

TOWN OF SALEM, NEW HAMPSHIRE



VOTERS GUIDE for the 2023 Town Meeting

(Includes Amendments from February 4, 2023 Deliberative Session)

**MARCH 14, 2023
(ELECTION AND BALLOT VOTING)**

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2023 WARRANT ARTICLES

TOWN OF SALEM, NEW HAMPSHIRE

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

FIRST SESSION OF ANNUAL MEETING – DELIBERATIVE

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

SECOND SESSION OF ANNUAL MEETING – VOTING

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

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

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

Article 1: Choose All Necessary Town Officers for Ensuing Year

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

2023 TOWN MEETING WARRANT & VOTERS GUIDE

Article 2: Approve Charter as Recommended by Charter Commission

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

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

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

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

Originator: *Board of Selectmen, Charter Commission*

Funding Source: *No Funding Required*

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Originator: *Board of Selectmen*

Funding Source: *Loan – Principal Forgiveness*

Rate Impact: *\$0.00*

2023 TOWN MEETING WARRANT & VOTERS GUIDE

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Originator: *Board of Selectmen*

Funding Source: *Property Tax* Water Rate

Rate Impact: *\$4.68* \$3.80

Sewer Rate

\$5.00

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

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

Recommendations: Board of Selectmen: With Budget Committee: Without

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

Originator: *Board of Selectmen*

Funding Source: *Unassigned Fund Balance, Property Tax*

Rate Impact: *\$0.022*

Article 6: Police Restoration \$275,978

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Originator: *Board of Selectmen*

Funding Source: *Unassigned Fund Balance, Property Tax*

Rate Impact: *\$0.016*

2023 TOWN MEETING WARRANT & VOTERS GUIDE

Article 7: Fire Restoration \$242,956

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

Recommendations: Board of Selectmen: With Budget Committee: With

Background: This warrant article is seeking funding to restore the Fire Department operating budget to maintain on-duty shift staffing of seventeen (17) Firefighter/Fire Officer/EMT/AEMT & Paramedics 24 hours a day, 7 days a week, 365 days a year, between the current three (3) fire stations. Through the budget process the Fire Department portion of the operating budget was reduced by \$242,956, which will result in the need to reduce the on-duty staffing for a period of at least 45 days in 2023, which will result in the closing of the North Salem Fire Station for a period of time. These funds will be used to replace Firefighters & Fire Officers who are absent due to vacation, sick, & holiday leave, accident on-duty, military, training, bereavement, and administrative leave.

Originator: *Board of Selectmen*

Funding Source: *Unassigned Fund Balance, Property Tax*

Rate Impact: *\$0.014*

Article 8: Transfer Station Restoration \$78,305

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Originator: *Board of Selectmen*

Funding Source: *Unassigned Fund Balance, Property Tax*

Rate Impact: *\$0.004*

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Originator: *Board of Selectmen*

Funding Source: *Unassigned Fund Balance, Property Tax*

Rate Impact: *\$0.002*

2023 TOWN MEETING WARRANT & VOTERS GUIDE

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Originator: Board of Selectmen

Funding Source: Unassigned Fund Balance

Rate Impact: \$0.00

Article 11: Purchase Fire Pumper \$945,096

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Originator: Board of Selectmen

Funding Source: Unassigned Fund Balance, Public Safety Impact Fees

Rate Impact: \$0.00

Article 12: Winter Weather Operations \$375,000

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

2023 TOWN MEETING WARRANT & VOTERS GUIDE

The \$810,000 appropriation will be expended prior to withdrawing funds from the Snow Expendable Trust. \$175,000 will be funded via taxation and the remaining \$200,000 will be funded with unassigned fund balance.

