> Genevieve Lord <b><i>Martha Breen</i></b>	1,185 <b>3,026</b>		

## Article 2 – Revise Conditional Use Permit Provisions in Wetlands Ordinances

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 revise the provisions for conditional use permits in the Wetlands Ordinance by consolidating two current provisions, revising criteria, and expanding applicable to include setbacks and buffers?

**Passed on official ballot vote on March 12, 2013: Yes – 2,892 No – 2,044**

## Article 3 – Modify Wetlands Definition and Jurisdiction to Include Vernal Pools

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 include vernal pools (temporary water bodies which are essential amphibian breeding habitat) greater than 500 square feet in the definition of wetlands?

**Passed on official ballot vote on March 12, 2013: Yes – 2,933 No – 2,033**

## Article 4 – Reorganize Wetlands Ordinance

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 revise the Wetlands Ordinance by reorganizing existing sections, adding new wording to clarify meaning, and exempting man-made wetlands such as roadside ditches and drainage swales and basins for jurisdiction?

**Passed on official ballot vote on March 12, 2013: Yes – 3,296 No – 1,580**

## **Town Meeting Results–March 12, 2013**

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### **Article 5 – Change Shed Setbacks**

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 change the 30 foot setback requirements for sheds in the Rural District to match those in the Residential District (1-15”, depending on the shed size)?

**Passed on official ballot vote on March 12, 2013:                      Yes – 3,175                      No – 1,863**

### **Article 6 - Bridge Reconstruction Bond Issue - \$1,189,909**

To see if the Town will vote to raise and appropriate the sum of One Million One Hundred Eighty-Nine Thousand Nine Hundred Nine Dollars (\$1,189,909) for the replacement of bridges at Bluff Street over Hittytity Brook and Providence Hill Road over Providence Hill Brook and to cover the costs associated with obtaining a bond issue, and to authorize the issuance of not more than \$1,189,909 of bonds or notes for such purposes in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and determine the rate of interest thereon, and to authorize the Board of Selectmen to accept any and all State Aid or other revenue source that may become available and 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.

*Amended from \$1,630,417. to \$1,189,909.*

*Needed 3,029 for 3/5 vote to pass*

**Passed on official ballot vote on March 12, 2013:                      Yes – 3,139                      No – 1,907**

### **Article 7 - 2013 Road Construction and Engineering Program - \$5,336,899**

To see if the Town will vote to raise and appropriate the sum of Five Million Three Hundred Thirty-Six Thousand Eight Hundred Ninety-Nine Dollars (\$5,336,899) (gross appropriation) for the improvement, reconstruction, maintenance, and engineering of roads and associated water improvements as outlined in the 10-Year Road Program and further authorize the Board of Selectmen to issue not more than Six Hundred Ninety-Two Thousand Eight Hundred Ninety-Nine Dollars (\$692,899) of that amount as bonds or notes for the portion of water main improvements beneath the effected roads, in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen to issue and negotiate such bonds or notes and determine the rate of interest thereon; and further to add the sum of Four Million Six Hundred Fifteen Thousand Dollars (\$4,615,000) of that amount 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, with the remaining balance of Twenty-Nine Thousand Dollars (\$29,000) of that amount to come from the Demand and Benefit Assessment Reserve Revenues intended for this purpose, and further to 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 interest in real property necessary to complete this work. Requires a 3/5th ballot vote.

*Amended from \$5,620,000 to \$5,336,899*

*Needed 3,012 for 3/5 vote to pass*

**Passed on official ballot vote on March 12, 2013:                      Yes – 3,189                      No – 1,831**



## **Town Meeting Results–March 12, 2013**

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### **Article 8 - 2013 Operating Budget - \$37,482,302**

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 \$37,482,302? Should this article be defeated, the default budget shall be \$36,916,113 which is the same as last year, with certain adjustments required by previous action of the town, or by law; or the Board of Selectmen may hold one special meeting in accordance with RSA 40:13, X and XVI to take up the issue of a revised budget only.

*Amended from \$37,491,052. To \$37,482,302.*

**Passed on official ballot vote on March 12, 2013:                      Yes – 2,833                      No – 2,108**

### **Article 9 - Winter Weather Operations - \$250,000**

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) 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.

**Passed on official ballot vote on March 12, 2013:                      Yes – 3,810                      No – 1,275**

### **Article 10 - Bridge Engineering Design - Shannon Road - \$125,000**

To see if the Town will vote to raise and appropriate the sum of One Hundred Twenty-Five Thousand Dollars (\$125,000) for the purpose of engineering design, cost estimates, and bid documents, obtaining permits and easements as may be required, for the reconstruction of a bridge located on Shannon Road and further to authorize the use of \$125,000 from the December 31, 2012 General Fund Unassigned Fund Balance. No funds shall be raised by additional taxation.

This design is eligible for 80% reimbursement from the State of New Hampshire Bridge Aid Program.

*Amended language: To add: “No funds shall be raised by additional taxation”.*

**Passed on official ballot vote on March 12, 2013:                      Yes – 3,195                      No – 1,799**

### **Article 11 - Purchase an Ambulance - \$250,000**

To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Thousand Dollars (\$250,000) for the purpose of purchasing an ambulance for the Fire Department.

**Passed on official ballot vote on March 12, 2013:                      Yes – 3,537                      No – 1,621**

### **Article 12 - Purchase Two Six Wheel Dump Trucks and 4x4 Pickup Truck - \$354,708**

To see if the Town will vote to raise and appropriate the sum of Three Hundred Fifty-Four Thousand Seven Hundred Eight Dollars (\$354,708) for the purpose of purchasing two six wheel dump trucks and a 4x4 pickup truck.

The Town of Salem will receive 80% reimbursement from the State of New Hampshire for the Two Six Wheel Dump Trucks.

*Amended language: To strike the words “Two Six Wheel Dump Trucks are eligible for” and replace with “The Town of Salem will receive 80% reimbursement for the Two Six Wheel Dump Trucks”.*

**Passed on official ballot vote on March 12, 2013:                      Yes – 2,905                      No – 2,185**

## **Town Meeting Results–March 12, 2013**

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### **Article 13 - Fund Outside Human Service Agencies - \$0**

To see if the Town will vote to raise and appropriate the sum of Fifty-Eight Thousand One Hundred Fifty-Three Dollars (\$58,153) for the purpose of funding the following Outside Human Service Agencies: Rockingham Nutrition, Meals on Wheels (\$11,653), Retired Senior Volunteer Program (\$4,000), A Safe Place (\$2,000), Big Brother/Big Sisters (\$2,500), Bridges (\$1,000), Community Health Services (\$18,000), Salem Family Resources (\$4,000), and Greater Salem Caregivers (\$15,000). The money that had been previously appropriated for this article is now included in the Operating Budget, and therefore this article is listed as a zero value.

*Amended language: To change the wording as follows. “The money that had been previously appropriated for this article is now included in the Operating Budget, therefore this article is listed as a zero value”.*

**Passed on official ballot vote on March 12, 2013:                      Yes – 3,799                      No – 1,422**

### **Article 14 - Sale of Town Property - Mary Foss School**

To see if the Town will authorize the Board of Selectmen to sell property located at 287 Lawrence Road, known as part of Map 151, Lot 142, on such terms and conditions as the Board of Selectmen determine are in the best interest of the Town. All funds raised by the sale of the Mary Foss School shall be used to reduce the tax rate by applying the funds against the approved bottom line.

*Amended language: To change wording as follows: “All funds raised by the sale of The Mary Foss School shall be used to reduce the tax rate, by applying the funds against the approved bottom line”.*

**Passed on official ballot vote on March 12, 2013:                      Yes – 4,730                      No – 581**

### **Article 15 - Sale of Town Property Located on Keewaydin Drive**

To see if the Town will authorize the Board of Selectmen to sell property located on Keewaydin Drive, known as part of Map 106, Lot 7875, on such terms and conditions as the Board of Selectmen determine are in the best interest of the Town.

**Passed on official ballot vote on March 12, 2013:                      Yes – 4,525                      No – 677**

### **Article 16 - Kelley Library Employment Separation Trust Fund - \$27,000**

BY PETITION: To see if the Town will vote to raise and appropriate the sum of Twenty-Seven Thousand Dollars (\$27,000) be placed in the Kelley Library Employment Separation Benefits Expendable Trust Fund previously established for the purpose of funding the buy-out of library employee benefits upon employee separation of employment.

**Passed on official ballot vote on March 12, 2013:                      Yes – 3,083                      No – 2,051**

### **Article 17 - The Upper Room, A Family Resource Center - \$10,000**

BY PETITION: To see if the Town will raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purpose of supporting prevention and early intervention programs and services that strengthen children and families through The Upper Room, A Family Resource Center.

**Passed on official ballot vote on March 12, 2013:                      Yes – 2,925                      No – 2,240**

### **Article 18 - Local Chapter of Family Promise - \$5,000**

BY PETITION: To see if the Town will raise and appropriate the sum of Five Thousand Dollars (\$5,000) for the purpose of supporting Family Promise of Greater Rockingham County, the local chapter of the national non-profit that provides transitional housing and professional social worker guidance for multiple families with children throughout the year. The NH success rate is 77% for

## **Town Meeting Results–March 12, 2013**

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getting families into long term housing within 90 days. Contributing to Family Promise is cost effective. Salem Town Human Services usual option of placing a single homeless family in one motel room costs \$5,000 every 15 weeks.

**Passed on official ballot vote on March 12, 2013: Yes – 3,180**

**No – 2,011**

### **Article 19 - Local Chapter of Family Promise - \$0**

BY PETITION: To see if the Town will raise and appropriate the sum of Five Thousand Dollars (\$5,000) for the purpose of contributing toward the 2013 budget for the local chapter of Family Promise, which provides transitional housing for homeless families with children while addressing the issues that made them homeless.

Amendment: Wording changed to read as follows. “Upon passage of Article 18 then Article 19 is null and void.

**Passed on official ballot vote on March 12, 2013:**

**Yes – 2,837**

**No – 2,275**

### **Article 20 - Salem Youth Softball - \$4,500**

BY PETITION: To see if the Town will vote to raise and appropriate the sum of Four Thousand Five Hundred Dollars (\$4,500) for the purpose of purchasing equipment and materials that allows the Salem, NH Softball Program to repair and maintain town and/or school owned fields for the safety of the children that use them.

**Passed on official ballot vote on March 12, 2013:**

**Yes – 3,203**

**No – 1,947**

### **Article 21 - Boys and Girls Club - \$10,000**

BY PETITION: To see if the Town will raise and appropriate the sum of Ten Thousand Dollars (\$10,000) for the purpose of helping the Boys and Girls Club of Greater Salem fund our new initiative that will prepare at risk youth as identified by the Salem School District and the Division for Juvenile Justice to enter the work force.

