



TOWN OF SALEM, NEW HAMPSHIRE

33 GEREMONTY DRIVE, SALEM, NH 03079
(603) 890-2120 · FAX: (603) 890-2220

OFFICE OF THE TOWN MANAGER
Joseph R. Devine, Town Manager
Colleen P. Mailloux, Assistant Town Manager

December 23, 2025

Jeffrey Hatch
[REDACTED]

VIA EMAIL: [REDACTED]

Dear Jeffrey,

The Town of Salem is in receipt of your request for documents under NH RSA 91-A, which we received on December 8, 2025.

As you know, in accordance with NH RSA 91-A:4, IV(b-1-3), the Town of Salem shall, within five business days, “make such record available, deny the request (to include a brief explanation of how the exemption applies to the record withheld), or provide a written statement of the time reasonably necessary to determine whether the request shall be granted or denied and the reason for the delay.” Please consider this letter as partial fulfillment of your request.

In your request, you specifically requested the following:

“All communications, including e-mails, text, record of phone calls (To include a detailed summary of the discussion of those phone calls) between the following members of the Salem NH Budget Committee, using personally owned, government owned devices/systems made between these dates November 28, 2025 - December 8, 2025, concerning the document that was introduced, read from and distributed by the Budget Committee Chairman during the Budget Committee meeting held on December 3, 2025, stating that the town's budget was up 14 % Jeff Boyer- Chairman Steven Goddu Tannya Donnelly Brian Thornock Missie Banks Jon Stark”

Enclosed are the documents and email files relating to your request. The Town of Salem will continue to review governmental records that may be responsive to your request and will supplement this material within 30 business days, should any additional records be identified. If you have any questions, please don't hesitate to contact me at 603-685-6421.

Sincerely,

Ciara Salazar

Assistant to the Town Manager's Office / Communications Coordinator
Right To Know Specialist



TOWN OF SALEM, NEW HAMPSHIRE

33 GEREMONTY DRIVE, SALEM, NH 03079
(603) 890-2040 · FAX: (603) 890-2091

FINANCE DEPARTMENT

Memo

DATE: November 12, 2025

TO: Budget Committee

FROM: Nicole McGee
Finance Director

THRU: Joseph Devine
Town Manager

RE: 2026 Default Budget

Summary:

Attached is the 2026 Default Budget, in accordance with RSA 40:13 XI (a), which requires that the Default Budget is disclosed and presented at the first public hearing.

As a reminder, the Budget Committee does not have authority over the Default Budget. Additionally, the Default Budget may be adjusted, acting on new information any time before the ballots are printed. Should this occur, an update will be provided to the Budget Committee

In addition to the draft default budget form, attached is detail of additions and reductions, and a list of one-time appropriations contained in the 2025 budget.

The comparison below shows that the 2026 Default Budget is \$7,868,166 lower than the 2026 Town Council proposed Operating Budget. This is primarily due to larger capital projects in the 2026 proposed operation budget (i.e. Rte 111 and Ermer Road project and the sidewalk improvement projects). The breakdown by fund is as follows:

	<u>2026 Default Budget</u>	<u>2026 Operating Budget</u>	<u>Net Change</u>
General Fund	\$ 56,673,764	\$ 63,812,810	\$ 7,139,046
Sewer	4,222,916	4,346,940	124,024
Water	5,229,623	5,834,719	605,096
Total	\$ 66,126,303	\$ 73,994,468	\$ 7,868,166

As a reminder RSA 40:13 IX-b requires that the default budget is calculated by using 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 and mandated by law, and reduced by one-time expenditures contained in the operating budget and by salaries and benefits of positions that have been eliminated in the proposed budget.

Thank you.



Default Budget of the Municipality
Salem

For the period beginning January 1, 2026 and ending December 31, 2026

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

This form was posted with the warrant on: _____

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
<div>DRAFT</div> <div>THIS IS A DRAFT REPORT FOR REVIEW PURPOSES ONLY THE DEFAULT BUDGET PROCESS MUST BE COMPLETED IN THE TAX RATE SETTING PORTAL BEFORE A FINAL REPORT CAN BE GENERATED FOR THE PURPOSES OF CERTIFICATION AND PUBLIC POSTING</div>		

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

For assistance please contact:

NH DRA Municipal and Property Division
(603) 230-5090

<https://www.revenue.nh.gov/about-dra/municipal-and-property-division/municipal-bureau>



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
General Government					
4130	Executive	\$712,209	\$4	\$0	\$712,213
4140	Election, Registration, and Vital Statistics	\$328,032	\$36,960	(\$25,200)	\$339,792
4150	Financial Administration	\$3,451,098	\$64,078	(\$99,650)	\$3,415,526
4152	Property Assessment	\$0	\$0	\$0	\$0
4153	Legal Expense	\$164,500	\$0	\$0	\$164,500
4155	Personnel Administration	\$1,627,209	\$166,354	\$0	\$1,793,563
4191	Planning and Zoning	\$579,471	\$36,714	\$0	\$616,185
4194	General Government Buildings	\$264,743	\$0	(\$49,549)	\$215,194
4195	Cemeteries	\$713,892	\$23,680	\$0	\$737,572
4196	Insurance Not Otherwise Allocated	\$511,498	\$51,602	\$0	\$563,100
4197	Advertising and Regional Associations	\$0	\$0	\$0	\$0
4198	Contingency	\$0	\$0	\$0	\$0
4199	Other General Government	\$1,092,126	(\$112,124)	(\$130,000)	\$850,002
General Government Subtotal		\$9,444,778	\$267,268	(\$304,399)	\$9,407,647
Public Safety					
4210	Police	\$14,825,432	\$659,413	\$0	\$15,484,845
4215	Ambulances	\$0	\$0	\$0	\$0
4220	Fire	\$16,139,402	\$817,608	(\$125,934)	\$16,831,076
4240	Building Inspection	\$1,032,049	\$53,053	\$0	\$1,085,102
4290	Emergency Management	\$0	\$0	\$0	\$0
4299	Other Public Safety	\$0	\$0	\$0	\$0
Public Safety Subtotal		\$31,996,883	\$1,530,074	(\$125,934)	\$33,401,023
Airport/Aviation Center					
4301	Airport Administration	\$0	\$0	\$0	\$0
4302	Airport Operations	\$0	\$0	\$0	\$0
4309	Other Airport	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0
Highways and Streets					
4311	Highway Administration	\$579,921	\$3,699	\$0	\$583,620
4312	Highways and Streets	\$3,779,802	\$157,038	(\$106,613)	\$3,830,227
4313	Bridges	\$0	\$0	\$0	\$0
4316	Street Lighting	\$734,596	\$0	\$0	\$734,596
4319	Other Highway, Streets, and Bridges	\$0	\$0	\$0	\$0
Highways and Streets Subtotal		\$5,094,319	\$160,737	(\$106,613)	\$5,148,443



