

HUDSON MUNICIPAL BUDGET COMMITTEE



Town of Hudson Public Hearing January 13, 2014

Hudson Community Center
12 Lions Avenue
Hudson, New Hampshire

Warrant Article A

General Fund Operating Budget

Shall the Town of Hudson vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amount 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 \$23,822,277? Should this article be defeated, the operating budget shall be \$23,329,646 which is the same as last year, with certain adjustments required by previous action of the Town of Hudson 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.

(Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is \$6.44

Warrant Article B

Wage and Benefit Increase for Town Clerk/Tax Collector

Shall the Town of Hudson vote to raise and appropriate the sum of \$1,707, which represents a 2.75% increase in wages and benefits for the Town Clerk/Tax Collector? (This appropriation is in addition to Article A, the Operating Budget)

(Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is less than one cent

Warrant Article C

Wage and Benefit Increase for Non-Union Personnel

Shall the Town of Hudson vote to raise and appropriate the sum of \$21,970, which represents a 2.75% increase in wages and benefits for the following non-union positions: Town Administrator, Police Chief, Fire Chief, Road Agent, IT Director, Finance Director, Recreation Director, and Executive Assistant to the Board of Selectmen? (This appropriation is in addition to Article A, the Operating Budget)

(Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is one cent

Warrant Article D

Establish Capital Reserve Fund for Major Repairs for Town Buildings

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of repairing or replacing major structural components or systems for Town Buildings to be known as "Town Buildings Major Repair Capital Reserve Fund" to raise and appropriate the sum of \$1 to be placed in this fund and to further appoint the Board of Selectmen as agents to expend from this fund? (This appropriation is in addition to Article A, the Operating Budget) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is less than one cent

Warrant Article E

Establish Capital Reserve Fund for Recreation Equipment

Shall the Town of Hudson vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improving/renovating and replacing equipment at Recreation Facilities to be known as "Recreation Equipment Capital Reserve Fund" and to raise and appropriate the sum of \$5,000 to be placed in this fund and to further appoint the Board of Selectmen as agents to expend from this fund? (This appropriation is in addition to Article A, the Operating Budget) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is less than one cent

Warrant Article F

Not Forwarded to the Ballot

Warrant Article G

Sewer Fund Operating Budget

Shall the Town of Hudson raise and appropriate \$1,665,684 for the operation of the Town Sewer Utility Department? Should this article be defeated, the default budget for the Town Sewer Utility Department shall be \$1,649,375 which is the same as last year, with certain adjustments required by previous action of the Town Meeting or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised appropriation for the Town Sewer Utility Department only. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

There is no tax rate impact

Warrant Article H

Water Fund Operating Budget

Shall the Town of Hudson raise and appropriate \$3,871,757 for the operation of the Town Water Utility Department? Should this article be defeated, the default budget for the Town Water Utility Department shall be \$3,800,846 which is the same as last year, with certain adjustments required by previous action of the Town Meeting or by law; or the Board of Selectmen may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised appropriation for the Town Water Utility Department only. (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

There is no tax rate impact

Warrant Article I

Establish Senior Citizen Activities Revolving Fund

Shall the Town vote to establish a Senior Citizen Activities Revolving Fund pursuant to NH RSA 35-B:2 (II) and NH RSA 31:95-h for the purpose of providing recreational activities and services for Hudson's Senior Citizens? All revenues received from user fees paid by participants in Senior Citizen programs and/or trips shall be deposited into the Fund, and the money shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general surplus. The Town Treasurer shall have custody of all moneys in the Fund, and shall pay out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from the Fund. These funds may be expended only for purposes of providing recreational programs and services for Hudson's Senior Citizens, and associated operating and administrative purposes. (Recommended by the Board of Selectmen)

There is no tax rate impact

Warrant Article J

Establish Hudson Cable TV Revolving Fund

Shall the Town vote to establish a Hudson Cable Television Revolving Fund pursuant to NH RSA 31:95-h (e) for the purpose of providing cable television access for public, educational, or governmental use? All revenues received from cable television franchise fees, or other income derived from the Town of Hudson cable television operations shall be deposited into the Fund, and the money shall be allowed to accumulate from year to year, and shall not be considered part of the Town's general surplus. The Town Treasurer shall have custody of all moneys in the Fund, and shall pay out the same only upon order of the Board of Selectmen, and no further approval of the Town Meeting shall be required to expend from the Fund. These funds may be expended only for purposes of cable television access for public, educational, or governmental use and associated operating and administrative purposes. (Recommended by the Board of Selectmen)

There is no tax rate impact

Warrant Article K

Establish Capital Reserve Fund for Recreation Field Construction

Shall the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of constructing and upgrading field space for recreation programs, said fund to be known as the Recreation Field Space Construction Capital Reserve Fund, and to raise and appropriate the sum of \$1 to be placed in this fund and to further designate the Board of Selectmen as agents to expend from this fund? (This appropriation is in addition to Article A, the Operating Budget.) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is less than one cent

Warrant Article L

Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police Employee Association for Wage & Benefit Increases.

Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Police Employee Association, which calls for the following increase in salaries and benefits:

Year	Amount	COLA %
7/1/10 - 6/30/11	\$0	0.0%
7/1/11 - 6/30/12	\$0	0.0%
7/1/12 - 6/30/13	\$0	0.0%
7/1/13 - 6/30/14	\$0	0.0%
7/1/14 - 6/30/15	\$148,372	2.75%
7/1/15 - 6/30/16	\$124,160	2.75%
7/1/16 - 6/30/17	\$127,846	2.75%

and further to raise and appropriate the sum of \$148,372 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article A, the Operating Budget.) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is \$0.06

Warrant Article M

Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Highway Union, AFSCME Local 1801 for Wage & Benefit Increases.

Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Highway Union, AFSCME 1801, which calls for the following increase in salaries and benefits:

Year	Amount	COLA
7/1/13 – 6/30/14	\$0	0.0%
7/1/14 – 6/30/15	\$51,525	0.0%
7/1/15 – 6/30/16	\$4,958	0.0%
7/1/16 – 6/30/17	\$5,254	0.0%

and further to raise and appropriate the sum of \$51,525 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article A, the Operating Budget.) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is \$0.02

Warrant Article N

Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Police, Fire and Town Supervisors Association for Wage & Benefit Increases.

Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Police, Fire and Town Supervisors Association which calls for the following increase in salaries and benefits:

Year	Amount	COLA%
7/1/11 – 6/30/12	\$0	0.0%
7/1/12 – 6/30/13	\$0	0.0%
7/1/13 – 6/30/14	\$0	0.0%
7/1/14 – 6/30/15	\$83,087	1.5%

and further to raise and appropriate the sum of \$83,087 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article A, the Operating Budget.)
(Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is \$0.03

Warrant Article O

Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Support Staff, AFSCME Local 1801 for Wage & Benefit Increases.

Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Support Staff, AFSCME Local 1801 which calls for the following increase in salaries and benefits:

Year	Amount	COLA
7/1/10 – 6/30/11	\$0	0.0%
7/1/11 – 6/30/12	\$0	0.0%
7/1/12 – 6/30/13	\$0	0.0%
7/1/13 – 6/30/14	\$0	0.0%
7/1/14 – 6/30/15	\$22,365	0.0%
7/1/15 – 6/30/16	\$28,362	0.0%

and further to raise and appropriate the sum of \$22,365 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article A, the Operating Budget.) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is \$0.01

Warrant Article P

Ratification of Multi-Year Contract negotiated between the Town of Hudson Board of Selectmen and the Hudson Fire Fighters Union, IAFF Local 3154 for Wage & Benefit Increases.

Shall the Town of Hudson vote to approve the cost items included in the collective bargaining agreement reached between the Town of Hudson Board of Selectmen and the Hudson Fire Fighters Union, IAFF Local 3154, which calls for the following increases in salaries and benefits:

Year	Amount	COLA %
7/1/09 – 6/30/10	\$0	0.0%
7/1/10 – 6/30/11	\$0	0.0%
7/1/11 – 6/30/12	\$0	0.0%
7/1/12 – 6/30/13	\$0	0.0%
7/1/13 – 6/30/14	\$0	0.0%
7/1/14 – 6/30/15	\$97,309	0.0%
7/1/15 – 6/30/16	\$94,570	0.0%

and further to raise and appropriate the sum of \$97,309 for the 2014-2015 Fiscal Year, said sum representing the additional costs attributable to the increase in salaries and benefits over those paid in the prior Fiscal Year? (This appropriation is in addition to Article A, the Operating Budget.) (Recommended by the Board of Selectmen) (Recommended by the Budget Committee)