*Amended language: To add wording as follows. “For the purpose of helping the Boys and Girls Club of Greater Salem.*

**Passed on official ballot vote on March 12, 2013:**

**Yes – 3,074**

**No – 2,102**

### **Article 22 - Reconstruction of Field and Lyndale Avenues - \$175,000**

BY PETITION: To see if the Town will raise and appropriate the sum of One Hundred Seventy-Five Thousand Dollars (\$175,000) for the purpose of installing drainage on Field Avenue near #9 in order to eliminate the flooding of the roadway and paving Field Avenue and Lyndale Avenue for their entire length.

**Failed on official ballot vote on March 12, 2013:**

**Yes – 2,355**

**No – 2,679**

*This is a true copy of the results of the March 12, 2013 Ballot Vote.*

*Attest:*

*Susan M. Wall  
Town clerk*

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# 2014 Town Meeting Warrant





# 2014 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 1, 2014 at 9:00 a.m. The session shall consist of explanation, discussion and debate on warrant articles 8 through 27. 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 article numbers 1 through 27 shall be conducted by official ballot to be held in conjunction with Town Meeting voting on Tuesday, March 11, 2014. You are hereby notified to meet at your respective polling places as follows:

- District 1 Rockingham Park (*For those voters who historically have voted at the Fisk School. Temporary location for the March 11, 2014 Election and Ballot voting **only***)
- District 3 Senior Center
- District 5 Lancaster School
- 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

### ZONING AMENDMENTS (new text in *italics*, deleted text in ~~strike through~~):

### Article 2: Amend Depot Overlay District

To see if the Town will vote to adopt Amendment #1, as proposed by the Planning Board, to amend the Salem Zoning Ordinance as follows:

Amend Section 309-6:2.2.4 as follows:

~~6:2.2.4—Requests for variances to the provisions of Section 6:2 which do not fulfill the purposes and standards herein shall be considered contrary to the spirit of this section.~~

#### 6:2.2.4 Conditional Use Permits

*The Planning Board may grant conditional use permits to modify the requirements and standards in Sections 6:2.4, 6:2.5, 6:2.6 (except 6.2.6.5), 6:2.7, and 6:2.8 of this District in limited respects provided the Board finds that all of the following criteria are met:*

## 2014 TOWN MEETING WARRANT

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*The modification complies with the purposes of the District noted in Section 6:2.1;*

- 1. The applicant's particular situation justifies a modification to the requirements;*
- 2. The site is suitable for the proposed modification;*
- 3. There will be no adverse impact on neighboring properties;*
- 4. There will be no adverse impact on traffic or pedestrian safety;*
- 5. The aesthetic character of the site and the surrounding area will not be adversely affected;*
- 6. The modification will be consistent with the spirit and intent of the Zoning Ordinance and the Master Plan.*

*6:2.2.4.1 An applicant is not entitled to a Conditional Use Permit and the Planning Board may, in its discretion, decline to grant it if the Board determines such permit is not justified or warranted.*

*6:2.2.4.2 This provision is adopted as an innovative land use control pursuant to RSA 674:21 and the Planning Board is vested with sole authority to administer it and to grant conditional use permits.*

### **Article 3: Rezone Land on Veterans Memorial Parkway**

To see if the Town will vote to adopt Amendment #2, as proposed by the Planning Board, to amend the Salem Zoning Ordinance and Zoning Map as follows:

Rezone land known as 13-51 Veterans Memorial Parkway, shown on Tax Map 108, Lot 7960, from partly Commercial-Industrial C/partly Town Center District, to all Commercial-Industrial C.

### **Article 4: Add Health Care Facilities as Permitted Uses in Commercial-Industrial District and Add Definition**

To see if the Town will vote to adopt Amendment #3, as proposed by the Planning Board, to amend the Salem Zoning Ordinance as follows:

Add the following to Section 309-5:1.2.3.4:

5:1.2.3 In Commercial-Industrial Subdistricts B and C

4. Hospitals, *health care facilities*, funeral homes, animal hospitals, kennels and animal shelters, veterinarian establishments, greenhouses and nurseries, roadside stands, printing plants, commercial laundry or cleaning plants.

Add the following definition to Section 309-1.7:

*Healthcare facilities - Establishments engaged in the provision of medical treatment and/or care to outpatients. Examples of such uses include but are not limited to: offices for doctors, dentists, and other medical practitioners, clinics, medical laboratories, and such activities and facilities normally associated with and operated in connection with healthcare services.*



## 2014 TOWN MEETING WARRANT

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### **Article 5: Allow Qualifying Event Signs**

To see if the Town will vote to adopt Amendment #4, as proposed by the Planning Board, to amend the Salem Zoning Ordinance as follows:

Add a new Section 309-7:2.4.2.11 as follows:

*Temporary Signs Relating to a Qualifying Event subject to the following restrictions:*

- a. Signs shall be no greater than 3 feet in height and 9 square feet in size;*
- b. No more than 2 signs shall be displayed on a single property at any time;*
- c. Signs may not be illuminated;*
- d. Signs may be displayed for up to two weeks prior to the event plus the duration of the event, but shall be removed within 48 hours after the event concludes;*
- e. Signs may be located off-site and shall be placed at grade level. Signs may be placed on private property in any zoning district with the permission of the private property owner.*
- f. Signs shall not be located in the public right-of-way or on town-owned property, on fences, boulders, planters, trees, other signs, vehicles, utility facilities, or any structure.*
- g. For the purposes of this section, a Qualifying Event shall be a special event taking place in the Town of Salem and occurring no more than 3 times per calendar year. Qualifying Events shall include festivals, craft fairs, farmers' markets, and similar activities which are organized by or for the benefit of a not-for-profit organization registered with, or eligible to be registered with, the State of New Hampshire Attorney General's Office - Division of Charitable Trusts or that is duly organized, or eligible to be organized, pursuant to RSA 292, et seq.*
- h. Permits are required for these signs.*

### **Article 6: Amend Provision Requiring Notice of Permit Issuance**

To see if the Town will vote to adopt Amendment #5, as proposed by the Planning Board, to amend the Salem Zoning Ordinance as follows:

Amend Section 309-9:2.6, Notice of Application, as follows:

The Building Inspector, ~~at least 5 days before~~ *within 3 business days of granting a permit*, shall ~~be required to print in a paper of general circulation in Salem~~ *post a description of the location and the nature of the construction, alteration or use applied for: in two public locations, one of which shall be the Town of Salem's Internet website.*

### **Article 7: Allow Large Retail Stores and Restaurants on Hampshire Road and Garabedian Drive**

To see if the Town will vote to adopt Amendment #6, as proposed by the Planning Board, to amend the Salem Zoning Ordinance as follows:

Delete Section 309-5.1.3.16 as follows:

## 2014 TOWN MEETING WARRANT

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~~5:1.3.16 — In that portion of the CI-C Subdistrict bounded on the east by the Boston & Maine Railroad right of way (now existing), on the southern by the Methuen Town line, and on the west and north by the Spicket River, the permitted uses under Section 5:1.2 shall be restricted as follows:~~

- ~~1. No single retail store shall be established greater than 1500 square feet, except for stores which sell goods or materials manufactured, built, or assembled on such lot as a permitted use, in which case such retail use may not occupy more than 10,000 square feet.~~
- ~~2. No more than three retail uses may exist on any one lot, nor shall any lot be devoted exclusively to retail uses, but that such uses shall constitute not more than 50% of the effective use of the buildings or structures on said lot.~~
- ~~3. The uses in Section 5:1.2.1.3 shall not be permitted, except as ancillary to a permitted use otherwise existing.~~

### **Article 8: Bridge Reconstruction Bond Issue**

**\$1,418,024**

Shall the Town vote to raise and appropriate the sum of One Million Four Hundred Eighteen Thousand Twenty-Four Dollars (\$1,418,024) for the replacement of bridges and one culvert at Shannon Road over Providence Hill Brook, Teague Drive over Spicket River, and Cove Road Extension over Arlington Pond and to cover the costs associated with obtaining a bond issue, and to authorize the issuance of not more than \$1,418,024 of bonds or notes for such purposes in accordance with the provisions of the Municipal Finance Act (RSA 33); and to authorize the Board of Selectmen to issue, negotiate, sell and deliver such bonds or notes and determine the rate of interest thereon, and 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 and 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.

Recommendations: Board of Selectmen: With

Budget Committee: With

*Background: This project will involve the reconstruction of two bridges and one culvert. Both bridges are currently on the NHDOT red list. The first bridge is Shannon Road over Providence Hill Brook which was built in 1971. It is showing signs of significant deterioration and is currently posted with a 10 ton weight limit. Design of a replacement bridge is complete and the project was put out to bid in January 2014. Replacement construction would involve a reinforced concrete structure and will upgrade the bridge to current standards. The second bridge is Teague Drive over Spicket River which was built around 1970. This bridge is currently closed, and the project would involve replacing the existing twin CMP arches with twin reinforced concrete box culverts. Design of the replacement bridge is anticipated to be complete and ready for bidding in the spring of 2014. Both bridges will be designed and constructed to comply with NHDOT standards for Municipally Managed Bridges. The Cove Road Extension culvert is presently in very poor condition and has been temporarily supplemented with steel road plate by our DPW in order to facilitate safe vehicle passage. The culvert structure consists*

## 2014 TOWN MEETING WARRANT

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*of a combination of stone rubble, steel beams, concrete, and timber which has deteriorated to the point where replacement is necessary. It is proposed to remove the existing structure and replace it with a new culvert. As Cove Road Extension is a narrow road, coordination with residents will need to be conducted to insure adequate access to properties during the construction period.*

*Anticipated bond payment for the amended warrant article amount is \$170,163.*

<i>Originator:</i>	<i>Board of Selectmen</i>		
<i>Funding Source:</i>	<i>Property Tax</i>	<i>Water Rate</i>	<i>Sewer Rate</i>
<i>Rate Impacts:</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>

### **Article 9: Water Improvements - North Policy Street \$825,000**

Shall the Town vote to raise and appropriate the sum of Eight Hundred Twenty-Five Thousand Dollars (\$825,000) for the purpose of replacing an existing water pipe on North Policy Street and to cover the costs associated with obtaining a bond issue, and to authorize the issuance of not more than \$825,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and 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 and 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.