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Sanitation					
4321	Sanitation Administration	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	\$1,755,908	(\$11,689)	\$0	\$1,744,219
4325	Solid Waste Facilities Clean-Up	\$0	\$0	\$0	\$0
4326	Sewage Collection and Disposal	\$0	\$0	\$0	\$0
4329	Other Sanitation	\$0	\$0	\$0	\$0
Sanitation Subtotal		\$1,755,908	(\$11,689)	\$0	\$1,744,219
Water Distribution and Treatment					
4331	Water Administration	\$0	\$0	\$0	\$0
4332	Water Services	\$0	\$0	\$0	\$0
4335	Water Treatment	\$0	\$0	\$0	\$0
4338	Water Conservation	\$0	\$0	\$0	\$0
4339	Other Water	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal		\$0	\$0	\$0	\$0
Electric					
4351	Electric Administration	\$0	\$0	\$0	\$0
4352	Generation	\$0	\$0	\$0	\$0
4353	Purchase Costs	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0	\$0	\$0
4359	Other Electric Costs	\$0	\$0	\$0	\$0
Electric Subtotal		\$0	\$0	\$0	\$0
Health					
4411	Health Administration	\$0	\$0	\$0	\$0
4414	Pest Control	\$0	\$0	\$0	\$0
4415	Health Agencies and Hospitals	\$0	\$0	\$0	\$0
4419	Other Health	\$0	\$0	\$0	\$0
Health Subtotal		\$0	\$0	\$0	\$0
Welfare					
4441	Welfare Administration	\$0	\$0	\$0	\$0
4442	Direct Assistance	\$103,920	\$3,764	\$0	\$107,684
4444	Intergovernmental Welfare Payments	\$0	\$0	\$0	\$0
4445	Vendor Payments	\$0	\$0	\$0	\$0
4449	Other Welfare	\$107,300	\$0	\$0	\$107,300
Welfare Subtotal		\$211,220	\$3,764	\$0	\$214,984



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Culture and Recreation					
4520	Parks and Recreation	\$645,387	\$50,146	\$0	\$695,533
4550	Library	\$1,716,440	\$14,714	(\$19,975)	\$1,711,179
4583	Patriotic Purposes	\$5,000	\$0	\$0	\$5,000
4589	Other Culture and Recreation	\$0	\$0	\$0	\$0
Culture and Recreation Subtotal		\$2,366,827	\$64,860	(\$19,975)	\$2,411,712
Conservation and Development					
4611	Conservation Administration	\$0	\$0	\$0	\$0
4612	Purchase of Natural Resources	\$0	\$0	\$0	\$0
4619	Other Conservation	\$0	\$0	\$0	\$0
4631	Redevelopment and Housing Administration	\$0	\$0	\$0	\$0
4632	Other Redevelopment and Housing	\$0	\$0	\$0	\$0
4651	Economic Development Administration	\$0	\$0	\$0	\$0
4652	Economic Development	\$0	\$0	\$0	\$0
4659	Other Economic Development	\$0	\$0	\$0	\$0
Conservation and Development Subtotal		\$0	\$0	\$0	\$0
Debt Service					
4711	Principal - Long Term Bonds, Notes, and Other Debt	\$811,020	\$892,000	\$0	\$1,703,020
4721	Interest - Long Term Bonds, Notes, and Other Debt	\$921,162	\$967,703	\$0	\$1,888,865
4723	Interest on Tax and Revenue Anticipation Notes	\$1	\$0	\$0	\$1
4790	Other Debt Service Charges	\$0	\$0	\$0	\$0
Debt Service Subtotal		\$1,732,183	\$1,859,703	\$0	\$3,591,886
Capital Outlay					
4901	Land	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	\$4,217,030	\$0	(\$3,613,180)	\$603,850
4903	Buildings	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings	\$6,550,000	\$0	(\$6,400,000)	\$150,000
Capital Outlay Subtotal		\$10,767,030	\$0	(\$10,013,180)	\$753,850



Appropriations

Account	Purpose	Prior Year Adopted Budget	Reductions or Increases	One-Time Appropriations	Default Budget
Operating Transfers Out					
4911	To Revolving Funds	\$0	\$0	\$0	\$0
4912	To Special Revenue Funds	\$0	\$0	\$0	\$0
4913	To Capital Projects Funds	\$0	\$0	\$0	\$0
4914A	To Airport Proprietary Fund	\$0	\$0	\$0	\$0
4914E	To Electric Proprietary Fund	\$0	\$0	\$0	\$0
4914O	To Other Proprietary Fund	\$0	\$0	\$0	\$0
4914S	To Sewer Proprietary Fund	\$4,918,639	\$240,277	(\$936,000)	\$4,222,916
4914W	To Water Proprietary Fund	\$5,574,168	(\$134,463)	(\$210,082)	\$5,229,623
4915	To Capital Reserve Funds	\$0	\$0	\$0	\$0
4916	To Expendable Trusts	\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal		\$10,492,807	\$105,814	(\$1,146,082)	\$9,452,539
Total Operating Budget Appropriations		\$73,861,955	\$3,980,531	(\$11,716,183)	\$66,126,303