Estimated tax rate impact is \$0.04

**Town of Hudson, NH
Fiscal Year 2015 Budget**

Warrant Articles	Budget Request	Board of Selectmen Changes	BOS Approved FY2015	Budget Committee Changes	Budget Comm Proposed FY2015	Current Year Tax Impact	Tax Rate Impact
A General Fund Operating Budget	23,616,265	343,183	23,959,448	(137,171)	23,822,277	16,497,450	\$6.44
B Wage & Benefit Increase for Town Clerk/Tax Collector	1,707		1,707		1,707	1,707	\$0.00
C Wage & Benefit Increase for Non-Union Personnel	21,970		21,970		21,970	21,970	\$0.01
D Establish CRF for Major Repairs for Town Buildings	100,000	(99,999)	1		1	1	\$0.00
E Establish CRF for Recreation Equipment	5,000		5,000		5,000	5,000	\$0.00
F Part-time Police Legal Aide	27,240	(27,240)	-		-		\$0.00
G Sewer Fund Operating Budget	1,665,684		1,665,684		1,665,684		\$0.00
H Water Fund Operating Budget	3,871,757		3,871,757		3,871,757		\$0.00
I Establish Senior Citizen Activities Revolving Fund	0		-		-		\$0.00
J Establish Hudson Cable TV Revolving Fund	0		-		-		\$0.00
K Establish CRF for Recreation Field Construction	1		1		1	1	\$0.00
L Contract for Hudson Police Employee Association	148,372		148,372		148,372	148,372	\$0.06
M Contract for Hudson Highway AFSCME Local 1801	51,525		51,525		51,525	51,525	\$0.02
N Contract for Hudson Police, Fire, Town Supervisors Assoc.	83,087		83,087		83,087	83,087	\$0.03
O Contract for Hudson Support Staff AFSCME Local 1801	22,365		22,365		22,365	22,365	\$0.01
P Contract for Hudson Fire Fighters Union, IAFF Local 3154	97,309		97,309		97,309	97,309	\$0.04
Total Warrant Articles	29,712,282	215,944	29,928,226	(137,171)	29,791,055	16,928,787	\$6.61

3.8%

Fiscal Year 2015 Budget

State Code	Dept #	DEPARTMENT	Actual Expenditures FY 2013	Approved Budget FY 2014	Dept. Head Request (*) FY 2015	Board of Selectmen Changes FY 2015	Board of Selectmen Approved FY 2015	Budget Committee Changes FY 2015	Budget Committee PROPOSED FY 2015	% Increase	% of Tax \$
General Fund											
4199	5020	Trustees of Trust Funds	2,554	4,694	4,694		4,694		4,694	0.0%	
4195	5025	Cemetery Trustees	503	1,260	1,260		1,260	(850)	410	-67.5%	
4140	5030	Town Clerk/Tax Collector	348,640	361,592	366,893		366,893	(500)	366,393	1.3%	
4140	5041	Moderator	18,776	19,681	17,967		17,967		17,967	-8.7%	
4140	5042	Supervisor of The Checklist	4,882	4,468	4,468		4,468		4,468	0.0%	
4199	5045	Cable Utility Committee	299,961	321,000	333,000		333,000		333,000	3.7%	
4199	5050	Town Treasurer	8,074	8,074	8,074		8,074		8,074	0.0%	
4199	5055	Recycling & Energy Committee	1,011	3,500	4,300		4,300		4,300	22.9%	
4520	5063	Benson Park	0	1,710	1,500		1,500		1,500	-12.3%	
4199	5070	Municipal Budget Committee	185	926	926		926	(476)	450	-51.4%	
4199	5077	IT - Town Officers	4,401	2,700	2,700		2,700		2,700	0.0%	
4199	5080	Ethics Committee	10	100	100		100		100	0.0%	
4199	5085	Hudson Energy Committee (combined w/5055)	0	800	0		0		0	0.0%	
TOTAL TOWN OFFICERS			688,997	730,505	745,882	0	745,882	(1,826)	744,056	1.9%	3%
4130	5110	Board of Selectmen/Administration	420,143	416,736	340,650		340,650		340,650	-18.3%	
4194	5120	Town Hall Operations	83,856	85,436	82,978	22,000	104,978	(560)	104,418	22.2%	
4194	5125	Hudson Community Center	97,399	50,810	50,497		50,497		50,497	-0.6%	
4194	5135	Senior Center Facility (NEW)	0	0	22,370		22,370		22,370	100.0%	
4442	5151	Town Poor	78,221	120,900	95,900		95,900		95,900	-20.7%	
4130	5177	IT - Town Admin	664	700	700		700		700	0.0%	
TOTAL ADMINISTRATION			680,284	674,582	593,095	22,000	615,095	(560)	614,535	-8.9%	3%
4153	5200	LEGAL	171,760	142,100	142,100	25,000	167,100	0	167,100	17.6%	1%
4150	5310	Finance Administration	156,590	166,197	166,492		166,492		166,492	0.2%	
4150	5320	Accounting	222,916	248,390	234,690		234,690		234,690	-5.5%	
4150	5377	IT - Finance	1,040	1,400	2,250		2,250		2,250	60.7%	
TOTAL FINANCE			380,546	415,987	403,432	0	403,432	0	403,432	-3.0%	2%
4150	5330	INFORMATION SERVICES	466,322	447,916	451,018	136,000	587,018		587,018	31.1%	2%
4152	5410	Assessing	343,727	315,535	313,295	90,000	403,295		403,295	27.8%	
4152	5477	IT - Assessing	13,457	13,150	12,000		12,000		12,000	-8.7%	
TOTAL ASSESSING			357,184	328,685	325,295	90,000	415,295	0	415,295	26.4%	2%