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: This article is requesting funding for the replacement of approximately 4,400' of 78 year old (1936) existing pipe located on North Policy Street from St. Mary's Lane to Veronica Avenue in anticipation of this portion of North Policy Street being milled and overlaid in 2015. Proposed water work should be completed one year before the mill and overlay to allow for proper compaction prior to paving. This 4,400' section of pipe is 12 inches in diameter that is connected to a 16 inch pipe on both ends; therefore, creating hydraulic restrictions in the section. During design, the length of 12" pipe has been revised from 4,400' to 3,000'. The revised engineers estimate for the shorter distance is \$943,000. An amendment will be offered by the Board of Selectmen at the February 1st Deliberative Session. This water line along North Policy Street is critical as it is the only feed line out of the Water Treatment Plant for filling the distribution system along with the 3 water storage tanks. Other benefits include less operating costs to run pumps and wear and tear on them.*

*The anticipated Bond Payment for the revised project cost for a ten year term is \$113,160.*

<i>Originator:</i>	<i>Board of Selectmen</i>		
<i>Funding Source:</i>	<i>Property Tax</i>	<i>Water Rate</i>	<i>Sewer Rate</i>
<i>Rate Impacts:</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>

## 2014 TOWN MEETING WARRANT

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### **Article 10: Water Improvement - Discharge Management** **\$1,075,000**

Shall the Town vote to raise and appropriate the sum of One Million Seventy-Five Thousand Dollars \$1,075,000 for the purpose of installing a second holding tank at the Water Treatment Plant and to cover the costs associated with obtaining a bond issue, and to authorize the issuance of not more than \$1,075,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33); and 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 and 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.

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: This article would fund the installation of a second holding tank at the Water Treatment Plant. Installation of the second tank will double the capacity of the existing tank and will allow the Town to recover 80% or more of the water collected from clarifier flushes and filter wash/rinse cycles. The amount of partially treated water that is sent to Greater Lawrence Sanitary District (GLSD) is currently estimated at 91 million gallons annually at a cost of \$91,000 annually. Estimated costs at GLSD are \$1,000/per million gallons disposed. The annual savings in GLSD costs is estimated at 73 million @ \$1,000 per million or \$73,000.*

*Estimated First Year Bond Payment for a ten year term is \$90,000.*

Originator:	Board of Selectmen		
Funding Source:	Property Tax	Water Rate	Sewer Rate
Rate Impacts:	\$0.00	\$0.00	\$0.00

### **Article 11: 2014 Operating Budget** **\$40,362,397**

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 \$40,362,397? Should this article be defeated, the default budget shall be \$38,587,585 which is the same as last year, with certain adjustments required by previous action of the town or by law; or the Board of Selectmen may hold one special meeting in accordance with RSA 40:13, X and XVI to take up the issue of a revised 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 in the warrant for a more detailed listing of those services. 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 Impacts:	\$5.88	\$3.45	\$3.25

## 2014 TOWN MEETING WARRANT

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### **Article 12: 2014 Road Construction and Engineering Program** **\$4,615,000**

Shall the Town vote to raise and appropriate the sum of Four Million Six Hundred Fifteen Thousand Dollars (\$4,615,000) 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, and 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 continues 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 back log of design projects that will be ready for reconstruction in subsequent years. Efforts will focus on all or part of the following streets:*

#### *Road Reconstruction:*

- *South Policy Street (from Porcupine Brook to Raymond Avenue)*
- *Shannon Road (from Atkinson Road to Providence Hill Road)*

#### *Neighborhood Project:*

- *Crescent Street, Field Avenue, Independence Drive, Karen Lane, and Theriault Avenue*

#### *Road Maintenance (Mill/Overlay):*

- *South Broadway – Route 28 (from Kelly Road to Cluff Road)*
- *Pelham Road (from Cassidy Avenue to Pelham Town line)*

#### *Neighborhood Roads:*

- *Azarian Road, Cote Road, Floral Avenue, Harley Lane, Lakeside Street, Palmer Street, Queen Anne Lane, St. Mary's Lane, Smith Street, Walnut Terrace, and Webster Street.*
- Crack Sealing on various roads.*

#### *Design Projects:*

- *North Policy Street (from Pumping Station Road to Windham Town line)*
- *Haverhill Road and Klein Drive, South Shore Road*

*Originator: Board of Selectmen*

*Funding Source: Property Tax*

*Rate Impacts: \$1.19*

## 2014 TOWN MEETING WARRANT

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### **Article 13: Winter Weather Operations**

**\$150,000**

Shall the Town vote to raise and appropriate the sum of One Hundred Fifty Thousand Dollars (\$150,000) 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?

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: This article funds the total anticipated cost of winter weather operations for the calendar year 2014. The 2013 appropriation was \$750,000 with actual expenditures to date for 2013 of \$769,468. Any unspent funds will remain in the Snow Expendable Trust Fund. The balance in the Snow Expendable Trust Fund is anticipated to be \$455,094. There is a \$500,000 appropriation in the 2014 Operating Budget. Total spent to date in 2014 is \$93,661. The \$500,000 appropriation will be expended prior to withdrawing funds from the Snow Expendable Trust Fund.*

*Originator: Board of Selectmen*

*Funding Source: Property Tax*

*Rate Impacts: \$0.04*

### **Article 14: Purchase of Fire Vehicles**

**\$1,925,000**

Shall the Town vote to raise and appropriate the sum of One Million Nine Hundred Twenty-Five Thousand Dollars (\$1,925,000) for the purpose of purchasing a ladder truck and heavy rescue truck and related equipment for the Salem Fire Department and further to authorize the use of \$1,925,000 from the December 31, 2013 General Fund Unassigned Fund Balance? No amount to be raised from taxation.

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: This article requests \$1,925,000 to purchase a ladder truck and heavy rescue truck and related equipment for the Salem Fire Department. The heavy rescue has been deferred for three years. The estimated cost for these vehicles is \$1,250,000 and \$675,000, respectively. The cost of each vehicle has been increasing at a rate of 3.5% annually over the past five years.*

*Originator: Board of Selectmen*

*Funding Source: Use of Fund Balance*

### **Article 15: Discontinuance of the GIS Special Revenue Fund**

**\$21,365**

Shall the Town vote to discontinue the GIS Special Revenue Fund? Said funds with accumulated interest to date of withdrawal are to be transferred to the General Fund and will be used to offset GIS costs included in the new Federal clean water drainage requirements.

Recommendations: Board of Selectmen: With Budget Committee: With

## 2014 TOWN MEETING WARRANT

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*Background: The GIS Special Revenue Fund was established in 1999. Over the past few years there has been minimal activity in the fund. The current balance of \$21,365 plus any accumulated interest will be transferred to the General Fund and will be used to offset the GIS costs included in the new Federal Clean Water Drainage requirements.*

*Originator: Board of Selectmen  
Funding Source: No funding requested*

### **Article 16: Exemption for the Elderly \$0**

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 \$68,300; for a person 75 years of age up to 80 \$102,400; for a person 80 years of age or older \$136,500? To qualify, the person must have been a New Hampshire resident for at least 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 5 years. In addition, the taxpayer must have a net income of not more than \$34,100 or, if married, a combined net income of less than \$45,500; and own net assets not in excess of \$68,300, excluding the value of the person's residence.

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

*Background: This action is required of the Town Meeting in order to update the exemption amounts. The last time the exemption amounts were updated was 2006. The income and expense limits changes proposed are based on adjusting the 2006 limits by the annual cost of living adjustment.*

<b>Exemption</b>	<b>Present</b>	<b>Proposed</b>
65-75 years of age	\$60,000	\$68,300
75-80 years of age	\$90,000	\$102,400
80 & over	\$120,000	\$136,500

<b>Income</b>	<b>Present</b>	<b>Proposed</b>
Single Person	\$30,000	\$34,100
Married persons	\$40,000	\$45,500
Net Assets	\$60,000	\$68,300

*Anticipated tax rate impact of \$0.01¢ per thousand of assessed valuation.*

*Originator: Board of Selectmen  
Funding Source: Property Tax  
Rate Impacts: \$0.01*

## 2014 TOWN MEETING WARRANT

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### **Article 17: Exemption for the Disabled**

**\$0**

Shall the Town vote to modify the disabled exemption on the principal place of abode of a disabled person in the amount of \$20,000, in accordance with RSA 72:37-b? No exemption shall be allowed unless the person applying for such exemption has, in the calendar year proceeding April 1 a net income from all sources of less than \$34,100 for a single person, or less than \$45,500 for married persons. Further no exemption shall be allowed where net assets, excluding the actual residence, are in excess of \$68,300. All applicants for the exemption must have been a New Hampshire resident for least five (5) years.

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

*Background: This action is required of the Town Meeting in order to update the exemption amounts. The last time the exemption amounts were updated was 2010. The income and net asset changes proposed are based on adjusting the 2010 amounts by the annual cost of living adjustment.*

<b>Income</b>	<b>Present</b>	<b>Proposed</b>
Single Person	\$30,000	\$34,100
Married persons	\$40,000	\$45,500
Net Assets	\$60,000	\$68,300

*Anticipated tax rate impact of <\$0.01¢ per thousand of assessed valuation.*

*Originator: Board of Selectmen*

*Funding Source: Property Tax*

*Rate Impacts: <\$0.01*

### **Article 18: Funding of Kelley Library Employment Separation Trust Fund**

**\$50,000**

By Petition: To see if the Town will vote to raise and appropriate the sum of Fifty Thousand Dollars (\$50,000) be placed in the Kelley Library Employment Separation Benefits Expendable Trust Fund previously established for the purpose of funding the buy-out of library employee benefits upon separation of employment, and to authorize the transfer of the December 31, 2013 General Fund unreserved fund balance in that amount for this purpose.

Recommendations: Board of Selectmen: With Budget Committee: With

*Background: At the request of the Kelley Library Trustees, an expendable trust fund was created at the 2006 Town Meeting to fund the payment of accrued vacation and sick leave owed to library employees who retire or resign. This fund mirrors the Town's employee separation trust fund. The balance in the fund is \$36,647.*

*Originator: Petitioner*

*Funding Source: Use of Fund Balance*



## 2014 TOWN MEETING WARRANT

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### **Article 19: New Hampshire Resolution to get Big Money Out of Politics** **\$0**

By Petition of 25 or more eligible voters of the Town of Salem, New Hampshire to see if the town will urge: That the New Hampshire State Legislature join the nearly 500 municipalities and 16 other states, including all other New England states, in calling upon Congress to move forward a constitutional amendment that guarantees the right of our elected representatives and of the American people to safeguard fair elections through authority to regulate political spending, and clarifies that constitutional rights were established for people, not corporations.