Reasons for Reductions/Increases & One-Time Appropriations

Account	Explanation
4195	Salary and benefits
4442	Salary and benefits
4140	Salary, benefits, and equipment
4130	Benefits
4150	Salary, benefits, equipment, and contracted services
4220	Salary, benefits, and one time repairs
4194	Equipment
4311	Salary and benefits
4312	Salary, benefits, and equipment
4909	One time purchases
4196	Premium increase
4721	Debt service
4550	Salary, benefits, and equipment
4902	One time purchases
4199	Eliminated position and contracted service
4520	Salary and benefits
4155	Salary and benefits
4191	Salary and benefits
4210	Salary and benefits
4711	Debt service
4324	Salary and benefits
4914S	Salary, benefits, premium changes, GLSD, debt service, and one time purchases
4914W	Salary, benefits, premium changes, debt service, and one time purchases

		2025 Budget	Default Reductions & Increases	Explanation	Minus 1 Time Appropriations	Default Budget
4130 TOWN COUNCIL	10100	79,487	-			79,487
Town Manager	10300	606,116	5	Benefits		606,121
Plan Board	10341	3,914	-			3,914
Board of Adjustment	10342	1,761	-			1,761
BUDCOM	10343	1,941	-			1,941
Con Comm	10344	2,356	-			2,356
Trustee of TF	10348	16,634	(1)	Benefits		16,633
Communications Commi	10349	-	-			-
4140 Town Clerk	20400	247,741	44,211	Salary and benefits		291,952
Elections	20500	80,291	(7,251)	Fewer elections	(25,200) Voting Tabulators	47,840
4150 Finance	20100	1,186,594	16,534	Salary and benefits	(1,100) Office Furniture	1,202,028
IT	20200	1,107,870	-			1,107,870
Assessing	20300	562,234	36,094	Salary and benefits	(98,550) Contracted Service	499,779
Collections	20550	379,240	8,333	Salary and benefits		387,573
Tax Coll	20600	215,160	3,117	Salary and benefits		218,277
4153 Legal	10310	164,500	-			164,500
4155 HR	10320	424,683	4	Benefits		424,687
Emp Ben	10330	1,202,526	166,350	Benefits		1,368,876
4191 Comm Dev	30000	279,434	16,825	Salary and benefits		296,259
Planning	30200	300,037	19,889	Salary and benefits		319,926
4194 Town Hall	10350	205,645	-		(20,993) Carpeting	184,652
Old TH	10351	12,538	-			12,538
Hose	10353	29,811	-		(24,300) Windows	5,511
Old Lib	10354	3,320	-			3,320
School H#5	10355	1,553	-			1,553
Depot T S	10356	11,875	-		(4,256) Camera Security System	7,619
Town Facilities	10400	-	-			-
4195 Parks Prop	50300	713,892	23,680	Salary and benefits		737,572
4196 Insurance	20800	511,498	51,602	Premium increase		563,100
4199 District Court	10200	104,382	421	Premium increase		104,803
Eng.	30100	987,744	(112,545)	Position Eliminated from 2026 Budget	(130,000) Engineering Study	745,199
4210 Police - Admin	40100	810,618	36,860	Salary and benefits		847,478
Support Services	40110	3,004,324	48,477	Salary and benefits and position eliminated in 2026 budget		3,052,801
Patrol	40120	6,826,999	285,957	Salary and benefits		7,112,956
Special Services	40125	1,378,065	119,073	Salary and benefits		1,497,138

		2025 Budget	Default Reductions & Increases	Explanation	Minus 1 Time Appropriations	Default Budget
Investigative Services	40130	2,683,146	169,045	Salary and benefits		2,852,191
Police Station	40140	122,280	-			122,280
Total Police		14,825,432	659,413		-	15,484,844
4220 Fire - Admin	40200	1,250,765	27,232	Salary and benefits		1,277,997
Suppression/Prevention	40210	13,451,020	724,494	Salary and benefits		14,175,514
Communications	40220	898,361	65,882	Salary and benefits		964,243
Stations	40230	275,337	-			275,337
Central Station # 1	40231	188,453	-		(125,934) Site Repairs and Carpeting	62,519
South Station # 3	40233	34,043	-			34,043
North Station # 2	40234	41,424	-			41,424
Total Fire		16,139,402	817,608		(125,934)	16,831,076
4240 Inspect	40240	1,032,049	53,053	Salary and benefits		1,085,102
4311 Public Works Adm	50100	579,921	3,699	Salary and benefits		583,621
4312 PW Garage	50110	144,787	-		(71,713) Large Vehicle Lifts	73,074
Fleet	50120	698,247	29,515	Salary and benefits		727,762
Streets	50130	1,765,729	124,490	Salary and benefits	(34,900) Skid Steer	1,855,319
Winter Weather	50135	1,171,039	3,033	Benefits		1,174,072
4316 Lights	50400	734,596	-			734,596
4324 Solid Waste	50200	1,755,908	(11,689)	Salary and benefits		1,744,219
4414 Animal Control	40135					-
4442 Human Services	60100	59,020	3,764	Salary and benefits		62,784
	60110	44,900	-			44,900
4449 Out Human Services	60200	107,300	-			107,300
4711 Debt Prin	20700-Prin Debt	811,020	892,000	Debt Service		1,703,020
4721 Debt Int	20700-Interest	817,552	1,021,063	Debt Service		1,838,615
4723 TANS	Interest on Tan	1	-			1
4790 Other Debt Service	Other Debt Servic	103,610	(53,360)	Debt Service		50,250
4520 Community Services Adr	60400	576,246	50,146	Salary and benefits		626,392
Recreational Facilities	60450	4,227	-			4,227
4589 Ingram Senior Center	60430	64,914	-			64,914