*Originator: Board of Selectmen
Funding Source: Unassigned Fund Balance, Property Tax
Rate Impact: \$0.026*

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Road Reconstruction:

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

Road Maintenance (Mill/Overlay):

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

Crack Seal:

- *Miscellaneous Locations*

Originator: Board of Selectmen
Funding Source: Property Tax
Rate Impacts: \$0.574

2023 TOWN MEETING WARRANT & VOTERS GUIDE

Article 14: AFSCME Collective Bargaining Agreement \$211,491

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

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Originator: Board of Selectmen

Funding Source: Property Tax, Sewer Rate, and Water Rate

Rate Impact: \$0.017

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Originator: Board of Selectmen

Funding Source: Property Tax

Rate Impact: \$0.002

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

2023 TOWN MEETING WARRANT & VOTERS GUIDE

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

Originator: Board of Selectmen

Funding Source: Unassigned Fund Balance, Water & Sewer Fund

Rate Impact: \$0.00

Article 17: Re-Adopt Veterans Exemption

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

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

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

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

Originator: Board of Selectmen

Funding Source: Property Tax

Rate Impact: \$0.04 (Estimated)

Article 18: Exemptions for Solar Energy Systems

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

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

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

Originator: Board of Selectmen

Rate Impact: \$0.00

2023 TOWN MEETING WARRANT & VOTERS GUIDE

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

Originator: Petitioners

Funding Source: Property Tax

Rate Impact: \$0.010

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

Originator: Petitioners

Funding Source: Property Tax

Rate Impact: \$0.005

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

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

Recommendations: Board of Selectmen: With Budget Committee: With

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

Originator: Petitioners

Funding Source: Property Tax

Rate Impact: \$0.001

Article 22: By Petition: Hand Counting Ballots

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

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

Originator: Petitioner



Proposed Budget **Salem**

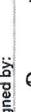
For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: 20 Days after the Annual Meeting

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

BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Steven Goddu	Chairman	 DocuSigned by: 25EAFB5633:8F4EB...
Peter Edgerly	Vice-Chairman	
Jeffrey Boyer	Secretary	
Donna Loranger	Member	
D. J. Bettencourt	Member	
Tanya Donnelly	Member	 DocuSigned by: C077734:80123548C...
Sean Lewis	Member	
Robert Bryant	Selectmen Representative	 DocuSigned by: 88501E5622640...
Bernard Campbell	School Board Representative	

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

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

For assistance please contact:

RA Municipal and Property
(603) 230-5090

<http://www.revenue.nh.gov/mun-prop/>



2023 MS-737

New Hampshire Department of Revenue Administration

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for Appropriations for period ending 12/31/2023 (Recommended)	Committee's Appropriations for Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's period ending 12/31/2023 (Recommended)	Budget Committee's period ending 12/31/2023 (Not Recommended)
General Government								
4130-4139	Executive	04	\$602,402	\$649,501	\$656,357	\$0	\$613,769	\$42,588
4140-4149	Election, Registration, and Vital Statistics	04	\$295,818	\$299,398	\$278,878	\$0	\$273,320	\$5,558
4150-4151	Financial Administration	04	\$2,456,054	\$2,881,830	\$3,096,685	\$0	\$2,880,530	\$216,155
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	04	\$270,104	\$158,700	\$158,700	\$0	\$158,700	\$0
4155-4159	Personnel Administration	04	\$1,743,040	\$1,856,724	\$1,931,720	\$0	\$1,931,720	\$0
4191-4193	Planning and Zoning	04	\$652,740	\$678,743	\$783,824	\$0	\$716,810	\$67,014
4194	General Government Buildings	04	\$272,911	\$227,392	\$206,734	\$0	\$205,525	\$1,209
4195	Cemeteries	04	\$613,969	\$602,500	\$637,044	\$0	\$637,044	\$0
4196	Insurance	04	\$482,967	\$453,606	\$482,927	\$0	\$482,927	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government	04	\$651,519	\$768,745	\$902,100	\$0	\$902,100	\$0
	General Government Subtotal		\$8,041,524	\$8,577,639	\$9,134,969	\$0	\$8,802,445	\$332,524
	Public Safety							
4210-4214	Police	04	\$12,456,982	\$13,394,526	\$14,132,100	\$0	\$13,857,182	\$274,918
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	04	\$14,082,509	\$14,390,028	\$14,940,428	\$0	\$14,697,472	\$242,956
4240-4249	Building Inspection	04	\$755,899	\$938,414	\$909,180	\$0	\$909,180	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$27,295,390	\$28,722,968	\$29,981,708	\$0	\$29,463,834	\$517,874
	Airport/Aviation Center							
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