- That the New Hampshire State Congressional delegation support such a constitutional amendment.
- That the New Hampshire State Legislature support such a constitutional amendment once it is approved by Congress and sent to the State for ratification.
- The record of the vote approving this article shall be transmitted by written notice to Salem's congressional delegation, and to Salem's state legislators, and to the President of the United States informing them of the instructions from their constituents by the selectmen within 30 days of the vote.

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

*Originator:* Petitioner

*Funding Source:* No funding requested.

### **Article 20: Rockingham Community Action** **\$15,000**

By Petition: Shall the Town vote to raise and appropriate the sum of \$15,000 for the purpose of funding Rockingham Community Action for its work providing fuel, utility, food and housing assistance; budgeting education and support to Salem residents in crisis to move them toward self-sufficiency?

Recommendations: Board of Selectmen: Without Budget Committee: With

*Originator:* Petitioner

*Funding Source:* Property Tax

*Rate Impacts:* <\$0.01

### **Article 21: Child and Family Services** **\$3,500**

By Petition: To see if the Town will vote to raise and appropriate the sum of \$3,500 for the purpose of supporting services provided to residents to access counseling and family support services, without regard to income from Child and Family services. Child and Family Services provides accessible and affordable programs to children, youth and their families leading to stronger family connections, improved school performance and better citizenship. From July 1, 2012-June 30, 2013, sixty-one (61) Salem residents received 795 hours of free and reduced service valued at over \$34,100 from Child and Family Services. These services protected children from abuse and neglect, strengthened families, prevented out of home placements, and insured that young women had the comprehensive health care necessary to give birth to healthy babies.

Recommendations: Board of Selectmen: Without Budget Committee: With

*Originator:* Petitioner

*Funding Source:* Property Tax

*Rate Impacts:* <\$0.01

## 2014 TOWN MEETING WARRANT

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**Article 22: The Upper Room, A Family Resource Center \$10,000**

By Petition: To see if the Town will raise and appropriate the sum of \$10,000 for the purpose of supporting prevention and early intervention programs and services that strengthen children and families through The Upper Room, A Family Resource Center.

Recommendations: Board of Selectmen: Without Budget Committee: With

*Originator: Petitioner*  
*Funding Source: Property Tax*  
*Rate Impacts: <\$0.01*

**Article 23: Construction of a Bicycle/Pedestrian Corridor \$1,097,642**

By Petition: Shall the Town vote to raise and appropriate the sum of One Million Ninety-Seven Thousand Six Hundred Forty-Two Dollars (\$1,097,642) for the purpose of constructing a bicycle/pedestrian corridor along sections of Route 28? This appropriation is contingent on the Town receiving \$1,097,642 in state grants and donations. No amount to be raised by taxation. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project has been completed or by December 31, 2015, whichever is sooner.

Recommendations: Board of Selectmen: With Budget Committee: With

*Originator: Petitioner*  
*Funding Source: State Grant and Private Donations*  
*Rate Impacts: Property Tax - \$0.00*

**Article 24: Family Promise of Greater Rockingham County \$5,000**

By Petition: To see if the Town will raise and appropriate the sum of Five Thousand Dollars for the purpose of Supporting Family Promise of Greater Rockingham County's Program in which volunteers provide overnight shelter, and paid staff provide Case Support to assist homeless families in Salem and surrounding Towns to regain permanent housing. Contributing to Family Promise is cost effective. We saved the Town of Salem money in 2013.

Recommendations: Board of Selectmen: Without Budget Committee: With

*Originator: Petitioner*  
*Funding Source: Property Tax*  
*Rate Impacts: <\$0.01*

**Article 25: Amend Municipal Code Chapter 275-17 B \$0**

By Petition: To see if the Town of Salem will amend Municipal Code 275-17 B to read: B. Temporary signs that do not obstruct the safe flow of traffic and placed with the consent of the owner of land which abuts the right-of-way are permitted. The consent of the owner applies only to private commercial or residential property. Signs advertising is permitted within the Town right-of-ways and other public Town-owned property to promote events hosted by civic, charitable, not-for-profit, religious, educational or other similar organizations. Signs are permitted on public Town-owned property for the same types of events only with permission of

## 2014 TOWN MEETING WARRANT

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the management of the Town department using the property and only if the sign is advertising an event in which that department is participating. These charitable organizations shall place their temporary sign no sooner than two weeks prior to the event. The signs shall be placed no more closely than 150 feet apart. The signs must be removed no later than 48 hours after the event being advertising or forfeit their ownership of the signs. Permits shall ask for name, address, phone number(s) and e-mail address for the responsible contact person requesting the permit. No fee will be collected for sign permits. Each organization may place signs advertising special events up to three times a year.

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

*Originator: Petitioner*  
*Funding Source: No funding requested.*

**Article 26: Discontinue Portion of Ewins Lane \$0**

By Petition: Shall the Town vote to discontinue the portion of Ewins Lane beginning at the Easterly property line of Lot 7517 shown on the Town of Salem's Tax Map 100 and extending Westerly to the Easterly property line of lot 7519? The intention is to discontinue the portion of Ewins Lane between Lots 7517 and 7514 with the former centerline of Ewins Lane being the new lot line between the two parcels.

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

*Originator: Petitioner*  
*Funding Source: No funding requested.*


**Article 27: Boys and Girls Club of Greater Salem \$12,500**


By Petition: Shall the Town vote to raise and appropriate the sum of \$12,500 for the purpose of ensuring that during the critical before and after school hours an increasing number of Salem youth have access to the quality programs at the Boys and Girls Club of Greater Salem fostering academic success, healthy lifestyles, and good character and citizenship?

Recommendations: Board of Selectmen: With Budget Committee: With

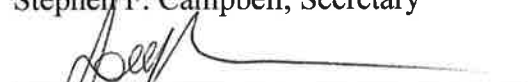
*Originator: Petitioner*  
*Funding Source: Property Tax*  
*Rate Impacts: <\$0.01*


**GIVEN UNDER OUR HANDS AND SEAL THIS 27<sup>th</sup> DAY OF JANUARY 2014.**

  
\_\_\_\_\_  
Everett P. McBride, Jr., Chairman

  
\_\_\_\_\_  
Patrick M. Hargreaves, Vice-Chairman

  
\_\_\_\_\_  
Stephen F. Campbell, Secretary

  
\_\_\_\_\_  
James S. Keller, Selectman

  
\_\_\_\_\_  
Michael J. Lyons, Selectman



## BUDGET OF THE TOWN/VILLAGE DISTRICT WITH A BUDGET COMMITTEE

Form Due Date: **20 Days after the TOWN/VILLAGE MEETING**

### Instructions

**Cover Page** Select the entity type that you are filing for (Municipality or Village District) Select the entity's name from the pull down menu (County will automatically populate) Enter the entity's contact information Enter the preparer's information

**Account Codes:** Enter the *Warrant Article Number(s)* and other required information for each applicable account code Select the "Add Warrant Article" button to add additional *Warrant Articles* to the account code

### For Assistance Please Contact:

#### NH DRA Municipal and Property Division

Phone: (603) 230-5090

Fax: (603) 230-5947

[http://www.revenue.nh.gov/munc\\_prop/municipalservices.htm](http://www.revenue.nh.gov/munc_prop/municipalservices.htm)

### ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: SALEM

County: ROCKINGHAM

### PREPARER'S INFORMATION ?

First Name

Jane

Last Name

Savastano

Street No.

33

Street Name

Geremonty Drive

Phone Number

(603) 890-2046

Email (optional)

jsavastano@ci.salem.nh.us



**APPROPRIATIONS**

<b>GENERAL GOVERNMENT ?</b>									
Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)	
4130 - 4139	Executive ?	Add Warr. Article	\$302,614	\$313,972	\$318,969		\$319,787	(\$818)	
		-			\$318,969		\$319,787	(\$818)	
4140 - 4149	Election, Regular & Vital Statistics ?	Add Warr. Article	\$206,618	\$211,637	\$242,372		\$268,036	(\$25,664)	
		-			\$242,372		\$268,036	(\$25,664)	
4150 - 4151	Financial Administration ?	Add Warr. Article	\$1,642,855	\$1,776,743	\$1,773,868		\$1,777,033	(\$3,165)	
		-			\$1,773,868		\$1,777,033	(\$3,165)	
4152	Revaluation of Property ?	Add Warr. Article							
		-							
4153	Legal Expense ?	Add Warr. Article	\$87,000	\$140,673	\$96,900		\$96,900		
		-			\$96,900		\$96,900		
4155 - 4159	Personnel Administration ?	Add Warr. Article	\$1,046,204	\$879,838	\$1,223,386		\$1,238,846	(\$15,460)	
		-			\$1,223,386		\$1,238,846	(\$15,460)	
4191 - 4193	Planning & Zoning ?	Add Warr. Article	\$532,310	\$494,829	\$541,170		\$542,547	(\$1,377)	
		-			\$541,170		\$542,547	(\$1,377)	
4194	General Government Buildings ?	Add Warr. Article	\$207,146	\$197,354	\$200,930		\$200,930		
		-			\$200,930		\$200,930		
4195	Cemeteries ?	Add Warr. Article	\$315,296	\$303,349	\$328,594		\$329,887	(\$1,293)	
		-			\$328,594		\$329,887	(\$1,293)	



4196	Insurance ?	Add Warr. Article	\$188,422	\$230,049	\$232,884		\$232,884	
		-	11		\$232,884		\$232,884	
4197	Advertising & Regional Association ?	Add Warr. Article						
		-						
4199	Other General Government ?	Add Warr. Article	\$528,195	\$520,942	\$760,915		\$763,412	(\$2,497)
		-	11		\$760,915		\$763,412	(\$2,497)
<b>General Government Section Subtotal</b>			\$5,056,660	\$5,069,386	\$5,719,988		\$5,770,262	(\$50,274)

<b>PUBLIC SAFETY ?</b>								
Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4210 - 4214	Police ?	Add Warr. Article	\$9,050,436	\$8,899,403	\$9,432,638		\$9,461,403	(\$28,765)
		-	11		\$9,432,638		\$9,461,403	(\$28,765)
4215 - 4219	Ambulance ?	Add Warr. Article						
		-						
4220 - 4229	Fire ?	Add Warr. Article	\$9,589,325	\$9,640,041	\$10,144,159		\$10,173,970	(\$29,811)
		-	11		\$10,144,159		\$10,173,970	(\$29,811)
4240 - 4249	Building Inspection ?	Add Warr. Article	\$233,843	\$237,403	\$237,352		\$238,293	(\$941)
		-	11		\$237,352		\$238,293	(\$941)
4290 - 4298	Emergency Management ?	Add Warr. Article						
		-						
4299	Other (Including Communications) ?	Add Warr. Article						
		-						
<b>Public Safety Section Subtotal</b>			\$18,873,604	\$18,776,847	\$19,814,149		\$19,873,666	(\$59,517)