		2025 Budget	Default Reductions & Increases	Explanation	Minus 1 Time Appropriations		Default Budget
4550 Library	70100	1,716,440	14,714	Salary and benefits	(19,975)	Equipment	1,711,179
	70110						-
4583 Community Contribution	70200	5,000	-				5,000
Capital	80100				(10,013,180)	Police Equipment, Bridge Construction, Fire Ambulance and Ladder Truck, Sidewalk Tractor, and Revaluation Services	753,850
		10,767,030	-				
Total General Fund		63,369,148	3,874,717		(10,570,101)		56,673,764
4326 Sewer Fund	Sewer Fund	4,918,639	240,277	Salaries and benefits, premium changes, GLSD, and change in debt service	(936,000)	Engineering Study and Construction of Pump Station	4,222,916
							-
4331 Water	Water Fund	5,574,168	(134,463)	Salaries and benefits, premium changes, and change in debt service	(210,082)	Vehicles and Equipment	5,229,623
Total Budget	Total	73,861,955	3,980,531		(11,716,183)		66,126,303

2026 Default Budget- One time Appropriations in the 2025 Budget

General Fund

Town Hall	20,993	Carpeting
Hose House	24,300	Windows
Depot Train Station	4,256	Camera Security System
Finance	1,100	Office Furniture
Assessing	98,550	Contracted Service
Elections	25,200	Voting Tabulators
Fire	100,000	Pave Parking Lot
Fire	25,934	Flooring Replacement
MS Garage	71,713	Large Vehicle Lifts
MS Streets/Shops	34,900	Skid Steer
MS Engineering	130,000	Engineering Study
Library	19,975	Equipment
Capital	345,000	Police - Taser Replacement
Capital	6,200,000	Bridge St. Bridge Construction
Capital	465,880	Fire - Ambulance
Capital	2,600,000	Fire - Ladder Truck
Capital	202,300	Sidewalk Tractor
Capital	200,000	Town-wide Revaluation

Subtotal \$ 10,570,101

Sewer

Administration	61,000	Post-Thermal Remediation Groundwater Monitoring
Capital	875,000	Brookdale Pump Station

Sub-total \$ 936,000

Water

Operations	19,682	Valve Replacement
Capital	105,400	Vacuum Trailer
Capital	85,000	Vehicle

Sub-total \$ 210,082

Total One time \$ 11,716,183

Search Hold Export

BC Emails

BC Emails between 11/28-12/8

Add to review set Export Process manager Delete search

Query: (Date<2025-12-08) AND (Date>2025-11-28) AND (((Participants:jboyer@SalemNH.gov) OR (Participants:sgoddu@salemnh.gov) OR (Participants:tdonnelly@salemnh.gov) OR (Participants:MissieB@SalemNH.gov) OR (Participants:bthornock@SalemNH.gov) OR (Participants:jstark@SalemNH.gov) OR (Participants:mbankes@SalemNH.gov)))Show less

Query Statistics Sample

Duplicate search Create a hold Save as draft Discard changes

Run query

Data sources

+

Groups (1)

:

Budget Committee

:

Condition builder Search by file (preview)

Build a search query with a visual condition filtering experience. Add more conditions and use operators like AND, OR to control the logic between conditions. To use keyword query language, copy and paste KeyQL into the builder under the KeyQL field. Learn more about condition builder and learn more about keyword query language.

Keywords

Equal

Enter keywords

AND

Date

Before

Dec 8, 2025

AND

Date

After

Nov 28, 2025

AND

Participants

Contains any of

jboyer@SalemNH.gov

sgoddu@salemnh.gov

tdonnelly@salemnh.gov

MissieB@SalemNH.gov

bthornock@SalemNH.gov

jstark@SalemNH.gov

mbankes@SalemNH.gov

Enter 3 characters to search for email address in the From, To, field or chat participants in a Teams conversation.

+ Add conditions

None

Budget Committee Agenda for 12/3/25 Meeting

From Boyer, Jeff <jboyer@SalemNH.gov>

Date Mon 12/1/2025 1:14 PM

To Thomock, Brian <bthomock@SalemNH.gov>; Stark, Jon <jstark@SalemNH.gov>

Cc Goddu, Steve <sgoddu@salemnh.gov>; Donnelly, Tanya <tdonnelly@salemnh.gov>; Bankes, Missie <mbankes@SalemNH.gov>; Olsen, Scott <solsen@SalemNH.gov>; Campbell, Bernard <BCampbell@sau57.org>; Pelletier, Paul <ppelletier@SalemNH.gov>; Bryant, Bob <bbryant@salemnh.gov>; Witley, Maureen <mwitley@salemnh.gov>

 1 attachment (269 KB)

2025-12-3 budget_committee_public_agenda JB Final.pdf;

Hi All,

Attached Agenda for our meeting this week to begin our review and discussions on the 2026-2027 School Budget. Note the meeting starts at 7:00 pm.

Please let me know if you are unable to attend.

Also, I wanted to let you know the Town Council is holding a Public Hearing tonight 12/1/25 at their 7:00 pm meeting to move forward a Charter Amendment to "Abolish" the Budget Committee. This is not a scheduled Budget Committee meeting however, if you would like to say anything for or against this topic *as a Salem resident*, tonight would be a good start to attend. I plan on attending as a resident and not as the Budget Committee chair.

Warm Regards,
Jeff

Jeff Boyer

Salem Budget Committee - Chairman


Before printing think green; read on the screen.

This message contains information intended solely for the individual named. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. E-mail sent and received on the Town's system is subject to potential disclosure under N.H. R.S.A. 91-A and in litigation unless exempt by law. Users of the e-mail system should be aware that e-mail is not a private or confidential means of communication.

Re: 2026 Default Budget

From Donnelly, Tanya <tdonnelly@salemnh.gov>
Date Wed 12/3/2025 11:24 AM
To Steven <[REDACTED]>

Ahh now I understand your confusion.

Tabling a motion does not remove it from consideration. It merely suspends the motion, allowing you to reintroduce it at any time and override any previous suggestions. You could have at any moment made a motion to remove the tabled motion. We would then vote on whether to do so. If all members agree, we proceed to vote on your motion.