Fiscal Year 2015 Budget

State Code	Dept #	DEPARTMENT	Actual Expenditures FY 2013	Approved Budget FY 2014	Dept. Head Request (*) FY 2015	Board of Selectmen Changes FY 2015	Board of Selectmen Approved FY 2015	Budget Committee Changes FY 2015	Budget Committee PROPOSED FY 2015	% Increase	% of Tax \$
4312	5515	Highway Facility	45,143	42,300	42,300		42,300	(1,430)	40,870	-3.4%	
4312	5551	P.W. Administration	230,327	241,477	224,292		224,292		224,292	-7.1%	
4312	5552	Streets	2,162,232	2,703,293	2,739,489		2,739,489		2,739,489	1.3%	
4312	5553	Equipment Maintenance	347,128	382,021	369,817		369,817		369,817	-3.2%	
4312	5554	Drainage	511,385	484,803	486,775		486,775		486,775	0.4%	
4321	5555	Solid Waste Management	57,031	43,670	43,670		43,670	(55)	43,615	-0.1%	
4312	5556	Grounds Maintenance	26,132	20,000	32,000		32,000		32,000	60.0%	
4312	5563	Benson Park Operations	25,650	24,885	43,892		43,892	(55)	43,837	76.2%	
4312	5577	IT - Highway	3,271	500	500		500		500	0.0%	
		PUBLIC WORKS DEPT.	3,408,300	3,942,949	3,982,735	0	3,982,735	(1,540)	3,981,195	1.0%	17%
4191	5571	Planning	229,887	209,710	205,861		205,861		205,861	-1.8%	
4191	5572	Planning Board	9,655	14,560	14,560		14,560		14,560	0.0%	
4191	5581	Zoning	222,122	264,478	203,009	(58,707)	144,302		144,302	-45.4%	
4240	5582	Building	57,048	100,286	0		0		0	-100.0%	
4191	5583	Zoning Board of Adjustment	6,401	11,500	9,800		9,800		9,800	-14.8%	
4311	5585	Engineering	203,046	264,866	251,790	(7,250)	244,540		244,540	-7.7%	
4191	5277	IT - Community Development	4,579	5,361	6,651		6,651		6,651	24.1%	
		LAND USE DIVISION	732,738	870,761	691,671	(65,957)	625,714	0	625,714	-28.1%	3%
4210	5610	Police Administration	315,114	294,002	292,394		292,394		292,394	-0.5%	
4210	5615	Police Facility Operations	256,437	250,328	252,848		252,848		252,848	1.0%	
4210	5620	Police Communications	609,389	634,275	638,085		638,085		638,085	0.6%	
4210	5630	Police Patrol	4,812,585	4,905,660	5,080,626		5,080,626		5,080,626	3.6%	
4210	5640	Investigations	7,584	7,550	7,550		7,550		7,550	0.0%	
4414	5650	Animal Control	76,596	96,253	94,005		94,005	(220)	93,785	-2.6%	
4210	5660	Information Services	217,413	220,459	222,234		222,234		222,234	0.8%	
4210	5671	Support Services	77,120	76,784	76,785		76,785		76,785	0.0%	
4210	5672	Crossing Guards	51,875	55,352	55,352		55,352		55,352	0.0%	
4210	5673	Prosecutor	181,593	223,099	207,826	27,240	235,066		235,066	5.4%	
4210	5677	IT - Police	63,246	62,950	63,850		63,850		63,850	1.4%	
		POLICE DEPARTMENT	6,668,951	6,826,712	6,991,555	27,240	7,018,795	(220)	7,018,575	2.8%	29%