<b>AIRPORT/AVIATION CENTER ?</b>									
Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)	
4301 - 4309	Airport Operations ?	Add Warr. Article							
		-							
<b>Airport/Aviation Center Section Subtotal</b>									
<b>HIGHWAYS AND STREETS ?</b>									
Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)	
4311	Administration ?	Add Warr. Article	\$400,950	\$388,743	\$421,633		\$422,943		(\$1,310)
		- 11			\$421,633		\$422,943		(\$1,310)
4312	Highways & Streets ?	Add Warr. Article	\$2,100,236	\$1,993,198	\$2,226,921		\$2,232,514		(\$5,593)
		- 11			\$2,226,921		\$2,232,514		(\$5,593)
4313	Bridges ?	Add Warr. Article							
		-							
4316	Street Lighting ?	Add Warr. Article	\$383,086	\$411,751	\$383,086		\$383,086		
		- 11			\$383,086		\$383,086		
4319	Other ?	Add Warr. Article							
		-							
<b>Highway and Street Section Subtotal</b>			\$2,884,272	\$2,793,692	\$3,031,640		\$3,038,543		(\$6,903)





**SANITATION** (?)

Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4321	Administration (?)	Add Warr. Article						
		-						
4323	Solid Waste Collection (?)	Add Warr. Article						
		-						
4324	Solid Waste Disposal (?)	Add Warr. Article	\$1,052,908	\$889,941	\$972,128		\$972,570	(\$442)
		-	11		\$972,128		\$972,570	(\$442)
4325	Solid Waste Clean-up (?)	Add Warr. Article						
		-						
4326 - 4329	Sewage Collection, Disposal, & Other (?)	Add Warr. Article	\$2,376,362	\$2,313,493	\$2,557,916		\$2,558,628	(\$712)
		-	11		\$2,557,916		\$2,558,628	(\$712)
<b>Sanitation Section Subtotal</b>			\$3,429,270	\$3,203,434	\$3,530,044		\$3,531,198	(\$1,154)

**WATER DISTRIBUTION AND TREATMENT** (?)

Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4331	Administration (?)	Add Warr. Article	\$1,335,419	\$1,189,700	\$1,412,561		\$1,417,223	(\$4,662)
		-	11		\$1,412,561		\$1,417,223	(\$4,662)
4332	Water Services (?)	Add Warr. Article	\$1,860,619	\$1,847,815	\$1,839,091		\$1,837,891	\$1,200
		-	11		\$1,839,091		\$1,837,891	\$1,200



4335 - 4339	Water Treatment, Conservation, & Other	?	Add Warr. Article										
			-										
Water Distribution and Treatment Section Subtotal				\$3,196,038	\$3,037,515	\$3,251,652		\$3,255,114					(\$3,462)

Account #	Purpose of Appropriations (RSA 32:3, V)	?	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4351 - 4352	Administration & Generation	?	Add Warr. Article						
			-						
4353	Purchase Costs	?	Add Warr. Article						
			-						
4354	Electric Equipment Maintenance	?	Add Warr. Article						
			-						
4359	Other Electric Costs	?	Add Warr. Article						
			-						
Electric Section Subtotal									

Account #	Purpose of Appropriations (RSA 32:3, V)	?	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4411	Administration	?	Add Warr. Article	\$201,273	\$215,015	\$211,977		\$212,871	(\$894)
			-			\$211,977		\$212,871	(\$894)



4414	Pest Control ?	Add Warr. Article	\$85,749	\$82,583	\$89,600		\$90,066	(\$466)
4415 - 4419	Health Agencies, Hospital, & Other ?	- 11			\$89,600		\$90,066	(\$466)
4441 - 4442	Administration & Direct Assistance ?	Add Warr. Article	\$227,610	\$227,025	\$237,629		\$238,420	(\$791)
4444	Intergovernmental Welfare Payments ?	- 11			\$237,629		\$238,420	(\$791)
4445 - 4449	Vendor Payments & Other ?	Add Warr. Article	\$73,153	\$54,865	\$58,153		\$58,153	
		- 11			\$58,153		\$58,153	
<b>Health and Welfare Section Subtotal</b>			\$587,785	\$579,488	\$597,359		\$599,510	(\$2,151)

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<b>CULTURE AND RECREATION ?</b>								
Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4520 - 4529	Parks & Recreation ?	Add Warr. Article	\$232,894	\$227,246	\$231,354		\$231,846	(\$492)
		- 11			\$231,354		\$231,846	(\$492)
4550 - 4559	Library ?	Add Warr. Article	\$1,374,472	\$1,303,421	\$1,390,398		\$1,390,159	\$239
		- 11			\$1,390,398		\$1,390,159	\$239
4583	Patriotic Purposes ?	Add Warr. Article	\$25,081	\$23,757	\$25,081		\$25,081	
		- 11			\$25,081		\$25,081	
4589	Other Culture & Recreation ?	Add Warr. Article	\$319,924	\$314,843	\$339,833		\$346,996	(\$7,163)
		- 11			\$339,833		\$346,996	(\$7,163)
<b>Culture and Recreation Section Subtotal</b>			\$1,952,371	\$1,869,267	\$1,986,666		\$1,994,082	(\$7,416)



**CONSERVATION**

Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4611 - 4612	Admin. & Purchase of Natural Resources	Add Warr. Article						
		-						
4619	Other Conservation	Add Warr. Article						
		-						
4631 - 4632	Redevelopment & Housing	Add Warr. Article						
		-						
4651 - 4659	Economic Development	Add Warr. Article						
		-						
Conservation Section Subtotal								

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**DEBT SERVICE**

Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4711	Principal - Long Term Bonds & Notes	Add Warr. Article	\$815,000	\$815,000	\$935,909		\$935,909	
		-			\$935,909		\$935,909	
4721	Interest - Long Term Bonds & Notes	Add Warr. Article	\$137,512	\$137,512	\$148,351		\$148,351	
		-			\$148,351		\$148,351	



4723	Interest on Tax Anticipation Notes ?	Add Warr. Article	\$1			\$1			\$1	
		-	11			\$1			\$1	
4790 - 4799	Other Debt Service ?	Add Warr. Article								
		-								
Debt Services Section Subtotal			\$952,513	\$952,512		\$1,084,261			\$1,084,261	

CAPITAL OUTLAY (?)								
Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4901	Land (?)	Add Warr. Article						
		-						
4902	Machinery, Vehicles, & Equipment (?)	Add Warr. Article	\$549,789	\$577,200	\$269,627		\$269,627	
		- 11			\$269,627		\$269,627	
4903	Buildings (?)	Add Warr. Article						
		-						
4909	Improvements Other Than Buildings (?)	Add Warr. Article			\$972,534		\$946,134	\$26,400
		- 11			\$972,534		\$946,134	\$26,400
Capital Outlay Section Subtotal			\$549,789	\$577,200	\$1,242,161		\$1,215,761	\$26,400



OPERATING TRANSFERS OUT ?									
Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)	
4912	To Special Revenue Fund ?	Add Warr. Article -							
4913	To Capital Projects Fund ?	Add Warr. Article -							
4914	To Enterprise Fund ?	Add Warr. Article -							
	Sewer	Add Warr. Article -							
	Water	Add Warr. Article -							
	Electric	Add Warr. Article -							
	Airport	Add Warr. Article -							
4918	To Nonexpendable Trust Funds ?	Add Warr. Article -							
4919	To Fiduciary Funds ?	Add Warr. Article -							
Operating Transfers Out Section Subtotal									
OPERATING BUDGET TOTAL			\$37,482,302	\$36,859,341	\$40,257,920		\$40,362,397		(\$104,477)



**New Hampshire**  
Department of  
Revenue Administration

**2014**  
**MS-737**

**\*\*SPECIAL WARRANT ARTICLES\*\***

Special Warrant articles are defined in RSA 32:3, VI, as appropriations 1) In petitioned warrant articles; 2) Appropriations raised by bonds or notes; 3) Appropriations to or from a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) An appropriation designated on the warrant as a special article or as a non-lapsing or nontransferable article.

Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
4915	To Capital Reserve Fund <b>?</b>	Add Warr. Article	\$5,336,899	\$5,336,899	\$4,615,000		\$4,615,000	
	2014 Roadway Improvement	-			\$4,615,000		\$4,615,000	
4916	To Expendable Trust Fund <b>?</b>	Add Warr. Article	\$277,000	\$277,000	\$190,000		\$190,000	
	Winter Weather Operations	-			\$150,000		\$150,000	
	Library Employee Separation Trust	-			\$40,000		\$40,000	
4917	To Health Maintenance Trust Funds <b>?</b>	Add Warr. Article						
		-						
	Other Special Warrant Articles	Add Warr. Article	\$29,500	\$29,500				
4130-4139	Bridge Reconstruction	-	\$1,189,909	\$1,189,909				
4130-4139	Bridge Reconstruction	-			\$1,653,000		\$1,653,000	
4332	Water Improvements No Policy St	-			\$1,382,000		\$1,382,000	
4332	Water Improvements Discharge Mgmt	-			\$750,000		\$750,000	
4445-4449	Rockingham Community Action	-				\$15,000	\$15,000	
4445-4449	Child and Family Services	-				\$3,500	\$3,500	
4445-4449	The Upper Room A Family Resource	-				\$10,000	\$10,000	
4520-4529	Construction of a Bike/Pedestrian Coord	-			\$910,000		\$910,000	
4445-4449	Family Promise of Greater Rockingham	-				\$5,000	\$5,000	
4445-4449	Boys & Girls Club of Greater Salem	-			\$12,500		\$12,500	



**SPECIAL ARTICLES RECOMMENDED**

\$6,833,308	\$6,833,308	\$9,512,500	\$33,500	\$9,546,000
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**\*\*INDIVIDUAL WARRANT ARTICLES\*\***

"Individual" warrant articles are not the same as "Special Warrant Articles". An example of an individual warrant articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

Account #	Purpose of Appropriations (RSA 32:3, V)	OP Bud. Warr. Art. #	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
Other Individual Warrant Articles								
4902	Purchase Fire Vehicles	-	\$729,708	\$729,708	\$1,946,365		\$1,946,365	
4912	Discontinue GIS Special Revenue Fund	-			\$1,925,000		\$1,925,000	
					\$21,365		\$21,365	
<b>INDIVIDUAL WARRANT ARTICLES RECOMMENDED</b>			\$729,708	\$729,708	\$1,946,365		\$1,946,365	

You have reached the end of the Appropriations Section. Please review this section for accuracy, then move on to the Revenues Section.