This happens at the state house all the time.

It is evident that my strategies and expertise will not be regarded as authoritative in comparison to Jeff's statements from your perspective. Therefore, I will refrain from expending further time attempting to provide additional education.

Furthermore, your final paragraph reflects a disproportionate emphasis on ego and lacks a clear strategy.

Tanya

Get [Outlook for iOS](#)

From: Steven <[REDACTED]>
Sent: Wednesday, December 3, 2025 10:46:50 AM
To: Donnelly, Tanya <tdonnelly@salemnh.gov>
Subject: Re: 2026 Default Budget

CAUTION: Security Reminder: External Email This email came from outside the Salem network. Only open links or attachments if you recognize the sender and were expecting the message. Even if a link seems safe, never enter your login information on any site you reached through an email. If you clicked anything or entered credentials by mistake, report it right away through normal support channels.

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Steven L. Goddu
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

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Tanya

From: Steven [REDACTED]
Sent: Wednesday, December 03, 2025 9:47 AM
To: Donnelly, Tanya <tdonnelly@saalemnh.gov>
Subject: Re: 2026 Default Budget

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Tanya

From: McGee, Nicole <NMcGee@saalemnh.gov>
Sent: Wednesday, November 12, 2025 1:09 PM
To: Salem_Town_Council <Salem_Town_Council@SalemNH.gov>; Budget Committee <Budget.Committee@saalemnh.gov>
Cc: Devine, Joseph <jdevine@SalemNH.gov>; Mailloux, Colleen <cmalloux@SalemNH.gov>; Kenerson, Cindy <ckenerson@SalemNH.gov>
Subject: 2026 Default Budget

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Regards,

Nicole McGee, CPA
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Town of Salem, NH
33 Geremonty Drive
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NMcGee@SalemNH.gov

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<2026 Default Budget Packet for Budget Committee_Final.pdf>

Re: Dec 1 TC meeting Questions

From Donnelly, Tanya <tdonnelly@salemnh.gov>

Date Fri 12/5/2025 9:00 AM

To McGee, Nicole <NMcGee@salemnh.gov>

Cc Devine, Joseph <jdevine@SalemNH.gov>

Thank you for the clarification.

Enjoy your weekend,
Tanya

Get [Outlook for iOS](#)

From: McGee, Nicole <NMcGee@salemnh.gov>

Sent: Friday, December 5, 2025 8:43:24 AM

To: Donnelly, Tanya <tdonnelly@salemnh.gov>

Cc: Devine, Joseph <jdevine@SalemNH.gov>

Subject: FW: Dec 1 TC meeting Questions

Hi Tanya,

The \$73,595,466 is my mistake. When I was calculating the actual tax impact for the purposes of this slide I updated my spreadsheet to show the net effect of the sidewalk projects being removed from the budget. The chart below more accurately reflects how the summary sheet should look with option A the sidewalk reduction.

Town of Salem		
2026 Warrant Articles		
Purpose	Amount	Tax Impact
Election of Officers		
Charter Amendments (5)		
Fire Pumper Lease Purchase	1,350,000	0.04
2026 Operating Budget	71,994,466	5.84
Road Program	3,000,000	0.44
OPEB	50,000	-
Facilities	50,000	-
Police Union Collective Bargaining Agreement	247,906	0.04
SPAA Collective Bargaining Agreement	141,582	0.02
Establish Municipal Transportation Improvement Fund		-
Motor Vehicle Registration Fee	-	-
Land Use Change Tax Allocation Amendment	-	-
275th Anniversary Trust Fund	TBD	-
Total 2026 Town Proposed Warrant Articles	76,833,954	6.38

The town's general fund operating budget with scenario 1 (reducing by sidewalk projects) will be \$61,809,680. The town's general fund operating budget with scenario 2 will be \$61,979,680 as we are proposing a couple of reductions to the water and sewer funds.

If you need any additional information please don't hesitate to ask.

Regards,

Nicole McGee, CPA
Finance Director
Town of Salem, NH
33 Geremonty Drive
Salem, NH 03079
NMcGee@SalemNH.gov

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From: Devine, Joseph <jdevine@SalemNH.gov>
Sent: Thursday, December 4, 2025 3:44 PM
To: McGee, Nicole <NMcGee@salemnh.gov>
Subject: Fw: Dec 1 TC meeting Questions

Can you review Tanya's questions.

Best Regards,
Joe

JOSEPH R. DEVINE, JR
Town Manager
Town of Salem, NH

33 Geremonty Drive
Salem, NH 03079
603-890-2120
jdevine@salemnh.gov
www.salemnh.gov

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From: Donnelly, Tanya <tdonnelly@salemnh.gov>
Sent: Thursday, December 4, 2025 3:41 PM
To: Devine, Joseph <jdevine@SalemNH.gov>
Subject: Dec 1 TC meeting Questions

Hello Joe,

I was reviewing the meeting on Dec. 1 and have a question about two different slides you shared.

The slide, 2026 Operating Budget Tax Impact Before Warrant Article, shows \$71,994,466 total Operating Budget

The slide, 2026 Operating Budget Tax Impact, Including Warrant Articles, shows \$73,595,466 for the 2026 Operating Budget.

Why would these numbers be different? Please see the attached screenshot.

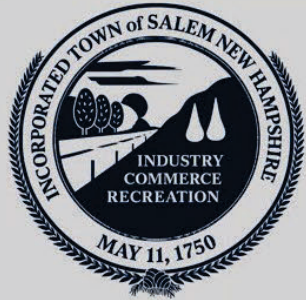
The General Fund 2026 operating Budget will be \$61,809,680, correct? Regardless if the TC selects Option 1 or 2?