Fiscal Year 2015 Budget

State Code	Dept #	DEPARTMENT	Actual Expenditures FY 2013	Approved Budget FY 2014	Dept. Head Request (*) FY 2015	Board of Selectmen Changes FY 2015	Board of Selectmen Approved FY 2015	Budget Committee Changes FY 2015	Budget Committee PROPOSED FY 2015	% Increase	% of Tax \$
4220	5710	Fire Administration	690,567	718,120	691,366	(135,655)	555,711		555,711	-22.6%	
4220	5715	Fire Facilities	104,693	110,534	116,415	59,400	175,815		175,815	59.1%	
4220	5720	Fire Communications	313,676	288,686	293,032		293,032		293,032	1.5%	
4220	5730	Suppression	3,559,272	3,482,622	3,498,144	135,655	3,633,799		3,633,799	4.3%	
4220	5740	Prevention	178,824	197,448	191,303		191,303		191,303	-3.1%	
4220	5745	Inspectional Services (NEW)	52,821	0	174,929	15,000	189,929		189,929	100.0%	
4220	5750	Ambulance	99,067	131,347	129,480	9,500	138,980		138,980	5.8%	
4220	5765	Fire Alarm	1,889	9,490	5,486		5,486		5,486	-42.2%	
4220	5770	Emergency Management	8,754	9,230	9,650		9,650		9,650	4.6%	
4220	5777	IT - Fire	29,079	25,510	28,585		28,585		28,585	12.1%	
		FIRE DEPARTMENT	5,038,640	4,972,987	5,138,390	83,900	5,222,290	0	5,222,290	5.0%	22%
4520	5810	Recreation Administration	127,042	126,865	132,990		132,990	(1,125)	131,865	3.9%	
4520	5815	Merrifield Park	978	1,060	1,060		1,060		1,060	0.0%	
4520	5821	Supervised Play	90,421	103,765	103,121		103,121		103,121	-0.6%	
4520	5822	Robinson Pond	4,675	5,255	3,833		3,833		3,833	-27.1%	
4520	5823	Babe Ruth	0	13,774	0		0		0	-100.0%	
4520	5824	Ballfields	23,231	22,657	23,315		23,315		23,315	2.9%	
4520	5825	Instructional Tennis	4,038	5,078	4,906		4,906		4,906	-3.4%	
4520	5826	Lacrosse	18,017	0	15,846		15,846		15,846	100.0%	
4520	5831	Winter Basketball	54,279	55,153	55,137		55,137		55,137	0.0%	
4520	5834	Soccer League	13,920	14,734	14,572		14,572		14,572	-1.1%	
4520	5835	Senior Activities (NEW)	0	0	210,820		210,820	(120,000)	90,820	100.0%	
4520	5836	Teen Dances	2,043	2,040	2,040		2,040		2,040	0.0%	
4520	5839	Community Activities	4,970	5,840	5,840		5,840		5,840	0.0%	
4520	5840	Skate Park	988	1,140	1,140		1,140		1,140	0.0%	
4520	5877	IT - Recreation	489	200	11,880		11,880		11,880	5840.0%	
		RECREATION DEPARTMENT	345,091	357,561	586,500	0	586,500	(121,125)	465,375	30.2%	2%
4196	5910	Insurance	399,298	400,000	441,000		441,000		441,000	10.3%	
4199	5920	Community Grants	89,427	89,427	96,893		96,893		96,893	8.3%	
4583	5930	Patriotic Purposes	5,600	5,600	5,600		5,600		5,600	0.0%	
4199	5940	Other Expenses	156,159	163,213	170,100	25,000	195,100		195,100	19.5%	
4220	5960	Hydrant Rental	276,970	285,532	277,000		277,000		277,000	-3.0%	
4321	5970	Solid Waste Contract	1,421,548	1,500,000	1,500,000		1,500,000		1,500,000	0.0%	
		TOTAL NON DEPARTMENTAL	2,349,002	2,443,772	2,490,593	25,000	2,515,593	0	2,515,593	2.9%	10%
TOTAL GENERAL FUND BUDGET			21,287,814	22,154,517	22,542,266	343,183	22,885,449	(125,271)	22,760,178	2.7%	