REVENUES

TAXES ?						
Account #	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues	
3120	Land Use Change Taxes - General Fund ?	Add Warrant Article -				
3180	Resident Taxes ?	Add Warrant Article -				
3185	Yield Taxes ?	Add Warrant Article -	\$567	\$1,000	\$1,000	\$1,000
3186	Payment in Lieu of Taxes ?	Add Warrant Article -	\$70,000	\$1,000	\$1,000	\$1,000
3189	Other Taxes ?	Add Warrant Article -		\$70,000	\$70,000	\$70,000
3190	Interest & Penalties on Delinquent Taxes ?	Add Warrant Article -	\$10,479	\$8,500	\$8,500	\$8,500
	Inventory Penalties	Add Warrant Article -	\$282,159	\$8,500	\$8,500	\$8,500
3187	Excavation Tax (\$0.02 per cubic yard) ?	Add Warrant Article -		\$282,150	\$282,150	\$282,150
Taxes Section Subtotal			\$363,205	\$361,650	\$361,650	\$361,650



**New Hampshire**  
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<b>LICENSES, PERMITS, AND FEES ?</b>					
Account #	Source of Revenue ?	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3210	Business Licenses & Permits ?	Add Warrant Article	\$159,980	\$170,675	\$170,675
		-		\$170,675	\$170,675
3220	Motor Vehicle Permit Fees ?	Add Warrant Article	\$4,400,000	\$4,700,000	\$4,700,000
		-		\$4,700,000	\$4,700,000
3230	Building Permits ?	Add Warrant Article	\$476,000	\$549,700	\$549,700
		-		\$549,700	\$549,700
3290	Other Licenses, Permits, & Fees ?	Add Warrant Article	\$207,900	\$206,550	\$206,550
		-		\$206,550	\$206,550
3311 - 3319	From Federal Government ?	Add Warrant Article			
		-			
<b>Licenses, Permits, and Fees Section Subtotal</b>			<b>\$5,243,880</b>	<b>\$5,626,925</b>	<b>\$5,626,925</b>

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<b>FROM STATE ?</b>					
Account #	Source of Revenue ?	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3351	Shared Revenues ?	Add Warrant Article			
		-			
3352	Meals & Rooms Tax Distribution ?	Add Warrant Article	\$1,277,697	\$1,285,426	\$1,285,426
		-		\$1,285,426	\$1,285,426
3353	Highway Block Grant ?	Add Warrant Article	\$552,074	\$552,000	\$552,000
		-		\$552,000	\$552,000
3354	Water Pollution Grant ?	Add Warrant Article	\$59,076	\$8,752	\$8,752
		-		\$8,752	\$8,752



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3355	Housing & Community Development ?	Add Warrant Article	-				
3356	State & Federal Forest Land Reimbursement ?	Add Warrant Article	-				
3357	Flood Control Reimbursement ?	Add Warrant Article	-				
3359	Other (Including Railroad Tax) ?	Add Warrant Article	-				
3379	From Other Governments ?	Add Warrant Article	-	\$349,274	\$1,351,300	\$1,351,300	
State Funding Section Subtotal				\$2,238,121	\$3,197,478	\$3,197,478	

CHARGES FOR SERVICES ?							
Account #	Source of Revenue ?	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues		
3401 - 3406	Income from Departments ?	Add Warrant Article	\$1,969,568	\$2,064,645	\$2,064,645		
3409	Other Charges ?	Add Warrant Article		\$2,064,645	\$2,064,645		
Charges for Services Section Subtotal			\$1,969,568	\$2,064,645	\$2,064,645		

MISCELLANEOUS REVENUES ?							
Account #	Source of Revenue ?	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues		
3501	Sale of Municipal Property ?	Add Warrant Article	\$34,000	\$20,000	\$20,000		
		-		\$20,000	\$20,000		



3502	Interest on Investments ?	Add Warrant Article	\$10,000	\$22,715	\$22,715
		-		\$22,715	\$22,715
3503 - 3509	Other ?	Add Warrant Article	\$774,355	\$785,924	\$785,924
		-		\$785,924	\$785,924
Miscellaneous Revenues Section Subtotal			\$818,355	\$828,639	\$828,639

INTERFUND OPERATING TRANSFERS IN ?

Account #	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues
3912	From Special Revenue Funds ?	Add Warrant Article		\$18,733	\$18,733
		-		\$18,733	\$18,733
3913	From Capital Projects Funds ?	Add Warrant Article			
		-			
3914	From Enterprise Funds ?		\$5,544,868	\$5,813,742	\$5,813,742
	Sewer - (Offset)	Add Warrant Article	\$2,376,362	\$2,558,628	\$2,558,628
		-		\$2,558,628	\$2,558,628
	Water - (Offset)	Add Warrant Article	\$3,168,506	\$3,255,114	\$3,255,114
		-		\$3,255,114	\$3,255,114
	Electric - (Offset)	Add Warrant Article			
		-			
	Airport - (Offset)	Add Warrant Article			
		-			
3915	From Capital Reserve Funds ?	Add Warrant Article			
		-			



3916	From Trust & Fiduciary Funds ?	Add Warrant Article				
		-				
3917	Transfers from Conservation Funds ?	Add Warrant Article				
		-				
Interfund Operating Transfers In Section Subtotal			\$5,544,868	\$5,832,475		\$5,832,475
OTHER FINANCING SOURCES ?						
Account #	Source of Revenue	Warrant Article #	Actual Revenues Prior Year	Selectmen's Estimated Revenues	Budget Committee's Estimated Revenues	
3934	Proceeds from Long Term Bonds & Notes ?	Add Warrant Article	\$1,882,808	\$3,785,000		\$3,785,000
		-		\$3,785,000		\$3,785,000
	Amounts Voted from Fund Balance	Add Warrant Article	\$475,000	\$2,595,258		\$2,595,258
		-		\$2,595,258		\$2,595,258
	Estimated Fund Balance to Reduce Taxes	Add Warrant Article	\$400,000	\$800,000		\$800,000
		-		\$800,000		\$800,000
Other Financing Sources Section Subtotal			\$2,757,808	\$7,180,258		\$7,180,258
TOTAL ESTIMATE REVENUES AND CREDITS				\$18,935,805	\$25,092,070	\$25,092,070



**New Hampshire**  
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**ACCOUNT SUMMARY**

Appropriations	Appropriations Prior Year as Approved by DRA	Actual Expenditures Prior Year	Selectmen's Appropriations Ensuing FY (Recommended)	Selectmen's Appropriations Ensuing FY (Not Recommended)	Budget Committee's Appropriations Ensuing FY (Recommended)	Budget Committee's Appropriations Ensuing FY (Not Recommended)
<b>General Government</b>	\$5,056,660	\$5,069,386	\$5,719,988		\$5,770,262	(\$50,274)
<b>Public Safety</b>	\$18,873,604	\$18,776,847	\$19,814,149		\$19,873,666	(\$59,517)
<b>Airport/Aviation Center</b>						
<b>Highways and Streets</b>	\$2,884,272	\$2,793,692	\$3,031,640		\$3,038,543	(\$6,903)
<b>Sanitation</b>	\$3,429,270	\$3,203,434	\$3,530,044		\$3,531,198	(\$1,154)
<b>Water Distribution and Treatment</b>	\$3,196,038	\$3,037,515	\$3,251,652		\$3,255,114	(\$3,462)
<b>Electric</b>						
<b>Health and Welfare</b>	\$587,785	\$579,488	\$597,359		\$599,510	(\$2,151)
<b>Culture and Recreation</b>	\$1,952,371	\$1,869,267	\$1,986,666		\$1,994,082	(\$7,416)
<b>Conservation</b>						
<b>Debt Service</b>	\$952,513	\$952,512	\$1,084,261		\$1,084,261	
<b>Capital Outlay</b>	\$549,789	\$577,200	\$1,242,161		\$1,215,761	\$26,400
<b>Interfund Operating Transfers Out</b>						
<b>Special Warrant Articles</b>	\$6,833,308		\$9,512,500		\$9,546,000	
<b>Individual Warrant Articles</b>	\$729,708		\$1,946,365		\$1,946,365	
Revenues	Actual Revenues Prior Year		Selectmen's Estimated Revenues		Budget Committee's Estimated Revenues	
<b>Taxes</b>	\$363,205		\$361,650		\$361,650	
<b>Licenses, Permits and Fees</b>	\$5,243,880		\$5,626,925		\$5,626,925	
<b>State Funding</b>	\$2,238,121		\$3,197,478		\$3,197,478	
<b>Charges for Services</b>	\$1,969,568		\$2,064,645		\$2,064,645	
<b>Miscellaneous Revenues</b>	\$818,355		\$828,639		\$828,639	
<b>Interfund Operations Transfers In</b>	\$5,544,868		\$5,832,475		\$5,832,475	
<b>Other Finance Sources</b>	\$2,757,808		\$7,180,258		\$7,180,258	



**BUDGET SUMMARY**

Item	Prior Year Adopted Budget	Selectmen's Recommended Budget	Budget Committee's Recommended Budget
Operating Budget Appropriations Recommended	\$37,482,302	\$40,257,920	\$40,362,397
Special Warrant Articles Recommended	\$6,833,308	\$9,512,500	\$9,546,000
Individual Warrant Articles Recommended	\$729,708	\$1,946,365	\$1,946,365
TOTAL Appropriations Recommended	\$45,045,318	\$51,716,785	\$51,854,762
Less: Amount of Estimated Revenues & Credits	\$18,935,805	\$25,092,070	\$25,092,070
Estimated Amount of Taxes to be Raised	\$26,109,513	\$26,624,715	\$26,762,692



Does the budget include **Collective Bargaining Cost Items**? ☐ Yes ☒ No  
Does the budget include **RSA 32:18-a Bond Overrides**? ☐ Yes ☒ No  
Does the budget include **RSA 32:21 Water Costs**? ☐ Yes ☒ No

**BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE**

Total recommended by Budget Committee:	\$51,854,762
<b>Less Exclusions:</b>	
Principal: Long-Term Bonds & Notes:	\$1,507,000
Interest: Long-Term Bonds & Notes:	\$256,512
Capital outlays funded from Long-Term Bonds & Notes	\$3,785,000
Mandatory Assessments	
Total Exclusions	\$5,548,512
<b>Maximum Allowable Appropriations Voted At Meeting</b>	<b>\$56,485,387</b>