Kind regards,
Tanya

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2026 Operating Budget Tax Impact INCLUDING WARRANT ARTICLES

Purpose	Amount	Tax Impact
Election of Officers		
Charter Amendments (5)		
Fire Pumper Lease Purchase	1,350,000	0.04
2026 Operating Budget	73,595,466	5.8394
Road Program	3,000,000	0.44
OPEB	50,000	-
Facilities	50,000	-
Police Union Collective Bargaining Agreement	247,906	0.04
SPAA Collective Bargaining Agreement	141,582	0.02
Establish Municipal Transportation Improvement Fund		-
Motor Vehicle Registration Fee	-	-
Land Use Change Tax Allocation Amendment	-	-
275th Anniversary Trust Fund	TBD	-
Total 2026 Town Proposed Warrant Articles	78,434,954	6.38

Tax Rate Impact: \$6.38

SALEMNH.GOV



2026 Operating Budget Tax Impact BEFORE WARRANT ARTICLES

2026 Operating Budget

General Fund: \$61,809,680

Sewer Fund: 4,347,552

Water Fund: 5,837,234

Total Budget: \$71,994,466

**So again, this is the 2026
operating budget tax impact.**

Estimated Tax Rate Impact: \$5.84

SALEMNH.GOV

TOWN of Salem Municipal Budget 2026

Prepared by Jeff Boyer 12/2/25

Town Operating Budget (Incl. Library)

Estimated Warrant Articles Including Petitions (Details below)

Revenue per Gravity

12/1/2025 TC OPT 1 to Decrease Revenue => Increase to tax

Sub Total

(\$ 825,000 Veteran and \$900,000 overlay/ abatements)

War Credits/Overlay/ RE Tax Abatements

Total to be raised by taxes

Assessed Valuation Estimate

Total Estimated Tax Rate**Estimated Warrant Articles- Details:**

2026 Road Program - (3,400,000 less 400,000 TC reduction)

OPEB (Other Post Earnings Benefits) 50,000 URF

(Facilities Capital Repair Fund CRF) No tax URF

Fire Truck Lease \$1,500,000 % year Lease (1.5 MM total for truck)

Police Patrol Union CBA per 12-1-25 TC

Public Admins CBA

Placeholder for items to consider Petitions and OTHER Adjustments

Sub-Total Detail of **ESTIMATED** Warrant Articles**Total 2025 to be raised by Taxes**

Current Muni Rate 10/30/24

Tax Rate Increase (Decrease)

Proposed Tax Rate % Increase (Decrease)

Gravity Proposed 11/5/2025 2025	TC Proposed 12/1/2025 2025	Tax Impact
W/out Warrants	With/Warrants	
73,994,466	73,994,466	10.8571
(35,520,212)	(35,520,212)	0.5406
	2,000,000	0.2935
38,474,254	44,158,742	6.4794
1,725,000	1,725,000	0.2531
40,199,254	45,883,742	6.7325
6,815,285,768	6,815,285,768	
5.8984	6.7325	6.7325

0	0.0000
3,000,000	0.4402
0	0.0000
0	0.0000
0	0.0000
295,000	0.0433
247,906	0.0364
141,582	0.0208
	0.0000
	0.0000
	0.0000
3,684,488	0.5406
43,883,742	6.7325

5.9000	5.9000	5.9000
(0.0016)	0.83	0.8325
-0.03%		14.11%

Tax Rate Impact per \$1,000,000

1,000,000.00
6,815,285,768
0.000146729
1,000.0000000
0.1467

Personal Impact on 1,000,000 Home:

	1,000,000	500,000
Assesed Value of Home	1,000	1,000
Divided by Tax per \$1,000	1,000	500
Amount subject to rate change	0.83	0.83
Estimate Rate Increase	\$832.48	\$416.24
Annual Increase in Dollars		

From: [Goddu, Steve](#)
To: [Malloux, Colleen](#)
Cc: [Salazar, Clara](#); Town Manager
Subject: Fwd: Rate Question for Bud Com 2M
Date: Monday, December 22, 2025 12:42:30 PM

This is the only email I could find that was related to this request.

Steven Goddu
sgoddu@salemnh.gov

Begin forwarded message:

From: "Boyer, Jeff" <jboyer@SalemNH.gov>
Subject: Fw: Rate Question for Bud Com 2M
Date: December 4, 2025 at 1:53:56 PM EST
To: "Stark, Jon" <jstark@SalemNH.gov>
Cc: "Goddu, Steve" <sgoddu@salemnh.gov>, "Thornock, Brian" <bthornock@SalemNH.gov>

Reaching out to TM for clarification of their adjustment.

[Jeff Boyer](#)

Salem Budget Committee - Chairman
[REDACTED]

From: Boyer, Jeff <jboyer@SalemNH.gov>
Sent: Thursday, December 4, 2025 12:10 PM
To: Devine, Joseph <jdevine@SalemNH.gov>
Cc: McGee, Nicole <NMcGee@salemnh.gov>
Subject: Re: BC Meeting 12/3/2025

Dear Joe and Nicole,

There is a lot of misinformation going around about how you are planning on addressing our proposed 2M Budget reduction. Some are saying you will remove the Sidewalk Revenue and Expense and some say you are just going to reduce Revenues by 2M. The 14.11% rate increase I mention last night presumes you will just decrease Revenues by 2m, without consideration of the 1,995,000 capital expenses. Hence, my question last night. Makes no sense.

Would you have 15 or 20 minutes today to discuss in person? I see Nicole is out of the office but would still like to meet if possible. I would welcome the opportunity to have our facts and worksheets in sync.

Best

Jeff

[Jeff Boyer](#)

Salem Budget Committee - Chairman
[REDACTED]

From: Devine, Joseph <jdevine@SalemNH.gov>
Sent: Thursday, December 4, 2025 9:22 AM
To: Boyer, Jeff <jboyer@SalemNH.gov>
Subject: BC Meeting 12/3/2025

Dear Jeff,

Thank you for your time and engagement during last night's Budget Committee meeting (12/3). I wanted to follow up on a comment you made at the end of the meeting regarding the overall budget increase. You referenced a document you were reading from — and shared with another member — which stated that the budget is up 14.11%.