Fiscal Year 2015 Budget

State Code	Dept #	DEPARTMENT	Actual Expenditures FY 2013	Approved Budget FY 2014	Dept. Head Request (*) FY 2015	Board of Selectmen Changes FY 2015	Board of Selectmen Approved FY 2015	Budget Committee Changes FY 2015	Budget Committee PROPOSED FY 2015	% Increase	% of Tax \$
4326	5561	Sewer Billing & Collection	166,581	176,516	182,341		182,341		182,341	3.3%	
4326	5562	Sewer Operation & Maintenance	816,698	1,076,023	1,059,343		1,059,343		1,059,343	-1.6%	
4326	5564	Sewer Capital Projects	141,963	537,200	424,000		424,000		424,000	-21.1%	
4326	5977	IT - Sewer Fund	0	0	0		0		0	0.0%	
TOTAL SEWER FUND BUDGET			1,125,242	1,789,739	1,665,684	0	1,665,684	0	1,665,684	-6.9%	
4332	5591	Water - Administration	205,644	212,148	215,212		215,212		215,212	1.4%	
4332	5592	Water - Ops & Maintenance	982,326	1,072,019	1,034,952		1,034,952		1,034,952	-3.5%	
4335	5593	Water - Supply	660,634	760,355	915,262		915,262		915,262	20.4%	
4711/4721	5594	Water - Debt Service	1,812,330	1,759,330	1,706,331		1,706,331		1,706,331	-3.0%	
4332	5596	Water - Capital Projects	0	0	0		0		0	0.0%	
TOTAL WATER FUND BUDGET			3,660,934	3,803,852	3,871,757	0	3,871,757	0	3,871,757	1.8%	
4550	5060	Library	957,106	1,013,015	1,018,995	0	1,018,995	(11,900)	1,007,095	-0.6%	4%
4619	5586	Conservation Commission	55,295	35,639	55,004		55,004		55,004	54.3%	0%
TOTAL BUDGET			27,086,391	28,796,762	29,153,706	343,183	29,496,889	(137,171)	29,359,718	2.0%	100%
WA#	Warrant Articles										
A	General Fund Operating Budget		27,086,391	28,796,762	23,616,265	343,183	23,959,448	(137,171)	23,822,277	moved to Warrant 11/12/13	
B	Wage & Benefit Increase for Town Clerk/Tax Collector				1,707		1,707		1,707	moved to Warrant 11/5/13	
C	Wage & Benefit Increase for Non-Union Personnel				21,970		21,970		21,970	moved to Warrant 11/5/13	
D	Establish CRF for Major Repairs for Town Buildings				100,000	(99,999)	1		1	moved to Warrant 11/5/13	
E	Establish CRF for Recreation Equipment				5,000		5,000		5,000	moved to Warrant 11/5/13	
F	Part-time Police Legal Aide				27,240	(27,240)	0		0	not forwarded	
G	Sewer Fund Operating Budget				1,665,684		1,665,684		1,665,684	moved to Warrant 11/5/13	
H	Water Fund Operating Budget				3,871,757		3,871,757		3,871,757	moved to Warrant 11/5/13	
I	Establish Senior Citizen Activities Revolving Fund				-		0		0	moved to Warrant 11/5/13	
J	Establish Hudson Cable TV Revolving Fund				-		0		0	moved to Warrant 11/5/13	
K	Establish CRF for Recreation Field Construction and Upgrading				1		1		1	moved to Warrant 11/5/13	
L	Contract for Hudson Police Employee Association				148,372		148,372		148,372	moved to Warrant 11/26/13	
M	Contract for Hudson Highway AFSCME Local 1801				51,525		51,525		51,525	moved to Warrant 11/26/13	
N	Contract for Hudson Police, Fire, Town Supervisors Assoc				83,087		83,087		83,087	moved to Warrant 12/10/13	
O	Contract for Hudson Support Staff AFSCME Local 1801				22,365		22,365		22,365	moved to Warrant 12/10/13	
P	Contract for Hudson Fire Fighters Union, IAFF Local 3154				97,309		97,309		97,309	moved to Warrant 1/2/14	
PRIOR Warrant Articles not in Operating Budget											
	Senior Center/Cable TV Facility			1,821,515							
	Fire Squad Vehicle			178,000							
	Communications Equipment and Infrastructure CRF			10,000							
TOTAL APPROPRIATIONS			27,086,391	30,806,277	29,712,282	215,944	29,928,226	(137,171)	29,791,055		
* includes 5% increase to the health insurance (\$122,402)											
TAX IMPACT ANALYSIS											
Less: Non-Property Tax Revenue				(15,471,649)	(13,647,645)	(201,124)	(13,848,769)	120,000	(13,728,769)		
Add: Overlay				283,921	283,921		283,921		283,921		\$0.11
Add: War Service Credits				582,580	582,580		582,580		582,580		\$0.23
NET TAX IMPACT				16,201,129	16,931,138	14,820	16,945,958	(17,171)	16,928,787		
TOWN VALUATION				2,540,585,108	2,560,585,108		2,560,585,108		2,560,585,108	0.8%	\$0.05
ESTIMATED TOWN TAX RATE				\$6.37	\$6.61		\$6.62		\$6.61	\$0.24	
Town Tax Rate Percent Increase/(Decrease)					3.8%		3.9%		3.8%		