2023 MS-737

New Hampshire Department of Revenue Administration

Appropriations

Account	Purpose	Article	Actual	Expenditures for	Appropriations	Appropriations for	Selectmen's	Committee's	Budget
			period ending	for period ending	12/31/2022	period ending	for period ending	12/31/2023	Committee's
Highways and Streets									
4311	Administration	04	\$426,638	\$548,560	\$615,175	\$0	\$0	\$275,470	\$339,705
4312	Highways and Streets	04	\$2,854,216	\$3,079,193	\$3,335,425	\$0	\$0	\$3,335,425	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	04	\$575,395	\$606,693	\$668,797	\$0	\$0	\$668,797	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal				\$3,856,249	\$4,234,446	\$4,619,397	\$0	\$4,279,692	\$339,705
Sanitation									
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	04	\$1,381,195	\$1,131,860	\$1,581,780	\$0	\$0	\$1,581,780	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal				\$1,381,195	\$1,131,860	\$1,581,780	\$0	\$1,581,780	\$0
Water Distribution and Treatment									
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal				\$0	\$0	\$0	\$0	\$0	\$0
Electric									
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal				\$0	\$0	\$0	\$0	\$0	\$0



2023
MS-737

New Hampshire
Department of
Revenue Administration

2023 Town Meeting Voters Guide

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Committee's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's period ending 12/31/2023 (Recommended)	Budget Committee's period ending 12/31/2023 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	04	\$57,636	\$104,736	\$10,752	\$0	\$10,752	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Health Subtotal		\$57,636	\$104,736	\$10,752	\$0	\$10,752	\$0
Welfare								
4441-4442	Administration and Direct Assistance	04	\$135,415	\$169,208	\$171,582	\$0	\$171,582	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	04	\$80,625	\$105,500	\$105,500	\$0	\$105,500	\$0
	Welfare Subtotal		\$216,040	\$274,708	\$277,082	\$0	\$277,082	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	04	\$599,641	\$707,299	\$653,246	\$0	\$646,969	\$6,277
4550-4559	Library	04	\$1,489,884	\$1,642,163	\$1,670,006	\$0	\$1,637,589	\$32,417
4583	Patriotic Purposes	04	\$11,796	\$12,600	\$12,600	\$0	\$12,600	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$2,101,321	\$2,362,062	\$2,335,852	\$0	\$2,297,158	\$38,694
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



New Hampshire
Department of
Revenue Administration

2023
MS-737

2023 Town Meeting Voters Guide

Appropriations

Account	Purpose	Article	Actual	Expenditures for	Appropriations	Appropriations for	Appropriations for	Appropriations for	Appropriations for	Budget
			period ending	for period ending	12/31/2022	12/31/2023	period ending	12/31/2023	period ending	Committee's
Debt Service										
4711	Long Term Bonds and Notes - Principal	04	\$642,019	\$642,020	\$2,100,793	\$0	\$2,100,793	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest	04	\$144,022	\$144,023	\$46,886	\$0	\$46,886	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$5,259	\$50,250	\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$791,300	\$836,294	\$2,147,679	\$0	\$2,147,679	\$0	\$0	\$0
Capital Outlay										
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	04	\$1,029,630	\$1,004,345	\$2,062,298	\$0	\$0	\$1,287,289	\$0	\$0
4903	Buildings		\$565,406	\$635,493	\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$2,031,330	\$2,035,001	\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$3,626,366	\$3,674,839	\$2,062,298	\$0	\$1,287,289	\$0	\$0	\$774,999
Operating Transfers Out										
4912	To Special Revenue Fund		\$13,339	\$13,339	\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer	04	\$8,290,467	\$8,801,936	\$9,521,050	\$0	\$0	\$9,140,208	\$0	\$0
4914W	To Proprietary Fund - Water	04	\$5,019,541	\$5,919,108	\$6,345,426	\$0	\$0	\$6,091,608	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$13,323,347	\$14,734,383	\$15,866,476	\$0	\$15,231,816	\$0	\$0	\$634,660
	Total Operating Budget Appropriations					\$68,017,993	\$0	\$65,379,537	\$0	\$2,638,456