In the interest of full transparency and shared understanding, I'd appreciate it if you could share a copy of that document with the Town. This will help us better understand how the 14.11% figure was calculated and ensure we are all working from the same set of assumptions and data points.

Please feel free to send it over at your convenience. Let me know if you'd like to discuss any of the figures in more detail.

Best Regards,
Joe

JOSEPH R. DEVINE, JR
Town Manager
Town of Salem, NH

33 Geremonty Drive
Salem, NH 03079
603-890-2120
jdevine@salemnh.gov
www.salemnh.gov

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From: [Goddu, Steven](#)
To: [Mailoux, Colleen](#)
Cc: [Salazar, Clara](#); [Town Manager](#)
Subject: Fwd: 2026 Default Budget
Date: Monday, December 22, 2025 12:48:26 PM
Attachments: [Steven Goddu.vcf](#)

I found 2 emails with Tanya Donnelly.
Here is 1 or 2

Steven Goddu
sgoddu@salemnh.gov

Begin forwarded message:

From: Steven [REDACTED]
Subject: Re: 2026 Default Budget
Date: December 3, 2025 at 9:47:20 AM EST
To: Tanya Donnelly <tdonnelly@salemnh.gov>

Hi Tanya,

You are correct. I was ballparking the default.

You were also correct about the possible impact of the town council doing the most irresponsible thing by eliminating the \$1.7MM grant and reducing expenditures by only \$300k instead on \$2MM. Jeff did the calculation and is coming up with an approximate \$13% increase in the tax rate.

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To: Salem_Town_Council <Salem_Town_Council@SalemNH.gov>; Budget Committee <Budget.Committee@salemNH.gov>
Cc: Devine, Joseph <jdevine@salemNH.gov>; Mailoux, Colleen <cmailoux@salemNH.gov>; Kenerson, Cindy <ckenerson@salemNH.gov>
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NMcGee@SalemNH.gov

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To: Salem_Town_Council <Salem_Town_Council@SalemNH.gov>; Budget Committee <Budget.Committee@salemNH.gov>

Cc: Devine, Joseph <jdevine@SalemNH.gov>; Mailloux, Colleen <cmalloux@SalemNH.gov>; Kenerson, Cindy <ckenerson@SalemNH.gov>

Subject: 2026 Default Budget

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TOWN OF SALEM, NEW HAMPSHIRE

33 GEREMONTY DRIVE, SALEM, NH 03079
(603) 890-2120 · FAX: (603) 890-2220

OFFICE OF THE TOWN MANAGER

Joseph R. Devine, Town Manager
Colleen P. Mailloux, Assistant Town Manager

December 29, 2025

Jeffrey Hatch
[REDACTED]

VIA EMAIL: [REDACTED]

Dear Jeffrey,

The Town of Salem is in receipt of your request for documents under NH RSA 91-A, which we received on December 8, 2025.

As you know, in accordance with NH RSA 91-A:4, IV(b-1-3), the Town of Salem shall, within five business days, “make such record available, deny the request (to include a brief explanation of how the exemption applies to the record withheld), or provide a written statement of the time reasonably necessary to determine whether the request shall be granted or denied and the reason for the delay.” Please consider this letter as fulfillment of your request.

In your request, you specifically requested the following:

“All communications, including e-mails, text, record of phone calls (To include a detailed summary of the discussion of those phone calls) between the following members of the Salem NH Budget Committee, using personally owned, government owned devices/systems made between these dates November 28, 2025 - December 8, 2025, concerning the document that was introduced, read from and distributed by the Budget Committee Chairman during the Budget Committee meeting held on December 3, 2025, stating that the town's budget was up 14 % Jeff Boyer- Chairman Steven Goddu Tannya Donnelly Brian Thornock Missie Banks Jon Stark”

Enclosed are the documents and email files relating to your request. If you have any questions, please don't hesitate to contact me at 603-685-6421.

Sincerely,

Ciara Salazar

Assistant to the Town Manager's Office / Communications Coordinator
Right To Know Specialist

Fw: Details on Sidewalk Project

From Missie Banks <MissieB@SalemNH.gov>

Date Thu 12/25/2025 11:24 AM

To Salazar, Ciara <csalazar@SalemNH.gov>

 3 attachments (219 KB)

[Intergovernmental Re... GRAVITY.pdf; [Revenue] Summary GRAVITY.pdf; [Capital Improvements... GRAVITY.pdf;

From: Boyer, Jeff <jboyer@SalemNH.gov>

Sent: Wednesday, December 3, 2025 4:14 PM

To: Devine, Joseph <jdevine@SalemNH.gov>; McGee, Nicole <NMcGee@salemnh.gov>

Cc: Pelletier, Paul <ppelletier@SalemNH.gov>

Subject: Details on Sidewalk Project

Mr. Devine,

When you presented the TC Budget to the Budget Committee several weeks ago I believe I had asked to receive the details of the attached PDF **Account 10000-3215 Other Governmental Revenues** to support \$4,416,207, This account is under the general heading of **Intergovernmental Revenues** which is attached.

I was under the impression this is where the approximate 1.6M of Grant Funds relating to the sidewalk project is accounted for. Respectfully I am but again asking for you to provide us with the details. If the Sidewalk Grant Revenues are not in acct 10000-3215 could you please provide exact details of where in Gravity I would find the Sidewalk Grant Revenues and specifically what the estimated Grant amount is ?

Feel free to contact me should my question be unclear. Thank you in advance for your responding in timely manner regarding this question.