**New Hampshire**  
Department of  
Revenue Administration

**2014**  
**MS-737**

**SALEM (399)**

**PREPARER'S 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.

Preparer's First Name

Jane

Preparer's Last Name

Savastano

Town Manager

Preparer's Signature and Title

Date

☐ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

**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.

*Paul G. Howard*  
Budget Committee Member's Signature

*Stephen Campbell*  
Budget Committee Member's Signature

*Doree Hoover*  
Budget Committee Member's Signature

*Martha Spalding*  
Budget Committee Member's Signature

*[Signature]*  
Budget Committee Member's Signature

*[Signature]*  
Budget Committee Member's Signature

*[Signature]*  
Budget Committee Member's Signature

Budget Committee Member's Signature

*[Signature]*  
Budget Committee Member's Signature

Budget Committee Member's Signature

Budget Committee Member's Signature

Budget Committee Member's Signature

Budget Committee Member's Signature

Budget Committee Member's Signature

**Submit**

**Print**

Please save and e-mail the completed PDF form to your Municipal Account Advisor:  
Michelle Clark: [michelle.clark@dra.nh.gov](mailto:michelle.clark@dra.nh.gov) Jamie Dow: [jamie.dow@dra.nh.gov](mailto:jamie.dow@dra.nh.gov) Shelley Gerlarneau: [shelley.gerlarneau@dra.nh.gov](mailto:shelley.gerlarneau@dra.nh.gov) Jean Samms: [jean.samms@dra.nh.gov](mailto:jean.samms@dra.nh.gov)

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

**NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL AND PROPERTY DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487**

# DEFAULT BUDGET OF THE TOWN

OF: \_\_\_\_\_ Salem \_\_\_\_\_

For the Ensuing Year January 1, 2014 \_\_\_\_\_ to December 31, 2014 \_\_\_\_\_

or Fiscal Year From \_\_\_\_\_ to \_\_\_\_\_

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.


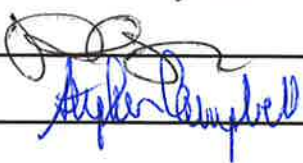
1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-6 or MS-7) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

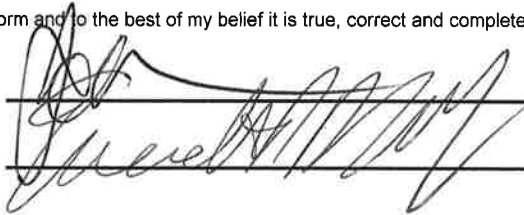
## GOVERNING BODY (SELECTMEN)

or

Budget Committee if RSA 40:14-b is adopted

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.

  
\_\_\_\_\_  
  
\_\_\_\_\_

  
\_\_\_\_\_  
\_\_\_\_\_

NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL SERVICES DIVISION  
P.O. BOX 487, CONCORD, NH 03302-0487  
(603)230-5090

Default Budget - Town of \_\_\_\_\_ Salem \_\_\_\_\_ FY \_\_\_\_2014\_\_\_\_

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>GENERAL GOVERNMENT</b>					
4130-4139	Executive	302,614	17,462		320,076
4140-4149	Election,Reg. & Vital Statistics	206,618	29,047		235,665
4150-4151	Financial Administration	1,642,855	111,226	(4,000)	1,750,081
4152	Revaluation of Property				-
4153	Legal Expense	87,000			87,000
4155-4159	Personnel Administration	1,046,204	181,338		1,227,542
4191-4193	Planning & Zoning	532,310	10,292		542,602
4194	General Government Buildings	207,146	(1,536)	(5,000)	200,610
4195	Cemeteries	315,296	19,841		335,137
4196	Insurance	188,422	36,701		225,123
4197	Advertising & Regional Assoc.				-
4199	Other General Government	528,195	11,261		539,456
<b>PUBLIC SAFETY</b>					
4210-4214	Police	9,050,436	426,497	(10,000)	9,466,933
4215-4219	Ambulance				-
4220-4229	Fire	9,589,325	608,931	(130,774)	10,067,482
4240-4249	Building Inspection	233,843	4,818		238,661
4290-4298	Emergency Management				-
4299	Other (Incl. Communications)				-
<b>AIRPORT/AVIATION CENTER</b>					
4301-4309	Airport Operations				
<b>HIGHWAYS &amp; STREETS</b>					
4311	Administration	400,950	14,528		415,478
4312	Highways & Streets	2,100,236	82,281		2,182,517
4313	Bridges				-
4316	Street Lighting	383,086			383,086
4319	Other				-
<b>SANITATION</b>					
4321	Administration				-
4323	Solid Waste Collection				-
4324	Solid Waste Disposal	1,052,908	1,279		1,054,187
4325	Solid Waste Clean-up				-
4326-4329	Sewage Coll. & Disposal & Other	2,376,362	9,020	(8,000)	2,377,382

1	2	3	4	5	6
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Prior Year Adopted Operating Budget	Reductions & Increases	Minus 1-Time Appropriations	DEFAULT BUDGET
<b>WATER DISTRIBUTION &amp; TREATMENT</b>					
4331	Administration	1,335,419	91,792		1,427,211
4332	Water Services	1,860,619	(44,372)	(192,312)	1,623,935
4335-4339	Water Treatment, Conserv. & Other				-
<b>ELECTRIC</b>					
4351-4352	Admin. and Generation				-
4353	Purchase Costs				-
4354	Electric Equipment Maintenance				-
4359	Other Electric Costs				-
<b>HEALTH</b>					
4411	Administration	201,273	11,833		213,106
4414	Pest Control	85,749	3,941		89,690
4415-4419	Health Agencies & Hosp. & Other				
<b>WELFARE</b>					
4441-4442	Administration & Direct Assist.	227,610	14,510	(5,000)	237,120
4444	Intergovernmental Welfare Pymnts				-
4445-4449	Vendor Payments & Other	73,153			73,153
<b>CULTURE &amp; RECREATION</b>					
4520-4529	Parks & Recreation	232,894	12,973	(8,618)	237,249
4550-4559	Library	1,374,472	23,647	(18,937)	1,379,182
4583	Patriotic Purposes	25,081			25,081
4589	Other Culture & Recreation	319,924	16,028		335,952
<b>CONSERVATION</b>					
4611-4612	Admin. & Purch. of Nat. Resources				-
4619	Other Conservation				-
4631-4632	<b>REDEVELOPMENT &amp; HOUSING</b>				
4651-4659	<b>ECONOMIC DEVELOPMENT</b>				
<b>DEBT SERVICE</b>					
4711	Princ.- Long Term Bonds & Notes	815,000	120,909		935,909
4721	Interest-Long Term Bonds & Notes	137,512	10,839		148,351
4723	Int. on Tax Anticipation Notes	1			1
4790-4799	Other Debt Service				



**2014 Default Bgt- One time Appropriations ( 2013 Bgt)****General Fund**

Town Hall	Underground Storage Tank Removal	\$ 5,000
IT Contract Services-	One Time Software License	\$ 3,100
IT Contract Services-	Invoice Cloud Install One time	\$ 900
Police Station	Replace Doors	\$ 10,000
Fire	2 Cardiac Monitors	\$ 65,774
Fire Comm.	Radio Box receivers	\$ 65,000
Human Services Foss School	Underground Storage Tank Removal	\$ 5,000
Recreation- Facilities	Tennis Court Repairs/Bleachers/Fencing	\$ 8,618

Library	12 computers	\$ 10,452
Library	Microfilm reader	\$ 8,485

Capital	PC Technology Upgrade	\$ 75,000
	Sub-total	\$ 257,329

Sewer	Truck	\$ 8,000
	Sub-total	\$ 8,000

Water	Hach 1720E Turbidimeters	\$ 13,672
	UCMR3 monitoring	\$ 16,140
	Low Lift Water Station Roof	\$ 10,500
	VFD Units	\$ 30,000
	Floor Coating	\$ 8,500
	WTP Roof	\$ 44,500
	Nirvana Booster Station Upgrade	\$ 61,000
	truck	\$ 8,000
	Sub-total	\$ 192,312
	Total One time	\$ 457,641

Town of Salem, NH  
Default Budget Calculation 2014

Acct #	2013 Budget	Total	Default Reductions & Increases	Explanation	Minus 1 Time Appropriations	Explanation	2014 Default Budget
4130	BOS TM Plan Rd BOA BUDCOM Con Comm. Charter Comm. T of TF 11,942 269,841 3,588 4,641 3,734 1,768 - 7,100	302,614	- 17,492 (2) (29) (2) 3 -	Salaries and Benefits & Telephone Benefits Benefits Benefits Benefits			11,942 287,333 3,586 4,612 3,732 1,771 7,100
4140	Town Clerk Election 187,669 19,099	206,618	10,261 18,786	Salaries & Benefits (No Cola) More Elections			197,870 37,795
4150	Finance IT Assess Collect Tax Coll 637,567 456,014 226,114 170,510 152,250	1,642,885	43,853 27,177 11,691 23,066 6,039	Salaries & Benefits, OPEB Contract ( No Cola Director) Nescope Contract, Mundmart Maint Salaries & Benefits, Gas & Oil Salaries & Benefits ( no change in hours) Salaries & Benefits ( No Cola )	(4,000) One time License		681,420 479,191 237,205 193,976 158,289
4153	Legal 87,000	87,000		Salaries and Benefits (No Cola Director) Health Ins & Annual Sick Buyback			87,000
4155	HR Emp Ben 217,451 828,753	1,046,204	13,467 167,871	Salaries & Benefits Salaries & Benefits			230,918 996,624
4191	Comm. Dev Planning 402,545 129,765	532,310	(1,214) 11,596	Cleaning Contract, Gas & Oil, New Copier, Heat, Telephone Salaries & Benefits & Heat & Telephone	(5,000) UST		401,331 141,271
4194	Town Hall Old TH Hose 2,607 4,912 1,022 3,846	207,146	(830) (446) -	Heat Telephone Heat & New Burner Contract			175,329 13,154 2,607
4195	Parks Prop 315,296	315,296	(254) 15 (21)	Salaries & Benefits, Heat			4,658 1,037 3,825
4196	Ins 188,422	188,422	19,841	Cyber Coverage & Ins Deductible			335,137
4199	D Court Eng 114,949 413,246	528,195	36,701 (4,170) 15,431	Salaries & Benefits, Gas & Oil, Heat, Telephone Cleaning Contract, Insurance & Telephone Salaries and Benefits, Gas & Oil Site Rem			225,123 110,779 428,677
4210	Police 9,050,436	9,050,436	426,497	Salaries & Benefits, Gas & Oil, Cleaning Contract, Heat, Telephone	(10,000) Doors		9,466,933
4220	Fire 9,589,325	9,589,325	608,931	Salaries & Benefits, Gas & Oil, Heat, Telephone	(130,774) Cardiac Monitors, Radio Box Receivers		10,067,482
4240	Inspect 233,843	233,843	4,818	Salaries & Benefits, Gas & Oil			238,661
4299		-					
4311	PW Adm 400,950	400,950	14,528	Salaries & Benefits, Telephone			415,478
4312	PW Garage Fleet Streets 49,834 491,807 1,558,595	2,100,236	(5,129) (61,949) 149,359	Heat Salaries & Benefits, Gas & Oil Salaries & Benefits, Gas & Oil			44,705 429,858 1,707,954
4313	Bridges -	-					