March 14, 2023 Election and Ballot Voting

New Hampshire
Department of
Revenue Administration

2023
MS-737



Special Warrant Articles

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



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Committee's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)
4140-4149	Election, Registration, and Vital Statistics	15	\$11,200	\$0	\$11,200
4150-4151	Financial Administration	05	\$184,127	\$0	\$0
4195	Cemeteries	09	\$20,235	\$0	\$20,235
4195	Cemeteries	14	\$34,277	\$0	\$34,277
4210-4214	Police	06	\$275,978	\$0	\$275,978
16	4220-4229	Fire	07	\$242,956	\$0
4311	Administration	14	\$13,698	\$0	\$13,698
4312	Highways and Streets	09	\$20,199	\$0	\$20,199
4312	Highways and Streets	14	\$51,743	\$0	\$51,743
4324	Solid Waste Disposal	14	\$7,258	\$0	\$7,258
4324	Solid Waste Disposal	08	\$78,305	\$0	\$78,305
4520-4529	Parks and Recreation	14	\$6,895	\$0	\$6,895
4520-4529	Parks and Recreation	05	\$210,845	\$0	\$210,845
4902	Machinery, Vehicles, and Equipment	11	\$945,096	\$0	\$945,096

New Hampshire
Department of
Revenue Administration



2023
MS-737

New Hampshire
Department of
Revenue Administration

Individual Warrant Articles

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

New Hampshire
Department of
Revenue Administration

2023
MS-737



Revenues

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

New Hampshire
 Department of
 Revenue Administration

2023
MS-737



2023 Town Meeting Voters Guide

Revenues

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

New Hampshire
Department of
Revenue Administration



2023
MS-737

Revenues

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2023
MS-737

Budget Summary

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



2023
MS-737

Supplemental Schedule

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



New Hampshire
Department of
Revenue Administration

2023
MS-DTB

Default Budget of the Municipality

Salem

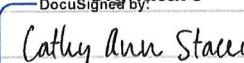
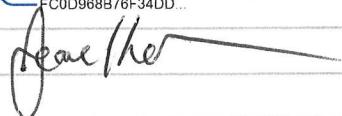
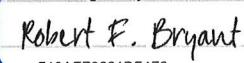
For the period beginning January 1, 2023 and ending December 31, 2023

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

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

GOVERNING BODY OR BUDGET COMMITTEE CERTIFICATION

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

Name	Position	Signature
Cathy Ann Stacey	Board of Selectmen	<p>DocuSigned by:  EC0D968B76F34DD...</p>
James S. Keller	Board of Selectmen	<p></p>
Michael J. Lyons	Board of Selectmen	<p></p>
Robert F. Bryant	Board of Selectmen	<p>DocuSigned by:  719AFF0281DF4F2...</p>
Keith Stramaglia	Board of Selectmen	<p>DocuSigned by:  118B2C20F0694F1...</p>

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

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



New Hampshire
 Department of
 Revenue Administration

2023
MS-DTB

Appropriations

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



New Hampshire
Department of
Revenue Administration

2023
MS-DTB

Appropriations

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



New Hampshire
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2023
MS-DTB

Appropriations

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



Reasons for Reductions/Increases & One-Time Appropriations

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

~ NOTES ~

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2023

TOWN MEETING

VOTERS GUIDE