Best

Jeff Boyer

Salem Budget Committee - Chairman
978-808-4100

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	2026 Revenue Report						
		Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
	INTERGOVERNMENTAL REVENUES						
	10000 - 3202 Highway Block Grant	675,627	600,000	489,261	600,000	-	0%
	10000 - 3207 Rooms and Meals Tax	3,088,141	2,880,000	-	2,880,000	-	0%
	10000 - 3215 Other Governmental Revenue	486,166	4,990,000	836,777	4,416,207	(573,793)	-11.50%
	TOTAL INTERGOVERNMENTAL REVENUES	4,249,933	8,470,000	1,326,038	7,896,207	(573,793)	-6.77%

2026 Revenue Report

	Actual 2024	Budget 2025	Actual 2025	Budget 2026	Increase (Decrease)	% Change
TAXES	216,211	160,000	210,499	159,700	(300)	-0.19%
CHARGES FOR SERVICES	3,884,992	4,610,633	2,989,753	3,964,414	(646,219)	-14.02%
INTERGOVERNMENTAL REVENUES	4,249,933	8,470,000	1,326,038	7,896,207	(573,793)	-6.77%
LICENSES AND PERMITS	10,491,803	9,067,900	8,959,368	9,501,600	433,700	4.78%
MISCELLANEOUS REVENUES	1,049,731	321,000	987,403	566,000	245,000	76.32%
OTHER FINANCING SOURCES	1,663,867	6,479,925	1,439,605	3,250,632	(3,229,293)	-49.84%
Total General Fund	21,556,538	29,109,458	15,912,666	25,338,553	(3,770,905)	-12.95%
INCOME FROM SEWER FUND	5,122,032	4,923,639	9,240,543	4,346,940	(576,699)	-11.71%
Total Sewer Fund	5,122,032	4,923,639	9,240,543	4,346,940	(576,699)	-11.71%
INCOME FROM WATER FUND	5,548,060	5,579,168	4,835,393	5,834,719	255,551	4.58%
Total Water Fund	5,548,060	5,579,168	4,835,393	5,834,719	255,551	4.58%
Total Revenue	32,226,629	39,612,265	29,988,601	35,520,212	(4,092,053)	-10.33%

[illegible]

Fw: 12-10-25 Tax Rate Calc worksheet

From Missie Bankes <MissieB@SalemNH.gov>

Date Thu 12/25/2025 11:24 AM

To Salazar, Ciara <csalazar@SalemNH.gov>

 1 attachment (439 KB)

12 10 25 School Tax Rate reduction Impact.pdf;

From: Boyer, Jeff <jboyer@SalemNH.gov>

Sent: Wednesday, December 10, 2025 1:59 PM

To: Campbell, Bernard [REDACTED] >

Cc: Thornock, Brian <bthornock@SalemNH.gov>; Stark, Jon <jstark@SalemNH.gov>; Goddu, Steve <sgoddu@salemnh.gov>; Donnelly, Tanya <tdonnelly@salemnh.gov>; Missie Bankes <MissieB@SalemNH.gov>; Olsen, Scott <solsen@SalemNH.gov>; Pelletier, Paul <ppelletier@SalemNH.gov>

Subject: 12-10-25 Tax Rate Calc worksheet

Hi Attorney Cambell,

Attached are my calculations reducing General Fund by \$700,000. Could you please have Ms. Payne confirm my calculations are accurate by approximating my net 4.57% rate increase? If you/she could send her worksheet back for our files, that would be most appreciated.

Also, other than the \$1,000,000 Funding from the Retained Fund Balance already disclosed for 2026-2027, are there any other estimated amounts in this budget from the Unreserved Fund balance?

Thank you in advance for consideration of these question.

Best

Jeff Boyer

Salem Budget Committee - Chairman
978-808-4100

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Salem Budget Committee
Estimated Tax Rate adjustment Worksheet
PPD for Salem School Operating Budget FYE 2026-2027
As of 12/10/2025

Core General Fund Values from 2026-2027 Budget Book

District Assessment Calculations:

	<u>Budget Book Reference</u>
Total Gross Budget	99,171,820 Tab 5 Pg 2 of 4
Less Total Food Services	(1,962,000) Tab 5 Pg 1 of 4
Less Federal/State Projects Fund	(1,734,000) Tab 5 Pg 2 of 4
TOTAL GENERAL FUND	95,475,820 Tab 5, page 1 of 4, Summary
Less TOTAL REVENUE GENERAL FUND	(4,274,793) Tab 5, page 1 of 4, Bottom total
Less STATE EDUCATION TOTAL ADEQUACY GRANT	(8,014,450) Tab 5, page 1 of 4
Estimated Retained Fund Balance	(1,000,000) Tab 5 Bottom rate Calc
Bud Com ADJ 150 Acct New Salries and Programs	
DISTRICT ASSESMENT	82,186,577 Tab 5, page 2 of 4, line 2

Descriptions/Explanations

Total Operating Budget Funds needed before grant activity (Tab 8, pg 20 of 20)
 Total of Local, State and Federal revenue (Tab 5, page 3).
 Adequacy aid estimated by DRA - (State Education Adequacy Grant)

Amount raised by Town Taxes (Local Education + SWEPT)

EST Valuation of Town Property as of 6,815,285,768

The entire column for FY26/27 is references as ESTIMATED because the revenue amounts are estimated at this time.

	<u>11/20/2025</u>	<u>Preliminary</u>	<u>Increase</u>	<u>Proposed</u>
	<u>District</u>	<u>Budget Com</u>	<u>(Decrease)</u>	<u>Budget Com</u>
	<u>Calculation</u>	<u>Calculation</u>		<u>Calculation</u>
Est District Assesment	82,186,577	82,186,577	(700,000)	81,486,577
EST Valuation Town Property	6,815,285.768	6,815,285.768		6,815,285.768
Est SD Tax Rate -Local \$/k	10.688783	10.673883		10.571173
EST SWEPT - \$/k STATE ED	1.417768	1.433183		1.433183
Total EST Tax rate /k	\$12.1066	\$12.1071		\$12.0044
Current SD Rate -Local	\$11.4800	\$11.4800		11.4800
Increase (Decrease) Change in rate	0.626551	0.6271		0.5244
% change	5.45775825%	5.46224727%		4.56755830%
% rounded	5.46%	5.46%	-0.89%	4.57%