Town of Hudson, NH					
FY 2015 Revenue Detail					
			FY 2013	FY 2014	FY 2015
<u>GF#</u>	<u>Description</u>	<u>X-Ref</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
4120	Yield Taxes and Interest	3185	1,275	18,000	2,000
4121	Excavation Activity Tax	3187	4,751	6,500	5,000
4127	Boat Tax	3189	0	0	0
4203	Charges on Property Taxes	3190	38,785	18,000	35,000
4204	Interest on Property Taxes	3190	369,609	280,000	320,000
4201	Motor Vehicle Permits	3220	3,896,792	3,800,000	3,800,000
4216	Certificate of Occupancy Permit	3230	7,160	5,000	7,000
4218	Building Permits	3230	121,891	130,000	130,000
4209	Excavation Permits	3290	3,900	3,000	4,000
4214	Driveway Permits	3290	900	400	900
4217	Health Permit Fees	3290	150	200	200
4219	Blasting Permits	3290	0	150	150
4221	Pistol Permits	3290	6,380	3,500	5,000
4233	Oil & Kerosene Permits	3290	14,455	13,000	13,000
4238	Police Alarm Permits	3290	2,790	2,000	2,500
4239	Place of Assembly Permit	3290	1,688	1,800	1,800
4254	Resid/Comm Fire Alarm Permits	3290	168	350	350
4302	Motor Vehicle Title Fees	3290	0	0	0
4312	Zoning Application Fees	3290	4,288	4,500	4,000
4313	Planning Board Fees	3290	25,981	20,000	26,000
4315	Sewer Service Permit Fees	3290	1,575	400	1,000
4321	UCC Filings	3290	4,545	7,000	4,500
4322	Vital Statistics	3290	4,507	3,000	4,500
4323	Police Fines, Forfeit, Court	3290	4,369	2,200	4,000
4325	Animal Control Fines & Court Re	3290	6,748	9,500	6,500
4326	Notary Fees	3290	390	500	500
4327	Parking Violation Fines	3290	2,815	5,000	3,000
4328	St. Acceptance/Opening Fees	3290	0	100	0
4329	Dredge & Fill Filings	3290	0	0	0
4334	Construction Insp Fees	3290	6,730	6,000	6,500
4335	Animal Boarding Fees	3290	1,820	3,500	2,000
4343	Copy Machine Fees	3290	1,759	1,200	1,800
4347	Bad Check Fees	3290	2,184	2,000	2,000
4354	Fire Alarm Fines and Fees	3290	66	0	0

Town of Hudson, NH					
FY 2015 Revenue Detail					
			FY 2013	FY 2014	FY 2015
<u>GF#</u>	<u>Description</u>	<u>X-Ref</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
4356	Police False Alarm Fines	3290	10,850	12,000	11,000
4381	Septic Inspection Fees	3290	5,100	3,700	4,500
4421	Marriage Licenses	3290	2,888	250	2,500
4422	Hawker/Peddler License	3290	495	750	500
4428	Pole Licenses	3290	30	50	50
4430	Scrap Metal License	3290	50	50	50
4450	Animal Control Licenses	3290	18,221	17,500	17,500
4656	Grants - Police	3319	31,815	26,000	26,000
4657	Grants - Fire	3319	43,176		
4659	Grants - Other	3319	20,707		18,221
4841	Shared Rev - Room & Meals Tax	3352	1,093,563	1,091,074	1,093,738
4610	Highway Block Grant	3353	457,345	458,797	457,345
4300	Sewer Utility Admin. Fee	3379	40,000	40,000	44,000
4301	Water Utility Admin. Fee	3379	60,000	60,000	66,000
4311	Zoning Book Fees	3401	115	300	100
4324	Police Record Fees	3401	9,272	10,000	10,000
4342	Sale of Check Lists	3401	1,323	200	800
4708	Welfare Reimbursement	3401	9,631	1,000	1,000
4720	Police Outside Detail	3401	60,702	60,000	60,000
4730	Ambulance Net Revenues	3401	592,875	605,000	630,000
4732	Fire Reports	3401	725	500	500
4744	Hudson Cable Duplication Fees	3401	45	200	200
4745	Hudson Cable Franchise Fees	3401	318,624	321,000	333,000
4746	Police Testing and Appl Fees	3401	0	2,500	2,500
4748	Insurance Reimbursement	3401	209,147	107,368	0
4756	Misc Revenues - Police	3401	11,912	500	500
4757	Misc Revenues - Fire	3401	370	500	500
4758	Misc Revenues - Recreation	3401	(1,540)	(1,000)	(1,000)
4759	Misc Revenues - Other	3401	16,984	3,500	3,500
4761	Rec Revenue - Basketball	3401	49,233	45,000	49,000
4762	Rec Revenue - Supervised Play	3401	80,510	89,000	80,000
4763	Rec Revenue - Babe Ruth	3401	0	4,000	0
4764	Rec Revenue - Soccer	3401	21,097	25,000	21,000
4765	Rec Revenue - Tennis	3401	4,250	6,000	4,200