Town of Salem, NH  
Default Budget Calculation 2014

Acct #	2013 Budget	Total	Default Reductions & Increases	Explanation	Minus 1 Time Appropriations	2014 Default Budget
4316	383,086	383,086	-			383,086
4324	1,052,908	1,052,908	1,279	Salaries & Benefits & Telephone		1,054,187
4325						
4411	201,273	201,273	11,833	Salaries & Benefits, Gas & Oil		213,106
4414	85,749	85,749	3,941	Salaries & Benefits		89,690
4442	227,610	227,610	14,510	Salaries & Benefits & Telephone	(5,000) UST	237,120
4449	73,153	73,153	-			73,153
4520	232,894	232,894	12,973	Salaries & Benefits & Telephone	(8,618) Tennis Court, Fencing	237,249
4550	1,374,472	1,374,472	23,647	Salaries & Benefits, Ins, Heat, Telephone	(18,937) Computers, Microfilm Reader	1,379,182
4583	25,081	25,081	-			25,081
4589	319,924	319,924	16,028	Salaries & Benefits (No staffing hour changes), Heat, Telephone		335,952
4711	815,000	815,000	120,909	New Debt		935,909
4721	137,512	137,512	10,839	New Debt		148,351
4723	1	1	-			1
	549,789	549,789	(262,162)	Lease/Purchase Payoff	(75,000) Server Room/Generator	212,627
			(262,162)			
Total General Fund	31,909,902	31,909,902	1,506,484		(257,329)	33,159,057
Sewer Fund	2,376,362	2,376,362	9,020	Salaries & Benefits, Gas & Oil, GLSD, Debt	(8,000) Truck	2,377,382
Water Fund	3,196,038	3,196,038	47,420	Salaries & Benefits, Gas & Oil, GLSD, Debt, Ins, Chemicals	(192,312) Turbidimeters, Monitoring, Lift Station Roof, VFD Units, Floor Coating, WTP Roof, Nirvana B Station Upgrades and Truck	3,051,146
Totals	37,482,302	37,482,302	1,562,924		(457,641)	38,587,585



## **NOTICE**

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing, or taxation purposes and the merger occurred;

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must;

- Make a request to the local governing body
- No later than December 31, 2016.

Once restored:

- Your properties will once again become separate lots; however, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

*This notice must be:*

- *Posted continuously in a public place from January 1, 2012 until December 31, 2016, and*
- *Published in the 2011 through 2015 Annual Report.*

*References should be made to the full statute at:*

*RSA 674:39-aa Restoration of Involuntarily Merged Lots.*

# **PLANNING AND ZONING**

## **CHAPTER 674 LOCAL LAND USE PLANNING AND REGULATORY POWERS**

### **Regulation of Subdivision of Land**

#### **Section 674:39-aa**

##### **674:39-aa Restoration of Involuntarily Merged Lots. –**

I. In this section:

(a) "Involuntary merger" and "involuntarily merged" mean lots merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.

(b) "Owner" means the person or entity that holds legal title to the lots in question, even if such person or entity did not hold legal title at the time of the involuntary merger.

(c) "Voluntary merger" and "voluntarily merged" mean a merger under RSA 674:39-a, or any overt action or conduct that indicates an owner regarded said lots as merged such as, but not limited to, abandoning a lot line.

II. Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:

(a) The request is submitted to the governing body prior to December 31, 2016.

(b) No owner in the chain of title voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be estopped from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots.

III. All decisions of the governing body may be appealed in accordance with the provisions of RSA 676.

IV. Any municipality may adopt local ordinances, including ordinances enacted prior to the effective date of this section, to restore previously merged properties that are less restrictive than the provisions in paragraph I and II.

V. The restoration of the lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

VI. Municipalities shall post a notice informing residents that any involuntarily merged lots may be restored to premerger status upon the owner's request. Such notice shall be posted in a public place no later than January 1, 2012 and shall remain posted through December 31, 2016. Each municipality shall also publish the same or similar notice in its 2011 through 2015 annual reports.

**Source.** 2011, 206:4, eff. July 24, 2011.

# Holidays, Meeting Schedule and Office Hours

## 2014 TOWN HALL HOLIDAY SCHEDULE

HOLIDAY	DATE
New Year's Day	Wednesday, January 1, 2014
Civil Rights Day	Monday, January 20, 2014
President's Day	Monday, February 21, 2014
Memorial Day	Monday, May 26, 2014
Independence Day	Friday, July 4, 2014
Labor Day	Monday, September 1, 2014
Columbus Day	Monday, October 13, 2014
Veterans' Day	Tuesday, November 11, 2014
Thanksgiving Day	Thursday, November 27, 2014
Day After Thanksgiving	Friday, November 28, 2014
Christmas Day	Thursday, December 25, 2014

## BOARDS, COMMITTEES & COMMISSIONS MEETING SCHEDULES

BOARD/COMMITTEE/COMMISSION	MEETING SCHEDULE	TIME	LOCATION
Board of Selectmen	1 <sup>st</sup> , 2 <sup>nd</sup> , and 4 <sup>th</sup> Mondays	7:00pm	Town Hall
Budget Committee	2 <sup>nd</sup> and 4 <sup>th</sup> Wednesday	7:00pm	Town Hall
Conservation Commission	1 <sup>st</sup> Wednesday	7:00pm	Town Hall
Council on Aging	3 <sup>rd</sup> Friday	9:30am	Senior Center
Housing Authority	2 <sup>nd</sup> Tuesday	5:00pm	Housing Authority
Planning Board	2 <sup>nd</sup> and 4 <sup>th</sup> Tuesday	7:00pm	Town Hall
Recreation Advisory Committee	1 <sup>st</sup> Wednesday	7:00pm	Town Hall
Zoning Board of Adjustment	1 <sup>st</sup> Tuesday	7:00pm	Town Hall

## TOWN DEPARTMENTS OFFICE HOURS

<b>Town Hall Schedule:</b> Monday, 8:30am–7:00pm Tuesday–Thursday, 8:30am–5:00pm Friday, 8:30am–12:00pm	
<b>Assessing Office:</b> See Town Hall Schedule <b>Community Development (Building/Planning/Health):</b> <b>Building/Electrical Permitting/Inspection:</b> <i>Permitting:</i> Monday, 8:30-9:30am–5:00-7:00pm Tuesday-Thursday, 8:30-9:30am-4:00-5:00pm Friday, 8:30-9:30am <i>Inspections:</i> Monday, 9:30am–5:00pm Tuesday-Thursday, 9:30am-4:00pm Friday, 9:30am–12:00pm <b>Plumbing/Gas Permitting/Inspection:</b> No inspections on Tuesdays and Fridays <i>Permitting:</i> Monday. 8:30-9:30am; 5:00-7:00pm Wednesday & Thursday, 8:30-9:30am; 4:00-5:00pm <i>Inspections:</i> Monday, 9:30am-5:00pm, Wednesday & Thursday, 9:30am-4:00pm <b>Health Officer:</b> Monday, 8:30-9:30am, 5:00-7:00pm, Tuesday-Thursday, 8:30-9:30am; 4:00-5:00pm; Friday, 8:30-9:30am (or by appointment) <b>Engineering:</b> See Town Hall Schedule <b>Finance:</b> See Town Hall Schedule	<b>Human Resources:</b> See Town Hall Schedule <b>Human Services:</b> Monday–Thursday, 8:30am–3:30pm, Friday, 8:30am-12:00pm <b>Public Works (21 Cross Street):</b> Monday–Friday 7:00am–3:30pm <b>Transfer Station (Shannon Road):</b> Tuesday, Thursday.–Saturday, 7:00am–2:45pm, Wednesday, 7:00am–6:45pm (Closed Sunday & Monday) <b>Recreation:</b> See Town Hall Schedule <b>Senior Center, Sally Sweet's Way:</b> Monday–Thursday: 8:30am-4:30 pm, Friday–8:30am–3:30pm <b>Tax Collector:</b> See Town Hall Schedule <b>Town Clerk:</b> See Town Hall Schedule <b>Town Manager:</b> See Town Hall Schedule

## ***REFERENCE***

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[www.townofsalem.org](http://www.townofsalem.org)

Town Hall

33 Geremonty Drive

Salem, NH 03079

Fire Department (Emergency Only) .....	911
Police Department (Emergency Only).....	911
Crime Line .....	893-6600
Emergency Management Center.....	890-2210

### **DEPARTMENT NUMBERS:**

General Information .....	890-2000
Town Manager/Board of Selectmen .....	890-2120
Assessing Department .....	890-2010
Animal Control .....	890-2390
Building Department (Permits & Inspections) .....	890-2020
Community Development .....	890-2007
Engineering Department .....	890-2033
Finance Department .....	890-2040
Fire Department (Non-Emergency) .....	890-2200
Health Department (Permits & Inspections).....	890-2050
Human Resources Department (Personnel).....	890-2070
Human Services Department (Public Assistance) .....	890-2130
Planning Department .....	890-2080
Police Department (Non-Emergency).....	893-1911
Public Works Department (Highway) .....	890-2150
Transfer Station (Solid Waste and Recycling).....	890-2164
Water Treatment Plant.....	890-2171
Cemeteries & Parks .....	890-2180
Purchasing Department.....	890-2090
Recreation Department .....	890-2140
Senior Citizens Center (Senior Services).....	890-2190
Tax Collection.....	890-2100
Town Clerk .....	890-2110

### **OTHER IMPORTANT NUMBERS:**

Salem District Court .....	855-212-1234
Salem Housing Authority .....	893-6417
Salem Kelley Library .....	898-7064
Salem Historic Museum.....	890-2280
NH Division of State Welfare.....	883-7726
NH Division of Motor Vehicles.....	227-4030
NH Division of Licensing.....	227-4020