BOS added \$25,000

Town of Hudson, NH						
FY 2015 Revenue Detail						
			FY 2013	FY 2014	FY 2015	
<u>GF#</u>	<u>Description</u>	<u>X-Ref</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
4766	Rec Revenue - Teen Dances	3401	6,080	6,500	6,000	
4767	Rec Revenue - Adult Softball	3401	14,175	14,000	14,000	
4768	Rec Revenue - Lacrosse	3401	17,466		18,500	
4769	Rec Revenue - Comm Activities	3401	8,488	7,000	8,500	
4770	Rec Revenue - Senior Activities	3401	0	0	10,300	new
4704	Sale of Town Property	3501	4,118	9,500	4,000	
4702	Bank Charges	3502	(16,309)	(20,000)	(15,000)	
4703	Interest on Investments	3502	7,061	10,000	7,000	
4373	Hudson Community Center Fees	3503	1,600	2,000	1,500	
4556	Donations - Police	3509	930			
4557	Donations - Fire	3509	1,000			
4558	Donations - Recreation	3509	4,512			
4559	Donations - Other	3509	224,073	305,528	0	
4999	Use of Fund Balance	3934	600,000	600,000	600,000	
	General Fund Operating Revenue		8,581,178	8,272,067	7,985,204	
4913	From Land Use Change Tax Fund	3912	38,764			
4922	From CRF - IT	3915	7,000		86,124	BOS added
4922	From CRF - Fire Repair & Refurb	3915	23,079			
4922	From CRF - Ambulance	3915	113,634			
4922	From CRF - Revaluation	3915			90,000	BOS added
4922	From CRF - Future Senior Center	3915		502,396		
4922	From CRF - Cable Access Center	3915		895,595		
4922	From CRF - Fire Apparatus	3915		160,000		
4996	Voted from Surplus - Sr Ctr CRF	3934	300,000			
4996	Voted from Surplus - Ambulance	3934	51,366			
4996	Voted from Surplus - Fire Squad	3934		18,000		
	General Fund One Time Revenues		533,843	1,575,991	176,124	
4914	Sewer Fund	3914-02	1,125,242	1,789,739	1,665,684	
4914	Water Fund	3914-03	3,660,934	3,803,852	3,871,757	
4550	Library Fund	3912	65,250	30,000	30,000	

Town of Hudson, NH					
FY 2015 Revenue Detail					
			FY 2013	FY 2014	FY 2015
<u>GF#</u>	<u>Description</u>	<u>X-Ref</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	Total Revenues		\$13,966,447	\$15,471,649	\$13,728,769

Town of Hudson NH
Default Budget Fiscal Year 2015

Town Meeting Approved Fiscal Year 2014 **\$28,796,762**

Adjustments:

Less:	Water Debt Service FY 2014	(\$1,759,330)	WF 5594-497,498
	Fire - Tahoe lease complete	(\$7,600)	GF 5730-404
	Sewer - Nashua Sewer Treatment Plant	(\$140,000)	SF 5564-624
	Other Expenses - Sr Ctr CRF Funding	(\$25,000)	GF 5940-450
	Hydrant Rental	(\$8,532)	GF 5960-255
Add:	Water Debt Service FY 2015	\$1,706,331	WF 5594-497,498
	Water - Pennichuck Operations & Maintenance	\$7,083	WF 5592-252
	Water - Purchased from Pennichuck	\$41,907	WF 5593-293
	IT - Software Subscriptions	\$6,140	GF 5330-215
	Highway - Pick up Truck Lease	\$21,230	GF 5552-403
	Highway - Pick up Truck Lease	\$10,168	GF 5554-403
	Insurance - Workers Comp	\$29,000	GF 5910-117
	Insurance - Property and Liability	\$12,000	GF 5910-201
	Health Insurance Benefits	\$64,917	ALL 121 and 122's
	Retirement Benefits	\$14,791	ALL 112, 113, 114
		<hr/>	
	Net Adjustment	(\$26,895)	
		<hr/>	

Adjusted Town Meeting Approved Fiscal Year **\$28,769,867**

Add: Recurring Items from Approved Prior Fiscal Year's Warrant Articles:

Communications Equipment and Infrastructure CRF	\$10,000	Warrant Art 14 3/12/13
	<hr/>	

Total Default Budget **\$28,779,867**

Town of Hudson, NH

Fiscal Year 2015 Default Budget by Fund

<u>Fund</u>	<u>FY2014 Budget</u>	<u>FY2015 Default Budget</u>	<u>FY2015 Budget Comm Proposed Budget</u>	<u>Incr/(Decr)</u>
General	22,154,517	22,273,513	22,760,178	486,665
Library	1,013,015	1,020,494	1,007,095	(13,399)
Conservation	35,639	35,639	55,004	19,365
Total	<u>23,203,171</u>	<u>23,329,646</u>	<u>23,822,277</u>	<u>492,631</u>
 Sewer	 1,789,739	 1,649,375	 1,665,684	 16,309
 Water	 3,803,852	 3,800,846	 3,871,757	 70,911
Total	<u><u>28,796,762</u></u>	<u><u>28,779,867</u></u>	<u><u>29,359,718</u></u>	<u><u>579,851</u></u>